



JOHN CHIANG
California State Controller

March 23, 2011

**To the Citizens, Governor, and Members
of the Legislature of the State of California:**

I am pleased to submit the *Counties Annual Report* for the fiscal year (FY) ended June 30, 2009. This 99th edition is published to assist public officials responsible for county management and planning, and to inform all those interested in the fiscal functions of county government.

Although my staff has made a considerable effort to review the presented information for accuracy, it should be noted that the data are compiled from unaudited county reports submitted to the State Controller's Office. The revenue account titles and the classification of expenditures by functions and activities used in this report are in accordance with *Accounting Standards and Procedures for Counties of California*, as prescribed in Government Code section 30200.

Following are highlights of the financial activities of California's counties (excluding the City and County of San Francisco) for the FY ended June 30, 2009:

- Total revenues decreased from \$56.4 billion in FY 2007-08 to \$55.9 billion in FY 2008-09, a decrease of 0.87%. State government, the largest revenue source, decreased by 1.53%, from \$16.4 billion to \$16.1 billion.
- Total expenditures increased from \$55.6 billion in FY 2007-08 to \$56.7 billion in FY 2008-09, an increase of 2.02%. Public protection, the largest expenditure, increased by 2.33%, from \$15.7 billion to \$16.1 billion.
- Total outstanding long-term financial obligations decreased from \$21.8 billion in FY 2007-08 to \$21.4 billion in FY 2008-09, a decrease of 1.67%, mainly due to a decrease of \$383.3 million in pension obligation bonds.

I wish to join the staff of the Division of Accounting and Reporting in thanking the county officials whose cooperation and hard work made this report possible.

Sincerely,

Original signed by:

JOHN CHIANG
California State Controller

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Contents

INTRODUCTION	iii
County Revenues, Other Financing Sources, and Enterprise Revenues.....	iv
County Expenditures, Other Financing Uses, and Enterprise Expenses	xii
Long-Term Financial Obligations.....	xvii
County Assessed Valuation	xx
Appropriations Limits.....	xxi
Financial Section Notes	xxi

FINANCIAL SECTION

Table 1. Summary of General County Statistics for the Fiscal Year Ended June 30, 2009	1
Table 2. Summary of Assessed Valuation for Counties for the Fiscal Year Ended June 30, 2010	2
Table 3. Summary of Property Taxes Allocated and Voter-Approved Taxes Levied for the Fiscal Year Ended June 30, 2010	3
Table 4. Summary of General County Financing Sources for the Fiscal Year Ended June 30, 2009	4
Table 5. Summary of County Expenditures by Function and Activity for the Fiscal Year Ended June 30, 2009.....	6
Table 6. Detailed Statements by County of County Revenues, County Expenditures and Appropriation Limits, Long-Term Debt, and Enterprise/Activity Revenues and Expenses for the Fiscal Year Ended June 30, 2009	14

SUPPLEMENTAL INFORMATION

Appendix A: Revenue Sources and Expenditure Functions of the City and County of San Francisco for the Fiscal Year Ended June 30, 2009	253
Appendix B: Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2009	259
Appendix C: Definitions	261
State Controller's Office Publication List.....	265
Acknowledgements.....	266

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Introduction

Fifty-seven county governments (excluding the City and County of San Francisco) reported revenues of \$55.9 billion for fiscal year 2008-09, a 0.87% decrease from the prior year. This total includes county revenues, other financing sources, and enterprise/activity revenues.

The five largest revenue sources by dollar amount and percentage of total county revenues were: state government, \$16.1 billion (28.84%); property taxes, \$11.6 billion (20.77%); federal government, \$9.8 billion (17.62%); enterprise revenues, \$6.5 billion (11.54%); and charges for current services, \$5.8 billion (10.33%). These percentages are based on statewide total county revenues, other financing sources, and enterprise/activity revenues.

County expenditures totaled \$56.7 billion, a 2.02% increase from the prior year. The four largest expenditures by dollar amount and percentage of total county expenditures were: public protection, \$16.1 billion (28.37%); public assistance, \$14.9 billion (26.25%); health and sanitation, \$8.9 billion (15.66%); and enterprise expenses, \$7.6 billion (13.40%). These percentages are based on statewide total county expenditures, other financing uses, and enterprise/activity expenses.

As of June 30, 2009, California's population (excluding the City and County of San Francisco) was estimated to be 37.4 million people. The three most populous counties were Los Angeles, San Diego, and Orange. They collectively represented 44.61% of the total population as follows: Los Angeles, 27.75%; San Diego, 8.48%; and Orange, 8.38%.

The three most populous counties received 42.12% of the statewide total county revenues and accounted for 42.10% of the statewide total county expenditures. Their respective percentages of statewide total county revenues and expenditures were: Los Angeles, 29.18% and 28.38%; San Diego, 7.14% and 7.31%; and Orange, 5.80% and 6.41%. These percentages are based on statewide total county revenues and other financing sources and statewide total county expenditures and other financing uses.

The State's 57 counties reported long-term financial obligations totaling \$21.4 billion, a 1.67% decrease from the prior year. These obligations include general obligation bonds, pension obligation bonds, revenue bonds, improvement district bonds, special assessment act bonds, lease-purchase obligations, state and federal construction loans, and other long-term debt.

The City and County of San Francisco, because of its combined functions as both a city and a county, is included in this publication's county totals only for area in square miles, the 2000 federal census, estimated population (see Table 1), assessed valuation (see Table 2), and property taxes (see Table 3). San Francisco is not included in Tables 4 through 6 or in the Introduction figures of this publication. San Francisco's revenues and expenditures are contained in Appendix A of this publication, and its financial transactions are included in the *Cities Annual Report*, also published by the California State Controller's Office.

County Revenues, Other Financing Sources, and Enterprise Revenues

Total revenues for the 2008-09 fiscal year were \$55.9 billion, a decrease of \$489.2 million (0.87%) from the prior year. County revenues (including other financing sources) of \$49.4 billion accounted for 88.46% of the total, with the remaining \$6.5 billion coming from enterprises/activities such as airports, hospitals, refuse, transportation, and other enterprises. Airport, hospital, and refuse operations also may have been reported as non-enterprise activities and are included in the enterprise/activity totals. See Figures 1 and 2 for a ten-year comparison.

Figure 1

County Revenues, Other Financing Sources, and Enterprise/Activity Revenues Ten-Year Comparison

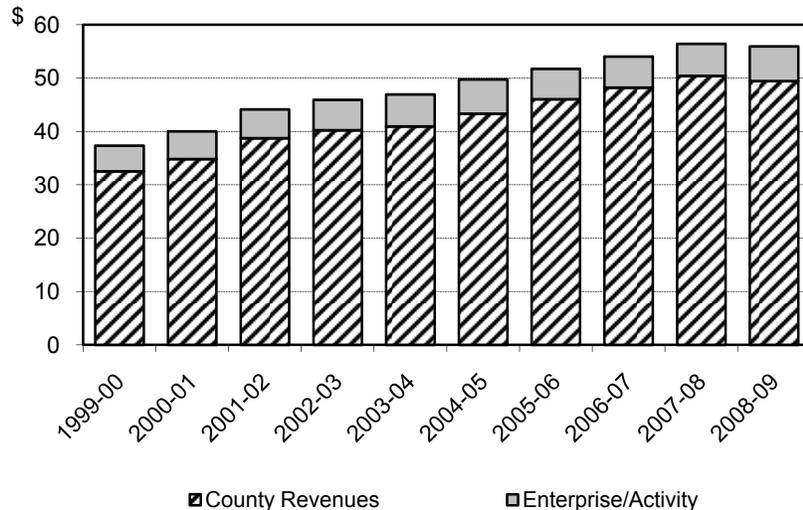
(Excluding Transfers In)
(Amounts in thousands, except Per Capita)

Year	County Revenues	Enterprise/Activity	Total	Percentage Increase (Decrease)	
				From Prior Year	Per Capita
1999-00	\$ 32,449,237	\$ 4,834,064	\$ 37,283,301	9.00 %	\$ 1,111.25
2000-01	34,793,479	5,205,339	39,998,818	7.28	1,175.59
2001-02	38,694,307	5,400,379	44,094,686	10.24	1,287.68
2002-03	40,249,028	5,687,057	45,936,085	4.18	1,320.03
2003-04	40,950,347	5,968,142	46,918,489	2.14	1,327.20
2004-05	43,330,975	6,405,757	49,736,732	6.01	1,381.15
2005-06	45,950,044	5,670,241	51,620,285	3.79	1,419.18
2006-07	48,182,355	5,817,245	53,999,600	4.61	1,465.24
2007-08	50,382,087	6,008,877	56,390,964	4.43	1,514.87
2008-09	49,448,277	6,453,482	55,901,759	(0.87)	1,492.82

Figure 2

County Revenues, Other Financing Sources, and Enterprise/Activity Revenues Ten-Year Trend by Fiscal Year

(Excluding Transfers In)
(Amounts in billions)



County Revenues by Source and Other Financing Sources

In the 2008-09 fiscal year, county revenues (including other financing sources) of \$49.4 billion represented a decrease of \$933.8 million (1.85%) from the prior year. The combined property tax, sales and use tax, and other local taxes provided 26.41% of total county revenues. The principal source of revenue was state government, at 32.60%. The federal government also was a major revenue source at 19.92%.

Figure 3 presents further detail on county revenues by source and other financing sources. Figure 4 shows the major revenues by source. Figure 5 presents a ten-year comparison of the four largest county revenues by source. See Appendix C for definitions of various types of county revenue.

Figure 3

County Revenues by Source and Other Financing Sources

(Excluding Transfers In)
(Amounts in thousands)

Revenues	2007-08	Percent of Total	2008-09	Percent of Total	Percentage Increase (Decrease) From Prior Year
Taxes					
Property	\$ 11,374,032	22.57 %	\$ 11,612,027	23.48 %	2.09 %
Sales and Use	613,483	1.22	578,191	1.17	(5.75)
Other	900,661	1.79	869,196	1.76	(3.49)
Total Taxes	12,888,176	25.58	13,059,414	26.41	1.33
Special Benefit Assessments.....	18,191	0.04	11,496 ¹	0.02	(36.80)
Licenses, Permits, and Franchises	566,788	1.12	530,449	1.07	(6.41)
Fines, Forfeitures, and Penalties	1,121,975	2.23	1,105,668	2.24	(1.45)
Use of Money and Property	1,188,907	2.36	767,016 ²	1.55	(35.49)
Intergovernmental Revenues					
State Agencies.....	16,371,624	32.49	16,121,332	32.60	(1.53)
Federal Agencies.....	9,754,981	19.36	9,849,863	19.92	0.97
Other Agencies	1,153,764	2.29	835,634 ³	1.69	(27.57)
Total Intergovernmental Revenues.....	27,280,369	54.14	26,806,829	54.21	(1.74)
Charges for Current Services	5,872,846	11.66	5,771,930	11.67	(1.72)
Miscellaneous Revenue	1,104,055	2.19	808,146 ⁴	1.64	(26.80)
Other Financing Sources	340,780	0.68	587,329 ⁵	1.19	72.35
Total	\$ 50,382,087	100.00 %	\$ 49,448,277	100.00 %	(1.85)

¹ The decrease in Special Benefit Assessments was due mainly to the County of Santa Clara reclassifying the county library as a special district.

² The decrease in Use of Money and Property was due mainly to a general decrease in investment revenues as a result of the downturn in the economy.

³ The decrease in Intergovernmental Revenues, Other Agencies, was due mainly to the County of Riverside reporting increased revenues from special districts in the prior fiscal year.

⁴ The decrease in Miscellaneous Revenue was due mainly to the County of Orange changing the method of recording its retirement contributions.

⁵ The increase in Other Financing Sources was due mainly to the County of Santa Clara reporting proceeds from the issuance of a general obligation bond.

Figure 4

County Revenues by Source and Other Financing Sources
(Excluding Transfers In)

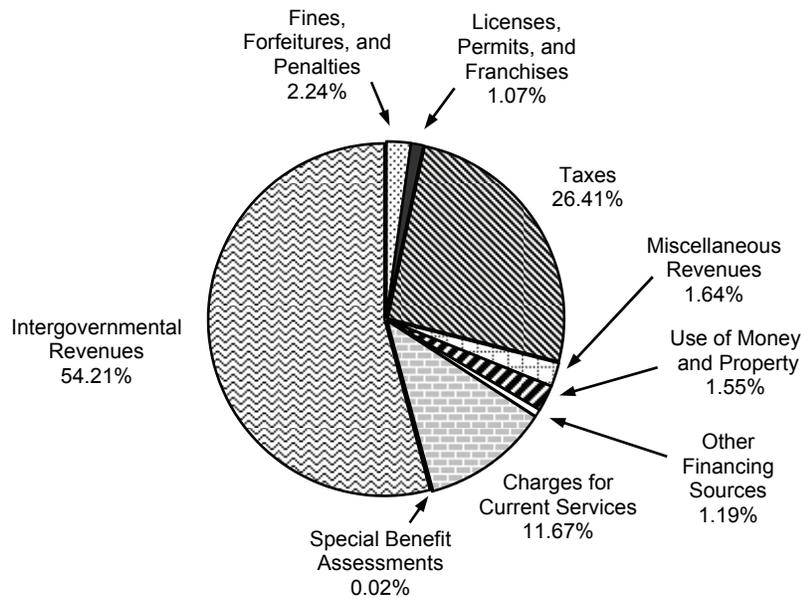
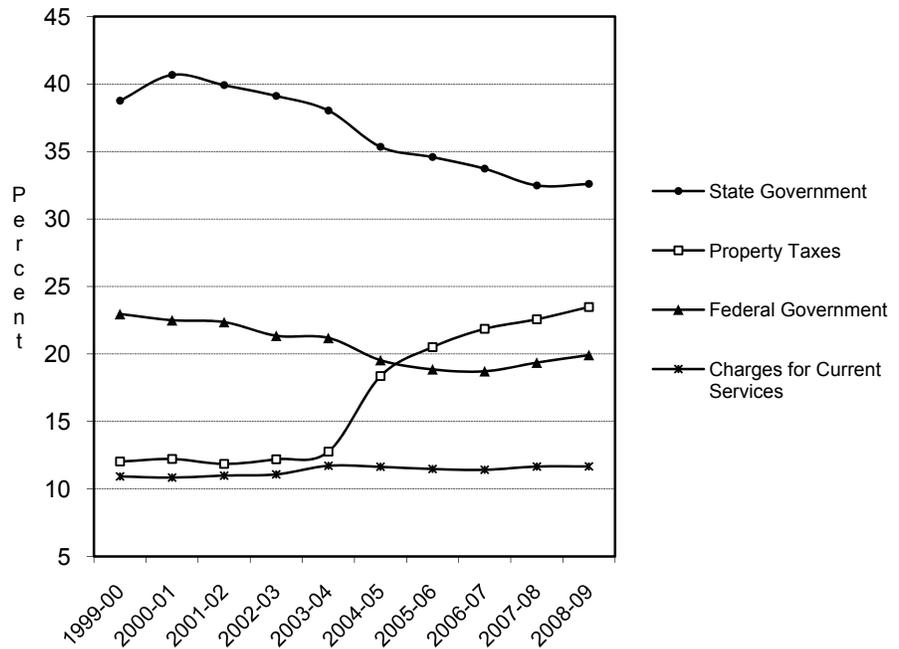


Figure 5

Four Largest County Revenues by Source and Other Financing Sources
Ten-Year Trend by Fiscal Year
(Excluding Transfers In)



Local Taxes – Property The major portion of local taxes for county general purposes comes from property taxes. In the 2008-09 fiscal year, property taxes generated \$11.6 billion, an increase of \$238.0 million (2.09%) from the prior year. Included is \$3.8 billion in property tax revenues that counties received in place of motor vehicle in-lieu tax revenue from the State. This shift of tax revenues is reported as Property Tax In-Lieu of Vehicle License Fees starting in the 2004-05 fiscal year (see Appendix C).

Under Proposition 13 limitations, counties have the authority to levy an ad valorem property tax rate of only 1%. In addition to the property tax rate of 1%, the county may levy an ad valorem voter-approved debt tax, if the tax was approved prior to July 1, 1978, or after July 1, 1986. The 1% countywide tax rate is levied on the full assessed value of property. Revenues the tax rate generates are allocated to cities, community redevelopment agencies, school districts, special districts, and county operations.

During the 2008-09 fiscal year, property taxes generated \$7.7 billion from the 1% secured and unsecured tax rate; voter-approved debt provided \$116.1 million.

Fifty-seven counties levied supplemental property taxes. Supplemental countywide secured and unsecured taxes totaled \$144.1 million. The revenues generated by the supplemental tax roll for less than countywide secured and unsecured taxes totaled \$6.3 million. Supplemental voter-approved debt and prior-year secured and unsecured taxes totaled \$2.8 and \$67.5 million, respectively. See Figure 6 for a ten-year comparison.

Figure 6

**Local Taxes – Property
Ten-Year Comparison**
(Amounts in thousands)

Year	Property Tax	Property Tax In-Lieu of Vehicle License Fees ¹	Total	Percentage Increase (Decrease) From Prior Year	As a Percentage of Total County Revenues ²
1999-00	\$ 3,902,326	\$ —	\$ 3,902,326	6.42 %	12.03 %
2000-01	4,252,508	—	4,252,508	8.97	12.22
2001-02	4,587,927	—	4,587,927	7.89	11.86
2002-03	4,908,687	—	4,908,687	6.99	12.20
2003-04	5,229,239	—	5,229,239	6.53	12.77
2004-05	5,598,353	2,358,006	7,956,359	52.15	18.36
2005-06	6,366,914	3,059,155	9,426,069	18.47	20.51
2006-07	7,223,239	3,307,806	10,531,045	11.72	21.86
2007-08	7,739,782	3,634,250	11,374,032	8.00	22.57
2008-09	7,816,204	3,795,823	11,612,027	2.09	23.48

¹ Beginning in the 2004-05 fiscal year, counties received property tax revenues in place of motor vehicle in-lieu tax revenue from the State.

² Total County Revenues exclude transfers in and enterprise/activity revenues.

Local Taxes – Sales and Use

County local sales and use tax ordinances produced revenues of \$632.3 million in the 2008-09 fiscal year, a decrease of \$37.9 million (5.65%) from the prior year. The revenue was derived from taxable sales in unincorporated areas, local transportation taxes, a quarter cent of the statewide sales tax from the Local Transportation Fund (LTF) for transit purposes and, in many instances, a percentage of sales tax revenue generated within a city when an agreement existed to share sales tax revenue between a city and its respective county (see Appendix B). Also included is \$137.8 million in property tax revenues received by counties in lieu of 0.25% of local sales and use taxes shifted to the State. This revenue is reported as In-Lieu Local Sales and Use Taxes starting in the 2004-05 fiscal year (see Appendix C) and is included in the Sales and Use Taxes revenue in Table 6. See Figure 7 for a ten-year comparison.

Figure 7

**Local Taxes – Sales and Use
Ten-Year Comparison**

(Amounts in thousands)

Year	Sales and Use Tax	In-Lieu Local Sales and Use Tax ¹	Transit Tax	Total	Percentage Increase (Decrease) From Prior Year
1999-00	\$ 454,561	\$ —	\$ 44,445	\$ 499,006	10.75 %
2000-01	492,227	—	49,075	541,302	8.48
2001-02	477,912	—	60,005 ²	537,917	(0.63)
2002-03	488,306	—	44,762	533,068	(0.90)
2003-04	498,767	—	46,433	545,200	2.28
2004-05	432,001	108,993	49,976	590,970	8.40
2005-06	468,852	117,648	54,038	640,538	8.39
2006-07	487,978	148,925	49,699	686,602	7.19
2007-08	466,159	147,324	56,654	670,137	(2.40)
2008-09	440,395	137,796	54,083	632,274	(5.65)

¹ Beginning in the 2004-05 fiscal year, counties received property tax revenues in lieu of 0.25% of local sales and use taxes.

² This increase in Transit revenues was due mainly to the counties of Los Angeles and San Diego reporting \$3.2 and \$12.3 million, respectively, in LTF and Sales and Use Tax revenue for operating purposes.

Local Taxes – Other

In addition to property tax and sales and use tax monies, the counties received revenues totaling \$742.6 million from a variety of other taxes in the 2008-09 fiscal year, a decrease of \$24.9 million (3.25%) from the prior year. The property transfer tax on the sale of real estate accounted for 20.46% of this total. Figure 8 presents a three-year comparison. Refer to Appendix C for definitions of other local tax revenues.

Figure 8

Local Taxes – Other
 (Amounts in thousands)

Local Taxes	2006-07	2007-08	Percentage	2008-09	Percentage
			Increase (Decrease) From Prior Year		Increase (Decrease) From Prior Year
Property Transfer	\$ 312,982	\$ 206,102 ¹	(34.15) %	\$ 151,959 ¹	(26.27) %
Transient Lodging	124,347	131,355	5.64	120,383	(8.35)
Timber Yield	4,771	4,183	(12.32)	2,646 ²	(36.74)
Aircraft	25,726	30,303	17.79	32,140	6.06
Utility Users	87,488	89,320	2.09	92,048	3.05
Other	302,366	306,323	1.31	343,462	12.12
Total	\$ 857,680	\$ 767,586	(10.50)	\$ 742,638	(3.25)

¹ The decrease in Property Transfer was due mainly to a general decrease in property sales throughout the State.

² The decrease in Timber Yield was due mainly to a general decrease in timber harvest and allocations from the State.

**Intergovernmental
Revenue**

County revenues derived from intergovernmental agencies during the 2008-09 fiscal year totaled \$26.8 billion (54.21%) of county revenues. This was a decrease of \$473.5 million (1.74%) from the prior year. Subventions and allocations from the State accounted for \$16.1 billion (32.60%), and federal funds and funds from other agencies amounted to \$10.7 billion (21.61%) of county revenues.

For the most part, use of such funds was restricted to specific assistance programs, the majority of which required county participation. For example, \$6.8 billion in state funds and \$7.2 billion in federal funds were restricted to use in public assistance programs and administration.

Unrestricted revenue from intergovernmental agencies included \$71.7 million in homeowners' property tax relief; \$50.4 million in motor vehicle in-lieu tax revenues, also known as state motor vehicle license fee revenues (see Appendix C); and \$1.3 billion in realignment revenues, also received from state motor vehicle license fees. The Health and Welfare Realignment Program, established in 1991, transferred financial responsibility for most mental health and public health programs, and some social service programs, from the State to local governments and provided realignment revenues. See Figures 9 and 10 for a ten-year comparison. See Table 6 for additional detail on intergovernmental revenue.

Figure 9
Intergovernmental Agencies Revenue
Ten-Year Trend by Fiscal Year
 (Amounts in billions)

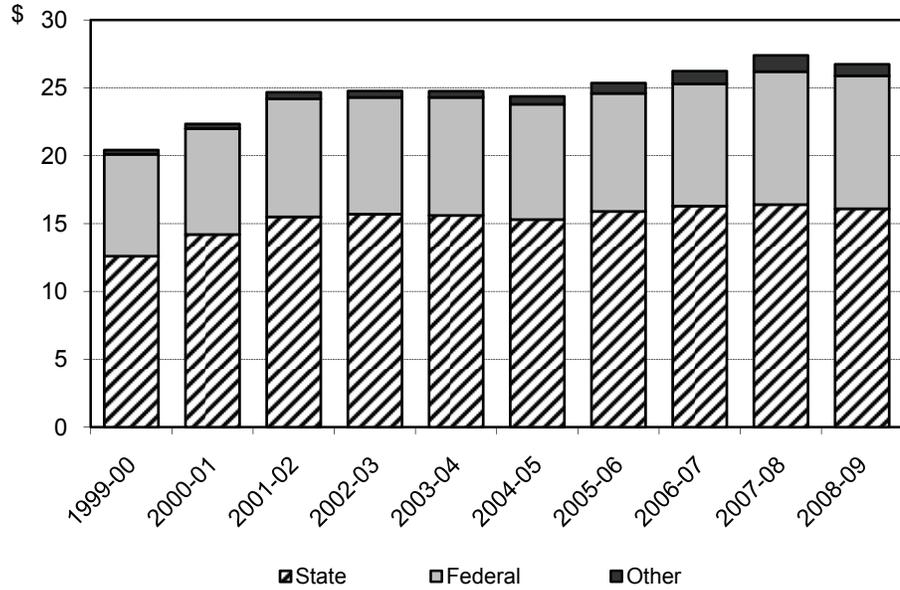


Figure 10
Intergovernmental Agencies Revenue
Ten-Year Comparison
 (Amounts in thousands)

Year	State	Federal	Other	Total	Percentage Increase (Decrease) From Prior Year
1999-00	\$ 12,579,549	\$ 7,450,264	\$ 320,006	\$ 20,349,819	9.74 %
2000-01	14,155,076	7,827,475	349,413	22,331,964	9.74
2001-02	15,447,536	8,652,658	482,798	24,582,992	10.08
2002-03	15,746,978	8,592,627	474,682	24,814,287	0.94
2003-04	15,575,760	8,675,561	462,711	24,714,032	(0.40)
2004-05	15,316,479	8,468,779	567,850	24,353,108	(1.46)
2005-06	15,891,786	8,666,218	755,139	25,313,143	3.94
2006-07	16,250,819	9,018,389	936,493	26,205,701	3.53
2007-08	16,371,624	9,754,981	1,153,764	27,280,369	4.10
2008-09	16,121,332	9,849,863	835,634	26,806,829	(1.74)

County Enterprise/Activity Revenues

During the 2008-09 fiscal year, county enterprises/activities generated revenues totaling \$6.5 billion, an increase of \$444.6 million (7.40%) from the prior year. These enterprises/activities included airports, hospitals, refuse, transportation, and other enterprises. Airports, hospitals, and refuse also may have been reported as non-enterprise activities and are included in the enterprise/activity totals. Table 6 presents details of these enterprise/activity revenues. See Figures 11 and 12 for a three-year comparison. Refer to Appendix C for the definition of enterprise/activity.

Figure 11

County Enterprise/Activity Revenues

(Amounts in thousands)

Type of Enterprise/Activity	2006-07	2007-08	Percentage Increase (Decrease) From	
			Prior Year	2008-09
Airports.....	\$ 417,449	\$ 455,867	9.20 %	\$ 405,806 (10.98) %
Hospitals.....	4,597,488	4,772,885	3.82	5,340,516 11.89
Refuse.....	598,896	568,817	(5.02)	507,695 (10.75)
Transportation.....	87,788	99,701	13.57	90,212 (9.52)
Other.....	115,624	111,607	(3.47)	109,253 (2.11)
Total	\$ 5,817,245	\$ 6,008,877	3.29	\$ 6,453,482 7.40

Figure 12

Number of County Enterprises/Activities by Type

Type of Enterprise/Activity	2006-07	2007-08	Percentage Increase (Decrease) From	
	Number of Enterprises/Activities ¹	Number of Enterprises/Activities ²	Prior Year	2008-09
Airports.....	47	47	— %	47 — %
Hospitals.....	19	19	—	17 (10.53)
Refuse.....	33	32 ⁴	(3.03)	32 —
Transportation.....	29	28	(3.45)	28 —
Other.....	24	27	12.50	30 11.11
Total	152	153	0.66	154 0.65

¹ The County of Sonoma began reporting a Hospital enterprise and the counties of Butte and Del Norte transferred their Transportation enterprises to special districts.

² The County of Merced transferred its Refuse enterprise to a special district; the County of Shasta began reporting a Transportation enterprise; the counties of Inyo and Mono transferred their Transportation enterprises to special districts; the County of Fresno began reporting an Other Enterprise - Parking; and the counties of Merced and Modoc began reporting an Other Enterprise - Water.

³ The counties of Glenn and Mono both reclassified incidental Hospital activity to the general operating revenues and expenditures; the County of Lassen began reporting two Other Enterprises - Parks and Water; and the County of Napa began reporting an Other Enterprise - Parking.

⁴ Restated

County Expenditures, Other Financing Uses, and Enterprise Expenses

Total expenditures for the 2008-09 fiscal year were \$56.7 billion, an increase of \$1.1 billion (2.02%) from the prior year. County expenditures (including other financing uses) of \$49.1 billion comprised 86.60% of the total. The remaining \$7.6 billion balance consisted of expenses from county enterprises/activities such as airports, hospitals, refuse, transportation, and others. Airport, hospital, and refuse operations may be reported as non-enterprise activities and are included in the enterprise/activity totals. See Figures 13 and 14 for a ten-year comparison.

Figure 13

County Expenditures, Other Financing Uses, and Enterprise/Activity Expenses Ten-Year Comparison

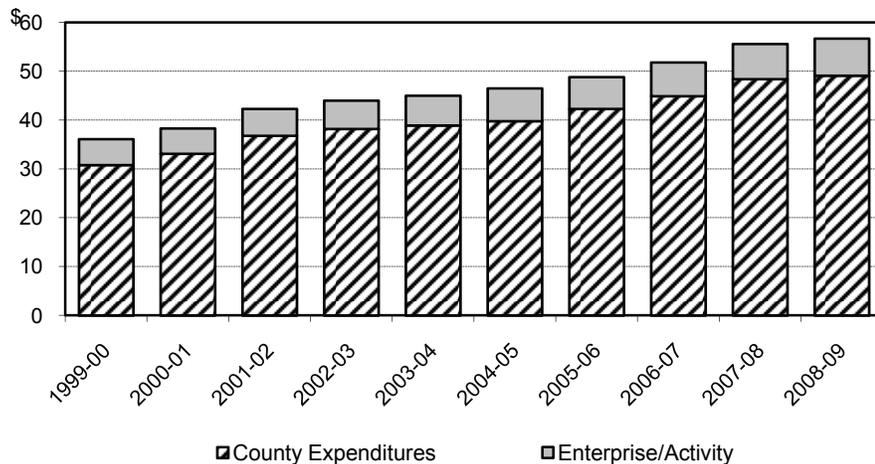
(Excluding Transfers Out)
(Amounts in thousands, except Per Capita)

Year	County Expenditures	Enterprise/Activity	Total	Percentage Increase (Decrease) From Prior Year	Per Capita
1999-00	\$ 30,830,653	\$ 5,277,379	\$ 36,108,032	7.16 %	\$ 1,076.22
2000-01	33,097,630	5,165,415	38,263,045	5.97	1,124.57
2001-02	36,811,979	5,511,565	42,323,544	10.61	1,235.96
2002-03	38,177,551	5,854,584	44,032,135	4.04	1,265.31
2003-04	38,909,922	6,072,735	44,982,657	2.16	1,272.44
2004-05	39,757,595	6,718,351	46,475,946	3.32	1,290.60
2005-06	42,331,462	6,474,362	48,805,824	5.01	1,341.80
2006-07	44,924,672	6,876,965	51,801,637	6.14	1,405.60
2007-08	48,407,327	7,214,326	55,621,653	7.37	1,494.20
2008-09	49,143,474	7,604,111	56,747,585	2.02	1,515.41

Figure 14

County Expenditures, Other Financing Uses, and Enterprise/Activity Expenses Ten-Year Trend by Fiscal Year

(Excluding Transfers Out)
(Amounts in billions)



County Expenditures and Other Financing Uses (Excluding Enterprises)

County expenditures (including other financing uses) amounted to \$49.1 billion for the 2008-09 fiscal year (excluding enterprises), an increase of \$736.1 million (1.52%) from the prior year. The principal areas of expenditure were public protection at 32.77% and public assistance, at 30.31%. Figure 15 presents comparative detail on county expenditures. Figure 16 illustrates major expenditures by function. See Figure 17 for a ten-year comparison of the four largest county expenditures. Refer to Appendix C for definitions of county expenditures.

Figure 15

County Expenditures by Function and Other Financing Uses

(Excluding Transfers Out)

(Amounts in thousands)

Expenditures	2007-08		2008-09		Percentage Increase (Decrease) From Prior Year
		Percent of Total		Percent of Total	
Public Protection	\$ 15,735,164	32.51 %	\$ 16,101,625	32.77 %	2.33 %
Public Assistance	14,423,890	29.80	14,895,838	30.31	3.27
Health and Sanitation	8,453,696	17.46	8,888,511	18.09	5.14
General	5,150,931	10.64	4,870,547	9.91	(5.44)
Public Ways and Facilities	1,912,894	3.95	1,854,575	3.77	(3.05)
Debt Service	1,739,982	3.59	1,541,990	3.14	(11.38)
Recreation and Cultural Services	491,435	1.02	507,250	1.03	3.22
Education	499,335	1.03	483,138	0.98	(3.24)
Total	\$ 48,407,327	100.00 %	\$ 49,143,474	100.00 %	1.52

Figure 16

County Expenditures by Function and Other Financing Uses

(Excluding Transfers Out)

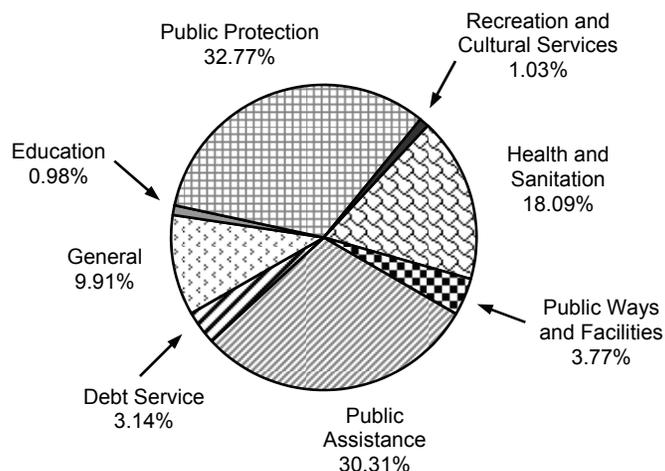
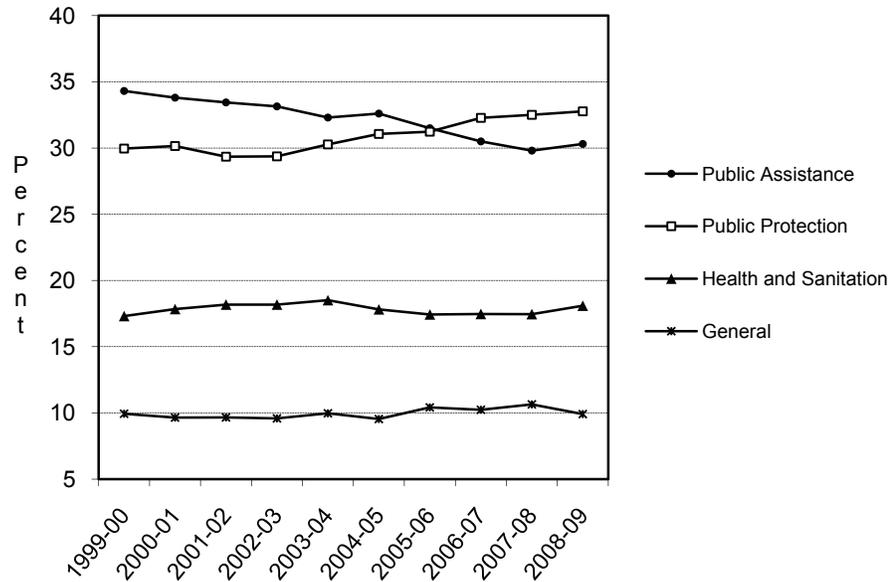


Figure 17

**Four Largest County Expenditures and Other Financing Uses
Ten-Year Trend by Fiscal Year**
(Excluding Transfers Out)



Public Assistance

County expenditures for public assistance totaled \$14.9 billion in the 2008-09 fiscal year, an increase of \$471.9 million (3.27%) from the prior year. Figure 18 presents detail on public assistance expenditures and Figure 19 presents a ten-year comparison.

Figure 18

Public Assistance
(Amounts in thousands)

Public Assistance	2006-07	2007-08	Percentage Increase (Decrease) From Prior Year	2008-09	Percentage Increase (Decrease) From Prior Year
Welfare.....	\$ 9,380,954	\$ 9,910,492	5.64 %	\$ 10,197,887	2.90 %
Social Services.....	3,313,886	3,510,992	5.95	3,620,693	3.12
General Relief.....	255,668	274,430	7.34	324,055 ¹	18.08
Other					
Care of Court Wards.....	50,735	50,123	(1.21)	56,040	11.80
Veterans Services.....	14,865	16,392	10.27	16,494	0.62
Other Assistance.....	687,802	661,461	(3.83)	680,669	2.90
Total Other.....	753,402	727,976	(3.37)	753,203	3.47
Total.....	\$ 13,703,910	\$ 14,423,890	5.25	\$ 14,895,838	3.27

¹ The increase in General Relief was due mainly to the counties of Alameda and Los Angeles reporting an increase in aid to indigents.

Figure 19

**Public Assistance
Ten-Year Comparison**

(Amounts in thousands, except Per Capita)

Year	Welfare	Social Services	General Relief	Other	Total	Per Capita
1999-00	\$ 7,465,167	\$ 1,973,293	\$ 279,685	\$ 861,224	\$ 10,579,369	\$ 315.32
2000-01	7,779,850	2,281,266	262,554	862,586	11,186,256	328.77
2001-02	8,609,344	2,432,781	257,870	1,013,936	12,313,931	359.60
2002-03	8,734,626	2,653,057	259,364	1,005,672	12,652,719	363.59
2003-04	8,747,090	2,767,954	269,232	784,724	12,569,000	355.54
2004-05	8,941,888	2,983,522	279,044	756,694	12,961,148	359.92
2005-06	9,194,478	3,139,381	259,546	741,013	13,334,418	366.60
2006-07	9,380,954	3,313,886	255,668	753,402	13,703,910	371.85
2007-08	9,910,492	3,510,992	274,430	727,976	14,423,890	387.48
2008-09	10,197,887	3,620,693	324,055	753,203	14,895,838	397.78

Public Protection

County expenditures for public protection totaled \$16.1 billion in the 2008-09 fiscal year, an increase of \$366.5 million (2.33%) from the prior year. See Figure 20 for detail on public protection expenditures and Figure 21 for a ten-year comparison.

Figure 20

Public Protection

(Amounts in thousands)

Public Protection	2006-07	2007-08	Percentage Increase (Decrease) From	2008-09	Percentage Increase (Decrease) From
			Prior Year		Prior Year
Judicial	\$ 4,031,606	\$ 4,297,597	6.60 %	\$ 4,413,525	2.70 %
Police Protection	4,069,187	4,453,448	9.44	4,494,663	0.93
Detention and Correction	4,554,057	4,979,704	9.35	5,245,065	5.33
Other					
Fire Protection	419,674	483,798	15.28	485,310	0.31
Flood Control and Soil and Water Conservation	10,760	13,385 ¹	24.40	14,109	5.41
Protective Inspection	331,742	343,010	3.40	332,511	(3.06)
Other Protection	1,084,174	1,164,222	7.38	1,116,442	(4.10)
Total Other	1,846,350	2,004,415	8.56	1,948,372	(2.80)
Total	\$ 14,501,200	\$ 15,735,164	8.51	\$ 16,101,625	2.33

¹ The increase in Flood Control and Soil and Water Conservation was due mainly to the counties of Glenn, Humboldt, and Sutter reporting an increase in project and construction costs.

Figure 21

**Public Protection
Ten-Year Comparison**

(Amounts in thousands, except Per Capita)

Year	Judicial	Police Protection	Detention and Correction	Other	Total	Per Capita
1999-00	\$ 3,005,793	\$ 2,437,267	\$ 2,748,493	\$ 1,045,700	\$ 9,237,253	\$ 275.32
2000-01	3,150,944	2,723,256	2,949,747	1,154,059	9,978,006	293.26
2001-02	3,422,601	2,939,664	3,205,930	1,234,594	10,802,789	315.47
2002-03	3,568,584	3,069,223	3,279,724	1,293,360	11,210,891	322.16
2003-04	3,665,311	3,184,970	3,515,886	1,411,650	11,777,817	333.16
2004-05	3,764,747	3,371,539	3,701,475	1,513,485	12,351,246	342.98
2005-06	3,805,944	3,666,997	4,101,811	1,645,430	13,220,182	363.46
2006-07	4,031,606	4,069,187	4,554,057	1,846,350	14,501,200	393.48
2007-08	4,297,597	4,453,448	4,979,704	2,004,415	15,735,164	422.70
2008-09	4,413,525	4,494,663	5,245,065	1,948,372	16,101,625	429.98

**County
Enterprise/Activity
Expenses**

County enterprise/activity expenses totaled \$7.6 billion in the 2008-09 fiscal year, an increase of \$389.8 million (5.40%) from the prior year. These enterprises/activities include airports, hospitals, refuse, transportation, and other enterprises. Airport, hospital, and refuse operations also may have been reported as non-enterprise activities and are included in the enterprise/activity totals. Table 6 presents details of these enterprise expenses. See Figure 22 for a three-year comparison. See Figure 12 for the number of enterprises/activities by type. Refer to Appendix C for the definition of enterprise/activity.

Figure 22

County Enterprise/Activity Expenses

(Amounts in thousands)

Type of Enterprise/Activity	2006-07	2007-08	Percentage Increase (Decrease) From Prior Year	2008-09	Percentage Increase (Decrease) From Prior Year
Airports	\$ 287,267	\$ 301,355	4.90 %	\$ 309,474	2.69 %
Hospitals	5,867,576	6,207,824	5.80	6,584,245	6.06
Refuse	527,935	518,567	(1.77)	518,916	0.07
Transportation	85,622	90,438	5.62	95,672	5.79
Other	108,565	96,142	(11.44)	95,804	(0.35)
Total	\$ 6,876,965	\$ 7,214,326	4.91	\$ 7,604,111	5.40

Long-Term Financial Obligations

The counties' total long-term financial obligations on June 30, 2009, were \$21.4 billion, a decrease of \$364.1 million (1.67%) from the prior year. Of the total, lease-purchase obligations of \$10.1 billion accounted for 47.03%, bonded indebtedness of \$7.6 billion accounted for 35.30%, other long-term debt of \$3.4 billion accounted for 15.83%, special assessment act bonds of \$367.8 million accounted for 1.72%, and state and federal construction loans of \$26.7 million accounted for the remaining 0.12%. Debt service expenditures as a percentage of total county expenditures decreased to 3.14% in the 2008-09 fiscal year, compared with 3.59% in the prior year. See Figure 23 for a two-year comparison.

Figure 23

Long-Term Financial Obligations

(Amounts in thousands)

Type of Debt	2007-08		2008-09		Percentage Increase (Decrease) From Prior Year
		Percent of Total		Percent of Total	
Lease-Purchase Obligations.....	\$ 10,329,772	47.44 %	\$ 10,068,419	47.03 %	(2.53) %
Pension Obligation Bonds.....	6,897,597	31.68	6,514,312	30.43	(5.56)
Other Long-Term Debt.....	3,280,037	15.07	3,389,423	15.83	3.33
Revenue Bonds ¹	871,677	4.00	661,456 ²	3.09	(24.12)
General Obligation Bonds.....	0	0.00	380,998 ³	1.78	—
Special Assessment Act Bonds.....	368,069	1.69	367,823	1.72	(0.07)
State Construction Loans.....	20,928	0.10	21,832	0.10	4.32
Federal Construction Loans.....	5,070	0.02	4,867	0.02	(4.00)
Improvement District Bonds.....	837	0.00	796	0.00	(4.90)
Total	\$ 21,773,987	100.00 %	\$ 21,409,926	100.00 %	(1.67)

¹ Revenue Bonds included Judgment Obligation Bonds issued by the County of Monterey and Mine Liability Bonds issued by the County of Tuolumne. On June 30, 2009, the outstanding principal balances were \$4.0 and \$6.0 million, respectively.

² The decrease in Revenue Bonds was due mainly to repayments by the County of Orange.

³ The increase in General Obligation Bonds was due to new issuances by the counties of Calaveras and Santa Clara.

Lease-Purchase Obligations

In recent years, counties have sought to finance capital expenditures through methods other than the traditional bond issue or “pay as you go” financing. One of the methods currently used is a lease-purchase plan. In its simplest form, the plan may consist of a nonprofit corporation being created for the sole purpose of issuing certificates of participation. Once issued, the proceeds are used to build a structure on land owned by a governmental agency. The corporation may arrange for conventional financing, secured by a long-term lease with the governmental agency that will be using the facility. The terms of the lease are sufficient to retire the financing and, upon expiration of the lease, the ownership of the facility transfers to the governmental agency.

As of June 30, 2009, there were 51 counties involved in lease-purchase agreements. If continued to term, these agreements carry a total obligation of \$10.1 billion, a decrease of \$261.4 million (2.53%) from the prior year. See Figures 24 and 25 for a ten-year comparison. All fiscal years presented in Figure 24 are as of June 30.

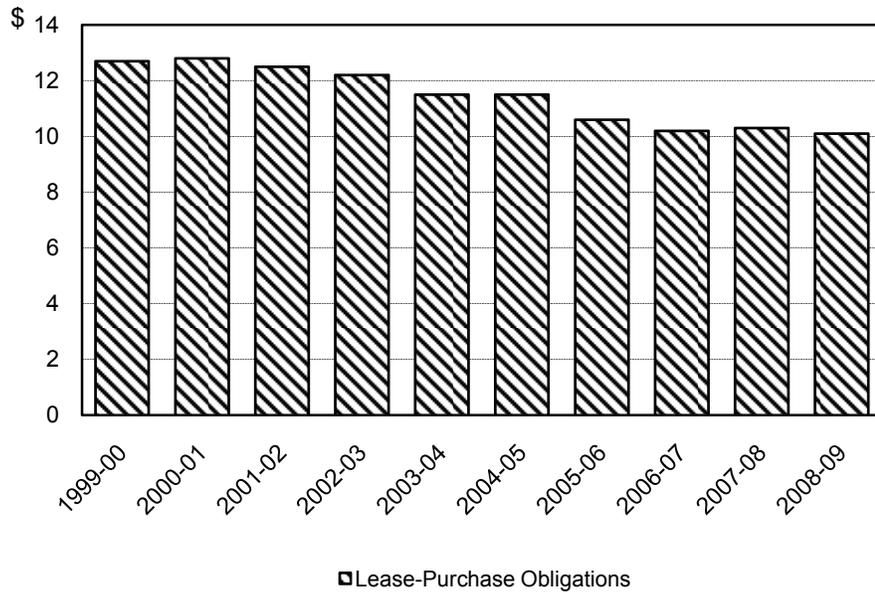
Figure 24

**Lease-Purchase Obligations
Ten-Year Comparison**
(Amounts in thousands)

Year	Number of Counties	Amount	Percentage Increase (Decrease) From Prior Year
1999-00	45	\$ 12,655,334	(1.78) %
2000-01	47	12,796,230	1.11
2001-02	50	12,538,937	(2.01)
2002-03	50	12,240,562	(2.38)
2003-04	50	11,512,621	(5.95)
2004-05	52	11,465,948	(0.41)
2005-06	53	10,592,990	(7.61)
2006-07	53	10,229,719	(3.43)
2007-08	52	10,329,772	0.98
2008-09	51	10,068,419	(2.53)

Figure 25

**Lease-Purchase Obligations
Ten-Year Trend by Fiscal Year**
(Amounts in billions)



Bonded Indebtedness

The counties' bonded indebtedness totaled \$7.6 billion as of June 30, 2009, a decrease of \$212.5 million (2.74%) from the prior year. The total consisted of \$6.5 billion in pension obligation bonds, \$661.5 million in revenue bonds, \$381.0 million in general obligation bonds, and \$0.8 million in improvement district bonds supported by revenues from programs financed by the bond issues. Special assessment bonds are not considered debts of the counties and are not included in this schedule; instead, they are detailed in Figure 27. Table 6 presents bonded indebtedness detail. See Figure 26 for a ten-year comparison. All years represented are as of June 30.

Figure 26
**Bonded Indebtedness
Ten-Year Comparison**
(Amounts in thousands)

Year	Pension Obligation Bonds	Revenue Bonds ¹	General Obligation Bonds	Improvement District Bonds	Certificates of Participation	Total
1999-00	\$ 5,218,175	\$ 926,279	\$ 47,865	\$ 1,077	\$ 41,524	\$ 6,234,920
2000-01	4,999,556	740,428	48,194	799	57,950 ¹⁰	5,846,927
2001-02	4,764,097	712,208	41,485	514	— ¹¹	5,518,304
2002-03	6,074,224 ²	691,932	30,225	320	—	6,796,701
2003-04	7,361,004 ³	665,619	23,470	260	—	8,050,353
2004-05	8,197,313	607,700	33,833	204	—	8,839,050
2005-06	8,297,168	508,950	8,395 ⁶	1,019 ⁹	—	8,815,532
2006-07	7,984,692	482,415	— ⁷	937	—	8,468,044
2007-08	6,897,597	871,677 ⁴	—	837	—	7,770,111
2008-09	6,514,312	661,456 ⁵	380,998 ⁸	796	—	7,557,562

¹ Beginning in the 2003-04 fiscal year, Revenue Bonds included Judgment Obligation Bonds issued by the County of Monterey and, in the 2006-07 fiscal year, included Mine Liability Bonds issued by the County of Tuolumne. On June 30, 2009, the outstanding principal balances were \$4.0 and \$6.0 million, respectively.

² The increase was due mainly to new issuances by the County of San Diego.

³ The increase was due mainly to new issuances by the counties of Fresno, San Bernardino, and San Diego.

⁴ The increase was due mainly to new issuances by the counties of Sacramento and Sonoma.

⁵ The decrease was due mainly to repayments by the County of Orange.

⁶ The decrease was due mainly to the County of Butte erroneously reporting \$14.1 million in bonds that were determined not to be a debt of the county.

⁷ The decrease was due to the repayment of General Obligation Bonds, resulting in a zero (\$0) balance.

⁸ The increase was due to new issuances by the counties of Calaveras and Santa Clara.

⁹ The increase was due mainly to the County of Los Angeles issuing bonds for street improvements.

¹⁰ The increase was due mainly to the counties of Alameda and Monterey reclassifying \$7.6 and \$13.4 million, respectively, in Revenue Bonds to Certificates of Participation.

¹¹ The decrease was due mainly to the repayment or reclassification of Certificates of Participation to lease-purchase obligations, resulting in a zero (\$0) balance.

Special Assessment Act Bonds

Unlike county general obligation bonds, special assessment act bonds represent an unpaid assessment for public works, the cost of which is assessed against the benefited property. The most common bonds are issuances under the Improvement Acts of 1911 and 1915. For 1911 Act bonds, the county has no obligation to the bondholders except to forward to them any money paid by the property owners. For 1915 Act bonds, the county has a contingent liability in the case of delinquencies, and it must either advance the amount of the delinquency or levy a limited tax rate on the benefited area. In the event of an advance, the funds are eventually returned to the county. The total amount outstanding for special assessment act bonds issued through the counties was \$367.8 million on June 30, 2009. See Figure 27 for a ten-year comparison.

Figure 27

Special Assessment Act Bonds Ten-Year Comparison (Amounts in thousands)

Year	1911 Act Bonds	1915 Act Bonds	Other Act Bonds	Total
1999-00.....	\$ 1,551	\$ 771,703	\$ 3,238	\$ 776,492
2000-01.....	3,024 ¹	261,493 ⁴	3,297	267,814
2001-02.....	253 ²	294,607	3,044	297,904
2002-03.....	202	355,969	2,786	358,957
2003-04.....	47 ³	398,294	2,621	400,962
2004-05.....	33	460,713	2,459	463,205
2005-06.....	26	392,347	2,319	394,692
2006-07.....	21	379,679	2,170	381,870
2007-08.....	15	365,713	2,341	368,069
2008-09.....	2	356,105	11,716 ⁵	367,823

- ¹ The increase was due mainly to a reclassification of 1915 Act Bonds to 1911 Act Bonds by the County of Merced.
- ² The decrease was due mainly to a reclassification of approximately \$2.6 million in 1911 Act Bonds to 1915 Act Bonds by the County of Merced.
- ³ The decrease was due to increased principal payments by the County of Sacramento.
- ⁴ The decrease was due mainly to a reclassification of approximately \$511 million from the County of Orange to Orange County special districts.
- ⁵ The increase was due mainly to a new issuance by the County of Kern and increased principal balance by the County of Yolo.

County Assessed Valuation

The net assessed valuation for the 2009-10 fiscal year decreased by 2.35% from the prior year. For the past five and ten years, net assessed values have grown by an annual average of 7.07% and 7.53%, respectively. Since the enactment of Proposition 13, locally assessed real property is appraised at the 1975-76 base year value and is adjusted each year after 1975 by the change in the Consumer Price Index (CPI), not to exceed an increase of 2%. Property is reappraised from the 1975-76 base year value to its current full value upon a change in ownership or new construction, as of the date of such transaction or completion of construction (only the newly constructed portion of the property is reappraised). Thereafter, the valuation continues to be increased annually by the change in the CPI, not to exceed 2%. See Figure 28 for a ten-year comparison.

Figure 28

**Assessed Valuation
Ten-Year Comparison**
(Amounts in thousands)

Year	Gross State and Local Assessed Valuation	Exemptions	Net Assessed Valuation	Percentage Increase (Decrease) From Prior Year
2000-01	\$ 2,418,239,160	\$ 99,308,004	\$ 2,318,931,156	7.95 %
2001-02	2,635,906,921	102,774,914	2,533,132,007	9.24
2002-03	2,826,966,931	108,314,207	2,718,652,724	7.32
2003-04	3,035,646,695	115,629,160	2,920,017,535	7.41
2004-05	3,278,643,905	123,320,176	3,155,323,729	8.06
2005-06	3,632,006,871	129,926,796	3,502,080,075	10.99
2006-07	4,073,584,711	140,130,390	3,933,454,321	12.32
2007-08	4,464,069,772	151,227,015	4,312,842,757	9.65
2008-09	4,678,237,821	161,705,994	4,516,531,827	4.72
2009-10	4,585,315,261	175,071,148	4,410,244,113	(2.35)

Appropriations Limits

Chapter 1025, Statutes of 1987, requires the California State Controller to publish appropriations limits and total annual appropriations subject to the limit for counties. Table 6 of this publication contains this data.

The information provided in Table 6 has not been audited and is presented as submitted by the 57 counties of California, excluding the City and County of San Francisco.

Financial Section Notes

The City and County of San Francisco

The financial transactions of the City and County of San Francisco, because of its combined functions as both a city and a county, are included in the tables of the *Cities Annual Report* and reported in Appendix A of the *Counties Annual Report*.

San Francisco is included in the county totals of this publication only for area in square miles, the 2000 federal census, estimated population (see Table 1), assessed valuation (see Table 2), and property taxes (see Table 3). San Francisco is not included in Tables 4 through 6.

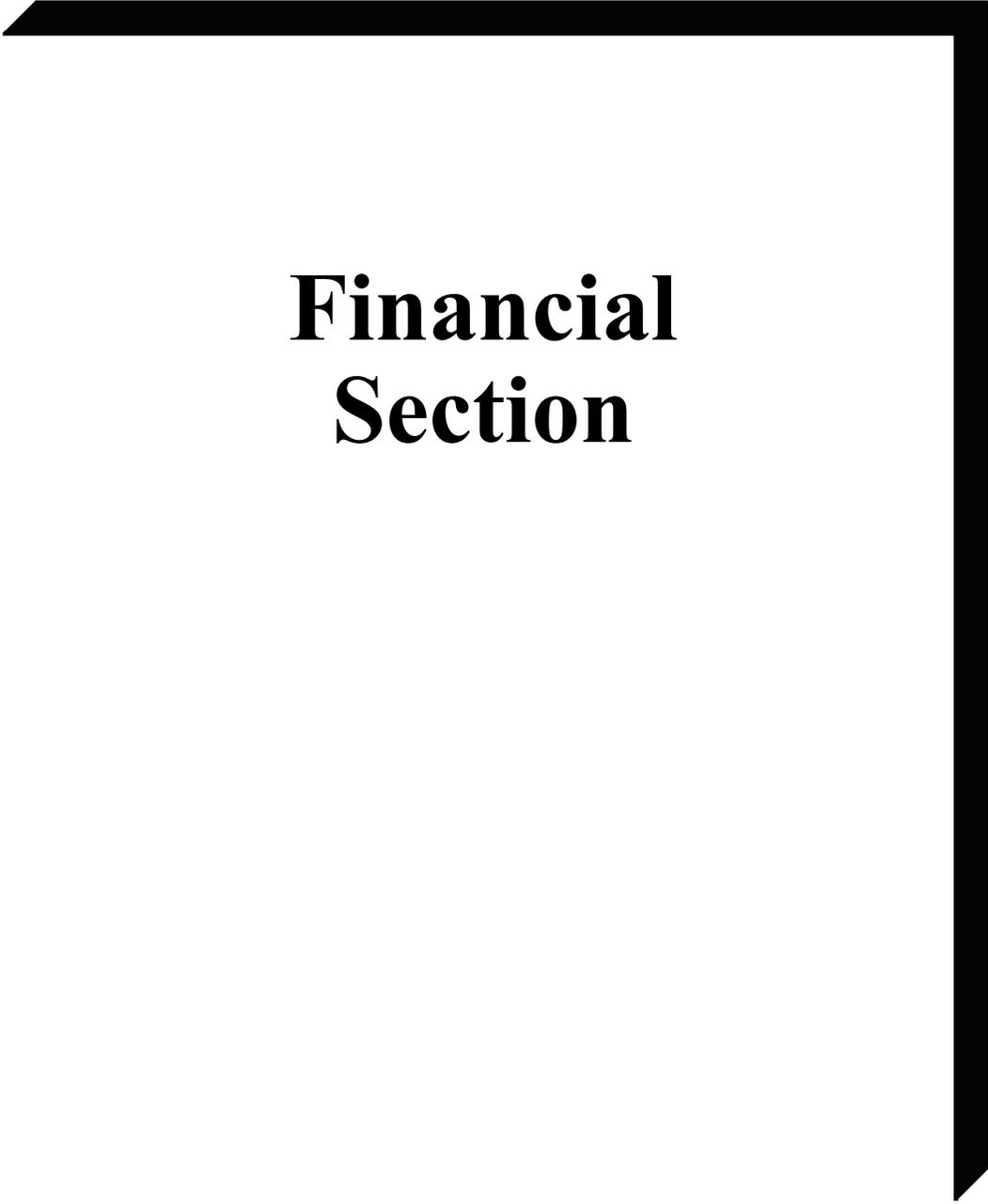
County Data Tables

Where dashes appear, the county had no data to report. A dash either represents a zero or means the item is not applicable to the county.

Table 6, Statement of Enterprise/Activity Revenues and Expenses

County enterprises/activities are reported on this statement. The county did not operate the enterprise/activity where there is no data reported. Airport, hospital, and refuse operations also may have been reported as non-enterprise activities and are included in the enterprise/activity totals of this publication. Refer to Appendix C for the definition of enterprise/activity.

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Financial Section

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**Table 1. Counties Annual Report — Fiscal Year 2008-09
Summary of General County Statistics**

Counties	2000 Federal Census	Estimated Population as of June 30, 2009 *	Class	Area in Square Miles **	Activity Enterprises Reported by Each County ***
Alameda	1,443,741	1,556,657	Chartered	825	
Alpine	1,208	1,201	General Law	727	A
Amador	35,100	38,080	General Law	601	A,R
Butte	203,171	220,748	Chartered	1,665	R
Calaveras	40,554	45,987	General Law	1,036	A,R,T
Colusa	18,804	21,997	General Law	1,156	A,R,T
Contra Costa	948,816	1,060,435	General Law	798	A,H,O
Del Norte	27,507	29,547	General Law	1,003	A
El Dorado	156,299	180,185	Chartered	1,805	A,T
Fresno	799,407	942,298	Chartered	5,998	R,O
Glenn	26,453	29,239	General Law	1,319	A,R,T
Humboldt	126,518	132,755	General Law	3,600	A,R
Imperial	142,361	179,254	General Law	4,598	A,R,T
Inyo	17,945	18,049	General Law	10,097	A,R,O
Kern	661,645	827,173	General Law	8,170	A,H,R,T,O
Kings	129,461	154,743	General Law	1,436	
Lake	58,309	64,025	General Law	1,327	A,R
Lassen	33,828	35,550	General Law	4,690	A,T,O
Los Angeles	9,519,338	10,393,185	Chartered	4,079	A,H,T
Madera	123,109	152,331	General Law	2,147	R,O
Marin	247,289	258,618	General Law	588	A,O
Mariposa	17,130	18,306	General Law	1,461	A,R,T
Mendocino	86,265	90,206	General Law	3,510	A,R
Merced	210,554	256,450	General Law	2,008	A,H,T,O
Modoc	9,449	9,698	General Law	4,340	A,H,R,O
Mono	12,853	13,504	General Law	3,103	A,R
Monterey	401,762	431,892	General Law	3,324	H
Napa	124,279	137,571	General Law	797	A,O
Nevada	92,033	98,718	General Law	992	A,T,O
Orange	2,846,289	3,139,017	Chartered	785	A,R
Placer	248,399	339,577	Chartered	1,507	A,R,T,O
Plumas	20,824	20,632	General Law	2,618	A,T,O
Riverside	1,545,387	2,107,653	General Law	7,243	A,H,R
Sacramento	1,223,499	1,433,187	Chartered	1,015	A,R,T,O
San Benito	53,234	58,016	General Law	1,397	R,T
San Bernardino	1,709,434	2,060,950	Chartered	20,164	A,H,R
San Diego	2,813,833	3,173,407	Chartered	4,281	A
San Francisco	776,733	845,559	Chartered	91	
San Joaquin	563,598	689,480	General Law	1,436	A,H,R
San Luis Obispo	246,681	270,429	General Law	3,326	A,T,O
San Mateo	707,161	745,858	Chartered	531	A,H,T,O
Santa Barbara	399,347	431,312	General Law	2,745	A,R,T
Santa Clara	1,682,585	1,857,621	Chartered	1,316	A,H
Santa Cruz	255,602	268,637	General Law	440	
Shasta	163,256	183,023	General Law	3,850	A,R,T
Sierra	3,555	3,358	General Law	959	A,R,T
Siskiyou	44,301	45,973	General Law	6,318	A,R,T
Solano	394,542	426,729	General Law	872	A,O
Sonoma	458,614	486,630	General Law	1,598	A,H,R,T,O
Stanislaus	446,997	526,383	General Law	1,521	H,R,T,O
Sutter	78,930	96,554	General Law	607	A
Tehama	56,039	62,836	Chartered	2,976	H,T
Trinity	13,022	13,959	General Law	3,223	A,H,R,T,O
Tulare	368,021	441,481	General Law	4,844	A,R,T
Tuolumne	54,501	56,335	General Law	2,293	A,H,T,O
Ventura	753,197	836,080	General Law	1,864	A,H,T,O
Yolo	168,660	200,709	General Law	1,034	A,R
Yuba	60,219	72,900	General Law	639	A
Totals	33,871,648	38,292,687		158,693	

* Department of Finance

** U.S. Department of Commerce

*** A = Airport, H = Hospital, R = Refuse, T = Transit, and O = Other

Table 2. Counties Annual Report — Fiscal Year 2008-09
*** Summary of Assessed Valuation for Counties, Applicable to Fiscal Year Ended 2009-10**

Counties	Gross Total Locally Assessed Valuation	Exemptions	Net Total Locally Assessed Valuation	State Assessed Valuation	Grand Total State and County Assessed Valuation
Alameda	\$ 202,573,678,678	\$ 7,250,931,083	\$ 195,322,747,595	\$ 2,590,715,827	\$ 197,913,463,422
Alpine	775,899,889	1,900,147	773,999,742	22,186,902	796,186,644
Amador	4,777,371,121	190,662,973	4,586,708,148	191,314,377	4,778,022,525
Butte	19,258,281,239	967,995,406	18,290,285,833	700,697,655	18,990,983,488
Calaveras	6,979,194,906	168,642,596	6,810,552,310	116,848,607	6,927,400,917
Colusa	2,544,601,356	58,464,641	2,486,136,715	262,735,534	2,748,872,249
Contra Costa	149,923,870,209	5,641,238,426	144,282,631,783	3,001,747,694	147,284,379,477
Del Norte	1,833,064,473	118,927,688	1,714,136,785	40,739,881	1,754,876,666
El Dorado	27,863,971,517	739,275,900	27,124,695,617	297,993,406	27,422,689,023
Fresno	60,918,203,257	3,054,181,450	57,864,021,807	2,942,955,073	60,806,976,880
Glenn	2,620,445,054	72,405,420	2,548,039,634	108,145,618	2,656,185,252
Humboldt	11,408,746,502	622,915,640	10,785,830,862	263,921,604	11,049,752,466
Imperial	10,965,476,492	463,567,685	10,501,908,807	284,969,542	10,786,878,349
Inyo	4,236,330,632	87,800,530	4,148,530,102	88,761,020	4,237,291,122
Kern	77,449,117,532	2,562,363,736	74,886,753,796	3,468,061,205	78,354,815,001
Kings	8,835,356,035	401,724,133	8,433,631,902	364,414,204	8,798,046,106
Lake	7,119,717,346	289,390,449	6,830,326,897	121,130,023	6,951,456,920
Lassen	2,240,713,198	98,999,234	2,141,713,964	151,943,596	2,293,657,560
Los Angeles	1,108,036,764,286	45,668,359,959	1,062,368,404,327	12,643,299,668	1,075,011,703,995
Madera	11,536,600,635	588,197,331	10,948,403,304	371,809,108	11,320,212,412
Marin	58,082,463,916	1,820,076,607	56,262,387,309	382,922,601	56,645,309,910
Mariposa	2,102,281,285	55,266,007	2,047,015,278	76,417,259	2,123,432,537
Mendocino	10,407,198,276	362,677,664	10,044,520,612	217,230,951	10,261,751,563
Merced	17,432,219,357	717,001,057	16,715,218,300	463,591,022	17,178,809,322
Modoc	898,555,915	35,895,884	862,660,031	161,654,910	1,024,314,941
Mono	5,956,560,181	39,614,028	5,916,946,153	77,942,117	5,994,888,270
Monterey	51,619,602,554	1,965,435,948	49,654,166,606	1,288,128,645	50,942,295,251
Napa	27,873,487,301	914,739,245	26,958,748,056	245,022,602	27,203,770,658
Nevada	17,160,844,157	506,372,929	16,654,471,228	270,162,533	16,924,633,761
Orange	427,840,769,493	12,376,990,992	415,463,778,501	4,744,654,889	420,208,433,390
Placer	58,810,139,295	2,236,656,122	56,573,483,173	956,894,766	57,530,377,939
Plumas	3,934,020,929	90,569,079	3,843,451,850	421,738,432	4,265,190,282
Riverside	217,439,570,318	6,154,323,995	211,285,246,323	4,007,175,508	215,292,421,831
Sacramento	131,627,517,985	6,878,859,749	124,748,658,236	1,567,084,628	126,315,742,864
San Benito	6,168,324,725	145,295,502	6,023,029,223	108,569,315	6,131,598,538
San Bernardino	175,589,017,554	6,817,484,672	168,771,532,882	5,340,592,689	174,112,125,571
San Diego	400,705,130,909	14,964,423,672	385,740,707,237	8,641,292,016	394,381,999,253
San Francisco	155,482,870,281	6,273,351,706	149,209,518,575	2,100,927,324	151,310,445,899
San Joaquin	58,078,332,596	2,676,591,542	55,401,741,054	1,618,994,354	57,020,735,408
San Luis Obispo	40,524,270,591	908,672,620	39,615,597,971	2,803,733,215	42,419,331,186
San Mateo	147,794,335,323	4,566,886,859	143,227,448,464	1,394,285,676	144,621,734,140
Santa Barbara	63,196,251,155	2,557,548,659	60,638,702,496	718,677,566	61,357,380,062
Santa Clara	318,443,672,660	16,595,448,169	301,848,224,491	3,569,678,120	305,417,902,611
Santa Cruz	34,262,591,334	1,149,347,437	33,113,243,897	304,390,297	33,417,634,194
Shasta	16,311,871,393	953,588,831	15,358,282,562	769,511,799	16,127,794,361
Sierra	559,234,191	12,354,937	546,879,254	42,414,447	589,293,701
Siskiyou	4,362,231,744	243,418,388	4,118,813,356	287,398,405	4,406,211,761
Solano	43,477,518,840	2,604,475,921	40,873,042,919	864,176,040	41,737,218,959
Sonoma	70,077,905,407	2,391,793,443	67,686,111,964	729,180,833	68,415,292,797
Stanislaus	38,688,321,558	2,368,729,147	36,319,592,411	417,280,850	36,736,873,261
Sutter	8,416,259,773	356,229,474	8,060,030,299	439,604,480	8,499,634,779
Tehama	4,853,601,840	223,756,561	4,629,845,279	208,877,729	4,838,723,008
Trinity	1,224,261,867	39,318,778	1,184,943,089	25,842,274	1,210,785,363
Tulare	27,965,338,281	969,084,246	26,996,254,035	666,303,121	27,662,557,156
Tuolumne	6,805,959,519	278,845,980	6,527,113,539	126,281,140	6,653,394,679
Ventura	106,780,743,337	3,421,335,003	103,359,408,334	1,297,290,219	104,656,698,553
Yolo	21,289,944,984	1,029,442,776	20,260,502,208	474,409,290	20,734,911,498
Yuba	5,065,052,089	321,300,181	4,743,751,908	244,861,098	4,988,613,006
Totals	\$ 4,509,205,677,270	\$ 175,071,148,237	\$ 4,334,134,529,033	\$ 76,109,583,704	\$ 4,410,244,112,737

* For details of Assessed Valuation, see Controller's Annual Report of Assessed Valuations for Fiscal Year 2009-10

Table 3. Counties Annual Report — Fiscal Year 2008-09
Summary of Property Taxes Allocated and Voter Approved Taxes Levied, Applicable to the Fiscal Year Ended 2009-10

Counties	Secured and Unsecured	Less Than County Wide	Homeowners	Voter Approved	Voter Approved Homeowners	Unitary and Non-Unitary	Total Taxes Allocated and Levied	2008-09 Property Tax Delinquency Rate*
Alameda	\$ 291,951,872	\$ 15,272,101	\$ 3,349,006	\$ —	\$ —	\$ —	\$ 310,572,979	4.440
Alpine	4,905,140	—	7,786	—	—	—	4,912,926	3.940
Amador	15,391,256	—	203,154	—	—	—	15,594,410	5.070
Butte	12,851,106	9,776,951	192,361	—	—	—	22,820,418	4.600
Calaveras	11,928,662	1,150,214	147,597	1,390,304	15,814	33,279	14,665,870	5.150
Colusa	7,454,601	—	63,382	—	—	—	7,517,983	3.180
Contra Costa	171,237,807	19,263,535	2,266,651	—	—	—	192,767,993	4.170
Del Norte	3,231,235	—	64,044	139,761	2,921	5,075	3,443,036	3.680
El Dorado	57,775,653	5,280,296	662,418	—	—	—	63,718,367	5.701
Fresno	77,208,935	8,221,792	1,235,305	—	—	—	86,666,032	4.570
Glenn	5,426,861	—	68,812	—	—	—	5,495,673	2.870
Humboldt	16,968,810	4,476,877	369,719	—	—	—	21,815,406	8.588
Imperial	12,552,172	3,515,024	190,237	—	—	—	16,257,433	18.290
Inyo	12,525,524	—	80,269	—	—	—	12,605,793	1.790
Kern	148,191,747	67,052,235	2,060,805	—	—	—	217,304,787	3.920
Kings	14,244,289	6,770,352	280,696	—	—	—	21,295,337	3.930
Lake	15,567,161	—	219,980	—	—	—	15,787,141	7.900
Lassen	4,539,351	—	81,066	—	—	—	4,620,417	5.000
Los Angeles	2,516,391,251	65,770,675	21,957,591	—	—	—	2,604,119,517	4.590
Madera	16,641,957	140,235	222,889	—	—	—	17,005,081	7.552
Marin	95,493,928	10,857,840	728,062	—	—	—	107,079,830	3.040
Mariposa	5,429,367	—	77,158	—	—	—	5,506,525	6.397
Mendocino	27,605,557	—	308,847	—	—	—	27,914,404	4.218
Merced	27,233,765	12,474,778	509,481	—	—	—	40,218,024	7.550
Modoc	2,787,651	—	44,716	—	—	—	2,832,367	7.656
Mono	17,843,372	—	44,742	—	—	—	17,888,114	3.000
Monterey	74,896,319	6,016,958	473,810	—	—	—	81,387,087	3.800
Napa	50,407,502	3,888,142	324,364	—	—	—	54,620,008	3.450
Nevada	23,941,733	—	240,913	—	—	—	24,182,646	4.130
Orange	229,600,197	37,471,450	2,210,631	—	—	—	269,282,278	3.409
Placer	99,492,354	5,248,755	996,602	—	—	—	105,737,711	4.380
Plumas	8,944,874	—	73,314	—	—	—	9,018,188	5.400
Riverside	192,650,860	51,967,266	3,516,775	—	—	—	248,134,901	2.500
Sacramento	208,896,693	19,844,209	3,088,640	—	—	—	231,829,542	4.600
San Benito	6,579,044	772,815	80,056	—	—	—	7,431,915	3.000
San Bernardino	181,832,239	10,400,759	2,297,934	—	—	—	194,530,932	6.570
San Diego	507,718,256	27,945,031	5,172,230	—	—	—	540,835,517	3.696
San Francisco	898,503,968	—	4,206,682	147,189,573	704,949	2,118,287	1,052,723,459	8.100
San Joaquin	108,574,339	10,985,239	1,388,985	—	—	—	120,948,563	6.100
San Luis Obispo	95,659,334	8,319,051	846,833	871,688	7,446	11,575	105,715,927	3.880
San Mateo	188,064,286	21,343,390	1,463,223	—	—	—	210,870,899	2.794
Santa Barbara	119,365,004	—	873,298	—	—	—	120,238,302	2.900
Santa Clara	365,065,740	19,488,982	3,167,905	140,023,018	1,038,057	7,685,880	536,469,582	3.106
Santa Cruz	37,693,765	5,178,843	356,832	—	—	—	43,229,440	4.184
Shasta	22,092,951	—	359,180	—	—	—	22,452,131	5.047
Sierra	3,158,528	—	32,133	—	—	—	3,190,661	13.700
Siskiyou	9,281,964	198,740	161,292	—	—	—	9,641,996	3.860
Solano	66,226,074	6,952,620	1,150,693	—	—	—	74,329,387	5.150
Sonoma	152,379,121	—	1,418,018	—	—	—	153,797,139	4.400
Stanislaus	40,273,744	1,076,298	701,555	—	—	—	42,051,597	4.943
Sutter	13,731,907	356,664	185,666	—	—	—	14,274,237	3.700
Tehama	9,267,187	2,790,739	231,473	—	—	—	12,289,399	7.689
Trinity	3,518,478	—	55,240	—	—	—	3,573,718	5.400
Tulare	47,263,210	10,195,434	680,056	—	—	—	58,138,700	6.052
Tuolumne	17,138,385	2,331,391	275,318	—	—	—	19,745,094	5.300
Ventura	170,653,291	8,001,566	1,780,588	—	—	—	180,435,445	3.580
Yolo	16,943,804	3,142,341	208,213	—	—	—	20,294,358	3.450
Yuba	10,573,763	—	161,720	4,907,025	84,452	812	15,727,772	8.460
Totals	\$ 7,573,767,944	\$ 493,939,588	\$ 73,616,946	\$ 294,521,369	\$ 1,853,639	\$ 9,854,908	\$ 8,447,554,394	

* Percentage is computed on basis of all taxes extended on assessment roll of county.

Table 4. Counties Annual Report — Fiscal Year 2008-09
Summary of General County Financing Sources

Counties	-----Taxes-----			--- From Other Governmental Agencies---			
	Property	Other	Special Benefit Assessments	Licenses Permits and Franchises	Fines Forfeitures and Penalties	From Use of Money and Property	State
Alameda	\$ 490,869,235	\$ 72,394,774	\$ —	\$ 6,339,672	\$ 28,847,682	\$ 39,800,405	\$ 687,206,631
Alpine	4,913,653	657,018	—	203,361	228,472	550,919	5,315,144
Amador	20,154,858	3,165,341	—	1,005,369	642,629	1,111,958	23,238,132
Butte	46,972,852	5,278,046	—	3,720,737	5,304,539	3,752,827	152,027,581
Calaveras	20,742,667	3,051,829	—	2,455,098	1,556,118	1,398,797	27,896,310
Colusa	9,487,128	2,230,974	—	1,526,245	1,549,861	708,317	20,706,023
Contra Costa	313,817,979	21,345,368	—	24,684,264	19,591,841	11,980,060	402,607,167
Del Norte	6,486,704	1,462,096	—	915,512	905,080	463,089	23,126,972
El Dorado	83,216,110	13,072,230	—	11,743,059	5,958,459	2,236,818	78,661,407
Fresno	212,215,397	42,918,071	—	8,777,256	13,623,159	10,812,002	506,208,341
Glenn	8,850,701	1,153,098	307,841	1,091,716	2,123,744	408,606	26,524,618
Humboldt	36,494,575	8,845,929	—	3,034,841	2,724,896	1,276,631	93,857,047
Imperial	38,075,656	3,741,054	—	4,561,995	7,403,175	4,925,905	115,522,387
Inyo	15,130,496	3,708,215	—	411,415	2,025,633	1,326,266	20,584,239
Kern	327,469,595	48,416,447	—	17,687,335	27,963,586	23,097,311	412,119,751
Kings	36,802,859	4,686,960	—	1,543,332	1,001,914	2,130,331	83,363,834
Lake	26,061,602	3,841,016	—	2,020,499	1,774,391	1,821,006	46,648,567
Lassen	8,297,472	1,011,865	—	450,305	1,874,829	1,621,978	31,358,375
Los Angeles	3,828,839,269	465,507,438	1,733,140	50,251,869	353,791,488	222,953,303	4,389,140,743
Madera	34,259,217	12,119,746	—	3,370,610	3,426,403	1,476,488	64,215,082
Marin	167,442,509	7,774,198	1,707,388	9,284,870	14,172,643	6,762,136	115,747,409
Mariposa	7,063,050	11,559,389	—	525,110	553,957	327,066	19,938,162
Mendocino	42,513,294	9,684,916	—	2,898,902	4,121,726	1,027,422	70,292,874
Merced	73,005,058	7,847,849	—	5,861,368	6,957,610	10,209,801	139,450,281
Modoc	3,828,517	328,992	355,351	162,122	374,757	120,611	16,817,135
Mono	19,333,065	3,093,289	—	339,390	1,007,110	520,961	12,466,546
Monterey	131,163,176	26,910,931	—	19,837,753	13,163,545	1,245,321	217,212,787
Napa	69,571,829	16,257,187	—	8,937,285	5,872,484	3,977,957	78,272,171
Nevada	34,182,649	4,316,602	—	2,471,412	3,350,451	1,166,639	43,822,615
Orange	526,941,520	61,154,097	112,397	17,529,687	108,202,941	40,828,864	1,102,860,462
Placer	140,568,463	29,192,765	1,121,661	7,961,510	14,608,430	14,247,549	127,243,422
Plumas	11,956,455	3,312,670	—	872,963	1,223,153	871,545	22,035,933
Riverside	514,346,645	71,799,093	—	39,348,972	108,175,457	73,250,069	734,502,486
Sacramento	405,346,464	133,260,904	381,258	40,330,184	23,580,813	39,174,262	745,373,289
San Benito	13,884,907	2,430,236	440,810	970,000	1,662,003	1,218,757	29,628,860
San Bernardino	472,981,629	29,842,142	3,032,907	24,728,664	29,853,810	57,592,234	884,936,843
San Diego	897,553,598	40,767,353	—	42,913,740	68,768,372	65,590,558	1,173,097,217
San Francisco	—	—	—	—	—	—	—
San Joaquin	202,999,708	25,400,906	—	4,848,825	11,320,689	6,702,351	290,222,373
San Luis Obispo	130,419,072	18,118,506	—	6,255,231	12,206,256	3,982,724	132,245,941
San Mateo	282,941,890	27,821,941	—	12,850,865	11,846,469	15,216,758	338,432,138
Santa Barbara	162,944,182	26,680,809	—	14,540,341	13,437,339	5,876,285	166,585,231
Santa Clara	674,047,517	22,160,531	—	28,132,870	68,129,712	19,262,919	668,150,504
Santa Cruz	78,789,296	13,511,117	—	9,221,479	11,195,954	2,577,488	120,471,042
Shasta	40,599,741	5,967,969	184,598	3,072,448	3,223,109	3,030,031	112,567,989
Sierra	3,495,748	468,037	—	148,256	436,989	160,059	10,272,993
Siskiyou	15,341,495	2,110,760	—	1,115,155	2,396,592	1,588,291	47,212,391
Solano	123,425,959	10,248,797	—	11,548,852	16,030,211	6,266,428	182,295,172
Sonoma	189,425,176	26,515,291	14,773	15,510,876	11,335,270	16,094,087	266,513,574
Stanislaus	94,485,742	33,626,319	—	4,364,273	18,738,633	11,849,809	258,529,808
Sutter	23,941,144	3,603,500	—	3,392,825	2,831,626	1,977,820	54,981,972
Tehama	19,147,210	2,896,795	—	1,809,484	2,498,654	1,274,824	41,260,710
Trinity	5,082,538	1,210,923	—	556,957	455,064	381,533	17,765,659
Tulare	100,888,577	21,339,876	—	10,100,166	6,883,441	5,141,090	245,429,222
Tuolumne	26,173,074	5,545,875	255,047	1,887,752	2,160,312	327,100	30,546,020
Ventura	275,862,381	12,581,921	—	17,529,695	14,457,372	7,913,973	261,564,589
Yolo	41,588,094	4,974,276	1,848,968	9,286,397	5,993,656	2,968,451	84,281,069
Yuba	19,587,515	4,462,979	—	3,508,329	2,123,713	2,438,855	47,976,466
Totals	\$ 11,612,026,912	\$ 1,447,387,256	\$ 11,496,139	\$ 530,449,498	\$ 1,105,668,222	\$ 767,015,645	\$ 16,121,331,706

* San Francisco data is located in Appendix A

Table 4. Counties Annual Report — Fiscal Year 2008-09 --- (continued)
Summary of General County Financing Sources

Counties	-- From Other Governmental Agencies-- (continued)		Charges for Current Services	Miscellaneous Revenue	Other Financing Sources	Transfers In	Total Financing Sources and Transfers In
	Federal	Other					
Alameda	\$ 359,448,167	\$ 42,448,783	\$ 262,108,134	\$ 32,436,787	\$ 5,121,008	\$ 11,320,187	\$ 2,038,341,465
Alpine	2,072,619	48,000	1,457,343	693,958	—	1,172,726	17,313,213
Amador	5,518,479	118,391	3,631,490	1,240,358	—	—	59,827,005
Butte	94,198,001	6,062,907	21,745,410	5,595,202	72,392	—	344,730,494
Calaveras	6,975,956	142,819	6,193,112	1,723,304	30,900,843	—	103,036,853
Colusa	3,878,369	61,752	2,545,502	756,764	—	1,377	43,452,312
Contra Costa	210,717,085	30,735,608	250,984,304	31,211,681	23,671,133	—	1,341,346,490
Del Norte	18,870,743	267,098	4,356,823	715,645	—	—	57,569,762
El Dorado	41,125,493	1,310,419	21,620,408	3,491,270	12,515	1,156,594	263,604,782
Fresno	294,579,638	1,388,748	117,136,932	5,570,196	1,794,747	—	1,215,024,487
Glenn	17,770,111	962,024	4,010,680	725,151	609,563	1,841,537	66,379,390
Humboldt	55,895,474	—	16,507,859	4,531,991	—	—	223,169,243
Imperial	55,496,989	524,324	24,156,541	4,426,350	2,625	954,406	259,791,407
Inyo	7,568,666	5,830,910	5,622,721	997,938	1,787	—	63,208,286
Kern	262,828,774	4,110,934	130,562,638	8,645,227	96,474,368	—	1,359,375,966
Kings	30,923,536	4,497,752	10,809,963	724,635	1,076	—	176,486,192
Lake	19,587,640	316,811	9,731,025	2,466,208	9,986	191,146	114,469,897
Lassen	9,149,544	352,148	6,788,818	2,725,950	17,601	29,732	63,678,617
Los Angeles	3,094,749,102	125,226,011	1,648,468,786	240,830,430	5,754,128	11,032,425	14,438,278,132
Madera	33,996,171	3,198,973	13,598,940	1,578,263	1,873	6,000	171,247,766
Marin	42,766,662	7,869,611	38,311,593	10,275,583	104,902	—	422,219,504
Mariposa	5,984,038	—	3,037,855	626,313	—	18,214	49,633,154
Mendocino	37,496,773	884,990	13,937,838	2,478,248	16,547	—	185,353,530
Merced	103,226,218	739,499	29,887,739	5,410,209	19,717	18,148	382,633,497
Modoc	7,472,636	27,159	1,662,938	1,577,601	—	14,881	32,742,700
Mono	5,908,923	21,350	6,114,590	495,790	1,200	—	49,302,214
Monterey	95,564,938	3,006,812	72,579,739	13,045,874	546,173	—	594,277,049
Napa	14,935,989	2,060,972	29,212,305	3,995,420	5,823	—	233,099,422
Nevada	27,660,338	1,485,217	13,794,760	3,902,692	21,426	—	136,174,801
Orange	452,498,375	67,184,831	395,262,441	90,842,951	5,579,869	11,633,414	2,880,631,849
Placer	64,569,862	8,521,717	65,688,254	1,933,350	1,574,951	10,463,156	487,695,090
Plumas	8,804,382	—	5,965,653	945,821	745	332,422	56,321,742
Riverside	543,756,647	156,013,563	407,440,444	23,407,752	4,372,947	3,919,625	2,680,333,700
Sacramento	614,776,750	30,335,744	224,812,804	21,074,177	353,277	15,209,915	2,294,009,841
San Benito	11,552,132	—	9,611,234	1,805,000	502,089	—	73,706,028
San Bernardino	529,119,571	—	327,012,473	45,744,159	1,033,083	—	2,405,877,515
San Diego	754,632,823	68,389,124	369,331,270	48,100,986	2,421,105	—	3,531,566,146
San Francisco	—	—	—	—	—	—	—
San Joaquin	216,392,427	5,972,369	78,315,617	12,797,721	—	—	854,972,986
San Luis Obispo	55,374,737	6,911,390	34,690,493	6,625,265	(41,458)	—	406,788,157
San Mateo	101,313,445	10,365,221	146,131,285	26,214,503	2,162	10,561,633	983,698,310
Santa Barbara	100,644,833	36,289,975	141,867,525	12,270,458	147,287	4,820	681,289,085
Santa Clara	461,903,441	86,045,949	203,618,098	29,405,592	366,404,065	192,510,776	2,819,771,974
Santa Cruz	68,831,114	2,237,090	57,016,272	7,467,798	110,563	—	371,429,213
Shasta	64,575,830	710,740	21,173,276	5,847,615	147,656	281,271	261,382,273
Sierra	2,408,452	—	1,110,757	836,953	—	—	19,338,244
Siskiyou	26,820,413	33,501	6,892,318	1,125,242	25,620	21,995	104,683,773
Solano	97,414,795	24,601,777	76,201,109	8,460,911	1,516,764	129,563	558,140,338
Sonoma	60,327,338	27,876,729	48,058,889	14,409,063	18,949,556	25,040	695,055,662
Stanislaus	162,902,108	4,959,162	74,119,739	3,764,665	1,005,918	3,897,678	672,243,854
Sutter	33,263,420	2,599,862	8,814,246	2,200,588	61,689	—	137,668,692
Tehama	22,343,223	152,675	7,762,261	1,620,688	50,692	—	100,817,216
Trinity	13,139,872	221,319	1,721,490	487,108	3,003,511	—	44,025,974
Tulare	151,019,258	8,788,132	77,708,645	19,210,066	169,163	3,304,790	649,982,426
Tuolumne	16,564,732	1,137,493	12,752,053	954,713	13,736	—	98,317,907
Ventura	169,284,350	25,225,905	165,904,039	19,387,351	8,127,946	262,275	978,101,797
Yolo	52,580,171	14,640,978	21,366,248	2,658,400	6,628,070	1,127,895	249,942,673
Yuba	26,681,457	2,719,191	11,004,184	5,652,459	6,936	187,296	126,349,380
Totals	\$ 9,849,863,030	\$ 835,634,459	\$ 5,771,929,903	\$ 808,146,393	\$ 587,329,375	\$ 281,630,937	\$ 49,729,909,475

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2008-09
Summary of County Expenditures by Function and Activity

Counties	General Function						
	Legislative and Administrative	Finance	Counsel	Personnel	Elections	Communications	Property Management
Alameda	\$ 11,438,392	\$ 60,371,180	\$ 3,277,816	\$ 11,356,294	\$ 14,290,195	\$ 57,579	\$ 6,083,570
Alpine	761,215	938,425	354,924	—	40,150	74,993	512,620
Amador	1,746,957	2,310,466	368,491	(70,899)	662,871	—	492,293
Butte	6,407,749	8,166,330	2,158,384	1,862,231	1,790,369	—	259,385
Calaveras	1,112,072	3,087,289	709,363	576,597	526,396	40,751	566,494
Colusa	842,511	1,550,411	(6,704)	34,547	325,522	—	806,826
Contra Costa	9,831,212	32,920,928	4,438,508	7,389,974	9,113,407	1,976,747	24,725,500
Del Norte	2,989,567	1,664,195	378,820	419,343	177,254	—	949,116
El Dorado	3,005,540	10,321,763	2,404,136	899,716	1,524,798	3,239,047	3,886,628
Fresno	5,426,626	23,232,975	2,879,388	2,226,424	5,798,991	—	191,031
Glenn	916,873	1,834,068	258,089	142,690	380,512	60,500	706,264
Humboldt	1,665,175	5,223,387	2,173,390	707,725	1,602,243	—	2,665,178
Imperial	2,896,539	5,415,172	2,447,524	1,245,567	943,831	—	5,429,716
Inyo	1,264,378	2,223,083	738,952	309,307	193,619	—	1,280,325
Kern	12,475,295	19,290,052	4,916,053	2,551,224	2,885,984	674,030	25,599,300
Kings	1,553,900	4,801,926	896,065	1,088,871	908,478	1,198,570	2,294,576
Lake	1,227,008	3,438,188	704,289	484,214	521,419	13,380	1,488,424
Lassen	759,929	1,996,905	361,405	236,826	300,234	386,343	1,066,164
Los Angeles	118,359,433	274,096,088	14,062,682	23,114,190	107,286,068	(1,273,781)	105,990,116
Madera	2,384,401	6,477,111	1,363,705	950,000	760,873	—	5,603,422
Marin	5,292,835	14,300,068	4,311,327	4,653,496	2,970,089	7,431,967	7,014,422
Mariposa	1,006,322	2,109,665	271,268	192,006	265,986	—	1,859,375
Mendocino	2,561,991	3,144,295	746,351	570,599	501,961	—	2,486,240
Merced	4,169,792	11,336,765	2,003,177	1,451,031	1,233,010	—	2,340,684
Modoc	1,347,024	1,205,439	62,071	—	91,836	—	571,447
Mono	2,264,127	4,232,946	720,357	—	109,525	151,753	871,666
Monterey	6,575,875	22,361,865	3,643,573	4,954,724	4,113,597	10,057,072	17,333,241
Napa	4,163,546	6,836,844	3,299,201	1,925,672	1,229,713	1,026,589	4,807,160
Nevada	1,459,580	4,374,192	331,212	186,149	1,447,110	—	982,088
Orange	31,482,367	85,145,179	12,088,568	281,822	19,227,810	—	19,004,358
Placer	10,366,386	19,887,613	3,105,242	7,025,678	4,234,411	—	6,880,069
Plumas	1,293,636	2,037,496	435,863	418,045	294,682	—	1,332,091
Riverside	20,038,681	59,156,780	6,282,768	12,113,748	12,230,277	5,820,797	67,252,273
Sacramento	7,662,106	36,720,510	5,407,651	16,058,837	9,033,211	—	16,476
San Benito	988,794	3,912,591	1,429,838	565,758	707,029	1,637,690	2,106,203
San Bernardino	20,063,190	54,663,170	9,784,362	13,761,206	9,536,378	—	28,209,446
San Diego	33,267,039	102,171,426	20,285,870	19,241,283	21,620,711	122,614,220	66,234,427
San Francisco	—	—	—	—	—	—	—
San Joaquin	6,781,984	18,921,682	1,171,983	2,055,656	6,813,111	—	8,050,212
San Luis Obispo	3,912,959	16,756,484	3,389,034	2,122,509	770,671	15,864,226	14,301,998
San Mateo	9,051,193	25,013,680	7,084,197	7,985,372	7,300,808	8,830,131	2,838,410
Santa Barbara	7,176,684	20,730,082	7,850,194	4,489,275	4,590,739	—	9,890,181
Santa Clara	19,413,656	67,736,546	10,613,516	13,932,448	16,865,824	12,655,480	43,182,913
Santa Cruz	5,054,185	8,625,962	1,689,487	2,086,125	3,198,475	2,548,183	63,328
Shasta	993,283	5,761,204	63,276	(51,918)	1,642,468	—	1,047
Sierra	458,558	1,089,259	325,320	—	35,927	340,565	229,468
Siskiyou	1,354,853	4,061,742	1,194,487	—	454,125	—	634,936
Solano	7,341,924	13,084,205	3,452,819	2,910,363	3,539,923	—	448,111
Sonoma	6,701,135	26,594,620	4,687,770	5,079,490	3,652,904	2,458,871	16,823,250
Stanislaus	9,154,262	13,647,902	2,243,488	—	2,685,605	—	5,194,411
Sutter	2,502,525	4,932,900	1,061,667	958,501	759,066	2,950,242	3,126,693
Tehama	560,120	3,001,131	489,535	485,530	422,513	—	1,438,126
Trinity	467,246	1,358,038	115,142	112,206	110,496	—	495,111
Tulare	1,624,708	10,807,414	4,452,729	2,842,530	1,745,815	1,117,108	1,211,565
Tuolumne	1,591,457	3,500,911	1,016,829	827,468	619,514	1,188,640	5,383,278
Ventura	14,897,832	30,209,011	5,560,212	3,814,720	4,834,531	—	7,117,654
Yolo	4,325,579	5,868,354	874,409	3,813,159	2,235,870	1,516,959	2,706,157
Yuba	3,536,646	2,754,733	609,639	754,971	593,686	—	830,531
Totals	\$ 447,968,852	\$ 1,187,412,646	\$ 177,039,712	\$ 193,143,300	\$ 301,752,621	\$ 204,658,652	\$ 543,865,994

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2008-09 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	-----General Function-----				-----Public Protection Function-----		
	Plant Acquisition	Promotion	Other General	Total	Judicial	Police Protection	Detention and Correction
Alameda	\$ 29,829,653	\$ 1,430,948	\$ 18,605,436	\$ 156,741,063	\$ 181,910,216	\$ 101,192,471	\$ 238,898,335
Alpine	455,850	82,541	992,985	4,213,703	265,185	2,255,451	470,171
Amador	608,356	43,359	1,384,354	7,546,248	4,832,621	8,865,401	5,718,928
Butte	397,996	—	797,880	21,840,324	24,669,625	16,194,830	29,022,043
Calaveras	3,844,598	101,976	3,965,312	14,530,848	2,558,901	8,622,770	4,479,573
Colusa	—	8,940	336,938	3,898,991	3,266,267	5,349,299	4,610,223
Contra Costa	18,518,110	63,454	17,835,462	126,813,302	96,137,344	95,989,582	128,266,674
Del Norte	481,531	103,942	1,994,866	9,158,634	3,916,724	3,830,987	7,381,156
El Dorado	2,308,340	621,146	8,094,754	36,305,868	21,538,938	34,113,993	26,368,207
Fresno	19,474,513	91	6,004,709	65,234,748	94,277,237	74,884,339	143,475,189
Glenn	188,322	6,500	530,428	5,024,246	3,272,639	5,704,551	5,876,340
Humboldt	3,506,565	240,210	2,567,913	20,351,786	14,562,189	14,857,920	19,567,898
Imperial	4,312,369	—	507,175	23,197,893	15,206,894	17,752,704	20,811,893
Inyo	—	323,963	3,363,377	9,697,004	4,091,181	5,393,004	7,367,132
Kern	8,800,538	805,167	18,504,063	96,501,706	90,081,741	86,216,537	133,465,974
Kings	6,944,464	133,518	4,664,907	24,485,275	13,854,583	13,756,137	21,081,679
Lake	2,300,924	5,183,734	5,085,112	20,446,692	7,784,261	10,968,137	11,538,950
Lassen	484,951	1,122,057	1,258,865	7,973,679	3,981,369	3,637,915	8,075,183
Los Angeles	217,386,727	—	155,794,635	1,014,816,158	1,330,115,459	1,517,310,400	1,499,954,473
Madera	2,120,910	265,000	4,486,382	24,411,804	10,636,892	13,375,150	20,876,155
Marin	968,342	—	76,854,899	123,797,445	29,418,760	27,325,438	33,888,068
Mariposa	305,055	927,242	1,385,698	8,322,617	2,569,320	5,168,775	3,796,783
Mendocino	3,105,029	483,799	6,099,645	19,699,910	13,126,105	10,623,511	14,780,938
Merced	10,136,835	3,076,824	5,988,417	41,736,535	29,993,299	18,803,719	37,406,601
Modoc	1,709,955	—	549,937	5,537,709	1,624,167	1,817,610	1,358,967
Mono	969,855	—	4,606,183	13,926,412	4,908,883	5,335,372	3,149,762
Monterey	42,868,424	1,750,459	4,863,889	118,527,719	43,692,938	39,179,391	69,772,426
Napa	7,853,940	—	11,342,811	42,485,476	17,336,994	23,525,962	25,159,456
Nevada	886,654	367,649	1,532,427	11,567,061	12,707,783	14,244,235	17,994,721
Orange	57,123,430	—	92,619,194	316,972,728	349,163,992	293,824,509	363,392,251
Placer	91,709,929	5,291,511	7,301,733	155,802,572	32,962,374	60,559,214	45,884,509
Plumas	617,527	960,133	1,462,786	8,852,259	2,915,664	6,420,103	2,974,805
Riverside	40,690,084	26,574,213	16,458,683	266,618,304	243,136,132	368,872,711	271,881,883
Sacramento	44,518,583	30,717,355	12,178,342	162,313,071	207,834,271	236,328,197	258,226,660
San Benito	—	—	730,000	12,077,903	4,852,677	5,586,494	7,982,432
San Bernardino	59,831,031	—	19,083,822	214,932,605	182,970,043	268,821,110	237,071,027
San Diego	161,551,524	2,514,709	—	549,501,209	365,090,496	270,264,874	330,359,118
San Francisco	—	—	—	—	—	—	—
San Joaquin	16,203,481	274,924	1,169,831	61,442,864	83,984,842	59,273,079	99,918,945
San Luis Obispo	2,311,601	—	1,610,251	61,039,733	29,574,507	26,886,614	31,260,615
San Mateo	7,391,029	—	32,593,498	108,088,318	82,294,867	79,329,328	118,497,674
Santa Barbara	20,998,468	—	8,741,268	84,466,891	63,561,105	59,327,395	67,111,736
Santa Clara	80,048,110	—	15,782,858	280,231,351	223,949,773	111,887,725	310,242,634
Santa Cruz	4,337,334	—	5,538,129	33,141,208	29,671,490	26,683,366	39,708,925
Shasta	1,552,644	679,938	(546,859)	10,095,083	24,068,200	19,915,040	25,418,234
Sierra	—	52,287	74,074	2,605,458	425,934	2,042,605	506,290
Siskiyou	3,063,999	210,630	1,345,773	12,320,545	8,325,715	9,002,218	8,223,940
Solano	32,838,668	327,365	14,675,928	78,619,306	63,226,738	64,369,438	39,700,322
Sonoma	17,649,515	3,602,782	22,374,529	109,624,866	61,858,649	62,159,915	96,772,848
Stanislaus	8,987,830	259,983	13,752,072	55,925,553	56,691,447	48,884,458	56,263,267
Sutter	2,268,680	—	8,644,653	27,204,927	9,974,059	7,907,195	11,217,052
Tehama	485,991	64,950	260,420	7,208,316	5,620,853	7,488,008	8,511,587
Trinity	97,680	152,998	2,377,016	5,285,933	2,132,123	2,346,714	3,341,358
Tulare	7,189,956	—	3,242,976	34,234,801	56,800,549	38,533,917	61,338,089
Tuolumne	—	466,111	4,318,376	18,912,584	5,736,838	11,346,809	6,882,357
Ventura	589,683	—	2,261,937	69,285,580	97,619,452	138,623,556	152,060,798
Yolo	10,540,407	—	1,836,047	33,716,941	28,455,934	9,581,091	27,761,920
Yuba	6,244	224,974	1,928,543	11,239,967	8,287,549	12,101,339	17,940,179
Totals	\$ 1,063,372,234	\$ 89,517,382	\$ 661,815,339	\$ 4,870,546,732	\$ 4,413,524,788	\$ 4,494,662,613	\$ 5,245,065,353

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2008-09 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	-----Public Protection Function-----				-----Public Ways and Facilities Function		
	Fire Protection	Flood Control and Soil and Water Conservation	Protective Inspection	Other Protection	Total	Roads	Transportation Terminals
Alameda	\$ —	\$ —	\$ 4,022,394	\$ 76,887,314	\$ 602,910,730	\$ 36,361,833	\$ —
Alpine	195,952	—	505,010	1,001,779	4,693,548	2,250,593	—
Amador	606,159	—	1,507,247	5,310,285	26,840,641	6,261,217	—
Butte	13,642,916	1,994,780	2,055,909	8,397,517	95,977,620	15,387,555	—
Calaveras	508,167	—	2,310,551	3,627,180	22,107,142	8,638,594	—
Colusa	—	8,868	1,218,120	1,864,952	16,317,729	5,421,945	91,301
Contra Costa	—	1,087,594	20,935,804	34,169,116	376,586,114	110,937,030	—
Del Norte	—	—	583,551	1,571,777	17,284,195	4,492,627	—
El Dorado	—	6,508,508	6,513,453	10,855,521	105,898,620	56,965,516	—
Fresno	—	—	10,301,903	23,257,474	346,196,142	55,498,609	—
Glenn	—	9,221	2,357,667	2,130,744	19,351,162	4,570,754	—
Humboldt	—	1,838,752	2,023,725	12,231,356	65,081,840	22,685,103	—
Imperial	5,101,086	—	5,126,566	8,111,088	72,110,231	9,004,251	—
Inyo	—	—	748,316	5,708,877	23,308,510	6,849,356	—
Kern	125,672,526	—	12,074,528	17,200,535	464,711,841	63,270,098	—
Kings	9,148,315	—	2,796,282	3,008,792	63,645,788	4,047,644	—
Lake	—	—	1,948,690	2,742,874	34,982,912	8,508,539	—
Lassen	—	—	893,724	1,832,540	18,420,731	10,581,565	—
Los Angeles	6,549,497	—	34,539,430	201,744,463	4,590,213,722	253,954,770	—
Madera	5,929,638	174,141	2,960,846	3,985,017	57,937,839	14,564,627	203,991
Marin	14,758,501	—	3,995,968	17,409,970	126,796,705	7,778,588	—
Mariposa	3,127,492	—	1,005,242	3,452,283	19,119,895	6,413,930	—
Mendocino	—	617,379	2,274,816	5,032,855	46,455,604	12,619,066	—
Merced	14,138,608	361,799	4,894,774	8,336,409	113,935,209	19,944,661	—
Modoc	—	191	911,146	1,565,371	7,277,452	5,602,892	—
Mono	—	—	679,654	2,825,776	16,899,447	6,480,116	—
Monterey	—	—	10,702,623	20,049,654	183,397,032	41,344,627	—
Napa	10,372,978	—	6,047,781	12,068,667	94,511,838	11,696,366	—
Nevada	—	—	2,178,297	5,991,549	53,116,585	15,430,622	—
Orange	—	—	5,807,105	112,595,553	1,124,783,410	73,975,600	—
Placer	6,988,705	—	6,954,683	16,348,822	169,698,307	49,642,279	—
Plumas	—	64,000	1,361,104	1,713,272	15,448,948	7,868,910	—
Riverside	170,386,023	—	28,524,566	47,705,839	1,130,507,154	135,859,796	—
Sacramento	1,029,000	—	18,327,246	38,682,090	760,427,464	100,922,307	—
San Benito	1,200,502	—	1,395,606	3,921,393	24,939,104	6,626,758	—
San Bernardino	2,723,914	—	13,568,520	37,417,364	742,571,978	54,505,259	—
San Diego	—	—	15,151,802	102,982,703	1,083,848,993	118,249,837	—
San Francisco	—	—	—	—	—	—	—
San Joaquin	—	—	13,736,424	16,392,662	273,305,952	47,122,975	—
San Luis Obispo	14,462,304	—	4,992,230	15,334,440	122,510,710	21,321,457	—
San Mateo	5,201,383	—	4,117,310	19,720,770	309,161,332	23,644,021	—
Santa Barbara	46,959,442	—	7,800,130	26,949,615	271,709,423	14,867,433	—
Santa Clara	1,676,945	1,073,798	10,147,870	30,186,978	689,165,723	60,603,814	—
Santa Cruz	2,836,069	—	4,628,548	13,333,156	116,861,554	16,846,049	—
Shasta	—	—	2,624,137	6,185,883	78,211,494	28,924,128	12,000
Sierra	92,137	—	189,897	688,893	3,945,756	3,932,600	—
Siskiyou	42,549	—	2,006,585	2,348,216	29,949,223	17,070,277	—
Solano	—	—	4,000,850	19,457,532	190,754,880	14,497,671	—
Sonoma	—	—	4,733,466	29,688,393	255,213,271	35,899,021	—
Stanislaus	1,550,005	—	6,376,445	16,609,878	186,375,500	23,659,480	276,549
Sutter	594,038	126,368	2,519,797	769,589	33,108,098	12,098,504	99,139
Tehama	3,159,842	—	1,466,944	2,150,084	28,397,318	9,089,507	—
Trinity	10,891	—	795,941	1,646,182	10,273,209	8,219,277	—
Tulare	12,721,342	—	8,480,630	12,893,535	190,768,062	43,208,613	—
Tuolumne	3,923,338	—	592,877	5,149,538	33,631,757	9,534,782	—
Ventura	—	—	7,712,484	21,350,326	417,366,616	32,962,051	—
Yolo	—	—	2,741,674	8,979,228	77,519,847	11,930,141	—
Yuba	—	244,030	3,642,142	2,868,255	45,083,494	12,956,289	—
Totals	\$ 485,310,264	\$ 14,109,429	\$ 332,511,030	\$ 1,116,441,924	\$ 16,101,625,401	\$ 1,823,601,930	\$ 682,980

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2008-09 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	-----Public Ways and Facilities Function----- (continued)			-----Health Function-----			
	Transportation Systems	Parking Facilities	Total	Public Health	Medical Care	Mental Health	Drug and Alcohol Abuse Services
Alameda	\$ —	\$ 2,122,901	\$ 38,484,734	\$ 118,093,232	\$ 131,492,707	\$ 249,402,149	\$ 25,555,123
Alpine	—	—	2,250,593	1,059,089	21,864	742,876	412,753
Amador	—	—	6,261,217	3,894,905	—	3,145,984	682,744
Butte	—	—	15,387,555	17,764,051	6,063,353	38,607,619	4,032,632
Calaveras	—	—	8,638,594	4,061,383	—	4,104,155	1,569,345
Colusa	—	—	5,513,246	3,390,012	139,111	4,075,822	649,209
Contra Costa	182,788	—	111,119,818	67,290,540	2,358,035	126,833,224	15,237,009
Del Norte	—	—	4,492,627	2,060,104	—	4,784,376	556,884
El Dorado	—	—	56,965,516	15,152,692	—	15,103,539	3,066,603
Fresno	825,276	—	56,323,885	67,283,182	22,539,119	79,678,964	20,382,411
Glenn	—	—	4,570,754	4,843,768	489,849	6,424,347	1,146,930
Humboldt	—	—	22,685,103	19,599,464	2,733,011	29,358,897	2,602,910
Imperial	—	—	9,004,251	21,009,622	—	17,225,868	2,035,783
Inyo	—	—	6,849,356	4,576,810	—	3,144,728	757,352
Kern	—	—	63,270,098	43,267,425	1,745,070	85,818,191	14,703,633
Kings	—	—	4,047,644	9,963,239	3,581,129	11,945,291	2,342,255
Lake	—	—	8,508,539	4,861,255	—	7,207,869	4,121,585
Lassen	—	—	10,581,565	2,562,439	11,088	5,857,591	1,293,999
Los Angeles	—	6,318,734	260,273,504	838,463,464	260,369,303	1,355,010,557	181,648,313
Madera	177,442	—	14,946,060	4,812,800	5,353,364	12,241,753	2,004,581
Marin	40,119	—	7,818,707	35,203,959	6,790,688	33,092,574	6,198,998
Mariposa	—	—	6,413,930	2,503,168	—	2,828,683	859,046
Mendocino	—	—	12,619,066	8,246,280	2,054,392	19,819,020	3,034,127
Merced	—	—	19,944,661	16,545,703	5,453,938	20,383,029	3,907,755
Modoc	—	—	5,602,892	1,644,008	—	1,880,356	763,930
Mono	—	—	6,480,116	3,860,628	3,465,175	1,900,578	758,081
Monterey	—	—	41,344,627	65,466,106	2,665,908	54,959,296	6,160,541
Napa	—	—	11,696,366	15,952,066	—	19,421,420	4,388,905
Nevada	—	—	15,430,622	7,432,322	1,860,793	12,552,444	1,578,988
Orange	—	5,828,537	79,804,137	143,709,015	172,463,426	216,012,539	36,225,705
Placer	—	—	49,642,279	16,254,115	7,573,556	29,077,789	—
Plumas	—	—	7,868,910	5,023,654	20,750	3,319,271	462,430
Riverside	—	2,491,837	138,351,633	190,304,099	28,248,831	143,552,155	24,483,603
Sacramento	66,600	—	100,988,907	426,085,671	169,762,973	60,660,020	23,684,295
San Benito	—	—	6,626,758	4,019,392	—	4,136,798	1,233,438
San Bernardino	7,716,093	—	62,221,352	85,984,476	39,261,029	186,128,022	20,327,027
San Diego	—	—	118,249,837	126,885,000	136,835,900	262,693,130	47,644,983
San Francisco	—	—	—	—	—	—	—
San Joaquin	—	—	47,122,975	37,722,218	—	71,021,582	10,091,999
San Luis Obispo	—	—	21,321,457	23,718,919	5,193,147	32,544,512	5,092,502
San Mateo	1,447,385	—	25,091,406	68,907,822	3,370,314	110,335,046	16,619,600
Santa Barbara	—	—	14,867,433	33,166,971	50,695,107	58,287,918	9,962,055
Santa Clara	—	329,776	60,933,590	119,605,324	4,179,763	241,157,801	44,228,673
Santa Cruz	—	205,904	17,051,953	26,831,667	20,300,037	49,500,822	7,324,222
Shasta	146,255	—	29,082,383	16,660,696	5,587,455	21,181,851	3,774,572
Sierra	—	—	3,932,600	1,172,158	—	1,703,010	388,845
Siskiyou	7,249	—	17,077,526	6,951,628	—	14,517,390	907,730
Solano	—	—	14,497,671	41,808,270	8,375,557	48,179,860	5,039,909
Sonoma	—	—	35,899,021	59,649,343	—	42,972,922	16,883,130
Stanislaus	—	—	23,936,029	3,475,777	47,829,108	53,245,511	6,338,195
Sutter	—	—	12,197,643	10,965,464	—	25,267,348	—
Tehama	2,133,710	—	11,223,217	3,857,253	1,883,544	7,976,780	1,705,132
Trinity	249,819	—	8,469,096	2,211,144	—	2,769,849	530,860
Tulare	—	—	43,208,613	26,154,001	36,777,085	48,362,592	8,602,102
Tuolumne	—	—	9,534,782	5,106,373	—	8,663,015	—
Ventura	—	—	32,962,051	75,357,915	—	55,340,539	14,221,043
Yolo	—	—	11,930,141	14,498,333	9,930,103	19,682,079	3,645,573
Yuba	—	—	12,956,289	8,541,780	—	—	—
Totals	\$ 12,992,736	\$ 17,297,689	\$ 1,854,575,335	\$ 2,995,492,194	\$ 1,207,475,582	\$ 4,045,841,351	\$ 621,870,048

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2008-09 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	---Health Function---	---Sanitation---	-----Public Assistance Function-----				
	(continued)	Refuse Collection Total	Welfare	Social Services	General Relief	Care of Court Wards	Veteran's Services
	Total						
Alameda	\$ 524,543,211	\$ —	\$ 308,949,014	\$ 165,532,932	\$ 36,508,848	\$ 3,680,187	\$ —
Alpine	2,236,582	17,492	1,072,224	541,876	1,317	—	—
Amador	7,723,633	—	7,005,964	2,456,980	32,011	—	102,911
Butte	66,467,655	—	78,977,328	55,327,213	1,316,564	137,327	225,886
Calaveras	9,734,883	—	13,856,580	439,495	182,073	3,250	—
Colusa	8,254,154	—	7,133,423	73,909	12,244	7,621	76,138
Contra Costa	211,718,808	—	226,967,361	103,088,131	4,328,151	—	647,777
Del Norte	7,401,364	—	12,775,078	6,001,343	49,315	—	103,310
El Dorado	33,322,834	—	30,031,220	11,462,173	122,929	—	423,439
Fresno	189,883,676	633,350	419,041,840	92,670,412	7,230,847	—	160,428
Glenn	12,904,894	—	14,800,328	8,041,018	92,164	—	40,500
Humboldt	54,294,282	—	58,448,296	7,959,215	1,808,886	—	153,711
Imperial	40,271,273	—	70,165,550	16,877,488	61,244	—	136,086
Inyo	8,478,890	—	5,949,572	—	162,366	—	153,390
Kern	145,534,319	—	354,478,262	4,256,774	281,375	—	727,956
Kings	27,831,914	—	52,865,129	488,091	55,131	—	507,585
Lake	16,190,709	—	32,488,653	1,067,656	164,207	—	193,166
Lassen	9,725,117	—	10,576,754	2,977,539	315,015	—	100,496
Los Angeles	2,635,491,637	—	3,172,812,976	1,381,361,348	188,623,608	2,438,867	2,277,346
Madera	24,412,498	1,124,662	47,966,364	3,561,678	607,067	—	324,127
Marin	81,286,219	—	27,114,516	17,980,302	4,227,746	—	87,311
Mariposa	6,190,897	—	3,856,982	4,305,303	22,221	—	42,992
Mendocino	33,153,819	—	25,811,285	28,317,630	788,511	—	272,623
Merced	46,290,425	—	112,955,483	27,688,793	513,848	—	268,535
Modoc	4,288,294	—	4,022,303	582,124	68,568	52,292	32,564
Mono	9,984,462	—	2,855,765	1,040,353	57,959	—	37,124
Monterey	129,251,851	172,942	141,904,511	3,922,975	630,461	—	622,824
Napa	39,762,391	—	16,544,347	12,012,461	621,459	559,559	139,482
Nevada	23,424,547	—	19,451,510	4,370,005	214,356	1,469,423	172,836
Orange	568,410,685	—	494,196,615	217,425,534	7,794,799	—	—
Placer	52,905,460	3,064	56,048,973	33,284,417	1,282,769	—	409,756
Plumas	8,826,105	17,325	6,497,334	1,201,882	165,579	90,190	158,364
Riverside	386,588,688	—	479,281,109	289,742,615	546,555	—	916,250
Sacramento	680,192,959	—	622,238,088	24,289,163	20,241,534	—	—
San Benito	9,389,628	—	13,241,977	2,872,089	2,570	51,345	65,263
San Bernardino	331,700,554	—	782,890,443	1,532,671	1,395,299	—	1,496,524
San Diego	574,059,013	7,256,845	537,976,245	389,944,453	2,010,023	10,033,690	805,756
San Francisco	—	—	—	—	—	—	—
San Joaquin	118,835,799	37,732	279,824,412	32,878,629	2,762,345	6,457,249	424,922
San Luis Obispo	66,549,080	177,749	53,088,553	24,745,474	4,974,792	5,569,027	397,730
San Mateo	199,232,782	5,929,013	68,122,006	78,145,705	9,064,531	—	—
Santa Barbara	152,112,051	—	91,218,999	24,159,496	856,281	1,899,891	281,897
Santa Clara	409,171,561	1,330,406	401,324,596	238,423,713	3,118,330	20,386,084	580,749
Santa Cruz	103,956,748	—	94,901,681	5,205,557	524,134	130,129	346,885
Shasta	47,204,574	—	84,968,789	—	1,589,833	—	295,550
Sierra	3,264,013	—	1,736,215	778,887	—	—	—
Siskiyou	22,376,748	—	17,378,817	1,797,273	222,285	85,670	144,984
Solano	103,403,596	—	121,276,083	17,837,120	12,226,590	166,025	615,532
Sonoma	119,505,395	—	117,579,514	27,603,698	1,404,813	—	461,160
Stanislaus	110,888,591	—	139,423,713	104,086,347	—	—	—
Sutter	36,232,812	—	26,868,987	4,410,765	45,286	—	111,231
Tehama	15,422,709	15,590	34,134,759	270,537	315,092	180,593	39,629
Trinity	5,511,853	—	6,660,728	—	49,986	—	46,496
Tulare	119,895,780	—	150,373,535	75,583,537	2,936,613	447,488	245,472
Tuolumne	13,769,388	1,115,669	17,447,351	—	—	325,956	154,361
Ventura	144,919,497	—	119,929,299	40,199,816	990,029	—	—
Yolo	47,756,088	—	55,921,300	15,144,224	366,682	1,868,146	215,134
Yuba	8,541,780	—	42,458,305	4,723,825	67,476	—	250,147
Totals	\$ 8,870,679,175	\$ 17,831,839	\$ 10,197,887,044	\$ 3,620,692,644	\$ 324,054,717	\$ 56,040,009	\$ 16,494,335

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2008-09 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	-----Public Assistance Function----- (continued)		-----Education Function-----				
	Other Public Assistance	Total	School Administration	Library Services	Agricultural Education	Other Education	Total
Alameda	\$ 79,236,767	\$ 593,907,748	\$ —	\$ 22,207,305	\$ 224,275	\$ 2,788,623	\$ 25,220,203
Alpine	8,744	1,624,161	50,793	294,464	—	147,518	492,775
Amador	—	9,597,866	—	941,566	157,297	—	1,098,863
Butte	2,931,624	138,915,942	—	2,894,935	279,430	—	3,174,365
Calaveras	321,419	14,802,817	—	621,892	200,564	—	822,456
Colusa	155,221	7,458,556	871	671,582	243,158	—	915,611
Contra Costa	60,080,128	395,111,548	—	26,748,302	320,455	—	27,068,757
Del Norte	358,407	19,287,453	—	—	25,262	50,868	76,130
El Dorado	3,153,639	45,193,400	—	3,193,315	336,246	—	3,529,561
Fresno	4,299,715	523,403,242	—	30,755,452	525,054	—	31,280,506
Glenn	1,655,197	24,629,207	—	138,042	271,406	—	409,448
Humboldt	2,787,015	71,157,123	—	3,000,396	152,004	—	3,152,400
Imperial	11,093,694	98,334,062	—	504,445	383,768	133,284	1,021,497
Inyo	59,306	6,324,634	—	651,761	95,591	—	747,352
Kern	32,841,384	392,585,751	—	9,100,521	568,128	—	9,668,649
Kings	7,411,654	61,327,590	—	1,836,198	245,394	—	2,081,592
Lake	2,410,705	36,324,387	—	1,136,378	169,943	—	1,306,321
Lassen	922,680	14,892,484	—	—	76,107	—	76,107
Los Angeles	83,382,122	4,830,896,267	—	115,725,512	—	—	115,725,512
Madera	335,432	52,794,668	—	1,842,222	148,609	—	1,990,831
Marin	8,831,029	58,240,904	—	11,360,517	382,690	—	11,743,207
Mariposa	1,612,800	9,840,298	168,400	463,776	143,134	—	775,310
Mendocino	—	55,190,049	—	1,498,313	255,115	—	1,753,428
Merced	8,019,165	149,445,824	—	2,729,062	354,318	—	3,083,380
Modoc	—	4,757,851	—	363,065	111,312	17,584	491,961
Mono	—	3,991,201	—	—	36,363	—	36,363
Monterey	9,476,583	156,557,354	—	7,384,996	558,202	—	7,943,198
Napa	4,725,507	34,602,815	—	—	386,940	—	386,940
Nevada	3,689,125	29,367,255	—	2,592,849	115,882	—	2,708,731
Orange	36,394,233	755,811,181	—	36,363,104	—	—	36,363,104
Placer	2,238,527	93,264,442	—	6,002,550	313,654	—	6,316,204
Plumas	773,677	8,887,026	—	684,772	101,372	—	786,144
Riverside	—	770,486,529	—	15,055,722	674,992	—	15,730,714
Sacramento	—	666,768,785	—	20,157,068	410,083	—	20,567,151
San Benito	1,875,386	18,108,630	—	876,447	70,523	—	946,970
San Bernardino	47,947,652	835,262,589	3,366,237	17,602,259	—	—	20,968,496
San Diego	77,787,888	1,018,558,055	—	35,469,387	706,596	—	36,175,983
San Francisco	—	—	—	—	—	—	—
San Joaquin	11,220,203	333,567,760	—	5,455,331	422,524	—	5,877,855
San Luis Obispo	6,443,914	95,219,490	—	7,745,667	331,051	1,219,091	9,295,809
San Mateo	52,567,104	207,899,346	—	—	146,063	—	146,063
Santa Barbara	12,014,145	130,430,709	—	3,094,728	127,933	—	3,222,661
Santa Clara	6,217,498	670,050,970	—	—	109,556	—	109,556
Santa Cruz	453,986	101,562,372	—	5,261,504	163,427	—	5,424,931
Shasta	6,616,823	93,470,995	—	1,311,439	208,127	—	1,519,566
Sierra	83,995	2,599,097	—	23,012	21,796	—	44,808
Siskiyou	—	19,629,029	—	931,448	120,000	—	1,051,448
Solano	5,301,145	157,422,495	—	22,365,088	389,298	—	22,754,386
Sonoma	9,717,753	156,766,938	—	—	1,158,812	—	1,158,812
Stanislaus	11,890,923	255,400,983	—	9,119,589	520,270	—	9,639,859
Sutter	—	31,436,269	—	1,653,704	245,810	—	1,899,514
Tehama	695,260	35,635,870	—	561,953	143,478	—	705,431
Trinity	84,587	6,841,797	—	208,684	51,843	—	260,527
Tulare	12,963,719	242,550,364	—	4,037,913	855,480	—	4,893,393
Tuolumne	—	17,927,668	—	1,252,852	198,844	—	1,451,696
Ventura	43,062,798	204,181,942	—	10,748,298	471,510	—	11,219,808
Yolo	3,487,207	77,002,693	—	4,643,954	364,904	—	5,008,858
Yuba	1,031,517	48,531,270	—	728,120	89,020	—	817,140
Totals	\$ 680,669,002	\$ 14,895,837,751	\$ 3,586,301	\$ 460,011,459	\$ 15,183,613	\$ 4,356,968	\$ 483,138,341

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2008-09 --- (continued)
Summary of County Expenditures by Function and Activity

Counties	----- Recreation and Cultural Services-----					-----Debt Service Function-----
	Recreation Facilities	Cultural Services	Veteran's Memorial Building	Small Craft Harbors	Total	Retirement of Long-Term Debt
Alameda	\$ —	\$ —	\$ 718,688	\$ —	\$ 718,688	\$ 70,119,105
Alpine	300,717	—	—	—	300,717	40,000
Amador	228,374	149,722	—	—	378,096	392,242
Butte	60,870	—	326,919	—	387,789	618,101
Calaveras	81,357	68,716	—	—	150,073	724,855
Colusa	346,864	—	13,929	—	360,793	393,522
Contra Costa	—	—	—	—	—	36,253,724
Del Norte	425,348	12,668	—	—	438,016	591,563
El Dorado	810,358	111,309	—	—	921,667	2,020,199
Fresno	3,589,064	—	—	—	3,589,064	18,300,000
Glenn	—	—	—	—	—	410,124
Humboldt	726,087	—	32,646	—	758,733	1,109,604
Imperial	573,633	—	—	—	573,633	2,502,789
Inyo	858,590	232,189	—	—	1,090,779	619,494
Kern	13,344,423	—	228,069	—	13,572,492	19,210,819
Kings	1,604,774	—	—	—	1,604,774	445,295
Lake	1,285,612	147,255	—	—	1,432,867	—
Lassen	95,481	—	—	—	95,481	600,000
Los Angeles	182,942,687	71,653,211	—	—	254,595,898	86,506,000
Madera	—	—	—	—	—	781,091
Marin	4,366,931	3,989,343	—	—	8,356,274	3,602,279
Mariposa	313,992	149,506	—	—	463,498	134,000
Mendocino	—	339,257	—	—	339,257	6,513,813
Merced	2,916,566	—	—	—	2,916,566	4,885,810
Modoc	279,151	79,658	—	—	358,809	—
Mono	1,180,315	464	—	—	1,180,779	407,770
Monterey	11,036,628	—	—	—	11,036,628	4,255,000
Napa	51,393	—	—	—	51,393	2,441,916
Nevada	—	—	—	—	—	1,074,035
Orange	345,194	—	—	20,983,199	21,328,393	204,452,556
Placer	3,675,019	838,164	—	—	4,513,183	2,566,232
Plumas	236,012	198,065	70,425	—	504,502	499,532
Riverside	—	227,823	52,403	—	280,226	32,192,043
Sacramento	18,438,021	—	—	—	18,438,021	44,690,089
San Benito	780,589	—	—	—	780,589	205,000
San Bernardino	12,253,197	4,191,374	—	—	16,444,571	41,571,841
San Diego	24,890,781	—	—	—	24,890,781	101,025,000
San Francisco	—	—	—	—	—	—
San Joaquin	5,572,843	490,000	—	—	6,062,843	6,392,485
San Luis Obispo	7,109,931	—	—	—	7,109,931	3,264,577
San Mateo	9,137,057	—	—	—	9,137,057	11,712,966
Santa Barbara	9,912,507	772,389	—	—	10,684,896	6,230,104
Santa Clara	43,912,863	—	—	—	43,912,863	14,966,228
Santa Cruz	6,288,715	440,622	55,642	—	6,784,979	3,516,596
Shasta	231,424	—	105,478	—	336,902	1,840,614
Sierra	170,221	—	—	—	170,221	116,936
Siskiyou	—	105,380	—	—	105,380	246,314
Solano	1,536,740	—	16	—	1,536,756	39,691,364
Sonoma	12,299,941	—	1,745,628	—	14,045,569	18,015,622
Stanislaus	7,988,033	—	—	—	7,988,033	15,187,193
Sutter	295,861	306,117	176,162	—	778,140	127,163
Tehama	124,468	—	106,368	—	230,836	580,213
Trinity	—	—	—	—	—	791,505
Tulare	2,125,734	104,249	—	—	2,229,983	10,134,567
Tuolumne	1,220,396	53,437	—	—	1,273,833	112,000
Ventura	—	—	—	—	—	9,514,289
Yolo	1,944,225	64,304	—	—	2,008,529	772,949
Yuba	—	—	—	—	—	265,000
Totals	\$ 397,908,987	\$ 84,725,222	\$ 3,632,373	\$ 20,983,199	\$ 507,249,781	\$ 835,634,128

* San Francisco data is located in Appendix A

Table 5. Counties Annual Report — Fiscal Year 2008-09 --- (continued)
Summary of County Expenditures by Function and Activity

-----Debt Service Function----(continued)-----						
Counties	Interest on Long-Term Debt	Interest on Short-Term Notes and Warrants	Total	Total of Financing Uses	Transfers Out	Total Financing Uses and Transfers Out
Alameda	\$ 18,593,068	\$ —	\$ 88,712,173	\$ 2,031,238,550	\$ 34,163,112	\$ 2,065,401,662
Alpine	32,895	—	72,895	15,902,466	171,586	16,074,052
Amador	354,419	—	746,661	60,193,225	583,334	60,776,559
Butte	2,343,296	527,899	3,489,296	345,640,546	—	345,640,546
Calaveras	525,400	—	1,250,255	72,037,068	—	72,037,068
Colusa	201,538	1,499	596,559	43,315,639	—	43,315,639
Contra Costa	27,138,312	3,105,693	66,497,729	1,314,916,076	61,349,686	1,376,265,762
Del Norte	471,832	—	1,063,395	59,201,814	—	59,201,814
El Dorado	260,408	—	2,280,607	284,418,073	702,723	285,120,796
Fresno	21,568,120	—	39,868,120	1,256,412,733	—	1,256,412,733
Glenn	126,969	—	537,093	67,426,804	12,524	67,439,328
Humboldt	775,444	—	1,885,048	239,366,315	—	239,366,315
Imperial	3,922,611	—	6,425,400	250,938,240	953,454	251,891,694
Inyo	65,787	—	685,281	57,181,806	618,526	57,800,332
Kern	20,475,677	—	39,686,496	1,225,531,352	48,730,057	1,274,261,409
Kings	676,051	—	1,121,346	186,145,923	—	186,145,923
Lake	—	—	—	119,192,427	—	119,192,427
Lassen	43,447	—	643,447	62,408,611	—	62,408,611
Los Angeles	151,229,482	8,171,833	245,907,315	13,947,920,013	837,609,702	14,785,529,715
Madera	855,856	—	1,636,947	179,255,309	1,867,159	181,122,468
Marin	7,730,166	—	11,332,445	429,371,906	—	429,371,906
Mariposa	81,246	—	215,246	51,341,691	142,061	51,483,752
Mendocino	6,744,930	5,737,208	18,995,951	188,207,084	—	188,207,084
Merced	4,452,174	—	9,337,984	386,690,584	870,772	387,561,356
Modoc	—	—	—	28,314,968	—	28,314,968
Mono	60,463	—	468,233	52,967,013	—	52,967,013
Monterey	6,851,850	3,712,546	14,819,396	663,045,747	6,200,000	669,245,747
Napa	1,522,914	—	3,964,830	227,462,049	—	227,462,049
Nevada	807,517	—	1,881,552	137,496,353	—	137,496,353
Orange	37,465,308	4,586,818	246,504,682	3,149,978,320	356,734	3,150,335,054
Placer	2,435,437	—	5,001,669	537,147,180	12,085,795	549,232,975
Plumas	847,232	15,477	1,362,241	52,553,460	—	52,553,460
Riverside	44,202,686	11,867,832	88,262,561	2,796,825,809	14,400,000	2,811,225,809
Sacramento	62,483,059	10,956,354	118,129,502	2,527,825,860	2,933,446	2,530,759,306
San Benito	33,770	—	238,770	73,108,352	—	73,108,352
San Bernardino	34,239,111	3,886,794	79,697,746	2,303,799,891	84,891,782	2,388,691,673
San Diego	76,860,818	2,744,603	180,630,421	3,593,171,137	—	3,593,171,137
San Francisco	—	—	—	—	—	—
San Joaquin	7,241,693	—	13,634,178	859,887,958	25,841,614	885,729,572
San Luis Obispo	5,531,060	—	8,795,637	392,019,596	8,898	392,028,494
San Mateo	14,378,754	—	26,091,720	890,777,037	92,156,451	982,933,488
Santa Barbara	3,138,798	—	9,368,902	676,862,966	—	676,862,966
Santa Clara	13,330,117	3,194,564	31,490,909	2,186,396,929	695,265,576	2,881,662,505
Santa Cruz	3,584,240	—	7,100,836	391,884,581	—	391,884,581
Shasta	2,572,166	—	4,412,780	264,333,777	3,408,864	267,742,641
Sierra	18,473	—	135,409	16,697,362	—	16,697,362
Siskiyou	1,064,699	—	1,311,013	103,820,912	21,755	103,842,667
Solano	12,868,468	534,088	53,093,920	622,083,010	—	622,083,010
Sonoma	19,895,936	—	37,911,558	730,125,430	384,864	730,510,294
Stanislaus	7,812,194	—	22,999,387	673,153,935	7,888,260	681,042,195
Sutter	242,440	—	369,603	143,227,006	—	143,227,006
Tehama	379,077	95,539	1,054,829	99,894,116	565,562	100,459,678
Trinity	940,579	3,059,226	4,791,310	41,433,725	117,246	41,550,971
Tulare	3,491,858	—	13,626,425	651,407,421	5,614,677	657,022,098
Tuolumne	257,661	—	369,661	97,987,038	3,610,412	101,597,450
Ventura	3,766,185	5,524,561	18,805,035	898,740,529	49,831,372	948,571,901
Yolo	1,463,177	149,583	2,385,709	257,328,806	336,685	257,665,491
Yuba	26,389	—	291,389	127,461,329	1,877	127,463,206
Totals	\$ 638,483,257	\$ 67,872,117	\$ 1,541,989,502	\$ 49,143,473,857	\$ 1,993,696,566	\$ 51,137,170,423

* San Francisco data is located in Appendix A

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Alameda

Taxes			Federal	
Property Taxes			Public Assistance Administration	161,715,960
County Wide Secured and Unsecured	\$	317,539,468	Public Assistance Programs	81,741,581
Less Than County Wide Funds - Secured and Unsecured		16,120,332	Health Administration	23,417,458
Property Tax In-Lieu of Vehicle License Fees		156,586,136	Workforce Investment Act (WIA)	6,403,505
Voter Approved Indebtedness		—	Community Development Block Grant	3,499,122
Prior Year Secured and Unsecured		623,299	Health Grants	66,806,940
Total Property Taxes		490,869,235	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		17,241,017	Office of Criminal Justice and Planning Programs	477,488
Transportation Tax (Non-Transit)		1,997,621	DEA Programs/Drug and Alcohol Programs	9,571,344
Property Transfer		9,546,424	District Attorney Programs	930,086
Transient Lodging		481,251	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		3,301,415	Road Projects	254,859
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		11,550,011	Other	4,629,824
Other		28,277,035	Total Federal	359,448,167
Total Other Taxes		72,394,774	Other Aid	
Total Taxes		563,264,009	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	42,448,783
Operations		—	Total Other Aid	42,448,783
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	7,439,889
Licenses, Permits and Franchises			Property Tax Administrative Fees	10,831,351
Animal Licenses		18,092	Auditing and Accounting Fees	407,514
Business Licenses		80,139	Communication Services	49,194
Construction Permits		1,650,040	Election Services	3,777,461
Road Privileges and Permits		593,010	Legal Services	5,988,245
Zoning Permits		48,447	Planning and Engineering Services	2,803,642
Franchises		2,354,240	Agricultural Services	186,784
Other		1,595,704	Civil Process Services	717,933
Total Licenses Permits and Franchises		6,339,672	Court Fees and Costs	8,196,521
Fines, Forfeitures and Penalties			Booking Fees	2,641,238
Vehicle Code Fines		6,346,925	Estate Fees	768,523
Other Court Fines		2,749,975	Humane Services	932,575
Forfeitures and Penalties		7,528,401	Law Enforcement Services	62,754,997
Penalties and Cost on Delinquent Taxes		12,222,381	Recording Fees	16,197,620
Total Fines, Forfeitures and Penalties		28,847,682	Road and Street Services	568,658
Revenue from Use of Money and Property			Health Fees	16,989,896
Interest		34,623,716	Mental Health Services	52,309,590
Rents and Concessions		5,176,689	California Children Services	3,490
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		39,800,405	Institutional Care and Services	34,838,835
Aid from Other Governmental Agencies			Library Services	2,760,993
State			Park and Recreation Fees	—
Highway Users Tax		18,472,119	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	1,425,621
Realignment from the Vehicle License Fee Fund		58,581,361	Building Maintenance and Grounds	2,644,764
Public Assistance Administration		67,668,161	Administrative Services	4,642,228
Public Assistance Programs		167,148,959	Other	22,230,572
Realignment for Social Services		56,441,482	Total Charges for Current Services	262,108,134
Health:			Miscellaneous Revenue	
Aid for Mental Health		30,826,616	Other Sales	345,962
Realignment for Mental Health		34,820,505	Tobacco Settlement	12,610,025
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		6,359,032	Cancelled Warrants	—
Other Aid for Health		59,115,893	Other	19,480,800
Realignment for Health Services		15,264,861	Total Miscellaneous Revenue	32,436,787
Homeowners' Property Tax Relief		3,414,978	Other Financing Sources	
Open Space Tax Relief		106,024	Sale of Fixed Assets	2,121,008
SB90 Mandated Costs		1,204,427	Proceeds from the Sale of Bonds	—
Public Safety Fund		105,381,446	Other Long-Term Debt Proceeds	3,000,000
Other:			Total Other Financing Sources	5,121,008
Supplemental Law Enforcement Services Fund (SLESF/COPS)		4,827,820	Total General County Revenues Before Transfers	2,027,021,278
Office of Criminal Justice and Planning Programs		588,341	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		3,512,594	Operating Transfers Between Funds Other Than Governmental and Enterprise	11,320,187
Law Enforcement		—	Total General County Revenues and Transfers In	\$ 2,038,341,465
Other		53,472,012		
Total State		687,206,631		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Alameda

General		Public Ways and Facilities	
Board of Supervisors	\$ 5,283,163	Total Roads	36,361,833
Clerk of the Board	1,564,191	Total Transportation Terminals	—
Administrative Officer	4,591,038	Total Transportation Systems	—
Other	—	Total Parking Facilities	2,122,901
Total Legislative and Administrative	11,438,392	Total Public Ways and Facilities	38,484,734
Finance		Health	
Auditor-Controller	11,678,022	Total Public Health	118,093,232
Treasurer-Tax Collector	8,555,597	Total Medical Care	131,492,707
Assessor	19,761,527	Total Mental Health	249,402,149
Other	20,376,034	Total Drug and Alcohol Abuse Services	25,555,123
Total Finance	60,371,180	Total Health	524,543,211
Counsel		Sanitation	
County Counsel	3,277,816	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,277,816	Public Assistance	
Total Personnel	11,356,294	Welfare	
Total Elections	14,290,195	Administration	56,152,528
Total Communications	57,579	Aid Programs - Cash (Grants)	252,796,486
Total Property Management	6,083,570	Total Welfare	308,949,014
Plant Acquisition		Social Services	
Jails	6,181,616	Administration and Programs	165,532,932
Courts	2,742,587	Other	—
Other	20,905,450	Total Social Services	165,532,932
Total Plant Acquisition	29,829,653	General Relief	
Total Promotion	1,430,948	Aid to Indigents	36,471,862
Total Other General	18,605,436	Indigent Burial	36,986
Total General	156,741,063	Total General Relief	36,508,848
Public Protection		Total Care of Court Wards	3,680,187
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	30,039,721	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,278,976	Workforce Investment Act (WIA)	72,515,360
Other Trial Court	22,936,561	Other	6,721,407
County Clerk	—	Total Other Public Assistance	79,236,767
Grand Jury (Including Audit)	252,374	Total Public Assistance	593,907,748
District Attorney-Prosecution	56,229,031	Education	
District Attorney-Family Support	25,778,490	Total School Administration	—
Public Defender	33,483,831	Total Library Services	22,207,305
Court Appointed Counsel	5,196,561	Total Agricultural Education	224,275
Other	6,714,671	Total Other Education	2,788,623
Total Judicial	181,910,216	Total Education	25,220,203
Total Police Protection	101,192,471	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	141,099,924	Total Cultural Services	—
Juvenile Detention	38,926,552	Total Veterans Memorial Building	718,688
Probation	58,871,859	Total Small Craft Harbors	—
Total Detention and Correction	238,898,335	Total Recreation and Cultural	718,688
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	70,119,105
Protective Inspection		Total Interest on Long-Term Debt	18,593,068
Agricultural Commissioner	1,465,907	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,708,116	Total Debt Service	88,712,173
Other	848,371	Total General County Expenditures Before Transfers	2,031,238,550
Total Protective Inspection	4,022,394	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	139,747	Operating Transfers Between Funds Other Than Governmental and Enterprise	34,163,112
Recorder	9,068,925	Total General County Expenditures and Transfers Out	\$ 2,065,401,662
Coroner	6,034,619		
Emergency Services	3,293,412		
Planning and Zoning	33,149,714		
Pound	2,238,985		
Other	22,961,912		
Total Other Protection	76,887,314		
Total Public Protection	602,910,730		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,695,600,145	\$ 572,242,142	\$ 1,123,358,003

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Alameda

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
1996 Pension Obligation Bonds	1996	2005	2018	\$ 935,505,000	\$ 935,505,000	\$ 217,160,000	\$ 718,345,000
Total Pension Obligation Bonds				935,505,000	935,505,000	217,160,000	718,345,000
Special Assessment Bonds							
1915 Act - Tennyson-Alquire A.D.	1999	1999	2012	1,435,000	1,435,000	990,900	444,100
1915 Act - West Happyland A.D.	1999	1999	2011	395,000	395,000	295,000	100,000
Total Special Assessment Bonds				1,830,000	1,830,000	1,285,900	544,100
Other Long-Term Debt Schedule							
ABAG 40 2004B Refunding	—	—	—	—	—	—	2,415,000
Compensated Absences	—	—	—	—	—	—	55,101,594
Fuel Cell Energy Center	—	—	—	—	—	—	2,327,472
Juv Justice Ctr Solar Power Project	—	—	—	—	—	—	2,575,811
Solar II Power Project	—	—	—	—	—	—	2,016,486
Solar Panels ECA	—	—	—	—	—	—	167,843
Solar Panels ECX	—	—	—	—	—	—	431,261
Total Other Long-Term Debt Schedule				—	—	—	65,035,467
County Total Bonds and Other Long-Term Debt				\$ 937,335,000	\$ 937,335,000	\$ 218,445,900	\$ 783,924,567

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 485,563,179

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Alameda

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: In March 2004, county voters approved a 1/2-cent (\$0.005) local sales tax, referred to as Measure A. This revenue provides additional financial support for emergency medical, hospital, public health, mental health, and substance abuse services for low-income and uninsured residents. Measure A is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure A revenue in the amount of \$25.3 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: The Pension Obligation Bonds reported constitute a contingent liability for the county. Although employees of special districts, as employees of the county, make contributions to aid in the retirement of the bonds, the county is ultimately responsible for the debt. Reference: Table 6, Statement of Long-Term Debt

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Alpine

Taxes			Federal	
Property Taxes			Public Assistance Administration	379,687
County Wide Secured and Unsecured	\$	4,539,183	Public Assistance Programs	55,122
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		146,840	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		227,630	Health Grants	—
Total Property Taxes		4,913,653	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		156,995	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	467,139
Property Transfer		23,907	District Attorney Programs	—
Transient Lodging		476,116	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	32,402
Utility Users Tax		—	Other	1,138,269
Other		—	Total Federal	2,072,619
Total Other Taxes		657,018	Other Aid	
Total Taxes		5,570,671	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	48,000
Operations		—	Total Other Aid	48,000
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	—
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		292	Auditing and Accounting Fees	—
Business Licenses		2,700	Communication Services	—
Construction Permits		163,430	Election Services	385
Road Privileges and Permits		1,525	Legal Services	906
Zoning Permits		—	Planning and Engineering Services	16,664
Franchises		34,857	Agricultural Services	—
Other		557	Civil Process Services	595
Total Licenses Permits and Franchises		203,361	Court Fees and Costs	44
Fines, Forfeitures and Penalties			Booking Fees	2,995
Vehicle Code Fines		—	Estate Fees	—
Other Court Fines		134,142	Humane Services	—
Forfeitures and Penalties		—	Law Enforcement Services	14,653
Penalties and Cost on Delinquent Taxes		94,330	Recording Fees	18,072
Total Fines, Forfeitures and Penalties		228,472	Road and Street Services	512,049
Revenue from Use of Money and Property			Health Fees	86,726
Interest		341,658	Mental Health Services	46,373
Rents and Concessions		209,261	California Children Services	—
Royalties		—	Sanitation Services	5,416
Total Revenue from the Use of Money and Property		550,919	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	723
State			Park and Recreation Fees	8,426
Highway Users Tax		454,904	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		195,055	Building Maintenance and Grounds	—
Public Assistance Administration		896,377	Administrative Services	122,688
Public Assistance Programs		87,850	Other	620,628
Realignment for Social Services		296,993	Total Charges for Current Services	1,457,343
Health:			Miscellaneous Revenue	
Aid for Mental Health		569,769	Other Sales	211
Realignment for Mental Health		156,078	Tobacco Settlement	16,674
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		—	Cancelled Warrants	—
Other Aid for Health		293,914	Other	677,073
Realignment for Health Services		34,098	Total Miscellaneous Revenue	693,958
Homeowners' Property Tax Relief		8,037	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	—
SB90 Mandated Costs		—	Proceeds from the Sale of Bonds	—
Public Safety Fund		107,994	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		100,502	Total General County Revenues Before Transfers	16,140,487
Office of Criminal Justice and Planning Programs		214,770	Transfers In	
Library		570	Total Transfers In from Enterprises	—
District Attorney Programs		22,523	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,172,726
Law Enforcement		500,000	Total General County Revenues and Transfers In	\$ 17,313,213
Other		1,375,710		
Total State		5,315,144		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Alpine

General		Public Ways and Facilities	
Board of Supervisors	\$ 480,427	Total Roads	2,250,593
Clerk of the Board	213,266	Total Transportation Terminals	—
Administrative Officer	67,522	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	761,215	Total Public Ways and Facilities	2,250,593
Finance		Health	
Auditor-Controller	310,611	Total Public Health	1,059,089
Treasurer-Tax Collector	254,696	Total Medical Care	21,864
Assessor	283,118	Total Mental Health	742,876
Other	90,000	Total Drug and Alcohol Abuse Services	412,753
Total Finance	938,425	Total Health	2,236,582
Counsel		Sanitation	
County Counsel	219,519	Total Refuse Collection and Disposal	17,492
Other	135,405	Total Sanitation	17,492
Total Counsel	354,924	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	40,150	Administration	968,962
Total Communications	74,993	Aid Programs - Cash (Grants)	103,262
Total Property Management	512,620	Total Welfare	1,072,224
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	242,240
Courts	139,443	Other	299,636
Other	316,407	Total Social Services	541,876
Total Plant Acquisition	455,850	General Relief	
Total Promotion	82,541	Aid to Indigents	1,317
Total Other General	992,985	Indigent Burial	—
Total General	4,213,703	Total General Relief	1,317
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	58,757	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	13,924	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	8,744
County Clerk	—	Total Other Public Assistance	8,744
Grand Jury (Including Audit)	12,656	Total Public Assistance	1,624,161
District Attorney-Prosecution	90,270	Education	
District Attorney-Family Support	—	Total School Administration	50,793
Public Defender	57,020	Total Library Services	294,464
Court Appointed Counsel	—	Total Agricultural Education	—
Other	32,558	Total Other Education	147,518
Total Judicial	265,185	Total Education	492,775
Total Police Protection	2,255,451	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	300,717
Adult Detention	97,758	Total Cultural Services	—
Juvenile Detention	37,319	Total Veterans Memorial Building	—
Probation	335,094	Total Small Craft Harbors	—
Total Detention and Correction	470,171	Total Recreation and Cultural	300,717
Total Fire Protection	195,952	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	40,000
Protective Inspection		Total Interest on Long-Term Debt	32,895
Agricultural Commissioner	13,075	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	491,935	Total Debt Service	72,895
Other	—	Total General County Expenditures Before Transfers	15,902,466
Total Protective Inspection	505,010	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	1,130	Operating Transfers Between Funds Other Than Governmental and Enterprise	171,586
Recorder	—	Total General County Expenditures and Transfers Out	\$ 16,074,052
Coroner	—		
Emergency Services	238,747		
Planning and Zoning	347,505		
Pound	—		
Other	414,397		
Total Other Protection	1,001,779		
Total Public Protection	4,693,548		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 5,044,952	\$ 4,774,850	\$ 270,102

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Alpine

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ —
Total Operating Expenses	25,941
Net Operating Income (Loss)	(25,941)
Total Non-Operating Revenue	11,058
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(14,883)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (14,883)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Amador

Taxes		Federal	
Property Taxes		Public Assistance Administration	1,871,155
County Wide Secured and Unsecured	\$ 15,877,334	Public Assistance Programs	1,508,898
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	254,966
Property Tax In-Lieu of Vehicle License Fees	4,272,429	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	5,095	Health Grants	27,823
Total Property Taxes	20,154,858	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	2,927,760	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer	112,525	District Attorney Programs	—
Transient Lodging	90,912	Aging Programs	—
Timber Yield	34,144	Senior Citizens Programs	—
Aircraft	—	Road Projects	199,731
Construction Development Taxes	—	Law Enforcement	725,074
Utility Users Tax	—	Other	930,832
Other	—	Total Federal	5,518,479
Total Other Taxes	3,165,341	Other Aid	
Total Taxes	23,320,199	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	118,391
Operations	—	Total Other Aid	118,391
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	106,979
Licenses, Permits and Franchises		Property Tax Administrative Fees	28,188
Animal Licenses	50,014	Auditing and Accounting Fees	—
Business Licenses	—	Communication Services	—
Construction Permits	421,453	Election Services	65,044
Road Privileges and Permits	60,822	Legal Services	70,571
Zoning Permits	77,590	Planning and Engineering Services	159,766
Franchises	386,430	Agricultural Services	59,474
Other	9,060	Civil Process Services	—
Total Licenses Permits and Franchises	1,005,369	Court Fees and Costs	16,744
Fines, Forfeitures and Penalties		Booking Fees	19,262
Vehicle Code Fines	67,716	Estate Fees	—
Other Court Fines	574,913	Humane Services	52,278
Forfeitures and Penalties	—	Law Enforcement Services	1,702,094
Penalties and Cost on Delinquent Taxes	—	Recording Fees	360,781
Total Fines, Forfeitures and Penalties	642,629	Road and Street Services	606,518
Revenue from Use of Money and Property		Health Fees	49,232
Interest	1,111,958	Mental Health Services	39,240
Rents and Concessions	—	California Children Services	—
Royalties	—	Sanitation Services	267,703
Total Revenue from the Use of Money and Property	1,111,958	Institutional Care and Services	—
Aid from Other Governmental Agencies		Library Services	14,388
State		Park and Recreation Fees	—
Highway Users Tax	1,268,824	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	—
Realignment from the Vehicle License Fee Fund	1,876,015	Building Maintenance and Grounds	13,228
Public Assistance Administration	2,510,323	Administrative Services	—
Public Assistance Programs	1,756,900	Other	—
Realignment for Social Services	1,699,362	Total Charges for Current Services	3,631,490
Health:		Miscellaneous Revenue	
Aid for Mental Health	1,737,338	Other Sales	16,984
Realignment for Mental Health	1,315,525	Tobacco Settlement	381,505
Medically Indigent Adults	82,853	Welfare Repayments	31,603
Alcohol and Drug Abuse	705,252	Cancelled Warrants	—
Other Aid for Health	442,206	Other	810,266
Realignment for Health Services	2,739,791	Total Miscellaneous Revenue	1,240,358
Homeowners' Property Tax Relief	208,229	Other Financing Sources	
Open Space Tax Relief	98,988	Sale of Fixed Assets	—
SB90 Mandated Costs	1,710	Proceeds from the Sale of Bonds	—
Public Safety Fund	2,188,395	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)	609,652	Total General County Revenues Before Transfers	59,827,005
Office of Criminal Justice and Planning Programs	117,126	Transfers In	
Library	27,683	Total Transfers In from Enterprises	—
District Attorney Programs	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	1,268,489	Total General County Revenues and Transfers In	\$ 59,827,005
Other	2,583,471		
Total State	23,238,132		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Amador

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,511,590	Total Roads	6,261,217
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	235,367	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,746,957	Total Public Ways and Facilities	6,261,217
Finance		Health	
Auditor-Controller	456,831	Total Public Health	3,894,905
Treasurer-Tax Collector	673,692	Total Medical Care	—
Assessor	1,179,943	Total Mental Health	3,145,984
Other	—	Total Drug and Alcohol Abuse Services	682,744
Total Finance	2,310,466	Total Health	7,723,633
Counsel		Sanitation	
County Counsel	368,491	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	368,491	Public Assistance	
Total Personnel	(70,899)	Welfare	
Total Elections	662,871	Administration	3,064,582
Total Communications	—	Aid Programs - Cash (Grants)	3,941,382
Total Property Management	492,293	Total Welfare	7,005,964
Plant Acquisition		Social Services	
Jails	55,461	Administration and Programs	2,456,980
Courts	—	Other	—
Other	552,895	Total Social Services	2,456,980
Total Plant Acquisition	608,356	General Relief	
Total Promotion	43,359	Aid to Indigents	27,111
Total Other General	1,384,354	Indigent Burial	4,900
Total General	7,546,248	Total General Relief	32,011
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	102,911
Trial Court Maintenance of Effort (MOE)	261,620	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	106,338	Workforce Investment Act (WIA)	—
Other Trial Court	119,117	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	97,740	Total Public Assistance	9,597,866
District Attorney-Prosecution	3,406,772	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	703,090	Total Library Services	941,566
Court Appointed Counsel	—	Total Agricultural Education	157,297
Other	137,944	Total Other Education	—
Total Judicial	4,832,621	Total Education	1,098,863
Total Police Protection	8,865,401	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	228,374
Adult Detention	3,701,592	Total Cultural Services	149,722
Juvenile Detention	108,918	Total Veterans Memorial Building	—
Probation	1,908,418	Total Small Craft Harbors	—
Total Detention and Correction	5,718,928	Total Recreation and Cultural	378,096
Total Fire Protection	606,159	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	392,242
Protective Inspection		Total Interest on Long-Term Debt	354,419
Agricultural Commissioner	717,899	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	789,348	Total Debt Service	746,661
Other	—	Total General County Expenditures Before Transfers	60,193,225
Total Protective Inspection	1,507,247	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	583,334
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	854,478	Total General County Expenditures and Transfers Out	\$ 60,776,559
Coroner	226,662		
Emergency Services	292,963		
Planning and Zoning	906,460		
Pound	1,042,556		
Other	1,987,166		
Total Other Protection	5,310,285		
Total Public Protection	26,840,641		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 31,274,148	\$ 25,769,036	\$ 5,505,112

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses**

County of Amador

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 1,876,288
General Fund Loan	—	—	—	—	—	—	2,119,400
Postclosure Landfill Liability	—	—	—	—	—	—	40,000
Total Other Long-Term Debt Schedule				—	—	—	4,035,688
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 4,035,688

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 12,489,330
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Amador

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 241,362
Total Operating Expenses	<u>251,939</u>
Net Operating Income (Loss)	<u>(10,577)</u>
Total Non-Operating Revenue	12,159
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>1,582</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 1,582</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 668,570
Total Operating Expenses	<u>1,019,281</u>
Net Operating Income (Loss)	<u>(350,711)</u>
Total Non-Operating Revenues	—
Total Non-Operating Expenses	<u>3,220</u>
Income (Loss) Before Operating Transfers	<u>(353,931)</u>
Transfers In from the County	<u>583,334</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>583,334</u>
Net Income (Loss)	<u>\$ 229,403</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: General Expenditures, Personnel, reflect a negative balance of (\$70,899) due to indirect cost credits. The actual current year expenditures are \$371,425.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Butte

Taxes		Federal	
Property Taxes		Public Assistance Administration	24,019,754
County Wide Secured and Unsecured	\$ 23,036,559	Public Assistance Programs	45,409,687
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	3,836,046
Property Tax In-Lieu of Vehicle License Fees	23,911,869	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	24,424	Health Grants	4,327,033
Total Property Taxes	46,972,852	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	3,525,252	Office of Criminal Justice and Planning Programs	233,222
Transportation Tax (Non-Transit)	996,490	DEA Programs/Drug and Alcohol Programs	1,690,993
Property Transfer	561,392	District Attorney Programs	5,342,325
Transient Lodging	29,216	Aging Programs	—
Timber Yield	110,954	Senior Citizens Programs	—
Aircraft	54,742	Road Projects	6,032,150
Construction Development Taxes	—	Law Enforcement	205,958
Utility Users Tax	—	Other	3,100,833
Other	—	Total Federal	94,198,001
Total Other Taxes	5,278,046	Other Aid	
Total Taxes	52,250,898	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	6,062,907
Operations	—	Total Other Aid	6,062,907
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	262,588
Licenses, Permits and Franchises		Property Tax Administrative Fees	1,348,999
Animal Licenses	94,853	Auditing and Accounting Fees	607,663
Business Licenses	386,461	Communication Services	—
Construction Permits	1,018,485	Election Services	428,379
Road Privileges and Permits	42,661	Legal Services	957,572
Zoning Permits	400,227	Planning and Engineering Services	351,495
Franchises	1,551,878	Agricultural Services	286,990
Other	226,172	Civil Process Services	102,035
Total Licenses Permits and Franchises	3,720,737	Court Fees and Costs	1,557,653
Fines, Forfeitures and Penalties		Booking Fees	102,498
Vehicle Code Fines	—	Estate Fees	177,913
Other Court Fines	1,467,693	Humane Services	213,725
Forfeitures and Penalties	1,854,631	Law Enforcement Services	2,829,117
Penalties and Cost on Delinquent Taxes	1,982,215	Recording Fees	608,420
Total Fines, Forfeitures and Penalties	5,304,539	Road and Street Services	19,534
Revenue from Use of Money and Property		Health Fees	1,877,682
Interest	3,694,326	Mental Health Services	586,171
Rents and Concessions	58,501	California Children Services	142
Royalties	—	Sanitation Services	—
Total Revenue from the Use of Money and Property	3,752,827	Institutional Care and Services	210,827
Aid from Other Governmental Agencies		Library Services	79,469
State		Park and Recreation Fees	—
Highway Users Tax	7,232,226	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	541,214
Realignment from the Vehicle License Fee Fund	11,531,336	Building Maintenance and Grounds	189,019
Public Assistance Administration	22,902,244	Administrative Services	1,276,540
Public Assistance Programs	25,865,667	Other	7,129,765
Realignment for Social Services	16,063,206	Total Charges for Current Services	21,745,410
Health:		Miscellaneous Revenue	
Aid for Mental Health	29,670,272	Other Sales	271,903
Realignment for Mental Health	3,789,218	Tobacco Settlement	2,468,012
Medically Indigent Adults	—	Welfare Repayments	—
Alcohol and Drug Abuse	1,798,182	Cancelled Warrants	—
Other Aid for Health	3,986,345	Other	2,855,287
Realignment for Health Services	2,638,113	Total Miscellaneous Revenue	5,595,202
Homeowners' Property Tax Relief	210,366	Other Financing Sources	
Open Space Tax Relief	573,119	Sale of Fixed Assets	72,392
SB90 Mandated Costs	10,757	Proceeds from the Sale of Bonds	—
Public Safety Fund	12,109,291	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	72,392
Supplemental Law Enforcement Services Fund (SLESF/COPS)	628,484	Total General County Revenues Before Transfers	344,730,494
Office of Criminal Justice and Planning Programs	477,568	Transfers In	
Library	137,674	Total Transfers In from Enterprises	—
District Attorney Programs	1,956,519	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	676,394	Total General County Revenues and Transfers In	\$ 344,730,494
Other	9,770,600		
Total State	152,027,581		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Butte

General		Public Ways and Facilities	
Board of Supervisors	\$ 919,667	Total Roads	15,387,555
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	4,486,096	Total Transportation Systems	—
Other	1,001,986	Total Parking Facilities	—
Total Legislative and Administrative	6,407,749	Total Public Ways and Facilities	15,387,555
Finance		Health	
Auditor-Controller	1,665,017	Total Public Health	17,764,051
Treasurer-Tax Collector	2,545,969	Total Medical Care	6,063,353
Assessor	3,480,098	Total Mental Health	38,607,619
Other	475,246	Total Drug and Alcohol Abuse Services	4,032,632
Total Finance	8,166,330	Total Health	66,467,655
Counsel		Sanitation	
County Counsel	2,158,384	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,158,384	Public Assistance	
Total Personnel	1,862,231	Welfare	
Total Elections	1,790,369	Administration	32,473,819
Total Communications	—	Aid Programs - Cash (Grants)	46,503,509
Total Property Management	259,385	Total Welfare	78,977,328
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	55,327,213
Courts	287	Other	—
Other	397,709	Total Social Services	55,327,213
Total Plant Acquisition	397,996	General Relief	
Total Promotion	—	Aid to Indigents	1,316,564
Total Other General	797,880	Indigent Burial	—
Total General	21,840,324	Total General Relief	1,316,564
Public Protection		Total Care of Court Wards	137,327
Judicial		Total Veteran Services	225,886
Trial Court Maintenance of Effort (MOE)	886,277	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	886,277	Workforce Investment Act (WIA)	—
Other Trial Court	2,143,368	Other	2,931,624
County Clerk	—	Total Other Public Assistance	2,931,624
Grand Jury (Including Audit)	75,659	Total Public Assistance	138,915,942
District Attorney-Prosecution	10,733,330	Education	
District Attorney-Family Support	7,408,941	Total School Administration	—
Public Defender	2,535,773	Total Library Services	2,894,935
Court Appointed Counsel	—	Total Agricultural Education	279,430
Other	—	Total Other Education	—
Total Judicial	24,669,625	Total Education	3,174,365
Total Police Protection	16,194,830	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	60,870
Adult Detention	14,064,884	Total Cultural Services	—
Juvenile Detention	4,681,355	Total Veterans Memorial Building	326,919
Probation	10,275,804	Total Small Craft Harbors	—
Total Detention and Correction	29,022,043	Total Recreation and Cultural	387,789
Total Fire Protection	13,642,916	Debt Service	
Total Flood Control - Soil and Water Conservation	1,994,780	Total Retirement of Long-Term Debt	618,101
Protective Inspection		Total Interest on Long-Term Debt	2,343,296
Agricultural Commissioner	2,055,909	Total Interest on Short-Term Notes and Warrants	527,899
Building Inspector	—	Total Debt Service	3,489,296
Other	—	Total General County Expenditures Before Transfers	345,640,546
Total Protective Inspection	2,055,909	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	198,753	Operating Transfers Between Funds Other Than	—
Recorder	1,244,074	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 345,640,546
Emergency Services	1,086,175		
Planning and Zoning	4,740,083		
Pound	—		
Other	1,128,432		
Total Other Protection	8,397,517		
Total Public Protection	95,977,620		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 146,468,403	\$ 52,728,625	\$ 93,739,778

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Butte

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Unfunded Pension Liability	2004	2005	2034	\$ 49,895,000	\$ 49,895,000	\$ —	\$ 49,895,000
Total Pension Obligation Bonds				49,895,000	49,895,000	—	49,895,000
State Construction Loans							
Solar Energy Project	2003	—	—	3,167,000	—	672,640	2,494,360
Total State Construction Loans				3,167,000	—	672,640	2,494,360
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	12,873,238
Landfill Liability	—	—	—	—	—	—	563,047
Total Other Long-Term Debt Schedule				—	—	—	13,436,285
County Total Bonds and Other Long-Term Debt				\$ 53,062,000	\$ 49,895,000	\$ 672,640	\$ 65,825,645

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 19,131,527
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Butte

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 5,894,554
Total Operating Expenses	5,979,831
Net Operating Income (Loss)	(85,277)
Total Non-Operating Revenues	894,582
Total Non-Operating Expenses	264,713
Income (Loss) Before Operating Transfers	544,592
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 544,592
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$20.1 million fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Calaveras

Taxes		Federal	
Property Taxes		Public Assistance Administration	2,661,171
County Wide Secured and Unsecured	\$ 13,280,375	Public Assistance Programs	2,479,398
Less Than County Wide Funds - Secured and Unsecured	1,316,440	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	4,738,368	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	1,399,209	Community Development Block Grant	18,000
Prior Year Secured and Unsecured	8,275	Health Grants	77,279
Total Property Taxes	20,742,667	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	2,323,150	Office of Criminal Justice and Planning Programs	124,937
Transportation Tax (Non-Transit)	36,922	DEA Programs/Drug and Alcohol Programs	—
Property Transfer	283,925	District Attorney Programs	—
Transient Lodging	369,102	Aging Programs	—
Timber Yield	38,718	Senior Citizens Programs	—
Aircraft	—	Road Projects	513,352
Construction Development Taxes	—	Law Enforcement	—
Utility Users Tax	—	Other	1,101,819
Other	12	Total Federal	6,975,956
Total Other Taxes	3,051,829	Other Aid	
Total Taxes	23,794,496	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	142,819
Operations	—	Total Other Aid	142,819
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	315,615
Licenses, Permits and Franchises		Property Tax Administrative Fees	291,874
Animal Licenses	117,661	Auditing and Accounting Fees	509
Business Licenses	87,056	Communication Services	—
Construction Permits	1,187,904	Election Services	21,934
Road Privileges and Permits	130,099	Legal Services	4,864
Zoning Permits	—	Planning and Engineering Services	165,365
Franchises	802,670	Agricultural Services	3,358
Other	129,708	Civil Process Services	23,775
Total Licenses Permits and Franchises	2,455,098	Court Fees and Costs	247,027
Fines, Forfeitures and Penalties		Booking Fees	7,703
Vehicle Code Fines	175,556	Estate Fees	—
Other Court Fines	626,337	Humane Services	23,379
Forfeitures and Penalties	—	Law Enforcement Services	633,227
Penalties and Cost on Delinquent Taxes	754,225	Recording Fees	301,931
Total Fines, Forfeitures and Penalties	1,556,118	Road and Street Services	45,415
Revenue from Use of Money and Property		Health Fees	210,761
Interest	1,395,876	Mental Health Services	290,853
Rents and Concessions	2,921	California Children Services	—
Royalties	—	Sanitation Services	131,865
Total Revenue from the Use of Money and Property	1,398,797	Institutional Care and Services	57
Aid from Other Governmental Agencies		Library Services	14,644
State		Park and Recreation Fees	—
Highway Users Tax	2,343,428	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	—
Realignment from the Vehicle License Fee Fund	1,982,100	Building Maintenance and Grounds	—
Public Assistance Administration	4,350,558	Administrative Services	—
Public Assistance Programs	2,556,630	Other	3,458,956
Realignment for Social Services	1,599,674	Total Charges for Current Services	6,193,112
Health:		Miscellaneous Revenue	
Aid for Mental Health	3,730,412	Other Sales	39,595
Realignment for Mental Health	668,723	Tobacco Settlement	496,878
Medically Indigent Adults	—	Welfare Repayments	117,354
Alcohol and Drug Abuse	501,122	Cancelled Warrants	327
Other Aid for Health	353,565	Other	1,069,150
Realignment for Health Services	687,774	Total Miscellaneous Revenue	1,723,304
Homeowners' Property Tax Relief	167,822	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	—
SB90 Mandated Costs	—	Proceeds from the Sale of Bonds	30,900,843
Public Safety Fund	1,557,956	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	30,900,843
Supplemental Law Enforcement Services Fund (SLESF/COPS)	266,754	Total General County Revenues Before Transfers	103,036,853
Office of Criminal Justice and Planning Programs	206,212	Transfers In	
Library	15,706	Total Transfers In from Enterprises	—
District Attorney Programs	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	671,809	Total General County Revenues and Transfers In	\$ 103,036,853
Other	6,236,065		
Total State	27,896,310		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Calaveras**

General		Public Ways and Facilities	
Board of Supervisors	\$ 420,960	Total Roads	8,638,594
Clerk of the Board	206,826	Total Transportation Terminals	—
Administrative Officer	484,286	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,112,072	Total Public Ways and Facilities	8,638,594
Finance		Health	
Auditor-Controller	963,411	Total Public Health	4,061,383
Treasurer-Tax Collector	580,383	Total Medical Care	—
Assessor	1,256,846	Total Mental Health	4,104,155
Other	286,649	Total Drug and Alcohol Abuse Services	1,569,345
Total Finance	3,087,289	Total Health	9,734,883
Counsel		Sanitation	
County Counsel	709,363	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	709,363	Public Assistance	
Total Personnel	576,597	Welfare	
Total Elections	526,396	Administration	7,556,559
Total Communications	40,751	Aid Programs - Cash (Grants)	6,300,021
Total Property Management	566,494	Total Welfare	13,856,580
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	439,495
Courts	—	Other	—
Other	3,844,598	Total Social Services	439,495
Total Plant Acquisition	3,844,598	General Relief	
Total Promotion	101,976	Aid to Indigents	178,332
Total Other General	3,965,312	Indigent Burial	3,741
Total General	14,530,848	Total General Relief	182,073
Public Protection		Total Care of Court Wards	3,250
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	298,541	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	119,145	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	321,419
County Clerk	—	Total Other Public Assistance	321,419
Grand Jury (Including Audit)	115,354	Total Public Assistance	14,802,817
District Attorney-Prosecution	1,495,600	Education	
District Attorney-Family Support	—	Total School Administration	—
Public Defender	424,227	Total Library Services	621,892
Court Appointed Counsel	—	Total Agricultural Education	200,564
Other	106,034	Total Other Education	—
Total Judicial	2,558,901	Total Education	822,456
Total Police Protection	8,622,770	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	81,357
Adult Detention	2,285,232	Total Cultural Services	68,716
Juvenile Detention	279,321	Total Veterans Memorial Building	—
Probation	1,915,020	Total Small Craft Harbors	—
Total Detention and Correction	4,479,573	Total Recreation and Cultural	150,073
Total Fire Protection	508,167	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	724,855
Protective Inspection		Total Interest on Long-Term Debt	525,400
Agricultural Commissioner	717,511	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,593,040	Total Debt Service	1,250,255
Other	—	Total General County Expenditures Before Transfers	72,037,068
Total Protective Inspection	2,310,551	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	26,214	Operating Transfers Between Funds Other Than	—
Recorder	396,025	Governmental and Enterprise	—
Coroner	179,310	Total General County Expenditures and Transfers Out	\$ 72,037,068
Emergency Services	858,781		
Planning and Zoning	1,507,084		
Pound	553,824		
Other	105,942		
Total Other Protection	3,627,180		
Total Public Protection	22,107,142		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 40,932,930	\$ 22,894,848	\$ 18,038,082

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Calaveras

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
General Obligation Bonds							
Jail Construction	2008	2009	2038	\$ 30,998,489	\$ 30,998,489	\$ —	\$ 30,998,489
Total General Obligation Bonds				30,998,489	30,998,489	—	30,998,489
State Construction Loans							
Airport Ent. - Electric	1999	—	—	266,168	—	81,070	25,811
Airport Ent. - Hangars	1999	—	—	651,554	—	118,413	131,187
Total State Construction Loans				917,722	—	199,483	156,998
Other Long-Term Debt Schedule							
Citizens Bank - 6 Police Vehicles	—	—	—	—	—	—	—
CWHS Building Operating Lease	—	—	—	—	—	—	4,298,821
General Motors Accept Corp 07/08	—	—	—	—	—	—	875
General Motors Accept Corp-Vehicle	—	—	—	—	—	—	9,365
Mun Serv Group #12-4 Police Veh	—	—	—	—	—	—	18,523
Municipal Svcs Group #13 3 Vehicles	—	—	—	—	—	—	49,672
Total Other Long-Term Debt Schedule				—	—	—	4,377,256
County Total Bonds and Other Long-Term Debt				\$ 31,916,211	\$ 30,998,489	\$ 199,483	\$ 35,532,743

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 14,269,650
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues		
Gross Patient Revenue	\$	—
Total Deductions from Revenues		—
Net Patient Revenue		—
Total Other Operating Revenues		—
Total Operating Revenue		—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Net Non-Operating Income		—
Net Income Before Extraordinary Items		—
Extraordinary Items		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay (Enterprise Activity)	\$	—

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 89,712
Local Cash Grants	604,173
State Cash Grants	116,848
Federal Cash Grants	238,014
Other Revenues	18,655
Total Revenues	1,067,402
Purchased Transportation	836,153
Other Expenses	275,231
Total Expenses	1,111,384
Net Transit Income (Loss)	(43,982)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (43,982)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	76,569
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 76,569

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Calaveras

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 206,154
Total Operating Expenses	<u>1,169,366</u>
Net Operating Income (Loss)	<u>(963,212)</u>
Total Non-Operating Revenue	162,642
Total Non-Operating Expenses	<u>116,276</u>
Income (Loss) Before Operating Transfers	<u>(916,846)</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (916,846)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 38,144</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 4,579,417
Total Operating Expenses	<u>4,215,241</u>
Net Operating Income (Loss)	<u>364,176</u>
Total Non-Operating Revenues	160,459
Total Non-Operating Expenses	<u>789,158</u>
Income (Loss) Before Operating Transfers	<u>(264,523)</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (264,523)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Colusa

Taxes		Federal	
Property Taxes		Public Assistance Administration	1,476,748
County Wide Secured and Unsecured	\$ 7,175,332	Public Assistance Programs	1,222,466
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	2,243,459	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	68,337	Health Grants	—
Total Property Taxes	9,487,128	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	2,145,179	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	20,000
Property Transfer	—	District Attorney Programs	646,544
Transient Lodging	—	Aging Programs	—
Timber Yield	—	Senior Citizens Programs	48,780
Aircraft	—	Road Projects	—
Construction Development Taxes	72,158	Law Enforcement	36,132
Utility Users Tax	—	Other	427,699
Other	13,637	Total Federal	3,878,369
Total Other Taxes	2,230,974	Other Aid	
Total Taxes	11,718,102	Other In-Lieu Taxes	17,820
Special Benefit Assessments		Other Governmental Agencies	43,932
Operations	—	Total Other Aid	61,752
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	96,494
Licenses, Permits and Franchises		Property Tax Administrative Fees	205,163
Animal Licenses	33,425	Auditing and Accounting Fees	9,643
Business Licenses	19,676	Communication Services	—
Construction Permits	104,376	Election Services	28,957
Road Privileges and Permits	60,347	Legal Services	55,617
Zoning Permits	6,347	Planning and Engineering Services	114,948
Franchises	583,572	Agricultural Services	120,720
Other	718,502	Civil Process Services	6,526
Total Licenses Permits and Franchises	1,526,245	Court Fees and Costs	323,095
Fines, Forfeitures and Penalties		Booking Fees	6,392
Vehicle Code Fines	51,733	Estate Fees	8,614
Other Court Fines	933,185	Humane Services	58,243
Forfeitures and Penalties	166,776	Law Enforcement Services	293,779
Penalties and Cost on Delinquent Taxes	398,167	Recording Fees	304,761
Total Fines, Forfeitures and Penalties	1,549,861	Road and Street Services	164,380
Revenue from Use of Money and Property		Health Fees	32,081
Interest	500,012	Mental Health Services	13,808
Rents and Concessions	208,305	California Children Services	320
Royalties	—	Sanitation Services	126,671
Total Revenue from the Use of Money and Property	708,317	Institutional Care and Services	93,527
Aid from Other Governmental Agencies		Library Services	23,157
State		Park and Recreation Fees	—
Highway Users Tax	1,127,996	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	—
Realignment from the Vehicle License Fee Fund	1,479,114	Building Maintenance and Grounds	—
Public Assistance Administration	2,413,275	Administrative Services	52,954
Public Assistance Programs	1,209,973	Other	405,652
Realignment for Social Services	874,809	Total Charges for Current Services	2,545,502
Health:		Miscellaneous Revenue	
Aid for Mental Health	3,770,183	Other Sales	17,014
Realignment for Mental Health	520,701	Tobacco Settlement	—
Medically Indigent Adults	—	Welfare Repayments	—
Alcohol and Drug Abuse	762,507	Cancelled Warrants	4,694
Other Aid for Health	705,447	Other	735,056
Realignment for Health Services	363,804	Total Miscellaneous Revenue	756,764
Homeowners' Property Tax Relief	64,242	Other Financing Sources	
Open Space Tax Relief	770,137	Sale of Fixed Assets	—
SB90 Mandated Costs	56,985	Proceeds from the Sale of Bonds	—
Public Safety Fund	1,291,422	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)	152,876	Total General County Revenues Before Transfers	43,450,935
Office of Criminal Justice and Planning Programs	583,943	Transfers In	
Library	73,378	Total Transfers In from Enterprises	—
District Attorney Programs	30,657	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,377
Law Enforcement	95,657	Total General County Revenues and Transfers In	\$ 43,452,312
Other	4,358,917		
Total State	20,706,023		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Colusa

General		Public Ways and Facilities	
Board of Supervisors	\$ 616,773	Total Roads	5,421,945
Clerk of the Board	225,738	Total Transportation Terminals	91,301
Administrative Officer	—	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	842,511	Total Public Ways and Facilities	5,513,246
Finance		Health	
Auditor-Controller	425,948	Total Public Health	3,390,012
Treasurer-Tax Collector	261,414	Total Medical Care	139,111
Assessor	858,084	Total Mental Health	4,075,822
Other	4,965	Total Drug and Alcohol Abuse Services	649,209
Total Finance	1,550,411	Total Health	8,254,154
Counsel		Sanitation	
County Counsel	(6,704)	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	(6,704)	Public Assistance	
Total Personnel	34,547	Welfare	
Total Elections	325,522	Administration	3,899,912
Total Communications	—	Aid Programs - Cash (Grants)	3,233,511
Total Property Management	806,826	Total Welfare	7,133,423
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	63,348
Courts	—	Other	10,561
Other	—	Total Social Services	73,909
Total Plant Acquisition	—	General Relief	
Total Promotion	8,940	Aid to Indigents	—
Total Other General	336,938	Indigent Burial	12,244
Total General	3,898,991	Total General Relief	12,244
Public Protection		Total Care of Court Wards	7,621
Judicial		Total Veteran Services	76,138
Trial Court Maintenance of Effort (MOE)	394,004	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	108,398	Workforce Investment Act (WIA)	—
Other Trial Court	459,659	Other	155,221
County Clerk	—	Total Other Public Assistance	155,221
Grand Jury (Including Audit)	13,039	Total Public Assistance	7,458,556
District Attorney-Prosecution	1,145,472	Education	
District Attorney-Family Support	644,814	Total School Administration	871
Public Defender	319,366	Total Library Services	671,582
Court Appointed Counsel	23,646	Total Agricultural Education	243,158
Other	157,869	Total Other Education	—
Total Judicial	3,266,267	Total Education	915,611
Total Police Protection	5,349,299	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	346,864
Adult Detention	2,697,438	Total Cultural Services	—
Juvenile Detention	276,611	Total Veterans Memorial Building	13,929
Probation	1,636,174	Total Small Craft Harbors	—
Total Detention and Correction	4,610,223	Total Recreation and Cultural	360,793
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	8,868	Total Retirement of Long-Term Debt	393,522
Protective Inspection		Total Interest on Long-Term Debt	201,538
Agricultural Commissioner	941,364	Total Interest on Short-Term Notes and Warrants	1,499
Building Inspector	276,756	Total Debt Service	596,559
Other	—	Total General County Expenditures Before Transfers	43,315,639
Total Protective Inspection	1,218,120	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	45,060	Operating Transfers Between Funds Other Than	—
Recorder	225,739	Governmental and Enterprise	—
Coroner	163,223	Total General County Expenditures and Transfers Out	\$ 43,315,639
Emergency Services	323,525		
Planning and Zoning	276,755		
Pound	190,644		
Other	640,006		
Total Other Protection	1,864,952		
Total Public Protection	16,317,729		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 24,004,068	\$ 18,893,920	\$ 5,110,148

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses**

County of Colusa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	\$ 56,160
Compensated Absences	—	—	—	—	—	—	2,224,165
Postclosure Landfill Liability	—	—	—	—	—	—	2,800,391
Total Other Long-Term Debt Schedule				—	—	—	5,080,716
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 5,080,716

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 3,854,488
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 70,449
Local Cash Grants	523,628
State Cash Grants	13,379
Federal Cash Grants	79,886
Other Revenues	48,426
Total Revenues	735,768
Purchased Transportation	—
Other Expenses	790,734
Total Expenses	790,734
Net Transit Income (Loss)	(54,966)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (54,966)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Colusa

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 382,456
Total Operating Expenses	<u>420,910</u>
Net Operating Income (Loss)	<u>(38,454)</u>
Total Non-Operating Revenue	39,969
Total Non-Operating Expenses	<u>41,179</u>
Income (Loss) Before Operating Transfers	<u>(39,664)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (39,664)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,511,037
Total Operating Expenses	<u>1,984,590</u>
Net Operating Income (Loss)	<u>(473,553)</u>
Total Non-Operating Revenues	11,013
Total Non-Operating Expenses	<u>26,032</u>
Income (Loss) Before Operating Transfers	<u>(488,572)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (488,572)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: General Expenditures, County Counsel, reflect a negative balance of (\$6,704) due to indirect cost credits. The actual current year expenditures are \$773,630.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Contra Costa

Taxes			Federal	
Property Taxes			Public Assistance Administration	92,506,159
County Wide Secured and Unsecured	\$	192,871,484	Public Assistance Programs	66,472,057
Less Than County Wide Funds - Secured and Unsecured		21,152,719	Health Administration	11,494,183
Property Tax In-Lieu of Vehicle License Fees		100,743,976	Workforce Investment Act (WIA)	7,990,128
Voter Approved Indebtedness		—	Community Development Block Grant	8,821,721
Prior Year Secured and Unsecured		(950,200)	Health Grants	1,712,743
Total Property Taxes		313,817,979	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		13,444,367	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		5,247,547	District Attorney Programs	—
Transient Lodging		1,844,493	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	1,452
Aircraft		808,961	Road Projects	4,088,751
Construction Development Taxes		—	Law Enforcement	5,639,556
Utility Users Tax		—	Other	11,990,335
Other		—	Total Federal	210,717,085
Total Other Taxes		21,345,368	Other Aid	
Total Taxes		335,163,347	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	30,735,608
Operations		—	Total Other Aid	30,735,608
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	11,013,895
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,495,489
Animal Licenses		1,286,754	Auditing and Accounting Fees	2,123,941
Business Licenses		1,240,405	Communication Services	4,597,214
Construction Permits		8,463,303	Election Services	3,596,499
Road Privileges and Permits		590,764	Legal Services	3,495,132
Zoning Permits		146,909	Planning and Engineering Services	12,242,375
Franchises		12,411,659	Agricultural Services	129,560
Other		544,470	Civil Process Services	661,125
Total Licenses Permits and Franchises		24,684,264	Court Fees and Costs	6,939,813
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		2,270,475	Estate Fees	343,929
Other Court Fines		4,530,311	Humane Services	4,814,126
Forfeitures and Penalties		2,593,038	Law Enforcement Services	47,348,372
Penalties and Cost on Delinquent Taxes		10,198,017	Recording Fees	7,298,127
Total Fines, Forfeitures and Penalties		19,591,841	Road and Street Services	42,442,950
Revenue from Use of Money and Property			Health Fees	20,416,471
Interest		9,957,535	Mental Health Services	51,196,565
Rents and Concessions		2,022,525	California Children Services	38,790
Royalties		—	Sanitation Services	2,431,420
Total Revenue from the Use of Money and Property		11,980,060	Institutional Care and Services	1,521,876
Aid from Other Governmental Agencies			Library Services	757,554
State			Park and Recreation Fees	—
Highway Users Tax		14,170,265	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	2,352,902
Realignment from the Vehicle License Fee Fund		9,322,491	Building Maintenance and Grounds	7,989,576
Public Assistance Administration		96,872,284	Administrative Services	14,075
Public Assistance Programs		65,320,030	Other	15,722,528
Realignment for Social Services		32,461,097	Total Charges for Current Services	250,984,304
Health:			Miscellaneous Revenue	
Aid for Mental Health		19,520,239	Other Sales	455,326
Realignment for Mental Health		17,778,091	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		12,478,346	Cancelled Warrants	—
Other Aid for Health		20,502,444	Other	30,756,355
Realignment for Health Services		—	Total Miscellaneous Revenue	31,211,681
Homeowners' Property Tax Relief		2,346,297	Other Financing Sources	
Open Space Tax Relief		61,232	Sale of Fixed Assets	595,172
SB90 Mandated Costs		8,656,100	Proceeds from the Sale of Bonds	—
Public Safety Fund		57,641,994	Other Long-Term Debt Proceeds	23,075,961
Other:			Total Other Financing Sources	23,671,133
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,621,671	Total General County Revenues Before Transfers	1,341,346,490
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		—	Total General County Revenues and Transfers In	\$ 1,341,346,490
Other		42,854,586		
Total State		402,607,167		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Contra Costa**

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,354,174	Total Roads	110,937,030
Clerk of the Board	579,700	Total Transportation Terminals	—
Administrative Officer	3,717,820	Total Transportation Systems	182,788
Other	1,179,518	Total Parking Facilities	—
Total Legislative and Administrative	9,831,212	Total Public Ways and Facilities	111,119,818
Finance		Health	
Auditor-Controller	7,251,069	Total Public Health	67,290,540
Treasurer-Tax Collector	4,796,261	Total Medical Care	2,358,035
Assessor	17,358,967	Total Mental Health	126,833,224
Other	3,514,631	Total Drug and Alcohol Abuse Services	15,237,009
Total Finance	32,920,928	Total Health	211,718,808
Counsel		Sanitation	
County Counsel	4,438,508	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,438,508	Public Assistance	
Total Personnel	7,389,974	Welfare	
Total Elections	9,113,407	Administration	117,549,160
Total Communications	1,976,747	Aid Programs - Cash (Grants)	109,418,201
Total Property Management	24,725,500	Total Welfare	226,967,361
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	101,007,361
Courts	10,824	Other	2,080,770
Other	18,507,286	Total Social Services	103,088,131
Total Plant Acquisition	18,518,110	General Relief	
Total Promotion	63,454	Aid to Indigents	4,238,928
Total Other General	17,835,462	Indigent Burial	89,223
Total General	126,813,302	Total General Relief	4,328,151
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	647,777
Trial Court Maintenance of Effort (MOE)	15,110,842	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,093,353	Workforce Investment Act (WIA)	8,325,246
Other Trial Court	12,800,743	Other	51,754,882
County Clerk	—	Total Other Public Assistance	60,080,128
Grand Jury (Including Audit)	230,294	Total Public Assistance	395,111,548
District Attorney-Prosecution	27,363,475	Education	
District Attorney-Family Support	17,022,083	Total School Administration	—
Public Defender	17,391,475	Total Library Services	26,748,302
Court Appointed Counsel	4,269,676	Total Agricultural Education	320,455
Other	855,403	Total Other Education	—
Total Judicial	96,137,344	Total Education	27,068,757
Total Police Protection	95,989,582	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	73,124,848	Total Cultural Services	—
Juvenile Detention	25,207,253	Total Veterans Memorial Building	—
Probation	29,934,573	Total Small Craft Harbors	—
Total Detention and Correction	128,266,674	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	1,087,594	Total Retirement of Long-Term Debt	36,253,724
Protective Inspection		Total Interest on Long-Term Debt	27,138,312
Agricultural Commissioner	4,974,998	Total Interest on Short-Term Notes and Warrants	3,105,693
Building Inspector	15,960,806	Total Debt Service	66,497,729
Other	—	Total General County Expenditures Before Transfers	1,314,916,076
Total Protective Inspection	20,935,804	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	61,349,686
Local Agency Formation Commission (LAFCO)	179,587	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	5,103,484	Total General County Expenditures and Transfers Out	\$ 1,376,265,762
Coroner	2,366,743		
Emergency Services	9,265,652		
Planning and Zoning	7,713,208		
Pound	8,969,336		
Other	571,106		
Total Other Protection	34,169,116		
Total Public Protection	376,586,114		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 6,918,206,190	\$ 349,812,942	\$ 6,568,393,248

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Contra Costa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1994	1994	2011	\$ 337,365,000	\$ 337,365,000	\$ 260,942,660	\$ 76,422,340
Pension Obligation Bonds 2	2001	2001	2014	107,005,000	107,005,000	1,950,000	105,055,000
Pension Obligation Bonds 3	2002	2002	2022	322,710,000	322,710,000	2,806,899	319,903,101
Total Pension Obligation Bonds				767,080,000	767,080,000	265,699,559	501,380,441
Special Assessment Bonds							
1915 Act Bonds	1987	1987	2016	31,741,119	31,741,119	30,547,103	1,194,016
1915 Act Bonds	2001	2002	2017	6,575,000	6,575,000	3,315,000	3,260,000
Total Special Assessment Bonds				38,316,119	38,316,119	33,862,103	4,454,016
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	34,889,996
Compensated Absences (Ent)	—	—	—	—	—	—	10,690,332
DA Justice System	—	—	—	—	—	—	2,629,391
Furniture and Fixtures	—	—	—	—	—	—	618,262
Other Leases - Equipment	—	—	—	—	—	—	4,533,245
Telecomm and Computer Equip	—	—	—	—	—	—	1,164,660
Total Other Long-Term Debt Schedule				—	—	—	54,525,886
County Total Bonds and Other Long-Term Debt				\$ 805,396,119	\$ 805,396,119	\$ 299,561,662	\$ 560,360,343

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 442,663,471

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 498,213,150
Total Deductions from Revenues	264,617,838
Net Patient Revenue	233,595,312
Total Other Operating Revenues	192,548,083
Total Operating Revenue	426,143,395
Total Operating Expenses	529,936,149
Net Operating Income (Loss)	(103,792,754)
Total Non-Operating Revenue	116,405,504
Total Non-Operating Expenses	13,285,373
Net Non-Operating Income	103,120,131
Net Income Before Extraordinary Items	(672,623)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(672,623)
Transfers In from the County	61,349,686
Transfers Out to the County	—
Net Transfers In (Out)	61,349,686
Net Income (Loss)	\$ 60,677,063
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Contra Costa

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 3,903,865
Total Operating Expenses	<u>5,232,565</u>
Net Operating Income (Loss)	<u>(1,328,700)</u>
Total Non-Operating Revenue	340,710
Total Non-Operating Expenses	<u>118,333</u>
Income (Loss) Before Operating Transfers	<u>(1,106,323)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (1,106,323)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 364,521</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenues	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Medical Insurance	
Total Operating Revenue	\$ 936,000
Total Operating Expense	<u>1,013,000</u>
Net Operating Income (Loss)	<u>(77,000)</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(77,000)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (77,000)</u>
Current Year Capital Outlay	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Sheriff Training Ctr	
Total Operating Revenue	\$ 800,000
Total Operating Expense	<u>1,266,000</u>
Net Operating Income (Loss)	<u>(466,000)</u>
Total Non-Operating Revenue	239,000
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(227,000)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (227,000)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for Realignment from Vehicle License Fees of \$21.2 million, Realignment for Health Services of \$6.9 million, and Tobacco Settlement of \$11.4 million are reported on the Hospital Enterprise Statement of Revenues and Expenses as State Subventions or Grants and Other Non-Operating Revenues, included in Total Non-Operating Revenues in lieu of being reported in the Statement of County Revenues, State and Miscellaneous revenue sources.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Del Norte

Taxes		Federal	
Property Taxes		Public Assistance Administration	5,641,287
County Wide Secured and Unsecured	\$ 3,025,908	Public Assistance Programs	11,011,790
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	3,460,796	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	—	Health Grants	—
Total Property Taxes	6,486,704	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	1,059,450	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	380,127
Property Transfer	58,336	District Attorney Programs	—
Transient Lodging	309,287	Aging Programs	—
Timber Yield	35,023	Senior Citizens Programs	—
Aircraft	—	Road Projects	—
Construction Development Taxes	—	Law Enforcement	10,913
Utility Users Tax	—	Other	1,826,626
Other	—	Total Federal	18,870,743
Total Other Taxes	1,462,096	Other Aid	
Total Taxes	7,948,800	Other In-Lieu Taxes	6,012
Special Benefit Assessments		Other Governmental Agencies	261,086
Operations	—	Total Other Aid	267,098
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	126,793
Licenses, Permits and Franchises		Property Tax Administrative Fees	162,460
Animal Licenses	55,192	Auditing and Accounting Fees	2,809
Business Licenses	—	Communication Services	57,200
Construction Permits	277,981	Election Services	105,117
Road Privileges and Permits	1,577	Legal Services	301,181
Zoning Permits	20,655	Planning and Engineering Services	260,743
Franchises	552,782	Agricultural Services	28,526
Other	7,325	Civil Process Services	41,079
Total Licenses Permits and Franchises	915,512	Court Fees and Costs	271,660
Fines, Forfeitures and Penalties		Booking Fees	33,751
Vehicle Code Fines	—	Estate Fees	—
Other Court Fines	646,605	Humane Services	39,754
Forfeitures and Penalties	32,451	Law Enforcement Services	275,285
Penalties and Cost on Delinquent Taxes	226,024	Recording Fees	136,878
Total Fines, Forfeitures and Penalties	905,080	Road and Street Services	271,775
Revenue from Use of Money and Property		Health Fees	106,642
Interest	441,704	Mental Health Services	67,818
Rents and Concessions	21,385	California Children Services	—
Royalties	—	Sanitation Services	—
Total Revenue from the Use of Money and Property	463,089	Institutional Care and Services	1,852,113
Aid from Other Governmental Agencies		Library Services	—
State		Park and Recreation Fees	116,210
Highway Users Tax	739,856	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	15,406
Realignment from the Vehicle License Fee Fund	1,543,740	Building Maintenance and Grounds	7,494
Public Assistance Administration	4,846,864	Administrative Services	1,732
Public Assistance Programs	4,711,737	Other	74,397
Realignment for Social Services	1,485,985	Total Charges for Current Services	4,356,823
Health:		Miscellaneous Revenue	
Aid for Mental Health	604,659	Other Sales	78,506
Realignment for Mental Health	718,995	Tobacco Settlement	334,140
Medically Indigent Adults	—	Welfare Repayments	44,585
Alcohol and Drug Abuse	134,445	Cancelled Warrants	23,405
Other Aid for Health	283,821	Other	235,009
Realignment for Health Services	424,318	Total Miscellaneous Revenue	715,645
Homeowners' Property Tax Relief	64,009	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	—
SB90 Mandated Costs	19,713	Proceeds from the Sale of Bonds	—
Public Safety Fund	1,039,222	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)	112,085	Total General County Revenues Before Transfers	57,569,762
Office of Criminal Justice and Planning Programs	—	Transfers In	
Library	—	Total Transfers In from Enterprises	—
District Attorney Programs	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	769,543	Total General County Revenues and Transfers In	\$ 57,569,762
Other	5,627,980		
Total State	23,126,972		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Del Norte

General		Public Ways and Facilities	
Board of Supervisors	\$ 489,041	Total Roads	4,492,627
Clerk of the Board	48,113	Total Transportation Terminals	—
Administrative Officer	419,343	Total Transportation Systems	—
Other	2,033,070	Total Parking Facilities	—
Total Legislative and Administrative	2,989,567	Total Public Ways and Facilities	4,492,627
Finance		Health	
Auditor-Controller	598,641	Total Public Health	2,060,104
Treasurer-Tax Collector	367,299	Total Medical Care	—
Assessor	624,130	Total Mental Health	4,784,376
Other	74,125	Total Drug and Alcohol Abuse Services	556,884
Total Finance	1,664,195	Total Health	7,401,364
Counsel		Sanitation	
County Counsel	378,820	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	378,820	Public Assistance	
Total Personnel	419,343	Welfare	
Total Elections	177,254	Administration	2,854,296
Total Communications	—	Aid Programs - Cash (Grants)	9,920,782
Total Property Management	949,116	Total Welfare	12,775,078
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	5,074,304
Courts	—	Other	927,039
Other	481,531	Total Social Services	6,001,343
Total Plant Acquisition	481,531	General Relief	
Total Promotion	103,942	Aid to Indigents	30,715
Total Other General	1,994,866	Indigent Burial	18,600
Total General	9,158,634	Total General Relief	49,315
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	103,310
Trial Court Maintenance of Effort (MOE)	124,085	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	90,270	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	358,407
County Clerk	—	Total Other Public Assistance	358,407
Grand Jury (Including Audit)	42,685	Total Public Assistance	19,287,453
District Attorney-Prosecution	1,080,203	Education	
District Attorney-Family Support	1,824,359	Total School Administration	—
Public Defender	755,122	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	25,262
Other	—	Total Other Education	50,868
Total Judicial	3,916,724	Total Education	76,130
Total Police Protection	3,830,987	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	425,348
Adult Detention	3,146,803	Total Cultural Services	12,668
Juvenile Detention	2,790,962	Total Veterans Memorial Building	—
Probation	1,443,391	Total Small Craft Harbors	—
Total Detention and Correction	7,381,156	Total Recreation and Cultural	438,016
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	591,563
Protective Inspection		Total Interest on Long-Term Debt	471,832
Agricultural Commissioner	255,558	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	327,993	Total Debt Service	1,063,395
Other	—	Total General County Expenditures Before Transfers	59,201,814
Total Protective Inspection	583,551	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	291,419	Governmental and Enterprise	—
Coroner	39,775	Total General County Expenditures and Transfers Out	\$ 59,201,814
Emergency Services	187,299		
Planning and Zoning	221,242		
Pound	213,503		
Other	618,539		
Total Other Protection	1,571,777		
Total Public Protection	17,284,195		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 13,232,302	\$ 7,895,142	\$ 5,337,160

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Del Norte

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 2,511,252
Postclosure Landfill Liability	—	—	—	—	—	—	3,282,969
Total Other Long-Term Debt Schedule				—	—	—	5,794,221
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 5,794,221

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 10,288,039
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Del Norte

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	877,083
Total Non-Operating Expenses	806,436
Income (Loss) Before Operating Transfers	70,647
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 70,647
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Although the county airport was transferred to the Border Coast Regional Airport Authority in the prior fiscal year, the county is still receiving grants that were awarded by the Federal Aviation Administration under the county's federal identification number. Reference: Table 6, Statement of Enterprise/Activity Revenues and Expenditures

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of El Dorado

Taxes			Federal	
Property Taxes			Public Assistance Administration	8,219,094
County Wide Secured and Unsecured	\$	59,123,068	Public Assistance Programs	12,946,668
Less Than County Wide Funds - Secured and Unsecured		5,335,622	Health Administration	185,123
Property Tax In-Lieu of Vehicle License Fees		17,771,139	Workforce Investment Act (WIA)	753,662
Voter Approved Indebtedness		—	Community Development Block Grant	262,451
Prior Year Secured and Unsecured		986,281	Health Grants	2,599,987
Total Property Taxes		83,216,110	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		9,532,797	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		558,119	DEA Programs/Drug and Alcohol Programs	400,343
Property Transfer		1,127,922	District Attorney Programs	3,266,169
Transient Lodging		1,799,620	Aging Programs	867,146
Timber Yield		53,712	Senior Citizens Programs	—
Aircraft		—	Road Projects	5,072,819
Construction Development Taxes		—	Law Enforcement	682,432
Utility Users Tax		—	Other	5,869,599
Other		60	Total Federal	41,125,493
Total Other Taxes		13,072,230	Other Aid	
Total Taxes		96,288,340	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	1,310,419
Operations		—	Total Other Aid	1,310,419
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,087,884
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,222,415
Animal Licenses		254,583	Auditing and Accounting Fees	592,147
Business Licenses		333,993	Communication Services	21,126
Construction Permits		7,188,332	Election Services	293,351
Road Privileges and Permits		67,530	Legal Services	138,160
Zoning Permits		366,686	Planning and Engineering Services	2,210,209
Franchises		2,178,784	Agricultural Services	9,337
Other		1,353,151	Civil Process Services	73,860
Total Licenses Permits and Franchises		11,743,059	Court Fees and Costs	3,615,186
Fines, Forfeitures and Penalties			Booking Fees	118,041
Vehicle Code Fines		429,544	Estate Fees	180,905
Other Court Fines		1,173,378	Humane Services	190,205
Forfeitures and Penalties		253,624	Law Enforcement Services	512,222
Penalties and Cost on Delinquent Taxes		4,101,913	Recording Fees	1,440,637
Total Fines, Forfeitures and Penalties		5,958,459	Road and Street Services	349,827
Revenue from Use of Money and Property			Health Fees	169,650
Interest		2,146,962	Mental Health Services	688,625
Rents and Concessions		89,856	California Children Services	—
Royalties		—	Sanitation Services	156,743
Total Revenue from the Use of Money and Property		2,236,818	Institutional Care and Services	577,655
Aid from Other Governmental Agencies			Library Services	251,171
State			Park and Recreation Fees	54,979
Highway Users Tax		5,614,115	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		6,993,653	Building Maintenance and Grounds	—
Public Assistance Administration		7,375,239	Administrative Services	—
Public Assistance Programs		7,262,709	Other	6,666,073
Realignment for Social Services		4,334,670	Total Charges for Current Services	21,620,408
Health:			Miscellaneous Revenue	
Aid for Mental Health		7,354,447	Other Sales	262,040
Realignment for Mental Health		2,327,695	Tobacco Settlement	1,898,636
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		244,910	Cancelled Warrants	—
Other Aid for Health		5,225,455	Other	1,330,594
Realignment for Health Services		1,667,096	Total Miscellaneous Revenue	3,491,270
Homeowners' Property Tax Relief		670,878	Other Financing Sources	
Open Space Tax Relief		37,795	Sale of Fixed Assets	12,515
SB90 Mandated Costs		856,506	Proceeds from the Sale of Bonds	—
Public Safety Fund		7,747,855	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	12,515
Supplemental Law Enforcement Services Fund (SLESF/COPS)		672,667	Total General County Revenues Before Transfers	262,448,188
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		72,649	Total Transfers In from Enterprises	—
District Attorney Programs		1,514,765	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,156,594
Law Enforcement		337,002	Total General County Revenues and Transfers In	\$ 263,604,782
Other		18,351,301		
Total State		78,661,407		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of El Dorado

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,451,532	Total Roads	56,965,516
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,554,008	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	3,005,540	Total Public Ways and Facilities	56,965,516
Finance		Health	
Auditor-Controller	2,994,646	Total Public Health	15,152,692
Treasurer-Tax Collector	2,482,983	Total Medical Care	—
Assessor	3,971,299	Total Mental Health	15,103,539
Other	872,835	Total Drug and Alcohol Abuse Services	3,066,603
Total Finance	10,321,763	Total Health	33,322,834
Counsel		Sanitation	
County Counsel	2,404,136	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,404,136	Public Assistance	
Total Personnel	899,716	Welfare	
Total Elections	1,524,798	Administration	14,641,321
Total Communications	3,239,047	Aid Programs - Cash (Grants)	15,389,899
Total Property Management	3,886,628	Total Welfare	30,031,220
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	6,811,308
Courts	—	Other	4,650,865
Other	2,308,340	Total Social Services	11,462,173
Total Plant Acquisition	2,308,340	General Relief	
Total Promotion	621,146	Aid to Indigents	122,929
Total Other General	8,094,754	Indigent Burial	—
Total General	36,305,868	Total General Relief	122,929
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	423,439
Trial Court Maintenance of Effort (MOE)	764,772	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	228,537	Workforce Investment Act (WIA)	—
Other Trial Court	4,725,158	Other	3,153,639
County Clerk	—	Total Other Public Assistance	3,153,639
Grand Jury (Including Audit)	185,862	Total Public Assistance	45,193,400
District Attorney-Prosecution	7,835,499	Education	
District Attorney-Family Support	4,731,110	Total School Administration	—
Public Defender	3,068,000	Total Library Services	3,193,315
Court Appointed Counsel	—	Total Agricultural Education	336,246
Other	—	Total Other Education	—
Total Judicial	21,538,938	Total Education	3,529,561
Total Police Protection	34,113,993	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	810,358
Adult Detention	14,170,644	Total Cultural Services	111,309
Juvenile Detention	5,005,414	Total Veterans Memorial Building	—
Probation	7,192,149	Total Small Craft Harbors	—
Total Detention and Correction	26,368,207	Total Recreation and Cultural	921,667
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	6,508,508	Total Retirement of Long-Term Debt	2,020,199
Protective Inspection		Total Interest on Long-Term Debt	260,408
Agricultural Commissioner	1,330,218	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	5,183,235	Total Debt Service	2,280,607
Other	—	Total General County Expenditures Before Transfers	284,418,073
Total Protective Inspection	6,513,453	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	68,394
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	634,329
Recorder	1,387,737	Total General County Expenditures and Transfers Out	\$ 285,120,796
Coroner	834,531		
Emergency Services	595,662		
Planning and Zoning	2,376,838		
Pound	2,016,438		
Other	3,644,315		
Total Other Protection	10,855,521		
Total Public Protection	105,898,620		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 156,120,057	\$ 116,231,905	\$ 39,888,152

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of El Dorado

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 659,162
Total Operating Expenses	<u>1,131,845</u>
Net Operating Income (Loss)	<u>(472,683)</u>
Total Non-Operating Revenue	326,305
Total Non-Operating Expenses	<u>1,035</u>
Income (Loss) Before Operating Transfers	<u>(147,413)</u>
Transfers In from the County	68,394
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>68,394</u>
Net Income (Loss)	<u>\$ (79,019)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 340,824</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenues	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Fresno

Taxes			Federal	
Property Taxes			Public Assistance Administration	135,967,891
County Wide Secured and Unsecured	\$	106,269,905	Public Assistance Programs	126,190,172
Less Than County Wide Funds - Secured and Unsecured		9,416,561	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		95,842,132	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	6,710,480
Prior Year Secured and Unsecured		686,799	Health Grants	12,892,612
Total Property Taxes		212,215,397	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		18,731,412	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		8,963,298	DEA Programs/Drug and Alcohol Programs	1,134,543
Property Transfer		1,862,664	District Attorney Programs	—
Transient Lodging		—	Aging Programs	—
Timber Yield		8,921	Senior Citizens Programs	—
Aircraft		297,290	Road Projects	4,805,393
Construction Development Taxes		161,789	Law Enforcement	3,253,994
Utility Users Tax		—	Other	3,624,553
Other		12,892,697	Total Federal	294,579,638
Total Other Taxes		42,918,071	Other Aid	
Total Taxes		255,133,468	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	1,388,748
Operations		—	Total Other Aid	1,388,748
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	461,162
Licenses, Permits and Franchises			Property Tax Administrative Fees	3,692,080
Animal Licenses		43,995	Auditing and Accounting Fees	3,072,852
Business Licenses		575,762	Communication Services	—
Construction Permits		2,572,282	Election Services	1,195,346
Road Privileges and Permits		358,853	Legal Services	716,559
Zoning Permits		390,209	Planning and Engineering Services	4,832,803
Franchises		4,581,524	Agricultural Services	2,094,067
Other		254,631	Civil Process Services	860,702
Total Licenses Permits and Franchises		8,777,256	Court Fees and Costs	8,282,941
Fines, Forfeitures and Penalties			Booking Fees	51,844
Vehicle Code Fines		3,149,412	Estate Fees	302,424
Other Court Fines		8,620,148	Humane Services	—
Forfeitures and Penalties		1,120,823	Law Enforcement Services	19,033,731
Penalties and Cost on Delinquent Taxes		732,776	Recording Fees	4,903,230
Total Fines, Forfeitures and Penalties		13,623,159	Road and Street Services	12,907,596
Revenue from Use of Money and Property			Health Fees	20,702,968
Interest		8,482,130	Mental Health Services	824,261
Rents and Concessions		2,329,872	California Children Services	2,620,864
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		10,812,002	Institutional Care and Services	17,841,863
Aid from Other Governmental Agencies			Library Services	2,085,113
State			Park and Recreation Fees	1,015,711
Highway Users Tax		16,541,055	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	3,010,241
Realignment from the Vehicle License Fee Fund		44,089,524	Building Maintenance and Grounds	168,488
Public Assistance Administration		100,623,237	Administrative Services	1,581,118
Public Assistance Programs		120,343,971	Other	4,878,968
Realignment for Social Services		40,309,673	Total Charges for Current Services	117,136,932
Health:			Miscellaneous Revenue	
Aid for Mental Health		34,899,511	Other Sales	110,073
Realignment for Mental Health		19,531,702	Tobacco Settlement	3,115,627
Medically Indigent Adults		599,508	Welfare Repayments	1,071,890
Alcohol and Drug Abuse		5,290,815	Cancelled Warrants	—
Other Aid for Health		3,107,616	Other	1,272,606
Realignment for Health Services		8,823,782	Total Miscellaneous Revenue	5,570,196
Homeowners' Property Tax Relief		1,218,614	Other Financing Sources	
Open Space Tax Relief		4,754,477	Sale of Fixed Assets	72,254
SB90 Mandated Costs		—	Proceeds from the Sale of Bonds	—
Public Safety Fund		52,889,188	Other Long-Term Debt Proceeds	1,722,493
Other:			Total Other Financing Sources	1,794,747
Supplemental Law Enforcement Services Fund (SLESF/COPS)		214,972	Total General County Revenues Before Transfers	1,215,024,487
Office of Criminal Justice and Planning Programs		6,241,168	Transfers In	
Library		371,299	Total Transfers In from Enterprises	—
District Attorney Programs		7,730,260	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		4,221,390	Total General County Revenues and Transfers In	\$ 1,215,024,487
Other		34,406,579		
Total State		506,208,341		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Fresno**

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,436,799	Total Roads	55,498,609
Clerk of the Board	880,619	Total Transportation Terminals	—
Administrative Officer	1,792,342	Total Transportation Systems	825,276
Other	1,316,866	Total Parking Facilities	—
Total Legislative and Administrative	5,426,626	Total Public Ways and Facilities	56,323,885
Finance		Health	
Auditor-Controller	6,689,580	Total Public Health	67,283,182
Treasurer-Tax Collector	3,391,818	Total Medical Care	22,539,119
Assessor	12,428,901	Total Mental Health	79,678,964
Other	722,676	Total Drug and Alcohol Abuse Services	20,382,411
Total Finance	23,232,975	Total Health	189,883,676
Counsel		Sanitation	
County Counsel	2,879,388	Total Refuse Collection and Disposal	633,350
Other	—	Total Sanitation	633,350
Total Counsel	2,879,388	Public Assistance	
Total Personnel	2,226,424	Welfare	
Total Elections	5,798,991	Administration	174,823,864
Total Communications	—	Aid Programs - Cash (Grants)	244,217,976
Total Property Management	191,031	Total Welfare	419,041,840
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	92,670,412
Courts	18,776,502	Other	—
Other	698,011	Total Social Services	92,670,412
Total Plant Acquisition	19,474,513	General Relief	
Total Promotion	91	Aid to Indigents	7,230,847
Total Other General	6,004,709	Indigent Burial	—
Total General	65,234,748	Total General Relief	7,230,847
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	160,428
Trial Court Maintenance of Effort (MOE)	14,758,944	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,690,525	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	4,299,715
County Clerk	—	Total Other Public Assistance	4,299,715
Grand Jury (Including Audit)	55,977	Total Public Assistance	523,403,242
District Attorney-Prosecution	32,461,085	Education	
District Attorney-Family Support	22,224,805	Total School Administration	—
Public Defender	14,893,738	Total Library Services	30,755,452
Court Appointed Counsel	4,337,246	Total Agricultural Education	525,054
Other	2,854,917	Total Other Education	—
Total Judicial	94,277,237	Total Education	31,280,506
Total Police Protection	74,884,339	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,589,064
Adult Detention	79,543,700	Total Cultural Services	—
Juvenile Detention	38,390,066	Total Veterans Memorial Building	—
Probation	25,541,423	Total Small Craft Harbors	—
Total Detention and Correction	143,475,189	Total Recreation and Cultural	3,589,064
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	18,300,000
Protective Inspection		Total Interest on Long-Term Debt	21,568,120
Agricultural Commissioner	9,465,867	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	39,868,120
Other	836,036	Total General County Expenditures Before Transfers	1,256,412,733
Total Protective Inspection	10,301,903	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	611,395	Operating Transfers Between Funds Other Than	—
Recorder	2,863,621	Governmental and Enterprise	—
Coroner	2,801,753	Total General County Expenditures and Transfers Out	\$ 1,256,412,733
Emergency Services	—		
Planning and Zoning	15,595,143		
Pound	—		
Other	1,385,562		
Total Other Protection	23,257,474		
Total Public Protection	346,196,142		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 400,227,214	\$ 257,017,644	\$ 143,209,570

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses**

County of Fresno

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
POB - Reduce Pension Liab.	1998	1998	2018	\$ 184,910,000	\$ 184,910,000	\$ 184,910,000	\$ —
Refunding Series 2002	2002	2009	2018	117,055,000	117,055,000	—	117,055,000
Pension Obligation Bonds 2004	2004	2006	2034	402,897,749	402,897,749	10,480,000	392,417,749
Total Pension Obligation Bonds				704,862,749	704,862,749	195,390,000	509,472,749
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	40,740,701
Disposal Site Comp Absences	—	—	—	—	—	—	350,163
Postclosure Landfill Liability	—	—	—	—	—	—	26,736,531
Total Other Long-Term Debt Schedule				—	—	—	67,827,395
County Total Bonds and Other Long-Term Debt				\$ 704,862,749	\$ 704,862,749	\$ 195,390,000	\$ 577,300,144

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 131,122,130
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Fresno

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 9,699,391
Total Operating Expenses	14,748,460
Net Operating Income (Loss)	(5,049,069)
Total Non-Operating Revenues	5,378,848
Total Non-Operating Expenses	239,692
Income (Loss) Before Operating Transfers	90,087
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 90,087
Current Year Capital Outlay (Enterprise Activity)	\$ 1,584,988

Other Enterprise Statement of Revenues and Expenses: Parking	
Total Operating Revenue	\$ 634,697
Total Operating Expense	748,060
Net Operating Income (Loss)	(113,363)
Total Non-Operating Revenue	2,407
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(110,956)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (110,956)
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: In November 1998, county voters approved a 1/8-cent (\$0.00125) local sales tax, referred to as Measure B. This revenue provides funds for improvement of library services throughout Fresno County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure B revenue in the amount of \$12.9 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Glenn

Taxes			Federal	
Property Taxes			Public Assistance Administration	5,268,436
County Wide Secured and Unsecured	\$	5,527,274	Public Assistance Programs	8,593,901
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		3,264,264	Workforce Investment Act (WIA)	588,966
Voter Approved Indebtedness		—	Community Development Block Grant	242,919
Prior Year Secured and Unsecured		59,163	Health Grants	433,500
Total Property Taxes		8,850,701	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,058,034	Office of Criminal Justice and Planning Programs	213,239
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	548,975
Property Transfer		69,905	District Attorney Programs	838,490
Transient Lodging		4,663	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		20,496	Road Projects	106,954
Construction Development Taxes		—	Law Enforcement	309,586
Utility Users Tax		—	Other	625,145
Other		—	Total Federal	17,770,111
Total Other Taxes		1,153,098	Other Aid	
Total Taxes		10,003,799	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	962,024
Operations		307,841	Total Other Aid	962,024
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		307,841	Assessments and Tax Collection Fees	65,933
Licenses, Permits and Franchises			Property Tax Administrative Fees	281,968
Animal Licenses		74,604	Auditing and Accounting Fees	31,607
Business Licenses		—	Communication Services	3,394
Construction Permits		273,671	Election Services	40,574
Road Privileges and Permits		17,870	Legal Services	26,450
Zoning Permits		104,588	Planning and Engineering Services	129,252
Franchises		609,543	Agricultural Services	187,479
Other		11,440	Civil Process Services	22,084
Total Licenses Permits and Franchises		1,091,716	Court Fees and Costs	279,309
Fines, Forfeitures and Penalties			Booking Fees	191
Vehicle Code Fines		987,443	Estate Fees	135,594
Other Court Fines		592,666	Humane Services	133,899
Forfeitures and Penalties		111,458	Law Enforcement Services	270,070
Penalties and Cost on Delinquent Taxes		432,177	Recording Fees	112,063
Total Fines, Forfeitures and Penalties		2,123,744	Road and Street Services	1,500
Revenue from Use of Money and Property			Health Fees	146,381
Interest		353,554	Mental Health Services	106,955
Rents and Concessions		43,531	California Children Services	160
Royalties		11,521	Sanitation Services	—
Total Revenue from the Use of Money and Property		408,606	Institutional Care and Services	130,951
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	11,962
Highway Users Tax		1,505,666	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	564,987
Realignment from the Vehicle License Fee Fund		1,763,328	Building Maintenance and Grounds	—
Public Assistance Administration		4,632,534	Administrative Services	—
Public Assistance Programs		2,976,743	Other	1,327,917
Realignment for Social Services		1,913,932	Total Charges for Current Services	4,010,680
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,569,377	Other Sales	9,021
Realignment for Mental Health		677,434	Tobacco Settlement	321,337
Medically Indigent Adults		2,364,735	Welfare Repayments	12,603
Alcohol and Drug Abuse		600,983	Cancelled Warrants	3,832
Other Aid for Health		603,893	Other	378,358
Realignment for Health Services		424,206	Total Miscellaneous Revenue	725,151
Homeowners' Property Tax Relief		68,783	Other Financing Sources	
Open Space Tax Relief		950,521	Sale of Fixed Assets	3,636
SB90 Mandated Costs		—	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,420,778	Other Long-Term Debt Proceeds	605,927
Other:			Total Other Financing Sources	609,563
Supplemental Law Enforcement Services Fund (SLESF/COPS)		111,994	Total General County Revenues Before Transfers	64,537,853
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	5,000
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,836,537
Law Enforcement		1,038,072	Total General County Revenues and Transfers In	\$ 66,379,390
Other		3,901,639		
Total State		26,524,618		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Glenn

General		Public Ways and Facilities	
Board of Supervisors	\$ 584,433	Total Roads	4,570,754
Clerk of the Board	278,358	Total Transportation Terminals	—
Administrative Officer	54,082	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	916,873	Total Public Ways and Facilities	4,570,754
Finance		Health	
Auditor-Controller	401,384	Total Public Health	4,843,768
Treasurer-Tax Collector	128,497	Total Medical Care	489,849
Assessor	1,035,131	Total Mental Health	6,424,347
Other	269,056	Total Drug and Alcohol Abuse Services	1,146,930
Total Finance	1,834,068	Total Health	12,904,894
Counsel		Sanitation	
County Counsel	258,089	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	258,089	Public Assistance	
Total Personnel	142,690	Welfare	
Total Elections	380,512	Administration	9,228,113
Total Communications	60,500	Aid Programs - Cash (Grants)	5,572,215
Total Property Management	706,264	Total Welfare	14,800,328
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	8,041,018
Courts	188,322	Other	—
Other	—	Total Social Services	8,041,018
Total Plant Acquisition	188,322	General Relief	
Total Promotion	6,500	Aid to Indigents	84,621
Total Other General	530,428	Indigent Burial	7,543
Total General	5,024,246	Total General Relief	92,164
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	40,500
Trial Court Maintenance of Effort (MOE)	293,016	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	415,708	Workforce Investment Act (WIA)	593,786
Other Trial Court	204,462	Other	1,061,411
County Clerk	—	Total Other Public Assistance	1,655,197
Grand Jury (Including Audit)	57,127	Total Public Assistance	24,629,207
District Attorney-Prosecution	1,094,279	Education	
District Attorney-Family Support	848,364	Total School Administration	—
Public Defender	359,675	Total Library Services	138,042
Court Appointed Counsel	—	Total Agricultural Education	271,406
Other	8	Total Other Education	—
Total Judicial	3,272,639	Total Education	409,448
Total Police Protection	5,704,551	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	3,616,892	Total Cultural Services	—
Juvenile Detention	1,058,296	Total Veterans Memorial Building	—
Probation	1,201,152	Total Small Craft Harbors	—
Total Detention and Correction	5,876,340	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	9,221	Total Retirement of Long-Term Debt	410,124
Protective Inspection		Total Interest on Long-Term Debt	126,969
Agricultural Commissioner	1,829,604	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	528,063	Total Debt Service	537,093
Other	—	Total General County Expenditures Before Transfers	67,426,804
Total Protective Inspection	2,357,667	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	12,524
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	465,008	Total General County Expenditures and Transfers Out	\$ 67,439,328
Coroner	74,984		
Emergency Services	15,357		
Planning and Zoning	777,367		
Pound	463,051		
Other	334,977		
Total Other Protection	2,130,744		
Total Public Protection	19,351,162		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 34,614,331	\$ 12,844,901	\$ 21,769,430

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Glenn

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Willows Airport Fuel Facility	1998	—	—	\$ 125,000	\$ —	\$ 46,497	\$ 63,503
Orland Airport Fuel Facility	2000	—	—	120,000	—	46,667	68,533
Total State Construction Loans				245,000	—	93,164	132,036
Other Long-Term Debt Schedule							
2008 Ford Crown Victoria	—	—	—	—	—	—	20,680
Advance From Other Funds	—	—	—	—	—	—	29,797
Automatic Tarping Machine	—	—	—	—	—	—	42,023
Cash Advance from Other Funds	—	—	—	—	—	—	205,000
Caterpillar 826G Landfill Compactor	—	—	—	—	—	—	143,027
Compensated Absences	—	—	—	—	—	—	1,950,378
Compensated Absences - Ent.	—	—	—	—	—	—	41,430
Ford Expedition-OPD	—	—	—	—	—	—	21,743
Jail Facility Refinance	—	—	—	—	—	—	—
Landfill Closure	—	—	—	—	—	—	6,522,480
Orland Airport S-S Fuel Terminal	—	—	—	—	—	—	5,289
PPWA Software	—	—	—	—	—	—	41,665
Road Loader/Grader	—	—	—	—	—	—	429,940
Telephone System	—	—	—	—	—	—	50,832
Willows Airport S-S Fuel Terminal	—	—	—	—	—	—	5,289
Total Other Long-Term Debt Schedule				—	—	—	9,509,573
County Total Bonds and Other Long-Term Debt				\$ 245,000	\$ —	\$ 93,164	\$ 9,641,609

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 6,455,228

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 117,631
Local Cash Grants	695,979
State Cash Grants	48,909
Federal Cash Grants	—
Other Revenues	39,123
Total Revenues	901,642
Purchased Transportation	569,641
Other Expenses	487,717
Total Expenses	1,057,358
Net Transit Income (Loss)	(155,716)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (155,716)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	216,223
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 216,223

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Glenn

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	687,702
Total Operating Expenses		<u>765,105</u>
Net Operating Income (Loss)		<u>(77,403)</u>
Total Non-Operating Revenue		30,072
Total Non-Operating Expenses		<u>28,712</u>
Income (Loss) Before Operating Transfers		<u>(76,043)</u>
Transfers In from the County		12,524
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>12,524</u>
Net Income (Loss)	\$	<u>(63,519)</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	1,268,821
Total Operating Expenses		<u>1,842,722</u>
Net Operating Income (Loss)		<u>(573,901)</u>
Total Non-Operating Revenues		118,177
Total Non-Operating Expenses		<u>12,442</u>
Income (Loss) Before Operating Transfers		<u>(468,166)</u>
Transfers In from the County		—
Transfers Out to the County		<u>5,000</u>
Net Transfers In (Out)		<u>(5,000)</u>
Net Income (Loss)	\$	<u>(473,166)</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>14,318</u>

Other Enterprise Statement of Revenues and Expenses:		
Total Operating Revenue	\$	—
Total Operating Expense		<u>—</u>
Net Operating Income (Loss)		<u>—</u>
Total Non-Operating Revenue		—
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>—</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>—</u>
Current Year Capital Outlay	\$	<u>—</u>

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: The county's hospital was transferred to a privately-owned corporation in the 1995-96 fiscal year. The health insurance premiums of retirees previously reported as Hospital Enterprise/Activity are now reported in the general county expenditures as Health, Medical Care. Reference: Table 6, Statement of County Expenditures and Enterprise/Activity Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Humboldt

Taxes			Federal	
Property Taxes			Public Assistance Administration	19,631,602
County Wide Secured and Unsecured	\$	17,575,832	Public Assistance Programs	10,571,392
Less Than County Wide Funds - Secured and Unsecured		4,468,948	Health Administration	801,113
Property Tax In-Lieu of Vehicle License Fees		14,283,099	Workforce Investment Act (WIA)	2,763,230
Voter Approved Indebtedness		—	Community Development Block Grant	1,153,600
Prior Year Secured and Unsecured		166,696	Health Grants	13,135,516
Total Property Taxes		36,494,575	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,917,354	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		651,608	DEA Programs/Drug and Alcohol Programs	1,396,755
Property Transfer		595,292	District Attorney Programs	—
Transient Lodging		1,135,079	Aging Programs	—
Timber Yield		964,273	Senior Citizens Programs	—
Aircraft		69,590	Road Projects	1,252,084
Construction Development Taxes		—	Law Enforcement	648,600
Utility Users Tax		—	Other	4,541,582
Other		1,512,733	Total Federal	55,895,474
Total Other Taxes		8,845,929	Other Aid	
Total Taxes		45,340,504	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	—
Operations		—	Total Other Aid	—
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	614,622
Licenses, Permits and Franchises			Property Tax Administrative Fees	808,782
Animal Licenses		324,414	Auditing and Accounting Fees	17,070
Business Licenses		502,354	Communication Services	—
Construction Permits		782,121	Election Services	13,611
Road Privileges and Permits		70,912	Legal Services	762,940
Zoning Permits		—	Planning and Engineering Services	1,239,417
Franchises		1,242,096	Agricultural Services	111,780
Other		112,944	Civil Process Services	74,586
Total Licenses Permits and Franchises		3,034,841	Court Fees and Costs	2,274,036
Fines, Forfeitures and Penalties			Booking Fees	461,241
Vehicle Code Fines		1,258,751	Estate Fees	415,867
Other Court Fines		25,110	Humane Services	252,484
Forfeitures and Penalties		819,425	Law Enforcement Services	190,809
Penalties and Cost on Delinquent Taxes		621,610	Recording Fees	383,666
Total Fines, Forfeitures and Penalties		2,724,896	Road and Street Services	1,357,310
Revenue from Use of Money and Property			Health Fees	2,651,803
Interest		1,252,974	Mental Health Services	3,166,186
Rents and Concessions		23,657	California Children Services	—
Royalties		—	Sanitation Services	148,881
Total Revenue from the Use of Money and Property		1,276,631	Institutional Care and Services	817,077
Aid from Other Governmental Agencies			Library Services	85,685
State			Park and Recreation Fees	400,958
Highway Users Tax		4,117,440	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		11,884,453	Building Maintenance and Grounds	—
Public Assistance Administration		9,166,270	Administrative Services	120,424
Public Assistance Programs		7,646,247	Other	138,624
Realignment for Social Services		5,242,844	Total Charges for Current Services	16,507,859
Health:			Miscellaneous Revenue	
Aid for Mental Health		7,303,235	Other Sales	455,790
Realignment for Mental Health		3,606,290	Tobacco Settlement	1,536,872
Medically Indigent Adults		773,809	Welfare Repayments	921,157
Alcohol and Drug Abuse		1,481,317	Cancelled Warrants	11,849
Other Aid for Health		2,266,939	Other	1,606,323
Realignment for Health Services		4,693,245	Total Miscellaneous Revenue	4,531,991
Homeowners' Property Tax Relief		378,470	Other Financing Sources	
Open Space Tax Relief		196,943	Sale of Fixed Assets	—
SB90 Mandated Costs		—	Proceeds from the Sale of Bonds	—
Public Safety Fund		7,229,696	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		177,311	Total General County Revenues Before Transfers	223,169,243
Office of Criminal Justice and Planning Programs		113,393	Transfers In	
Library		63,375	Total Transfers In from Enterprises	—
District Attorney Programs		5,053,471	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		2,372,609	Total General County Revenues and Transfers In	\$ 223,169,243
Other		20,089,690		
Total State		93,857,047		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Humboldt**

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,002,156	Total Roads	22,685,103
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	663,019	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,665,175	Total Public Ways and Facilities	22,685,103
Finance		Health	
Auditor-Controller	1,168,312	Total Public Health	19,599,464
Treasurer-Tax Collector	1,061,528	Total Medical Care	2,733,011
Assessor	2,432,800	Total Mental Health	29,358,897
Other	560,747	Total Drug and Alcohol Abuse Services	2,602,910
Total Finance	5,223,387	Total Health	54,294,282
Counsel		Sanitation	
County Counsel	2,173,390	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,173,390	Public Assistance	
Total Personnel	707,725	Welfare	
Total Elections	1,602,243	Administration	47,043,778
Total Communications	—	Aid Programs - Cash (Grants)	11,404,518
Total Property Management	2,665,178	Total Welfare	58,448,296
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	7,959,215
Courts	—	Other	—
Other	3,506,565	Total Social Services	7,959,215
Total Plant Acquisition	3,506,565	General Relief	
Total Promotion	240,210	Aid to Indigents	1,808,886
Total Other General	2,567,913	Indigent Burial	—
Total General	20,351,786	Total General Relief	1,808,886
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	153,711
Trial Court Maintenance of Effort (MOE)	933,686	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	188,445	Workforce Investment Act (WIA)	2,787,015
Other Trial Court	344,975	Other	—
County Clerk	—	Total Other Public Assistance	2,787,015
Grand Jury (Including Audit)	56,627	Total Public Assistance	71,157,123
District Attorney-Prosecution	4,882,227	Education	
District Attorney-Family Support	4,938,585	Total School Administration	—
Public Defender	3,043,374	Total Library Services	3,000,396
Court Appointed Counsel	49,567	Total Agricultural Education	152,004
Other	124,703	Total Other Education	—
Total Judicial	14,562,189	Total Education	3,152,400
Total Police Protection	14,857,920	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	726,087
Adult Detention	10,937,374	Total Cultural Services	—
Juvenile Detention	2,722,181	Total Veterans Memorial Building	32,646
Probation	5,908,343	Total Small Craft Harbors	—
Total Detention and Correction	19,567,898	Total Recreation and Cultural	758,733
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	1,838,752	Total Retirement of Long-Term Debt	1,109,604
Protective Inspection		Total Interest on Long-Term Debt	775,444
Agricultural Commissioner	632,889	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,390,836	Total Debt Service	1,885,048
Other	—	Total General County Expenditures Before Transfers	239,366,315
Total Protective Inspection	2,023,725	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,043,388	Governmental and Enterprise	—
Coroner	675,081	Total General County Expenditures and Transfers Out	\$ 239,366,315
Emergency Services	248,517		
Planning and Zoning	8,374,687		
Pound	1,277,910		
Other	611,773		
Total Other Protection	12,231,356		
Total Public Protection	65,081,840		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 74,544,641	\$ 46,659,728	\$ 27,884,913

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses**

County of Humboldt

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Airport Improvements	—	—	—	—	—	—	\$ 9,788
Biological Laboratory	—	—	—	—	—	—	87,150
Compensated Absences	—	—	—	—	—	—	17,647,053
Enterprise Compensated Absences	—	—	—	—	—	—	84,968
Imaging Equip Lease	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	17,828,959
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 17,828,959

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 27,236,754
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Humboldt

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,664,776
Total Operating Expenses	<u>2,594,837</u>
Net Operating Income (Loss)	<u>69,939</u>
Total Non-Operating Revenue	2,350,471
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>2,420,410</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 2,420,410</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 3,394,436</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 488,795
Total Operating Expenses	<u>502,355</u>
Net Operating Income (Loss)	<u>(13,560)</u>
Total Non-Operating Revenues	<u>—</u>
Total Non-Operating Expenses	<u>213,755</u>
Income (Loss) Before Operating Transfers	<u>(227,315)</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (227,315)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	<u>—</u>
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Imperial

Taxes			Federal	
Property Taxes			Public Assistance Administration	21,896,519
County Wide Secured and Unsecured	\$	13,495,915	Public Assistance Programs	18,713,080
Less Than County Wide Funds - Secured and Unsecured		3,598,129	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		18,759,889	Workforce Investment Act (WIA)	4,579,927
Voter Approved Indebtedness		—	Community Development Block Grant	217,249
Prior Year Secured and Unsecured		2,221,723	Health Grants	7,030
Total Property Taxes		38,075,656	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,872,389	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		405,784	DEA Programs/Drug and Alcohol Programs	1,368,231
Property Transfer		407,603	District Attorney Programs	—
Transient Lodging		13,577	Aging Programs	861,307
Timber Yield		—	Senior Citizens Programs	—
Aircraft		41,701	Road Projects	—
Construction Development Taxes		—	Law Enforcement	817,499
Utility Users Tax		—	Other	7,036,147
Other		—	Total Federal	55,496,989
Total Other Taxes		3,741,054	Other Aid	
Total Taxes		41,816,710	Other In-Lieu Taxes	261,099
Special Benefit Assessments			Other Governmental Agencies	263,225
Operations		—	Total Other Aid	524,324
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	683,408
Licenses, Permits and Franchises			Property Tax Administrative Fees	667,012
Animal Licenses		12,809	Auditing and Accounting Fees	349,523
Business Licenses		239,181	Communication Services	—
Construction Permits		1,963,896	Election Services	708,742
Road Privileges and Permits		239,441	Legal Services	474,586
Zoning Permits		74,396	Planning and Engineering Services	96,553
Franchises		428,790	Agricultural Services	704,826
Other		1,603,482	Civil Process Services	73,480
Total Licenses Permits and Franchises		4,561,995	Court Fees and Costs	1,153,390
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		3,210,735	Estate Fees	150,247
Other Court Fines		1,586,989	Humane Services	72,741
Forfeitures and Penalties		950,320	Law Enforcement Services	1,221,627
Penalties and Cost on Delinquent Taxes		1,655,131	Recording Fees	1,034,626
Total Fines, Forfeitures and Penalties		7,403,175	Road and Street Services	37,270
Revenue from Use of Money and Property			Health Fees	1,055,724
Interest		4,552,433	Mental Health Services	220,942
Rents and Concessions		373,472	California Children Services	280
Royalties		—	Sanitation Services	289,470
Total Revenue from the Use of Money and Property		4,925,905	Institutional Care and Services	6,441,999
Aid from Other Governmental Agencies			Library Services	4,582
State			Park and Recreation Fees	48,077
Highway Users Tax		5,761,913	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	67,731
Realignment from the Vehicle License Fee Fund		12,439,161	Building Maintenance and Grounds	725,405
Public Assistance Administration		18,616,515	Administrative Services	—
Public Assistance Programs		15,243,192	Other	7,874,300
Realignment for Social Services		8,920,348	Total Charges for Current Services	24,156,541
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,861,683	Other Sales	180,910
Realignment for Mental Health		3,199,909	Tobacco Settlement	799,865
Medically Indigent Adults		9,855,266	Welfare Repayments	—
Alcohol and Drug Abuse		1,422,528	Cancelled Warrants	46,840
Other Aid for Health		6,099,604	Other	3,398,735
Realignment for Health Services		3,052,813	Total Miscellaneous Revenue	4,426,350
Homeowners' Property Tax Relief		195,030	Other Financing Sources	
Open Space Tax Relief		505,131	Sale of Fixed Assets	2,625
SB90 Mandated Costs		196,509	Proceeds from the Sale of Bonds	—
Public Safety Fund		9,364,656	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	2,625
Supplemental Law Enforcement Services Fund (SLESF/COPS)		97,353	Total General County Revenues Before Transfers	258,837,001
Office of Criminal Justice and Planning Programs		364,689	Transfers In	
Library		43,189	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	954,406
Law Enforcement		4,309,167	Total General County Revenues and Transfers In	\$ 259,791,407
Other		12,973,731		
Total State		115,522,387		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Imperial

General		Public Ways and Facilities	
Board of Supervisors	\$ 788,708	Total Roads	9,004,251
Clerk of the Board	217,371	Total Transportation Terminals	—
Administrative Officer	1,889,460	Total Transportation Systems	—
Other	1,000	Total Parking Facilities	—
Total Legislative and Administrative	2,896,539	Total Public Ways and Facilities	9,004,251
Finance		Health	
Auditor-Controller	1,599,176	Total Public Health	21,009,622
Treasurer-Tax Collector	1,277,593	Total Medical Care	—
Assessor	2,188,837	Total Mental Health	17,225,868
Other	349,566	Total Drug and Alcohol Abuse Services	2,035,783
Total Finance	5,415,172	Total Health	40,271,273
Counsel		Sanitation	
County Counsel	2,447,524	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,447,524	Public Assistance	
Total Personnel	1,245,567	Welfare	
Total Elections	943,831	Administration	24,162,632
Total Communications	—	Aid Programs - Cash (Grants)	46,002,918
Total Property Management	5,429,716	Total Welfare	70,165,550
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	16,877,488
Courts	—	Other	—
Other	4,312,369	Total Social Services	16,877,488
Total Plant Acquisition	4,312,369	General Relief	
Total Promotion	—	Aid to Indigents	2,393
Total Other General	507,175	Indigent Burial	58,851
Total General	23,197,893	Total General Relief	61,244
		Total Care of Court Wards	—
		Total Veteran Services	136,086
Public Protection		Other Public Assistance	
Judicial		Workforce Investment Act (WIA)	5,045,644
Trial Court Maintenance of Effort (MOE)	1,287,723	Other	6,048,050
Fifty Percent Excess Revenue Calculation	1,075,276	Total Other Public Assistance	11,093,694
Other Trial Court	419,074	Total Public Assistance	98,334,062
County Clerk	—	Education	
Grand Jury (Including Audit)	81,403	Total School Administration	—
District Attorney-Prosecution	4,802,133	Total Library Services	504,445
District Attorney-Family Support	3,815,719	Total Agricultural Education	383,768
Public Defender	2,122,672	Total Other Education	133,284
Court Appointed Counsel	—	Total Education	1,021,497
Other	1,602,894	Recreation and Cultural Services	
Total Judicial	15,206,894	Total Recreation Facilities	573,633
Total Police Protection	17,752,704	Total Cultural Services	—
Detention and Correction		Total Veterans Memorial Building	—
Adult Detention	13,026,941	Total Small Craft Harbors	—
Juvenile Detention	2,337,523	Total Recreation and Cultural	573,633
Probation	5,447,429	Debt Service	
Total Detention and Correction	20,811,893	Total Retirement of Long-Term Debt	2,502,789
Total Fire Protection	5,101,086	Total Interest on Long-Term Debt	3,922,611
Total Flood Control - Soil and Water Conservation	—	Total Interest on Short-Term Notes and Warrants	—
Protective Inspection		Total Debt Service	6,425,400
Agricultural Commissioner	3,808,062	Total General County Expenditures Before Transfers	250,938,240
Building Inspector	1,318,504	Transfers Out	
Other	—	Total Transfers Out to Enterprises	—
Total Protective Inspection	5,126,566	Operating Transfers Between Funds Other Than Governmental and Enterprise	953,454
Other Protection		Total General County Expenditures and Transfers Out	\$ 251,891,694
Local Agency Formation Commission (LAFCO)	—		
Recorder	673,769		
Coroner	—		
Emergency Services	219,908		
Planning and Zoning	1,462,251		
Pound	114,937		
Other	5,640,223		
Total Other Protection	8,111,088		
Total Public Protection	72,110,231		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 106,757,796	\$ 42,750,152	\$ 64,007,644

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses**

County of Imperial

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Bonds	1998	2000	2020	\$ 35,175,000	\$ 35,175,000	\$ 9,085,000	\$ 26,090,000
Pension Bond Series A	2003	2012	2031	33,265,000	33,265,000	—	33,265,000
Total Pension Obligation Bonds				68,440,000	68,440,000	9,085,000	59,355,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	10,887,262
Digital Mail Processor	—	—	—	—	—	—	14,185
Lease - 800MHZ Radio Equipment	—	—	—	—	—	—	244,392
Total Other Long-Term Debt Schedule				—	—	—	11,145,839
County Total Bonds and Other Long-Term Debt				\$ 68,440,000	\$ 68,440,000	\$ 9,085,000	\$ 70,500,839

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 4,779,482
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 575,091
Local Cash Grants	2,672,926
State Cash Grants	802,546
Federal Cash Grants	1,535,954
Other Revenues	44,667
Total Revenues	5,631,184
Purchased Transportation	4,413,200
Other Expenses	455,252
Total Expenses	4,868,452
Net Transit Income (Loss)	762,732
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 762,732
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Imperial

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 735,857
Total Operating Expenses	<u>1,184,340</u>
Net Operating Income (Loss)	<u>(448,483)</u>
Total Non-Operating Revenue	11,487
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(436,996)</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (436,996)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 4,568</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 936,394
Total Operating Expenses	<u>2,186,143</u>
Net Operating Income (Loss)	<u>(1,249,749)</u>
Total Non-Operating Revenues	970,364
Total Non-Operating Expenses	<u>131,422</u>
Income (Loss) Before Operating Transfers	<u>(410,807)</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (410,807)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	<u>—</u>
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Inyo

Taxes		Federal	
Property Taxes		Public Assistance Administration	1,635,024
County Wide Secured and Unsecured	\$ 12,623,203	Public Assistance Programs	808,857
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	2,395,108	Workforce Investment Act (WIA)	59,735
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	112,185	Health Grants	332,933
Total Property Taxes	15,130,496	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	1,147,560	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	389,338
Property Transfer	70,247	District Attorney Programs	545,861
Transient Lodging	2,459,083	Aging Programs	—
Timber Yield	—	Senior Citizens Programs	—
Aircraft	31,325	Road Projects	12,565
Construction Development Taxes	—	Law Enforcement	21,831
Utility Users Tax	—	Other	3,762,522
Other	—	Total Federal	7,568,666
Total Other Taxes	3,708,215	Other Aid	
Total Taxes	18,838,711	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	5,830,910
Operations	—	Total Other Aid	5,830,910
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	129,101
Licenses, Permits and Franchises		Property Tax Administrative Fees	—
Animal Licenses	27,796	Auditing and Accounting Fees	880,425
Business Licenses	33,993	Communication Services	—
Construction Permits	107,280	Election Services	8,261
Road Privileges and Permits	11,507	Legal Services	74,773
Zoning Permits	11,771	Planning and Engineering Services	1,038,213
Franchises	109,770	Agricultural Services	73,930
Other	109,298	Civil Process Services	9,250
Total Licenses Permits and Franchises	411,415	Court Fees and Costs	442,236
Fines, Forfeitures and Penalties		Booking Fees	3,170
Vehicle Code Fines	—	Estate Fees	2,965
Other Court Fines	1,859,682	Humane Services	—
Forfeitures and Penalties	—	Law Enforcement Services	302,581
Penalties and Cost on Delinquent Taxes	165,951	Recording Fees	84,135
Total Fines, Forfeitures and Penalties	2,025,633	Road and Street Services	355,081
Revenue from Use of Money and Property		Health Fees	441,231
Interest	829,775	Mental Health Services	920,255
Rents and Concessions	79,009	California Children Services	—
Royalties	417,482	Sanitation Services	—
Total Revenue from the Use of Money and Property	1,326,266	Institutional Care and Services	—
Aid from Other Governmental Agencies		Library Services	3,747
State		Park and Recreation Fees	265,302
Highway Users Tax	1,865,835	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	—
Realignment from the Vehicle License Fee Fund	2,347,138	Building Maintenance and Grounds	19,264
Public Assistance Administration	2,644,687	Administrative Services	—
Public Assistance Programs	702,791	Other	568,801
Realignment for Social Services	592,134	Total Charges for Current Services	5,622,721
Health:		Miscellaneous Revenue	
Aid for Mental Health	1,319,944	Other Sales	24,313
Realignment for Mental Health	717,057	Tobacco Settlement	—
Medically Indigent Adults	—	Welfare Repayments	—
Alcohol and Drug Abuse	123,781	Cancelled Warrants	—
Other Aid for Health	447,268	Other	973,625
Realignment for Health Services	312,466	Total Miscellaneous Revenue	997,938
Homeowners' Property Tax Relief	81,713	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	1,787
SB90 Mandated Costs	728	Proceeds from the Sale of Bonds	—
Public Safety Fund	1,456,422	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	1,787
Supplemental Law Enforcement Services Fund (SLESF/COPS)	125,046	Total General County Revenues Before Transfers	63,208,286
Office of Criminal Justice and Planning Programs	—	Transfers In	
Library	7,084	Total Transfers In from Enterprises	—
District Attorney Programs	212,279	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	599,996	Total General County Revenues and Transfers In	\$ 63,208,286
Other	7,027,870		
Total State	20,584,239		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Inyo**

General		Public Ways and Facilities	
Board of Supervisors	\$ 506,462	Total Roads	6,849,356
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	692,682	Total Transportation Systems	—
Other	65,234	Total Parking Facilities	—
Total Legislative and Administrative	1,264,378	Total Public Ways and Facilities	6,849,356
Finance		Health	
Auditor-Controller	757,919	Total Public Health	4,576,810
Treasurer-Tax Collector	415,781	Total Medical Care	—
Assessor	895,868	Total Mental Health	3,144,728
Other	153,515	Total Drug and Alcohol Abuse Services	757,352
Total Finance	2,223,083	Total Health	8,478,890
Counsel		Sanitation	
County Counsel	738,952	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	738,952	Public Assistance	
Total Personnel	309,307	Welfare	
Total Elections	193,619	Administration	4,427,488
Total Communications	—	Aid Programs - Cash (Grants)	1,522,084
Total Property Management	1,280,325	Total Welfare	5,949,572
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	—	Total Social Services	—
Total Plant Acquisition	—	General Relief	
Total Promotion	323,963	Aid to Indigents	162,366
Total Other General	3,363,377	Indigent Burial	—
Total General	9,697,004	Total General Relief	162,366
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	153,390
Trial Court Maintenance of Effort (MOE)	610,440	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	156,331	Workforce Investment Act (WIA)	59,306
Other Trial Court	79,356	Other	—
County Clerk	272,860	Total Other Public Assistance	59,306
Grand Jury (Including Audit)	15,996	Total Public Assistance	6,324,634
District Attorney-Prosecution	1,414,821	Education	
District Attorney-Family Support	679,236	Total School Administration	—
Public Defender	638,395	Total Library Services	651,761
Court Appointed Counsel	—	Total Agricultural Education	95,591
Other	223,746	Total Other Education	—
Total Judicial	4,091,181	Total Education	747,352
Total Police Protection	5,393,004	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	858,590
Adult Detention	4,123,382	Total Cultural Services	232,189
Juvenile Detention	1,880,951	Total Veterans Memorial Building	—
Probation	1,362,799	Total Small Craft Harbors	—
Total Detention and Correction	7,367,132	Total Recreation and Cultural	1,090,779
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	619,494
Protective Inspection		Total Interest on Long-Term Debt	65,787
Agricultural Commissioner	440,215	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	308,101	Total Debt Service	685,281
Other	—	Total General County Expenditures Before Transfers	57,181,806
Total Protective Inspection	748,316	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	433,078
Local Agency Formation Commission (LAFCO)	26,500	Operating Transfers Between Funds Other Than Governmental and Enterprise	185,448
Recorder	56,599	Total General County Expenditures and Transfers Out	\$ 57,800,332
Coroner	106,664		
Emergency Services	1,028,276		
Planning and Zoning	2,047,955		
Pound	504,755		
Other	1,938,128		
Total Other Protection	5,708,877		
Total Public Protection	23,308,510		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 34,317,834	\$ 15,870,953	\$ 18,446,881

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Inyo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 1,405,716
Compensated Absences - Enterprise	—	—	—	—	—	—	76,803
Financial System & Infrastructure	—	—	—	—	—	—	440,336
Fuel Tank Loan	—	—	—	—	—	—	—
Insurance Claims Liability	—	—	—	—	—	—	351,000
Landfill Closure & Postclosure	—	—	—	—	—	—	1,357,344
Total Other Long-Term Debt Schedule				—	—	—	3,631,199
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,631,199

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 606,047
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Inyo

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,239,062
Total Operating Expenses	<u>1,446,599</u>
Net Operating Income (Loss)	<u>(207,537)</u>
Total Non-Operating Revenue	920,635
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>713,098</u>
Transfers In from the County	96,658
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>96,658</u>
Net Income (Loss)	<u>\$ 809,756</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 841,260</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 517,665
Total Operating Expenses	<u>2,213,959</u>
Net Operating Income (Loss)	<u>(1,696,294)</u>
Total Non-Operating Revenues	1,397,708
Total Non-Operating Expenses	<u>134,718</u>
Income (Loss) Before Operating Transfers	<u>(433,304)</u>
Transfers In from the County	294,926
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>294,926</u>
Net Income (Loss)	<u>\$ (138,378)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 58,113</u>

Other Enterprise Statement of Revenues and Expenses: Mosquito Abatement	
Total Operating Revenue	\$ 465,553
Total Operating Expense	<u>478,094</u>
Net Operating Income (Loss)	<u>(12,541)</u>
Total Non-Operating Revenue	3,475
Total Non-Operating Expenses	<u>10,886</u>
Income (Loss) Before Operating Transfers	<u>(19,952)</u>
Transfers In from the County	6,909
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>6,909</u>
Net Income (Loss)	<u>\$ (13,043)</u>
Current Year Capital Outlay	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Water	
Total Operating Revenue	\$ 392,548
Total Operating Expense	<u>470,535</u>
Net Operating Income (Loss)	<u>(77,987)</u>
Total Non-Operating Revenue	4,280
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(73,707)</u>
Transfers In from the County	34,585
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>34,585</u>
Net Income (Loss)	<u>\$ (39,122)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Kern

Taxes			Federal	
Property Taxes			Public Assistance Administration	102,890,921
County Wide Secured and Unsecured	\$	161,169,058	Public Assistance Programs	89,408,323
Less Than County Wide Funds - Secured and Unsecured		71,853,234	Health Administration	536,051
Property Tax In-Lieu of Vehicle License Fees		91,736,896	Workforce Investment Act (WIA)	15,892,265
Voter Approved Indebtedness		—	Community Development Block Grant	7,796,045
Prior Year Secured and Unsecured		2,710,407	Health Grants	5,780,586
Total Property Taxes		327,469,595	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		40,501,515	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		2,742,930	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		2,406,811	District Attorney Programs	14,974,379
Transient Lodging		1,676,195	Aging Programs	3,606,647
Timber Yield		1,854	Senior Citizens Programs	—
Aircraft		232,341	Road Projects	18,009,143
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	3,934,414
Other		854,801	Total Federal	262,828,774
Total Other Taxes		48,416,447	Other Aid	
Total Taxes		375,886,042	Other In-Lieu Taxes	91,671
Special Benefit Assessments			Other Governmental Agencies	4,019,263
Operations		—	Total Other Aid	4,110,934
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	2,158,688
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,796,075
Animal Licenses		367,669	Auditing and Accounting Fees	2,808,250
Business Licenses		3,373,758	Communication Services	270,107
Construction Permits		5,396,929	Election Services	757,086
Road Privileges and Permits		—	Legal Services	4,174,522
Zoning Permits		472,487	Planning and Engineering Services	3,532,755
Franchises		7,591,056	Agricultural Services	1,485,710
Other		485,436	Civil Process Services	1,043,177
Total Licenses Permits and Franchises		17,687,335	Court Fees and Costs	13,526,517
Fines, Forfeitures and Penalties			Booking Fees	1,569,060
Vehicle Code Fines		1,898,299	Estate Fees	323,969
Other Court Fines		12,336,724	Humane Services	918,331
Forfeitures and Penalties		2,420,893	Law Enforcement Services	5,281,169
Penalties and Cost on Delinquent Taxes		11,307,670	Recording Fees	3,742,962
Total Fines, Forfeitures and Penalties		27,963,586	Road and Street Services	4,312,154
Revenue from Use of Money and Property			Health Fees	3,974,251
Interest		22,230,242	Mental Health Services	933,240
Rents and Concessions		721,895	California Children Services	13,351
Royalties		145,174	Sanitation Services	—
Total Revenue from the Use of Money and Property		23,097,311	Institutional Care and Services	44,064,163
Aid from Other Governmental Agencies			Library Services	409,210
State			Park and Recreation Fees	1,830,678
Highway Users Tax		13,353,412	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	112,535
Realignment from the Vehicle License Fee Fund		27,682,159	Building Maintenance and Grounds	74,614
Public Assistance Administration		32,345,099	Administrative Services	—
Public Assistance Programs		109,143,597	Other	31,450,064
Realignment for Social Services		27,821,475	Total Charges for Current Services	130,562,638
Health:			Miscellaneous Revenue	
Aid for Mental Health		50,606,338	Other Sales	45,958
Realignment for Mental Health		12,036,048	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	2,601,641
Alcohol and Drug Abuse		72,464	Cancelled Warrants	29,552
Other Aid for Health		14,796,252	Other	5,968,076
Realignment for Health Services		5,792,250	Total Miscellaneous Revenue	8,645,227
Homeowners' Property Tax Relief		2,070,128	Other Financing Sources	
Open Space Tax Relief		4,206,210	Sale of Fixed Assets	289,170
SB90 Mandated Costs		2,165,965	Proceeds from the Sale of Bonds	—
Public Safety Fund		52,104,373	Other Long-Term Debt Proceeds	96,185,198
Other:			Total Other Financing Sources	96,474,368
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,565,968	Total General County Revenues Before Transfers	1,359,375,966
Office of Criminal Justice and Planning Programs		4,348,553	Transfers In	
Library		318,852	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		3,970,061	Total General County Revenues and Transfers In	\$ 1,359,375,966
Other		46,720,547		
Total State		412,119,751		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Kern

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,626,084	Total Roads	63,270,098
Clerk of the Board	756,288	Total Transportation Terminals	—
Administrative Officer	3,095,716	Total Transportation Systems	—
Other	5,997,207	Total Parking Facilities	—
Total Legislative and Administrative	12,475,295	Total Public Ways and Facilities	63,270,098
Finance		Health	
Auditor-Controller	4,905,898	Total Public Health	43,267,425
Treasurer-Tax Collector	4,224,964	Total Medical Care	1,745,070
Assessor	9,199,295	Total Mental Health	85,818,191
Other	959,895	Total Drug and Alcohol Abuse Services	14,703,633
Total Finance	19,290,052	Total Health	145,534,319
Counsel		Sanitation	
County Counsel	4,916,053	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,916,053	Public Assistance	
Total Personnel	2,551,224	Welfare	
Total Elections	2,885,984	Administration	168,710,679
Total Communications	674,030	Aid Programs - Cash (Grants)	185,767,583
Total Property Management	25,599,300	Total Welfare	354,478,262
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,256,774
Courts	—	Other	—
Other	8,800,538	Total Social Services	4,256,774
Total Plant Acquisition	8,800,538	General Relief	
Total Promotion	805,167	Aid to Indigents	281,375
Total Other General	18,504,063	Indigent Burial	—
Total General	96,501,706	Total General Relief	281,375
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	727,956
Trial Court Maintenance of Effort (MOE)	14,512,631	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,305,828	Workforce Investment Act (WIA)	5,125,953
Other Trial Court	9,310,721	Other	27,715,431
County Clerk	516,453	Total Other Public Assistance	32,841,384
Grand Jury (Including Audit)	259,930	Total Public Assistance	392,585,751
District Attorney-Prosecution	23,717,471	Education	
District Attorney-Family Support	19,667,834	Total School Administration	—
Public Defender	19,790,873	Total Library Services	9,100,521
Court Appointed Counsel	—	Total Agricultural Education	568,128
Other	—	Total Other Education	—
Total Judicial	90,081,741	Total Education	9,668,649
Total Police Protection	86,216,537	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	13,344,423
Adult Detention	71,353,999	Total Cultural Services	—
Juvenile Detention	31,684,924	Total Veterans Memorial Building	228,069
Probation	30,427,051	Total Small Craft Harbors	—
Total Detention and Correction	133,465,974	Total Recreation and Cultural	13,572,492
Total Fire Protection	125,672,526	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	19,210,819
Protective Inspection		Total Interest on Long-Term Debt	20,475,677
Agricultural Commissioner	5,776,383	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	6,298,145	Total Debt Service	39,686,496
Other	—	Total General County Expenditures Before Transfers	1,225,531,352
Total Protective Inspection	12,074,528	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	48,730,057
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	3,247,238	Total General County Expenditures and Transfers Out	\$ 1,274,261,409
Coroner	2,823,779		
Emergency Services	—		
Planning and Zoning	5,561,299		
Pound	4,941,113		
Other	627,106		
Total Other Protection	17,200,535		
Total Public Protection	464,711,841		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 753,473,476	\$ 368,357,030	\$ 385,116,446

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Kern

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1997	2022	\$ 33,835,889	\$ 33,717,610	\$ 7,139,587	\$ 26,578,023
Pension Obligation Bonds	1995	1997	2022	227,629,808	186,573,523	39,999,248	146,574,275
Unfunded Actuarial Pension Liab - Ent	2003	2003	2023	34,898,243	34,791,338	478,546	34,312,792
Unfunded Actuarial Pension Liability	2003	2003	2023	288,177,067	243,811,615	3,984,764	239,826,851
Total Pension Obligation Bonds				584,541,007	498,894,086	51,602,145	447,291,941
Special Assessment Bonds							
1915 Act Bond	1972	1990	2009	400,000	240,000	15,000	225,000
SW Shafter Water Project	2001	2001	2040	237,550	220,000	8,000	212,000
Rexland Acres Sewer	2008	2008	2046	3,112,000	3,112,000	33,000	3,079,000
Total Special Assessment Bonds				3,749,550	3,572,000	56,000	3,516,000
Federal Construction Loans							
Rexland Acres Sewer Project	2006	—	—	6,409,611	—	33,000	3,079,000
Total Federal Construction Loans				6,409,611	—	33,000	3,079,000
Other Long-Term Debt Schedule							
Capital Lease Purchase Agreement	—	—	—	—	—	—	3,572,335
Closure/Postclosure Liability	—	—	—	—	—	—	72,848,318
Comp Absences	—	—	—	—	—	—	57,600,337
Compensated Absences	—	—	—	—	—	—	15,259,767
Detention Facility Improvements	—	—	—	—	—	—	1,609,789
Professional Liability	—	—	—	—	—	—	5,194,072
Public Health Facility Lease	—	—	—	—	—	—	1,295,000
Public Protection Aircrafts	—	—	—	—	—	—	6,215,885
Sheriff Vehicles	—	—	—	—	—	—	5,756,221
Total Other Long-Term Debt Schedule				—	—	—	169,351,724
County Total Bonds and Other Long-Term Debt				\$ 594,700,168	\$ 502,466,086	\$ 51,691,145	\$ 623,238,665

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 253,279,505

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 608,398,509
Total Deductions from Revenues	<u>491,446,821</u>
Net Patient Revenue	<u>116,951,688</u>
Total Other Operating Revenues	<u>11,859,517</u>
Total Operating Revenue	<u>128,811,205</u>
Total Operating Expenses	<u>256,248,201</u>
Net Operating Income (Loss)	<u>(127,436,996)</u>
Total Non-Operating Revenue	100,619,838
Total Non-Operating Expenses	<u>6,433,508</u>
Net Non-Operating Income	<u>94,186,330</u>
Net Income Before Extraordinary Items	<u>(33,250,666)</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>(33,250,666)</u>
Transfers In from the County	48,730,057
Transfers Out to the County	—
Net Transfers In (Out)	<u>48,730,057</u>
Net Income (Loss)	<u>\$ 15,479,391</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 1,266,644</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 764,878
Local Cash Grants	4,151,800
State Cash Grants	191,018
Federal Cash Grants	1,496,108
Other Revenues	101,158
Total Revenues	<u>6,704,962</u>
Purchased Transportation	3,783,304
Other Expenses	<u>2,980,458</u>
Total Expenses	<u>6,763,762</u>
Net Transit Income (Loss)	<u>(58,800)</u>
Gain or Loss on Disposal of Fixed Assets	<u>(56,789)</u>
Total Operator Net Income (Loss)	<u>\$ (115,589)</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	348,885
Total Federal Capital Grants	200,725
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ 549,610</u>

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kern

Airport Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 3,709,325
Total Operating Expenses	<u>6,550,099</u>
Net Operating Income (Loss)	<u>(2,840,774)</u>
Total Non-Operating Revenue	2,809,471
Total Non-Operating Expenses	<u>1,059,564</u>
Income (Loss) Before Operating Transfers	<u>(1,090,867)</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (1,090,867)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 41,945,263
Total Operating Expenses	<u>44,455,199</u>
Net Operating Income (Loss)	<u>(2,509,936)</u>
Total Non-Operating Revenues	3,512,423
Total Non-Operating Expenses	<u>1,406,619</u>
Income (Loss) Before Operating Transfers	<u>(404,132)</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (404,132)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Golf Course	
Total Operating Revenue	\$ 420,598
Total Operating Expense	<u>322,793</u>
Net Operating Income (Loss)	<u>97,805</u>
Total Non-Operating Revenue	66,382
Total Non-Operating Expenses	<u>65,524</u>
Income (Loss) Before Operating Transfers	<u>98,663</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 98,663</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Kings

Taxes			Federal	
Property Taxes			Public Assistance Administration	10,795,862
County Wide Secured and Unsecured	\$	13,615,646	Public Assistance Programs	12,910,857
Less Than County Wide Funds - Secured and Unsecured		5,082,107	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		17,267,621	Workforce Investment Act (WIA)	3,964,519
Voter Approved Indebtedness		—	Community Development Block Grant	1,340,195
Prior Year Secured and Unsecured		837,485	Health Grants	128,878
Total Property Taxes		36,802,859	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		2,527,644	Office of Criminal Justice and Planning Programs	89,826
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		274,762	District Attorney Programs	—
Transient Lodging		212,886	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		43,376	Road Projects	388,086
Construction Development Taxes		—	Law Enforcement	470,778
Utility Users Tax		—	Other	834,535
Other		1,628,292	Total Federal	30,923,536
Total Other Taxes		4,686,960	Other Aid	
Total Taxes		41,489,819	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	4,497,752
Operations		—	Total Other Aid	4,497,752
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	571,455
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,089,340
Animal Licenses		23,341	Auditing and Accounting Fees	42,156
Business Licenses		412	Communication Services	209,292
Construction Permits		252,127	Election Services	296,725
Road Privileges and Permits		—	Legal Services	119,736
Zoning Permits		69,830	Planning and Engineering Services	505,502
Franchises		1,181,191	Agricultural Services	249,171
Other		16,431	Civil Process Services	99,037
Total Licenses Permits and Franchises		1,543,332	Court Fees and Costs	2,346,540
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		431,149	Estate Fees	354,380
Other Court Fines		69,101	Humane Services	36,218
Forfeitures and Penalties		22,717	Law Enforcement Services	980,930
Penalties and Cost on Delinquent Taxes		478,947	Recording Fees	314,975
Total Fines, Forfeitures and Penalties		1,001,914	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	931,476
Interest		1,681,336	Mental Health Services	24,478
Rents and Concessions		448,995	California Children Services	1,460
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		2,130,331	Institutional Care and Services	415,620
Aid from Other Governmental Agencies			Library Services	50,452
State			Park and Recreation Fees	39,644
Highway Users Tax		2,807,540	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	46,497
Realignment from the Vehicle License Fee Fund		6,992,503	Building Maintenance and Grounds	—
Public Assistance Administration		11,395,363	Administrative Services	1,962,985
Public Assistance Programs		17,696,815	Other	121,894
Realignment for Social Services		5,243,301	Total Charges for Current Services	10,809,963
Health:			Miscellaneous Revenue	
Aid for Mental Health		6,153,109	Other Sales	323,546
Realignment for Mental Health		5,094,488	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	33,029
Alcohol and Drug Abuse		2,234,650	Cancelled Warrants	38,518
Other Aid for Health		3,286,858	Other	329,542
Realignment for Health Services		3,555,398	Total Miscellaneous Revenue	724,635
Homeowners' Property Tax Relief		299,138	Other Financing Sources	
Open Space Tax Relief		2,278,928	Sale of Fixed Assets	1,076
SB90 Mandated Costs		1,583,359	Proceeds from the Sale of Bonds	—
Public Safety Fund		5,704,477	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	1,076
Supplemental Law Enforcement Services Fund (SLESF/COPS)		367,648	Total General County Revenues Before Transfers	176,486,192
Office of Criminal Justice and Planning Programs		218,127	Transfers In	
Library		52,582	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,130,008	Total General County Revenues and Transfers In	\$ 176,486,192
Other		7,269,542		
Total State		83,363,834		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Kings

General		Public Ways and Facilities	
Board of Supervisors	\$ 781,040	Total Roads	4,047,644
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	772,860	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,553,900	Total Public Ways and Facilities	4,047,644
Finance		Health	
Auditor-Controller	2,827,418	Total Public Health	9,963,239
Treasurer-Tax Collector	—	Total Medical Care	3,581,129
Assessor	1,974,508	Total Mental Health	11,945,291
Other	—	Total Drug and Alcohol Abuse Services	2,342,255
Total Finance	4,801,926	Total Health	27,831,914
Counsel		Sanitation	
County Counsel	896,065	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	896,065	Public Assistance	
Total Personnel	1,088,871	Welfare	
Total Elections	908,478	Administration	23,684,796
Total Communications	1,198,570	Aid Programs - Cash (Grants)	29,180,333
Total Property Management	2,294,576	Total Welfare	52,865,129
Plant Acquisition		Social Services	
Jails	155,525	Administration and Programs	163,909
Courts	—	Other	324,182
Other	6,788,939	Total Social Services	488,091
Total Plant Acquisition	6,944,464	General Relief	
Total Promotion	133,518	Aid to Indigents	27,931
Total Other General	4,664,907	Indigent Burial	27,200
Total General	24,485,275	Total General Relief	55,131
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	507,585
Trial Court Maintenance of Effort (MOE)	808,882	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	5,284,884
Other Trial Court	291,313	Other	2,126,770
County Clerk	—	Total Other Public Assistance	7,411,654
Grand Jury (Including Audit)	81,591	Total Public Assistance	61,327,590
District Attorney-Prosecution	5,962,499	Education	
District Attorney-Family Support	4,082,777	Total School Administration	—
Public Defender	446,153	Total Library Services	1,836,198
Court Appointed Counsel	2,159,254	Total Agricultural Education	245,394
Other	22,114	Total Other Education	—
Total Judicial	13,854,583	Total Education	2,081,592
Total Police Protection	13,756,137	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,604,774
Adult Detention	9,939,370	Total Cultural Services	—
Juvenile Detention	3,431,266	Total Veterans Memorial Building	—
Probation	7,711,043	Total Small Craft Harbors	—
Total Detention and Correction	21,081,679	Total Recreation and Cultural	1,604,774
Total Fire Protection	9,148,315	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	445,295
Protective Inspection		Total Interest on Long-Term Debt	676,051
Agricultural Commissioner	2,372,203	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	424,079	Total Debt Service	1,121,346
Other	—	Total General County Expenditures Before Transfers	186,145,923
Total Protective Inspection	2,796,282	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	46,973	Operating Transfers Between Funds Other Than	—
Recorder	570,820	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 186,145,923
Emergency Services	—		
Planning and Zoning	1,532,619		
Pound	858,380		
Other	—		
Total Other Protection	3,008,792		
Total Public Protection	63,645,788		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 111,035,262	\$ 40,509,014	\$ 70,526,248

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Kings

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	—
Total Operating Expenses		<u>—</u>
Net Operating Income (Loss)		<u>—</u>
Total Non-Operating Revenue		—
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>—</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>—</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	—
Total Operating Expenses		<u>—</u>
Net Operating Income (Loss)		<u>—</u>
Total Non-Operating Revenues		—
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>—</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>—</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		<u>—</u>
Net Operating Income (Loss)		<u>—</u>
Total Non-Operating Revenue		—
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>—</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>—</u>
Current Year Capital Outlay	\$	<u>—</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Lake

Taxes		Federal	
Property Taxes		Public Assistance Administration	2,554,373
County Wide Secured and Unsecured	\$ 16,285,981	Public Assistance Programs	12,502,378
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	6,763,765	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	3,011,856	Health Grants	447,501
Total Property Taxes	26,061,602	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	2,773,421	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	612,875
Property Transfer	240,480	District Attorney Programs	—
Transient Lodging	806,189	Aging Programs	—
Timber Yield	1,189	Senior Citizens Programs	—
Aircraft	19,737	Road Projects	38,396
Construction Development Taxes	—	Law Enforcement	594,163
Utility Users Tax	—	Other	2,837,954
Other	—	Total Federal	19,587,640
Total Other Taxes	3,841,016	Other Aid	
Total Taxes	29,902,618	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	316,811
Operations	—	Total Other Aid	316,811
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	301,586
Licenses, Permits and Franchises		Property Tax Administrative Fees	390,006
Animal Licenses	30,258	Auditing and Accounting Fees	1,885,461
Business Licenses	42,268	Communication Services	318,003
Construction Permits	328,728	Election Services	22,763
Road Privileges and Permits	188,183	Legal Services	91,340
Zoning Permits	35,463	Planning and Engineering Services	1,162,946
Franchises	739,409	Agricultural Services	8,624
Other	656,190	Civil Process Services	43,815
Total Licenses Permits and Franchises	2,020,499	Court Fees and Costs	91,272
Fines, Forfeitures and Penalties		Booking Fees	—
Vehicle Code Fines	742,829	Estate Fees	50,628
Other Court Fines	248,356	Humane Services	75,040
Forfeitures and Penalties	172,369	Law Enforcement Services	609,296
Penalties and Cost on Delinquent Taxes	610,837	Recording Fees	337,908
Total Fines, Forfeitures and Penalties	1,774,391	Road and Street Services	678,840
Revenue from Use of Money and Property		Health Fees	453,244
Interest	1,683,056	Mental Health Services	28,177
Rents and Concessions	137,950	California Children Services	200
Royalties	—	Sanitation Services	—
Total Revenue from the Use of Money and Property	1,821,006	Institutional Care and Services	160,522
Aid from Other Governmental Agencies		Library Services	24,916
State		Park and Recreation Fees	17,012
Highway Users Tax	2,400,189	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	472,228
Realignment from the Vehicle License Fee Fund	1,353,469	Building Maintenance and Grounds	—
Public Assistance Administration	1,317,476	Administrative Services	—
Public Assistance Programs	11,715,575	Other	2,507,198
Realignment for Social Services	6,661,921	Total Charges for Current Services	9,731,025
Health:		Miscellaneous Revenue	
Aid for Mental Health	8,698,504	Other Sales	54,479
Realignment for Mental Health	—	Tobacco Settlement	708,306
Medically Indigent Adults	—	Welfare Repayments	8,308
Alcohol and Drug Abuse	1,617,264	Cancelled Warrants	42,883
Other Aid for Health	1,755,998	Other	1,652,232
Realignment for Health Services	400,000	Total Miscellaneous Revenue	2,466,208
Homeowners' Property Tax Relief	216,822	Other Financing Sources	
Open Space Tax Relief	61,952	Sale of Fixed Assets	9,986
SB90 Mandated Costs	—	Proceeds from the Sale of Bonds	—
Public Safety Fund	2,555,488	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	9,986
Supplemental Law Enforcement Services Fund (SLESF/COPS)	148,996	Total General County Revenues Before Transfers	114,278,751
Office of Criminal Justice and Planning Programs	—	Transfers In	
Library	330,518	Total Transfers In from Enterprises	—
District Attorney Programs	654,157	Operating Transfers Between Funds Other Than Governmental and Enterprise	191,146
Law Enforcement	1,844,694	Total General County Revenues and Transfers In	\$ 114,469,897
Other	4,915,544		
Total State	46,648,567		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Lake

General		Public Ways and Facilities	
Board of Supervisors	\$ 495,348	Total Roads	8,508,539
Clerk of the Board	139,433	Total Transportation Terminals	—
Administrative Officer	592,227	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,227,008	Total Public Ways and Facilities	8,508,539
Finance		Health	
Auditor-Controller	945,929	Total Public Health	4,861,255
Treasurer-Tax Collector	1,261,412	Total Medical Care	—
Assessor	1,151,785	Total Mental Health	7,207,869
Other	79,062	Total Drug and Alcohol Abuse Services	4,121,585
Total Finance	3,438,188	Total Health	16,190,709
Counsel		Sanitation	
County Counsel	704,289	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	704,289	Public Assistance	
Total Personnel	484,214	Welfare	
Total Elections	521,419	Administration	14,008,639
Total Communications	13,380	Aid Programs - Cash (Grants)	18,480,014
Total Property Management	1,488,424	Total Welfare	32,488,653
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,067,656
Courts	—	Other	—
Other	2,300,924	Total Social Services	1,067,656
Total Plant Acquisition	2,300,924	General Relief	
Total Promotion	5,183,734	Aid to Indigents	123,301
Total Other General	5,085,112	Indigent Burial	40,906
Total General	20,446,692	Total General Relief	164,207
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	193,166
Trial Court Maintenance of Effort (MOE)	133,004	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	341,593	Workforce Investment Act (WIA)	—
Other Trial Court	3,037	Other	2,410,705
County Clerk	—	Total Other Public Assistance	2,410,705
Grand Jury (Including Audit)	72,832	Total Public Assistance	36,324,387
District Attorney-Prosecution	2,812,028	Education	
District Attorney-Family Support	2,487,023	Total School Administration	—
Public Defender	1,029,991	Total Library Services	1,136,378
Court Appointed Counsel	—	Total Agricultural Education	169,943
Other	904,753	Total Other Education	—
Total Judicial	7,784,261	Total Education	1,306,321
Total Police Protection	10,968,137	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,285,612
Adult Detention	7,850,153	Total Cultural Services	147,255
Juvenile Detention	1,516,896	Total Veterans Memorial Building	—
Probation	2,171,901	Total Small Craft Harbors	—
Total Detention and Correction	11,538,950	Total Recreation and Cultural	1,432,867
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	—
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	532,684	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,416,006	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	119,192,427
Total Protective Inspection	1,948,690	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	477,248	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 119,192,427
Emergency Services	204,519		
Planning and Zoning	1,030,544		
Pound	943,031		
Other	87,532		
Total Other Protection	2,742,874		
Total Public Protection	34,982,912		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 58,388,570	\$ 47,389,955	\$ 10,998,615

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Lake

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 2,985,583
Postclosure Landfill Liability	—	—	—	—	—	—	4,495,521
Total Other Long-Term Debt Schedule				—	—	—	7,481,104
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 7,481,104

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ —
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Lake

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ —
Total Operating Expenses	<u>80,530</u>
Net Operating Income (Loss)	<u>(80,530)</u>
Total Non-Operating Revenue	179,089
Total Non-Operating Expenses	<u>213,649</u>
Income (Loss) Before Operating Transfers	<u>(115,090)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (115,090)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 1,621,130
Total Operating Expenses	<u>2,183,920</u>
Net Operating Income (Loss)	<u>(562,790)</u>
Total Non-Operating Revenues	133,583
Total Non-Operating Expenses	<u>(28,864)</u>
Income (Loss) Before Operating Transfers	<u>(400,343)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (400,343)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Lassen

Taxes			Federal	
Property Taxes			Public Assistance Administration	2,769,122
County Wide Secured and Unsecured	\$	4,577,245	Public Assistance Programs	2,351,033
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		3,713,823	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		6,404	Health Grants	109,453
Total Property Taxes		8,297,472	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		893,904	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	417,351
Property Transfer		52,616	District Attorney Programs	655,940
Transient Lodging		49,511	Aging Programs	—
Timber Yield		15,834	Senior Citizens Programs	—
Aircraft		—	Road Projects	535,637
Construction Development Taxes		—	Law Enforcement	31,654
Utility Users Tax		—	Other	2,279,354
Other		—	Total Federal	9,149,544
Total Other Taxes		1,011,865	Other Aid	
Total Taxes		9,309,337	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	352,148
Operations		—	Total Other Aid	352,148
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	40,978
Licenses, Permits and Franchises			Property Tax Administrative Fees	167,721
Animal Licenses		13,319	Auditing and Accounting Fees	246,393
Business Licenses		—	Communication Services	287,293
Construction Permits		307,425	Election Services	4,088
Road Privileges and Permits		14,204	Legal Services	182,160
Zoning Permits		14,430	Planning and Engineering Services	31,176
Franchises		43,041	Agricultural Services	51,571
Other		57,886	Civil Process Services	21,782
Total Licenses Permits and Franchises		450,305	Court Fees and Costs	111,745
Fines, Forfeitures and Penalties			Booking Fees	24,125
Vehicle Code Fines		1,095	Estate Fees	—
Other Court Fines		1,297,609	Humane Services	51,589
Forfeitures and Penalties		17,401	Law Enforcement Services	112,170
Penalties and Cost on Delinquent Taxes		558,724	Recording Fees	81,820
Total Fines, Forfeitures and Penalties		1,874,829	Road and Street Services	38,140
Revenue from Use of Money and Property			Health Fees	16,728
Interest		960,204	Mental Health Services	28,951
Rents and Concessions		661,774	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,621,978	Institutional Care and Services	2,491,116
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	—
Highway Users Tax		1,775,804	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,936,468	Building Maintenance and Grounds	3,329
Public Assistance Administration		2,455,045	Administrative Services	502,055
Public Assistance Programs		3,287,365	Other	2,293,888
Realignment for Social Services		1,820,645	Total Charges for Current Services	6,788,818
Health:			Miscellaneous Revenue	
Aid for Mental Health		3,737,351	Other Sales	163,752
Realignment for Mental Health		720,700	Tobacco Settlement	410,925
Medically Indigent Adults		—	Welfare Repayments	221,604
Alcohol and Drug Abuse		604,511	Cancelled Warrants	9,066
Other Aid for Health		669,678	Other	1,920,603
Realignment for Health Services		460,547	Total Miscellaneous Revenue	2,725,950
Homeowners' Property Tax Relief		80,517	Other Financing Sources	
Open Space Tax Relief		384,523	Sale of Fixed Assets	17,601
SB90 Mandated Costs		10,135	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,256,967	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	17,601
Supplemental Law Enforcement Services Fund (SLESF/COPS)		214,689	Total General County Revenues Before Transfers	63,648,885
Office of Criminal Justice and Planning Programs		305,250	Transfers In	
Library		—	Total Transfers In from Enterprises	29,732
District Attorney Programs		576,493	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		500,000	Total General County Revenues and Transfers In	\$ 63,678,617
Other		10,561,687		
Total State		31,358,375		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Lassen**

General		Public Ways and Facilities	
Board of Supervisors	\$ 296,613	Total Roads	10,581,565
Clerk of the Board	100,322	Total Transportation Terminals	—
Administrative Officer	362,994	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	759,929	Total Public Ways and Facilities	10,581,565
Finance		Health	
Auditor-Controller	614,108	Total Public Health	2,562,439
Treasurer-Tax Collector	396,326	Total Medical Care	11,088
Assessor	738,189	Total Mental Health	5,857,591
Other	248,282	Total Drug and Alcohol Abuse Services	1,293,999
Total Finance	1,996,905	Total Health	9,725,117
Counsel		Sanitation	
County Counsel	361,405	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	361,405	Public Assistance	
Total Personnel	236,826	Welfare	
Total Elections	300,234	Administration	4,075,943
Total Communications	386,343	Aid Programs - Cash (Grants)	6,500,811
Total Property Management	1,066,164	Total Welfare	10,576,754
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	2,977,539
Courts	—	Other	—
Other	484,951	Total Social Services	2,977,539
Total Plant Acquisition	484,951	General Relief	
Total Promotion	1,122,057	Aid to Indigents	315,015
Total Other General	1,258,865	Indigent Burial	—
Total General	7,973,679	Total General Relief	315,015
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	100,496
Trial Court Maintenance of Effort (MOE)	390,535	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	123,403	Workforce Investment Act (WIA)	—
Other Trial Court	155,020	Other	922,680
County Clerk	37,203	Total Other Public Assistance	922,680
Grand Jury (Including Audit)	19,584	Total Public Assistance	14,892,484
District Attorney-Prosecution	805,755	Education	
District Attorney-Family Support	999,216	Total School Administration	—
Public Defender	549,216	Total Library Services	—
Court Appointed Counsel	901,437	Total Agricultural Education	76,107
Other	—	Total Other Education	—
Total Judicial	3,981,369	Total Education	76,107
Total Police Protection	3,637,915	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	95,481
Adult Detention	5,332,083	Total Cultural Services	—
Juvenile Detention	1,542,192	Total Veterans Memorial Building	—
Probation	1,200,908	Total Small Craft Harbors	—
Total Detention and Correction	8,075,183	Total Recreation and Cultural	95,481
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	600,000
Protective Inspection		Total Interest on Long-Term Debt	43,447
Agricultural Commissioner	293,855	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	599,869	Total Debt Service	643,447
Other	—	Total General County Expenditures Before Transfers	62,408,611
Total Protective Inspection	893,724	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	273,561	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 62,408,611
Emergency Services	158,899		
Planning and Zoning	552,342		
Pound	251,474		
Other	596,264		
Total Other Protection	1,832,540		
Total Public Protection	18,420,731		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 27,246,490	\$ 10,920,615	\$ 16,325,875

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Lassen

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 1,287,907
Total Other Long-Term Debt Schedule				—	—	—	1,287,907
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 1,287,907
		Total Future Principal and Interest Balance Due					
Total Lease Obligations		\$	659,812				

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 187,102
Local Cash Grants	398,216
State Cash Grants	111,105
Federal Cash Grants	143,713
Other Revenues	749
Total Revenues	840,885
Purchased Transportation	812,928
Other Expenses	147,724
Total Expenses	960,652
Net Transit Income (Loss)	(119,767)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (119,767)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Lassen

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ —
Total Operating Expenses	25,041
Net Operating Income (Loss)	(25,041)
Total Non-Operating Revenue	54,124
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	29,083
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 29,083
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Parks	
Total Operating Revenue	\$ 26,580
Total Operating Expense	11,368
Net Operating Income (Loss)	15,212
Total Non-Operating Revenue	—
Total Non-Operating Expenses	1,766
Income (Loss) Before Operating Transfers	13,446
Transfers In from the County	—
Transfers Out to the County	23,732
Net Transfers In (Out)	(23,732)
Net Income (Loss)	\$ (10,286)
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Water	
Total Operating Revenue	\$ 1,126
Total Operating Expense	6,605
Net Operating Income (Loss)	(5,479)
Total Non-Operating Revenue	630
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(4,849)
Transfers In from the County	—
Transfers Out to the County	6,000
Net Transfers In (Out)	(6,000)
Net Income (Loss)	\$ (10,849)
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Los Angeles

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,445,312,101
County Wide Secured and Unsecured	\$	2,630,500,684	Public Assistance Programs	801,348,411
Less Than County Wide Funds - Secured and Unsecured		66,390,950	Health Administration	443,232,892
Property Tax In-Lieu of Vehicle License Fees		1,125,997,963	Workforce Investment Act (WIA)	28,432,140
Voter Approved Indebtedness		—	Community Development Block Grant	774,412
Prior Year Secured and Unsecured		5,949,672	Health Grants	179,177,823
Total Property Taxes		3,828,839,269	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		53,452,594	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		29,424,442	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		36,521,778	District Attorney Programs	6,765,156
Transient Lodging		12,271,915	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	25,905,415
Aircraft		11,404,241	Road Projects	12,685,083
Construction Development Taxes		—	Law Enforcement	22,436,764
Utility Users Tax		63,606,971	Other	128,678,905
Other		258,825,497	Total Federal	3,094,749,102
Total Other Taxes		465,507,438	Other Aid	
Total Taxes		4,294,346,707	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	125,226,011
Operations		1,733,140	Total Other Aid	125,226,011
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		1,733,140	Assessments and Tax Collection Fees	44,121,215
Licenses, Permits and Franchises			Property Tax Administrative Fees	64,230,521
Animal Licenses		5,167,634	Auditing and Accounting Fees	17,523,431
Business Licenses		8,821,153	Communication Services	213,963
Construction Permits		11,399,005	Election Services	27,719,228
Road Privileges and Permits		291,752	Legal Services	20,244,689
Zoning Permits		3,485,675	Planning and Engineering Services	26,352,774
Franchises		16,622,832	Agricultural Services	3,612,015
Other		4,463,818	Civil Process Services	10,558,687
Total Licenses Permits and Franchises		50,251,869	Court Fees and Costs	14,170,415
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		17,666,282	Estate Fees	2,934,045
Other Court Fines		182,651,731	Humane Services	1,485,505
Forfeitures and Penalties		50,670,497	Law Enforcement Services	567,367,845
Penalties and Cost on Delinquent Taxes		102,802,978	Recording Fees	39,942,334
Total Fines, Forfeitures and Penalties		353,791,488	Road and Street Services	3,043,059
Revenue from Use of Money and Property			Health Fees	66,959,641
Interest		140,582,815	Mental Health Services	1,048,380
Rents and Concessions		81,975,638	California Children Services	21,467,359
Royalties		394,850	Sanitation Services	23,149,857
Total Revenue from the Use of Money and Property		222,953,303	Institutional Care and Services	223,573,992
Aid from Other Governmental Agencies			Library Services	1,919,784
State			Park and Recreation Fees	20,291,276
Highway Users Tax		110,581,700	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	1,140,281
Realignment from the Vehicle License Fee Fund		448,494,829	Building Maintenance and Grounds	—
Public Assistance Administration		753,302,413	Administrative Services	—
Public Assistance Programs		816,665,209	Other	445,398,490
Realignment for Social Services		433,743,646	Total Charges for Current Services	1,648,468,786
Health:			Miscellaneous Revenue	
Aid for Mental Health		453,793,082	Other Sales	1,568,133
Realignment for Mental Health		226,043,444	Tobacco Settlement	115,635,795
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		19,585,731	Cancelled Warrants	5,157,426
Other Aid for Health		95,833,332	Other	118,469,076
Realignment for Health Services		88,047,755	Total Miscellaneous Revenue	240,830,430
Homeowners' Property Tax Relief		22,418,514	Other Financing Sources	
Open Space Tax Relief		36,028	Sale of Fixed Assets	5,754,128
SB90 Mandated Costs		28,102,008	Proceeds from the Sale of Bonds	—
Public Safety Fund		548,717,838	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	5,754,128
Supplemental Law Enforcement Services Fund (SLESF/COPS)		32,177,002	Total General County Revenues Before Transfers	14,427,245,707
Office of Criminal Justice and Planning Programs		6,007,153	Transfers In	
Library		1,346,325	Total Transfers In from Enterprises	144,267
District Attorney Programs		54,089,480	Operating Transfers Between Funds Other Than Governmental and Enterprise	10,888,158
Law Enforcement		22,642,262	Total General County Revenues and Transfers In	\$ 14,438,278,132
Other		227,512,992		
Total State		4,389,140,743		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Los Angeles

General		Public Ways and Facilities	
Board of Supervisors	\$ 32,083,917	Total Roads	253,954,770
Clerk of the Board	29,644,914	Total Transportation Terminals	—
Administrative Officer	51,789,542	Total Transportation Systems	—
Other	4,841,060	Total Parking Facilities	6,318,734
Total Legislative and Administrative	118,359,433	Total Public Ways and Facilities	260,273,504
Finance		Health	
Auditor-Controller	76,459,301	Total Public Health	838,463,464
Treasurer-Tax Collector	51,467,611	Total Medical Care	260,369,303
Assessor	146,169,176	Total Mental Health	1,355,010,557
Other	—	Total Drug and Alcohol Abuse Services	181,648,313
Total Finance	274,096,088	Total Health	2,635,491,637
Counsel		Sanitation	
County Counsel	14,062,682	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	14,062,682	Public Assistance	
Total Personnel	23,114,190	Welfare	
Total Elections	107,286,068	Administration	1,549,456,707
Total Communications	(1,273,781)	Aid Programs - Cash (Grants)	1,623,356,269
Total Property Management	105,990,116	Total Welfare	3,172,812,976
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,381,361,348
Courts	48,868,469	Other	—
Other	168,518,258	Total Social Services	1,381,361,348
Total Plant Acquisition	217,386,727	General Relief	
Total Promotion	—	Aid to Indigents	188,623,608
Total Other General	155,794,635	Indigent Burial	—
Total General	1,014,816,158	Total General Relief	188,623,608
Public Protection		Total Care of Court Wards	2,438,867
Judicial		Total Veteran Services	2,277,346
Trial Court Maintenance of Effort (MOE)	247,713,205	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	10,980,166	Workforce Investment Act (WIA)	34,524,293
Other Trial Court	345,468,375	Other	48,857,829
County Clerk	—	Total Other Public Assistance	83,382,122
Grand Jury (Including Audit)	1,553,814	Total Public Assistance	4,830,896,267
District Attorney-Prosecution	325,690,161	Education	
District Attorney-Family Support	175,498,010	Total School Administration	—
Public Defender	223,118,840	Total Library Services	115,725,512
Court Appointed Counsel	—	Total Agricultural Education	—
Other	92,888	Total Other Education	—
Total Judicial	1,330,115,459	Total Education	115,725,512
Total Police Protection	1,517,310,400	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	182,942,687
Adult Detention	812,606,683	Total Cultural Services	71,653,211
Juvenile Detention	320,589,516	Total Veterans Memorial Building	—
Probation	366,758,274	Total Small Craft Harbors	—
Total Detention and Correction	1,499,954,473	Total Recreation and Cultural	254,595,898
Total Fire Protection	6,549,497	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	86,506,000
Protective Inspection		Total Interest on Long-Term Debt	151,229,482
Agricultural Commissioner	25,851,284	Total Interest on Short-Term Notes and Warrants	8,171,833
Building Inspector	—	Total Debt Service	245,907,315
Other	8,688,146	Total General County Expenditures Before Transfers	13,947,920,013
Total Protective Inspection	34,539,430	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	819,424,634
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	18,185,068
Recorder	25,694,720	Total General County Expenditures and Transfers Out	\$ 14,785,529,715
Coroner	28,392,657		
Emergency Services	9,489,966		
Planning and Zoning	24,050,027		
Pound	26,823,277		
Other	87,293,816		
Total Other Protection	201,744,463		
Total Public Protection	4,590,213,722		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 13,646,207,787	\$ 5,527,553,025	\$ 8,118,654,762

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Los Angeles

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Bonds, Series 1994 C (Ent)	1994	2007	2010	\$ 64,328,900	\$ 64,328,900	\$ 60,182,511	\$ 4,146,389
Pension Bond Restruct. 1994 D	1996	1996	2011	444,613,200	444,613,200	281,243,490	163,369,710
Pension Bond Restruct. 1994 D (Ent)	1996	1996	2011	155,386,800	155,386,800	98,064,347	57,322,453
Pension Bonds, Series 1994 C	1994	2007	2010	184,066,332	184,066,332	173,213,489	10,852,843
Total Pension Obligation Bonds				848,395,232	848,395,232	612,703,837	235,691,395
Improvement Districts Bonds							
Street Improvements	1979	1981	2008	18,295,156	17,578,985	17,504,195	74,790
Street Improvements	2006	2007	2026	909,215	909,215	188,164	721,051
Total Improvement Districts Bonds				19,204,371	18,488,200	17,692,359	795,841
Other Long-Term Debt Schedule							
Boating & Waterways Seawall Loans	—	—	—	—	—	—	20,092,312
Commercial Paper (Ent)	—	—	—	—	—	—	205,500,000
Compensated Absences	—	—	—	—	—	—	651,475,000
Other Capital Leases	—	—	—	—	—	—	60,066,681
Total Other Long-Term Debt Schedule				—	—	—	937,133,993
County Total Bonds and Other Long-Term Debt				\$ 867,599,603	\$ 866,883,432	\$ 630,396,196	\$ 1,173,621,229
		Total Future Principal and Interest Balance Due					
Total Lease Obligations		\$ 1,691,195,846					

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 4,675,294,387
Total Deductions from Revenues	2,656,281,003
Net Patient Revenue	2,019,013,384
Total Other Operating Revenues	74,716,550
Total Operating Revenue	2,093,729,934
Total Operating Expenses	2,812,369,430
Net Operating Income (Loss)	(718,639,496)
Total Non-Operating Revenue	3,245,310
Total Non-Operating Expenses	88,419,588
Net Non-Operating Income	(85,174,278)
Net Income Before Extraordinary Items	(803,813,774)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(803,813,774)
Transfers In from the County	819,424,634
Transfers Out to the County	144,267
Net Transfers In (Out)	819,280,367
Net Income (Loss)	\$ 15,466,593
Current Year Capital Outlay (Enterprise Activity)	\$ 1,576,955

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 2,568,068
Local Cash Grants	17,016,546
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	1,215,829
Total Revenues	20,800,443
Purchased Transportation	16,595,280
Other Expenses	8,707,596
Total Expenses	25,302,876
Net Transit Income (Loss)	(4,502,433)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (4,502,433)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Los Angeles

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 329,435
Total Operating Expenses	<u>2,632,520</u>
Net Operating Income (Loss)	<u>(2,303,085)</u>
Total Non-Operating Revenue	3,377,418
Total Non-Operating Expenses	<u>378,985</u>
Income (Loss) Before Operating Transfers	<u>695,348</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 695,348</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 1,078,553</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenues	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2008-09

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: In November 2002, county voters approved a special tax on structural improvements within the county, referred to as Health Services Measure B. This revenue is to be used to support the countywide system of trauma centers, emergency medical services, and bioterrorism response activities. Health Services Measure B is reflected in the Counties Annual Report as Other Taxes. The county recognized Health Services Measure B revenue in the amount of \$231.3 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. General operating expenditures, Communications, includes intrafund billings to various other departments. The county reported Communications operating expenditures of (\$1,273,781) and no capital outlay expenditures. The county is unable to eliminate the intrafund billings in the current fiscal year, thus creating an overstatement of various departmental operating expenditures and an understatement of the Communications department expenditures. Revenues are not impacted by these intrafund billings. The Communications department's actual current year operating expenditures are \$63.3 million.
Reference: Table 6, Statement of County Expenditures
3. Other Long-Term Debt principal and interest operating expenditures are allocated over various operating expenditure categories by department in lieu of being reported in the debt service principal and interest operating expenditure categories. The county reported in this manner in order to determine the true departmental cost for budgetary purposes. The amounts reported in each operating expenditure category by department are indeterminable.

The details of debt service expenditures allocated by department in lieu of being reported on the debt service expenditure lines are as follows: Total Principal of \$16.5 million and Total Interest of \$8.8 million.
Reference: Table 6, Statement of County Expenditures
4. Long-Term Capital Lease principal and interest operating expenditures are allocated over various operating expenditure categories by department in lieu of being reported in the debt service principal and interest operating expenditure categories. The county reported in this manner in order to determine the true departmental cost for budgetary purposes. The amounts reported in each operating expenditure category by department are indeterminable.

The details of debt service expenditures allocated by department in lieu of being reported on the debt service expenditure lines are as follows: Total Principal of \$90.7 million and Total Interest of \$55.6 million.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Madera

Taxes			Federal	
Property Taxes			Public Assistance Administration	10,983,475
County Wide Secured and Unsecured	\$	18,430,431	Public Assistance Programs	10,858,205
Less Than County Wide Funds - Secured and Unsecured		150,469	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		16,217,526	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		(539,209)	Health Grants	6,225,893
Total Property Taxes		34,259,217	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		5,668,154	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,476,262	DEA Programs/Drug and Alcohol Programs	816,857
Property Transfer		504,346	District Attorney Programs	1,916,940
Transient Lodging		1,921,632	Aging Programs	—
Timber Yield		1,495	Senior Citizens Programs	33,245
Aircraft		142,791	Road Projects	139,232
Construction Development Taxes		—	Law Enforcement	48,161
Utility Users Tax		—	Other	2,974,163
Other		2,405,066	Total Federal	33,996,171
Total Other Taxes		12,119,746	Other Aid	
Total Taxes		46,378,963	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	3,198,973
Operations		—	Total Other Aid	3,198,973
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	331,577
Licenses, Permits and Franchises			Property Tax Administrative Fees	516,092
Animal Licenses		37,759	Auditing and Accounting Fees	42,893
Business Licenses		148,242	Communication Services	—
Construction Permits		550,670	Election Services	210,758
Road Privileges and Permits		—	Legal Services	171,591
Zoning Permits		136,283	Planning and Engineering Services	2,849,281
Franchises		1,461,884	Agricultural Services	306,029
Other		1,035,772	Civil Process Services	90,776
Total Licenses Permits and Franchises		3,370,610	Court Fees and Costs	432,144
Fines, Forfeitures and Penalties			Booking Fees	113,215
Vehicle Code Fines		80,025	Estate Fees	53,526
Other Court Fines		2,388,397	Humane Services	249,360
Forfeitures and Penalties		91,194	Law Enforcement Services	582,753
Penalties and Cost on Delinquent Taxes		866,787	Recording Fees	722,893
Total Fines, Forfeitures and Penalties		3,426,403	Road and Street Services	1,718,884
Revenue from Use of Money and Property			Health Fees	153,466
Interest		1,458,645	Mental Health Services	18,639
Rents and Concessions		17,843	California Children Services	400
Royalties		—	Sanitation Services	1,049,445
Total Revenue from the Use of Money and Property		1,476,488	Institutional Care and Services	87,543
Aid from Other Governmental Agencies			Library Services	68,680
State			Park and Recreation Fees	—
Highway Users Tax		4,071,854	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		3,847,952	Building Maintenance and Grounds	—
Public Assistance Administration		3,612,270	Administrative Services	519,797
Public Assistance Programs		14,232,136	Other	3,309,198
Realignment for Social Services		3,393,704	Total Charges for Current Services	13,598,940
Health:			Miscellaneous Revenue	
Aid for Mental Health		6,833,179	Other Sales	46,331
Realignment for Mental Health		3,043,995	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	218,096
Alcohol and Drug Abuse		—	Cancelled Warrants	11,413
Other Aid for Health		1,554,033	Other	1,302,423
Realignment for Health Services		3,295,035	Total Miscellaneous Revenue	1,578,263
Homeowners' Property Tax Relief		230,731	Other Financing Sources	
Open Space Tax Relief		1,210,361	Sale of Fixed Assets	1,873
SB90 Mandated Costs		243,823	Proceeds from the Sale of Bonds	—
Public Safety Fund		6,586,098	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	1,873
Supplemental Law Enforcement Services Fund (SLESF/COPS)		672,707	Total General County Revenues Before Transfers	171,241,766
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		80,981	Total Transfers In from Enterprises	—
District Attorney Programs		1,133,950	Operating Transfers Between Funds Other Than Governmental and Enterprise	6,000
Law Enforcement		3,739,977	Total General County Revenues and Transfers In	\$ 171,247,766
Other		6,432,296		
Total State		64,215,082		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Madera**

General		Public Ways and Facilities	
Board of Supervisors	\$ —	Total Roads	14,564,627
Clerk of the Board	1,522,306	Total Transportation Terminals	203,991
Administrative Officer	862,095	Total Transportation Systems	177,442
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,384,401	Total Public Ways and Facilities	14,946,060
Finance		Health	
Auditor-Controller	2,460,391	Total Public Health	4,812,800
Treasurer-Tax Collector	810,464	Total Medical Care	5,353,364
Assessor	2,730,212	Total Mental Health	12,241,753
Other	476,044	Total Drug and Alcohol Abuse Services	2,004,581
Total Finance	6,477,111	Total Health	24,412,498
Counsel		Sanitation	
County Counsel	1,363,705	Total Refuse Collection and Disposal	1,124,662
Other	—	Total Sanitation	1,124,662
Total Counsel	1,363,705	Public Assistance	
Total Personnel	950,000	Welfare	
Total Elections	760,873	Administration	19,382,683
Total Communications	—	Aid Programs - Cash (Grants)	28,583,681
Total Property Management	5,603,422	Total Welfare	47,966,364
Plant Acquisition		Social Services	
Jails	391,559	Administration and Programs	3,561,678
Courts	—	Other	—
Other	1,729,351	Total Social Services	3,561,678
Total Plant Acquisition	2,120,910	General Relief	
Total Promotion	265,000	Aid to Indigents	562,280
Total Other General	4,486,382	Indigent Burial	44,787
Total General	24,411,804	Total General Relief	607,067
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	324,127
Trial Court Maintenance of Effort (MOE)	1,025,684	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	318,679	Other	335,432
County Clerk	592,982	Total Other Public Assistance	335,432
Grand Jury (Including Audit)	66,159	Total Public Assistance	52,794,668
District Attorney-Prosecution	3,579,674	Education	
District Attorney-Family Support	2,898,278	Total School Administration	—
Public Defender	2,155,436	Total Library Services	1,842,222
Court Appointed Counsel	—	Total Agricultural Education	148,609
Other	—	Total Other Education	—
Total Judicial	10,636,892	Total Education	1,990,831
Total Police Protection	13,375,150	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	11,162,466	Total Cultural Services	—
Juvenile Detention	5,074,994	Total Veterans Memorial Building	—
Probation	4,638,695	Total Small Craft Harbors	—
Total Detention and Correction	20,876,155	Total Recreation and Cultural	—
Total Fire Protection	5,929,638	Debt Service	
Total Flood Control - Soil and Water Conservation	174,141	Total Retirement of Long-Term Debt	781,091
Protective Inspection		Total Interest on Long-Term Debt	855,856
Agricultural Commissioner	1,267,839	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,624,350	Total Debt Service	1,636,947
Other	68,657	Total General County Expenditures Before Transfers	179,255,309
Total Protective Inspection	2,960,846	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	51,799	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,867,159
Recorder	615,542	Total General County Expenditures and Transfers Out	\$ 181,122,468
Coroner	423,023		
Emergency Services	13,369		
Planning and Zoning	1,631,324		
Pound	1,097,613		
Other	152,347		
Total Other Protection	3,985,017		
Total Public Protection	57,937,839		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 60,923,653	\$ 57,961,933	\$ 2,961,720

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Madera

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 10,715,143
Electronic Fingerprint - Sheriff	—	—	—	—	—	—	8,189
Landfill Liability	—	—	—	—	—	—	9,374,539
Recycling Facility	—	—	—	—	—	—	781,208
Total Other Long-Term Debt Schedule				—	—	—	20,879,079
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 20,879,079

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 28,923,521
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Madera

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	2,740,685
Total Operating Expenses		2,879,933
Net Operating Income (Loss)		(139,248)
Total Non-Operating Revenues		191,677
Total Non-Operating Expenses		29,815
Income (Loss) Before Operating Transfers		22,614
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	22,614
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses: Putney Ranch Camp

Total Operating Revenue	\$	500
Total Operating Expense		13,120
Net Operating Income (Loss)		(12,620)
Total Non-Operating Revenue		476
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		(12,144)
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	(12,144)
Current Year Capital Outlay	\$	—

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: In November 2006, county voters approved a 1/2-cent (\$0.005) local sales tax, referred to as Measure T. This revenue provides funds for transportation improvements throughout Madera County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure T revenue in the amount of \$2.4 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Marin

Taxes			Federal	
Property Taxes			Public Assistance Administration	6,111,033
County Wide Secured and Unsecured	\$	132,270,703	Public Assistance Programs	17,869,051
Less Than County Wide Funds - Secured and Unsecured		10,757,610	Health Administration	1,326,528
Property Tax In-Lieu of Vehicle License Fees		24,311,645	Workforce Investment Act (WIA)	1,015,677
Voter Approved Indebtedness		—	Community Development Block Grant	4,012,386
Prior Year Secured and Unsecured		102,551	Health Grants	3,734,630
Total Property Taxes		167,442,509	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,577,433	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		1,801,177	District Attorney Programs	—
Transient Lodging		2,151,323	Aging Programs	1,215,856
Timber Yield		—	Senior Citizens Programs	—
Aircraft		244,265	Road Projects	4,677,760
Construction Development Taxes		—	Law Enforcement	93,468
Utility Users Tax		—	Other	2,710,273
Other		—	Total Federal	42,766,662
Total Other Taxes		7,774,198	Other Aid	
Total Taxes		175,216,707	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	7,869,611
Operations		1,707,388	Total Other Aid	7,869,611
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		1,707,388	Assessments and Tax Collection Fees	1,508,118
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,686,133
Animal Licenses		197,758	Auditing and Accounting Fees	23,939
Business Licenses		1,667,175	Communication Services	883,021
Construction Permits		2,021,519	Election Services	255,723
Road Privileges and Permits		74,516	Legal Services	378,442
Zoning Permits		667,093	Planning and Engineering Services	1,031,581
Franchises		945,306	Agricultural Services	—
Other		3,711,503	Civil Process Services	106,171
Total Licenses Permits and Franchises		9,284,870	Court Fees and Costs	430,288
Fines, Forfeitures and Penalties			Booking Fees	279,837
Vehicle Code Fines		44,036	Estate Fees	443,496
Other Court Fines		4,583,192	Humane Services	2,214,413
Forfeitures and Penalties		3,833,983	Law Enforcement Services	4,328,305
Penalties and Cost on Delinquent Taxes		5,711,432	Recording Fees	1,049,996
Total Fines, Forfeitures and Penalties		14,172,643	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	1,780,694
Interest		4,368,116	Mental Health Services	189,992
Rents and Concessions		2,343,067	California Children Services	2,314
Royalties		50,953	Sanitation Services	—
Total Revenue from the Use of Money and Property		6,762,136	Institutional Care and Services	1,093,641
Aid from Other Governmental Agencies			Library Services	309,101
State			Park and Recreation Fees	590,179
Highway Users Tax		3,962,053	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		15,223,623	Building Maintenance and Grounds	—
Public Assistance Administration		15,573,190	Administrative Services	21,593
Public Assistance Programs		7,847,531	Other	18,704,616
Realignment for Social Services		7,487,257	Total Charges for Current Services	38,311,593
Health:			Miscellaneous Revenue	
Aid for Mental Health		7,104,509	Other Sales	215,559
Realignment for Mental Health		8,944,034	Tobacco Settlement	814,754
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		832,827	Cancelled Warrants	880,140
Other Aid for Health		5,429,755	Other	8,365,130
Realignment for Health Services		3,392,065	Total Miscellaneous Revenue	10,275,583
Homeowners' Property Tax Relief		739,341	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	104,902
SB90 Mandated Costs		1,858,717	Proceeds from the Sale of Bonds	—
Public Safety Fund		17,937,215	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	104,902
Supplemental Law Enforcement Services Fund (SLESF/COPS)		799,956	Total General County Revenues Before Transfers	422,219,504
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		253,485	Total Transfers In from Enterprises	—
District Attorney Programs		1,081,541	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		628,694		
Other		16,651,616	Total General County Revenues and Transfers In	\$ 422,219,504
Total State		115,747,409		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Marin

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,912,356	Total Roads	7,778,588
Clerk of the Board	837,240	Total Transportation Terminals	—
Administrative Officer	2,539,127	Total Transportation Systems	40,119
Other	4,112	Total Parking Facilities	—
Total Legislative and Administrative	5,292,835	Total Public Ways and Facilities	7,818,707
Finance		Health	
Auditor-Controller	4,542,437	Total Public Health	35,203,959
Treasurer-Tax Collector	2,818,879	Total Medical Care	6,790,688
Assessor	6,449,389	Total Mental Health	33,092,574
Other	489,363	Total Drug and Alcohol Abuse Services	6,198,998
Total Finance	14,300,068	Total Health	81,286,219
Counsel		Sanitation	
County Counsel	4,311,327	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,311,327	Public Assistance	
Total Personnel	4,653,496	Welfare	
Total Elections	2,970,089	Administration	12,020,636
Total Communications	7,431,967	Aid Programs - Cash (Grants)	15,093,880
Total Property Management	7,014,422	Total Welfare	27,114,516
Plant Acquisition		Social Services	
Jails	968,342	Administration and Programs	17,980,302
Courts	—	Other	—
Other	—	Total Social Services	17,980,302
Total Plant Acquisition	968,342	General Relief	
Total Promotion	—	Aid to Indigents	4,227,746
Total Other General	76,854,899	Indigent Burial	—
Total General	123,797,445	Total General Relief	4,227,746
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	87,311
Trial Court Maintenance of Effort (MOE)	2,111,712	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	662,261	Workforce Investment Act (WIA)	6,942,485
Other Trial Court	—	Other	1,888,544
County Clerk	339,601	Total Other Public Assistance	8,831,029
Grand Jury (Including Audit)	141,780	Total Public Assistance	58,240,904
District Attorney-Prosecution	12,528,117	Education	
District Attorney-Family Support	4,014,628	Total School Administration	—
Public Defender	8,708,640	Total Library Services	11,360,517
Court Appointed Counsel	—	Total Agricultural Education	382,690
Other	912,021	Total Other Education	—
Total Judicial	29,418,760	Total Education	11,743,207
Total Police Protection	27,325,438	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	4,366,931
Adult Detention	18,566,583	Total Cultural Services	3,989,343
Juvenile Detention	3,581,306	Total Veterans Memorial Building	—
Probation	11,740,179	Total Small Craft Harbors	—
Total Detention and Correction	33,888,068	Total Recreation and Cultural	8,356,274
Total Fire Protection	14,758,501	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,602,279
Protective Inspection		Total Interest on Long-Term Debt	7,730,166
Agricultural Commissioner	1,720,042	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,275,926	Total Debt Service	11,332,445
Other	—	Total General County Expenditures Before Transfers	429,371,906
Total Protective Inspection	3,995,968	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	1,472,566	Total General County Expenditures and Transfers Out	\$ 429,371,906
Coroner	1,346,311		
Emergency Services	6,052,081		
Planning and Zoning	3,563,993		
Pound	2,955,699		
Other	2,019,320		
Total Other Protection	17,409,970		
Total Public Protection	126,796,705		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 210,713,926	\$ 128,433,510	\$ 82,280,416

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses**

County of Marin

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
2003 Unfunded Pension Liab	2003	2003	2026	\$ 112,805,000	\$ 112,805,000	\$ 50,000	\$ 112,755,000
Total Pension Obligation Bonds				112,805,000	112,805,000	50,000	112,755,000
Other Long-Term Debt Schedule							
AT&T CISCO #67	—	—	—	—	—	—	144,439
CISCO Key Government #68	—	—	—	—	—	—	122,800
Compensated Absences	—	—	—	—	—	—	12,877,192
IT Agreement SAP Servers #66	—	—	—	—	—	—	383,942
Sweeper	—	—	—	—	—	—	14,198
Total Other Long-Term Debt Schedule				—	—	—	13,542,571
County Total Bonds and Other Long-Term Debt				\$ 112,805,000	\$ 112,805,000	\$ 50,000	\$ 126,297,571

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 50,959,591
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Marin

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 680,137
Total Operating Expenses	<u>973,658</u>
Net Operating Income (Loss)	<u>(293,521)</u>
Total Non-Operating Revenue	659,764
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>366,243</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 366,243</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 464,175</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ —
Total Operating Expenses	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenues	<u>—</u>
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Marin Center	
Total Operating Revenue	\$ 4,746,960
Total Operating Expense	<u>5,034,195</u>
Net Operating Income (Loss)	<u>(287,235)</u>
Total Non-Operating Revenue	<u>—</u>
Total Non-Operating Expenses	<u>28,484</u>
Income (Loss) Before Operating Transfers	<u>(315,719)</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (315,719)</u>
Current Year Capital Outlay	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Parks	
Total Operating Revenue	\$ 2,387,807
Total Operating Expense	<u>3,027,360</u>
Net Operating Income (Loss)	<u>(639,553)</u>
Total Non-Operating Revenue	<u>—</u>
Total Non-Operating Expenses	<u>1,749</u>
Income (Loss) Before Operating Transfers	<u>(641,302)</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (641,302)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Mariposa

Taxes		Federal	
Property Taxes		Public Assistance Administration	1,572,942
County Wide Secured and Unsecured	\$ 5,116,615	Public Assistance Programs	975,155
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	1,827,544	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	225,204
Prior Year Secured and Unsecured	118,891	Health Grants	177,455
Total Property Taxes	7,063,050	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	4,993
Sales and Use Taxes	1,664,852	Office of Criminal Justice and Planning Programs	153,213
Transportation Tax (Non-Transit)	136,360	DEA Programs/Drug and Alcohol Programs	533,433
Property Transfer	72,442	District Attorney Programs	506,238
Transient Lodging	9,683,077	Aging Programs	—
Timber Yield	2,658	Senior Citizens Programs	—
Aircraft	—	Road Projects	—
Construction Development Taxes	—	Law Enforcement	27,993
Utility Users Tax	—	Other	1,807,412
Other	—	Total Federal	5,984,038
Total Other Taxes	11,559,389	Other Aid	
Total Taxes	18,622,439	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	—
Operations	—	Total Other Aid	—
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	92,386
Licenses, Permits and Franchises		Property Tax Administrative Fees	—
Animal Licenses	5,075	Auditing and Accounting Fees	55,941
Business Licenses	—	Communication Services	255
Construction Permits	344,983	Election Services	3,751
Road Privileges and Permits	—	Legal Services	6,031
Zoning Permits	—	Planning and Engineering Services	211,866
Franchises	175,052	Agricultural Services	4,883
Other	—	Civil Process Services	16,377
Total Licenses Permits and Franchises	525,110	Court Fees and Costs	230,327
Fines, Forfeitures and Penalties		Booking Fees	—
Vehicle Code Fines	144,451	Estate Fees	—
Other Court Fines	169,465	Humane Services	6,500
Forfeitures and Penalties	108,142	Law Enforcement Services	214,414
Penalties and Cost on Delinquent Taxes	131,899	Recording Fees	117,578
Total Fines, Forfeitures and Penalties	553,957	Road and Street Services	529,265
Revenue from Use of Money and Property		Health Fees	33,760
Interest	323,012	Mental Health Services	13,195
Rents and Concessions	4,054	California Children Services	49,169
Royalties	—	Sanitation Services	22,968
Total Revenue from the Use of Money and Property	327,066	Institutional Care and Services	7,875
Aid from Other Governmental Agencies		Library Services	19,004
State		Park and Recreation Fees	25,426
Highway Users Tax	1,025,199	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	—
Realignment from the Vehicle License Fee Fund	1,064,230	Building Maintenance and Grounds	308,469
Public Assistance Administration	2,797,863	Administrative Services	—
Public Assistance Programs	971,942	Other	1,068,415
Realignment for Social Services	1,298,846	Total Charges for Current Services	3,037,855
Health:		Miscellaneous Revenue	
Aid for Mental Health	1,982,566	Other Sales	—
Realignment for Mental Health	402,003	Tobacco Settlement	208,085
Medically Indigent Adults	—	Welfare Repayments	—
Alcohol and Drug Abuse	332,622	Cancelled Warrants	11,166
Other Aid for Health	551,951	Other	407,062
Realignment for Health Services	237,868	Total Miscellaneous Revenue	626,313
Homeowners' Property Tax Relief	79,193	Other Financing Sources	
Open Space Tax Relief	165,668	Sale of Fixed Assets	—
SB90 Mandated Costs	16,510	Proceeds from the Sale of Bonds	—
Public Safety Fund	793,433	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)	36,572	Total General County Revenues Before Transfers	49,614,940
Office of Criminal Justice and Planning Programs	—	Transfers In	
Library	11,267	Total Transfers In from Enterprises	—
District Attorney Programs	205,573	Operating Transfers Between Funds Other Than Governmental and Enterprise	18,214
Law Enforcement	804,905	Total General County Revenues and Transfers In	\$ 49,633,154
Other	7,159,951		
Total State	19,938,162		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Mariposa

General		Public Ways and Facilities	
Board of Supervisors	\$ 553,220	Total Roads	6,413,930
Clerk of the Board	52,408	Total Transportation Terminals	—
Administrative Officer	400,531	Total Transportation Systems	—
Other	163	Total Parking Facilities	—
Total Legislative and Administrative	1,006,322	Total Public Ways and Facilities	6,413,930
Finance		Health	
Auditor-Controller	751,525	Total Public Health	2,503,168
Treasurer-Tax Collector	643,452	Total Medical Care	—
Assessor	714,688	Total Mental Health	2,828,683
Other	—	Total Drug and Alcohol Abuse Services	859,046
Total Finance	2,109,665	Total Health	6,190,897
Counsel		Sanitation	
County Counsel	271,268	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	271,268	Public Assistance	
Total Personnel	192,006	Welfare	
Total Elections	265,986	Administration	1,501,573
Total Communications	—	Aid Programs - Cash (Grants)	2,355,409
Total Property Management	1,859,375	Total Welfare	3,856,982
Plant Acquisition		Social Services	
Jails	35,683	Administration and Programs	3,901,833
Courts	—	Other	403,470
Other	269,372	Total Social Services	4,305,303
Total Plant Acquisition	305,055	General Relief	
Total Promotion	927,242	Aid to Indigents	20,321
Total Other General	1,385,698	Indigent Burial	1,900
Total General	8,322,617	Total General Relief	22,221
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	42,992
Trial Court Maintenance of Effort (MOE)	131,611	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	75,436	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	1,612,800
County Clerk	79,324	Total Other Public Assistance	1,612,800
Grand Jury (Including Audit)	71,351	Total Public Assistance	9,840,298
District Attorney-Prosecution	1,108,032	Education	
District Attorney-Family Support	681,001	Total School Administration	168,400
Public Defender	—	Total Library Services	463,776
Court Appointed Counsel	408,169	Total Agricultural Education	143,134
Other	14,396	Total Other Education	—
Total Judicial	2,569,320	Total Education	775,310
Total Police Protection	5,168,775	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	313,992
Adult Detention	2,085,208	Total Cultural Services	149,506
Juvenile Detention	437,174	Total Veterans Memorial Building	—
Probation	1,274,401	Total Small Craft Harbors	—
Total Detention and Correction	3,796,783	Total Recreation and Cultural	463,498
Total Fire Protection	3,127,492	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	134,000
Protective Inspection		Total Interest on Long-Term Debt	81,246
Agricultural Commissioner	361,629	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	643,613	Total Debt Service	215,246
Other	—	Total General County Expenditures Before Transfers	51,341,691
Total Protective Inspection	1,005,242	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	142,061
Local Agency Formation Commission (LAFCO)	1,884	Operating Transfers Between Funds Other Than	—
Recorder	238,229	Governmental and Enterprise	—
Coroner	1,674,591	Total General County Expenditures and Transfers Out	\$ 51,483,752
Emergency Services	—		
Planning and Zoning	1,086,484		
Pound	—		
Other	451,095		
Total Other Protection	3,452,283		
Total Public Protection	19,119,895		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 27,948,795	\$ 20,209,614	\$ 7,739,181

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Mariposa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Federal Construction Loans							
Government Center	1997	—	—	\$ 2,730,850	\$ —	\$ 1,172,850	\$ 1,558,000
Total Federal Construction Loans				2,730,850	—	1,172,850	1,558,000
State Construction Loans							
Hangar Construction (Ent)	1997	—	—	132,686	—	126,193	6,493
Hangar MPA 1-01-L-3 (Ent)	2002	—	—	241,000	—	82,117	158,883
Solid Waste Composting Project	2003	—	—	3,200,000	—	175,000	3,025,000
Total State Construction Loans				3,573,686	—	383,310	3,190,376
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	1,851,582
Compensated Absences - Transit	—	—	—	—	—	—	7,994
Postclosure Landfill Liability	—	—	—	—	—	—	2,432,680
Solid Waste - Septic	—	—	—	—	—	—	30,500
Total Other Long-Term Debt Schedule				—	—	—	4,322,756
County Total Bonds and Other Long-Term Debt				\$ 6,304,536	\$ —	\$ 1,556,160	\$ 9,071,132

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ —
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 16,095
Local Cash Grants	60,000
State Cash Grants	40,000
Federal Cash Grants	24,351
Other Revenues	3,230
Total Revenues	143,676
Purchased Transportation	—
Other Expenses	240,401
Total Expenses	240,401
Net Transit Income (Loss)	(96,725)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (96,725)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mariposa

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 242,318
Total Operating Expenses	<u>558,405</u>
Net Operating Income (Loss)	<u>(316,087)</u>
Total Non-Operating Revenue	25,673
Total Non-Operating Expenses	<u>42,278</u>
Income (Loss) Before Operating Transfers	<u>(332,692)</u>
Transfers In from the County	142,061
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>142,061</u>
Net Income (Loss)	<u>\$ (190,631)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,020,458
Total Operating Expenses	<u>1,917,397</u>
Net Operating Income (Loss)	<u>103,061</u>
Total Non-Operating Revenues	19,889
Total Non-Operating Expenses	<u>549,531</u>
Income (Loss) Before Operating Transfers	<u>(426,581)</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (426,581)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Mendocino

Taxes		Federal	
Property Taxes		Public Assistance Administration	12,752,874
County Wide Secured and Unsecured	\$ 29,566,376	Public Assistance Programs	23,707,761
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	37,460
Property Tax In-Lieu of Vehicle License Fees	9,763,880	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	3,183,038	Health Grants	—
Total Property Taxes	42,513,294	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	4,931,429	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	341,377	DEA Programs/Drug and Alcohol Programs	—
Property Transfer	313,534	District Attorney Programs	—
Transient Lodging	3,732,786	Aging Programs	—
Timber Yield	365,790	Senior Citizens Programs	—
Aircraft	—	Road Projects	—
Construction Development Taxes	—	Law Enforcement	148,327
Utility Users Tax	—	Other	850,351
Other	—	Total Federal	37,496,773
Total Other Taxes	9,684,916	Other Aid	
Total Taxes	52,198,210	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	884,990
Operations	—	Total Other Aid	884,990
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	172,401
Licenses, Permits and Franchises		Property Tax Administrative Fees	217,832
Animal Licenses	244,688	Auditing and Accounting Fees	193,729
Business Licenses	133,993	Communication Services	—
Construction Permits	780,947	Election Services	50,833
Road Privileges and Permits	68,714	Legal Services	445,675
Zoning Permits	548,986	Planning and Engineering Services	1,181,693
Franchises	774,985	Agricultural Services	5,236
Other	346,589	Civil Process Services	53,022
Total Licenses Permits and Franchises	2,898,902	Court Fees and Costs	2,113,373
Fines, Forfeitures and Penalties		Booking Fees	—
Vehicle Code Fines	816,624	Estate Fees	207,977
Other Court Fines	924,131	Humane Services	341,316
Forfeitures and Penalties	752,533	Law Enforcement Services	2,241,215
Penalties and Cost on Delinquent Taxes	1,628,438	Recording Fees	335,175
Total Fines, Forfeitures and Penalties	4,121,726	Road and Street Services	600,290
Revenue from Use of Money and Property		Health Fees	1,947,697
Interest	980,697	Mental Health Services	1,485,425
Rents and Concessions	46,725	California Children Services	1,646
Royalties	—	Sanitation Services	382,712
Total Revenue from the Use of Money and Property	1,027,422	Institutional Care and Services	380,381
Aid from Other Governmental Agencies		Library Services	84,132
State		Park and Recreation Fees	13,570
Highway Users Tax	3,316,545	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	—
Realignment from the Vehicle License Fee Fund	4,555,344	Building Maintenance and Grounds	189,917
Public Assistance Administration	8,980,858	Administrative Services	422,962
Public Assistance Programs	4,189,333	Other	869,629
Realignment for Social Services	6,892,799	Total Charges for Current Services	13,937,838
Health:		Miscellaneous Revenue	
Aid for Mental Health	15,881,127	Other Sales	263,904
Realignment for Mental Health	2,227,641	Tobacco Settlement	523,950
Medically Indigent Adults	—	Welfare Repayments	488,008
Alcohol and Drug Abuse	2,681,734	Cancelled Warrants	20,089
Other Aid for Health	1,582,372	Other	1,182,297
Realignment for Health Services	975,919	Total Miscellaneous Revenue	2,478,248
Homeowners' Property Tax Relief	312,271	Other Financing Sources	
Open Space Tax Relief	562,787	Sale of Fixed Assets	16,547
SB90 Mandated Costs	33,380	Proceeds from the Sale of Bonds	—
Public Safety Fund	5,511,769	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	16,547
Supplemental Law Enforcement Services Fund (SLESF/COPS)	473,640	Total General County Revenues Before Transfers	185,353,530
Office of Criminal Justice and Planning Programs	—	Transfers In	
Library	295,794	Total Transfers In from Enterprises	—
District Attorney Programs	841,018	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	500,000	Total General County Revenues and Transfers In	\$ 185,353,530
Other	10,478,543		
Total State	70,292,874		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Mendocino**

General		Public Ways and Facilities	
Board of Supervisors	\$ 555,077	Total Roads	12,619,066
Clerk of the Board	377,088	Total Transportation Terminals	—
Administrative Officer	1,629,826	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	2,561,991	Total Public Ways and Facilities	12,619,066
Finance		Health	
Auditor-Controller	799,225	Total Public Health	8,246,280
Treasurer-Tax Collector	582,496	Total Medical Care	2,054,392
Assessor	1,384,924	Total Mental Health	19,819,020
Other	377,650	Total Drug and Alcohol Abuse Services	3,034,127
Total Finance	3,144,295	Total Health	33,153,819
Counsel		Sanitation	
County Counsel	746,351	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	746,351	Public Assistance	
Total Personnel	570,599	Welfare	
Total Elections	501,961	Administration	5,990,349
Total Communications	—	Aid Programs - Cash (Grants)	19,820,936
Total Property Management	2,486,240	Total Welfare	25,811,285
Plant Acquisition		Social Services	
Jails	717,406	Administration and Programs	28,317,630
Courts	—	Other	—
Other	2,387,623	Total Social Services	28,317,630
Total Plant Acquisition	3,105,029	General Relief	
Total Promotion	483,799	Aid to Indigents	765,923
Total Other General	6,099,645	Indigent Burial	22,588
Total General	19,699,910	Total General Relief	788,511
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	272,623
Trial Court Maintenance of Effort (MOE)	441,036	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	567,557	Workforce Investment Act (WIA)	—
Other Trial Court	1,818,410	Other	—
County Clerk	110,289	Total Other Public Assistance	—
Grand Jury (Including Audit)	163,826	Total Public Assistance	55,190,049
District Attorney-Prosecution	4,269,385	Education	
District Attorney-Family Support	2,527,106	Total School Administration	—
Public Defender	3,228,496	Total Library Services	1,498,313
Court Appointed Counsel	—	Total Agricultural Education	255,115
Other	—	Total Other Education	—
Total Judicial	13,126,105	Total Education	1,753,428
Total Police Protection	10,623,511	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	8,405,889	Total Cultural Services	339,257
Juvenile Detention	2,423,577	Total Veterans Memorial Building	—
Probation	3,951,472	Total Small Craft Harbors	—
Total Detention and Correction	14,780,938	Total Recreation and Cultural	339,257
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	617,379	Total Retirement of Long-Term Debt	6,513,813
Protective Inspection		Total Interest on Long-Term Debt	6,744,930
Agricultural Commissioner	726,851	Total Interest on Short-Term Notes and Warrants	5,737,208
Building Inspector	1,547,965	Total Debt Service	18,995,951
Other	—	Total General County Expenditures Before Transfers	188,207,084
Total Protective Inspection	2,274,816	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	224,802	Operating Transfers Between Funds Other Than	—
Recorder	220,018	Governmental and Enterprise	—
Coroner	1,606,358	Total General County Expenditures and Transfers Out	\$ 188,207,084
Emergency Services	140,976		
Planning and Zoning	1,771,674		
Pound	973,529		
Other	95,498		
Total Other Protection	5,032,855		
Total Public Protection	46,455,604		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 66,750,543	\$ 55,534,844	\$ 11,215,699

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Mendocino

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation	1996	1997	2009	\$ 30,720,000	\$ 29,815,000	\$ 23,150,000	\$ 6,665,000
Pension Obligation	2002	2004	2026	91,945,000	91,945,000	6,565,000	85,380,000
Total Pension Obligation Bonds				122,665,000	121,760,000	29,715,000	92,045,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	5,388,287
Energy Retrofit Loan #2	—	—	—	—	—	—	155,496
Equipment Leases	—	—	—	—	—	—	80,989
Equipment Leases 2001-02	—	—	—	—	—	—	—
Equipment Leases 2003-04	—	—	—	—	—	—	158,585
Equipment Leases 2005-06	—	—	—	—	—	—	257,615
Equipment Leases 2006-07	—	—	—	—	—	—	—
Microwave Network	—	—	—	—	—	—	2,389,054
Postclosure Landfill Liability	—	—	—	—	—	—	8,403,084
Total Other Long-Term Debt Schedule				—	—	—	16,833,110
County Total Bonds and Other Long-Term Debt				\$ 122,665,000	\$ 121,760,000	\$ 29,715,000	\$ 108,878,110

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 42,581,721
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mendocino

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 77,357
Total Operating Expenses	1,848,401
Net Operating Income (Loss)	(1,771,044)
Total Non-Operating Revenue	1,681,744
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(89,300)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (89,300)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 1,599,333
Total Operating Expenses	1,824,424
Net Operating Income (Loss)	(225,091)
Total Non-Operating Revenues	54,355
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(170,736)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (170,736)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Merced

Taxes			Federal	
Property Taxes			Public Assistance Administration	54,110,598
County Wide Secured and Unsecured	\$	32,214,296	Public Assistance Programs	26,432,584
Less Than County Wide Funds - Secured and Unsecured		13,175,650	Health Administration	583,625
Property Tax In-Lieu of Vehicle License Fees		27,585,102	Workforce Investment Act (WIA)	6,279,691
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		30,010	Health Grants	2,243,018
Total Property Taxes		73,005,058	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		6,560,078	Office of Criminal Justice and Planning Programs	794,202
Transportation Tax (Non-Transit)		214,838	DEA Programs/Drug and Alcohol Programs	1,180,403
Property Transfer		782,860	District Attorney Programs	5,663,881
Transient Lodging		290,073	Aging Programs	854,425
Timber Yield		—	Senior Citizens Programs	662,056
Aircraft		—	Road Projects	3,121,233
Construction Development Taxes		—	Law Enforcement	430,684
Utility Users Tax		—	Other	869,818
Other		—	Total Federal	103,226,218
Total Other Taxes		7,847,849	Other Aid	
Total Taxes		80,852,907	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	739,499
Operations		—	Total Other Aid	739,499
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	453,702
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,913,633
Animal Licenses		63,405	Auditing and Accounting Fees	17,913
Business Licenses		273,346	Communication Services	84,650
Construction Permits		2,591,617	Election Services	129,581
Road Privileges and Permits		363,905	Legal Services	1,108,435
Zoning Permits		23,022	Planning and Engineering Services	750,361
Franchises		2,429,966	Agricultural Services	556,425
Other		116,107	Civil Process Services	384,764
Total Licenses Permits and Franchises		5,861,368	Court Fees and Costs	3,140,979
Fines, Forfeitures and Penalties			Booking Fees	209,650
Vehicle Code Fines		4,048,991	Estate Fees	81,550
Other Court Fines		2,400,864	Humane Services	354,646
Forfeitures and Penalties		227,655	Law Enforcement Services	935,891
Penalties and Cost on Delinquent Taxes		280,100	Recording Fees	933,163
Total Fines, Forfeitures and Penalties		6,957,610	Road and Street Services	2,313,676
Revenue from Use of Money and Property			Health Fees	736,033
Interest		8,825,096	Mental Health Services	897,928
Rents and Concessions		1,384,705	California Children Services	871
Royalties		—	Sanitation Services	1,413,032
Total Revenue from the Use of Money and Property		10,209,801	Institutional Care and Services	2,611,254
Aid from Other Governmental Agencies			Library Services	139,171
State			Park and Recreation Fees	347,955
Highway Users Tax		5,403,261	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	5,381,363
Realignment from the Vehicle License Fee Fund		9,730,970	Building Maintenance and Grounds	—
Public Assistance Administration		16,941,492	Administrative Services	—
Public Assistance Programs		34,808,180	Other	4,991,113
Realignment for Social Services		9,117,560	Total Charges for Current Services	29,887,739
Health:			Miscellaneous Revenue	
Aid for Mental Health		12,577,312	Other Sales	520,200
Realignment for Mental Health		13,986	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	462,794
Alcohol and Drug Abuse		816,418	Cancelled Warrants	93,523
Other Aid for Health		3,951,400	Other	4,333,692
Realignment for Health Services		2,292,834	Total Miscellaneous Revenue	5,410,209
Homeowners' Property Tax Relief		538,726	Other Financing Sources	
Open Space Tax Relief		1,295,068	Sale of Fixed Assets	19,717
SB90 Mandated Costs		580,953	Proceeds from the Sale of Bonds	—
Public Safety Fund		11,427,859	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	19,717
Supplemental Law Enforcement Services Fund (SLESF/COPS)		713,392	Total General County Revenues Before Transfers	382,615,349
Office of Criminal Justice and Planning Programs		590,393	Transfers In	
Library		127,909	Total Transfers In from Enterprises	18,148
District Attorney Programs		3,172,087	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,724,545	Total General County Revenues and Transfers In	\$ 382,633,497
Other		23,625,936		
Total State		139,450,281		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Merced**

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,135,349	Total Roads	19,944,661
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,030,458	Total Transportation Systems	—
Other	3,985	Total Parking Facilities	—
Total Legislative and Administrative	4,169,792	Total Public Ways and Facilities	19,944,661
Finance		Health	
Auditor-Controller	3,462,925	Total Public Health	16,545,703
Treasurer-Tax Collector	1,444,431	Total Medical Care	5,453,938
Assessor	3,505,088	Total Mental Health	20,383,029
Other	2,924,321	Total Drug and Alcohol Abuse Services	3,907,755
Total Finance	11,336,765	Total Health	46,290,425
Counsel		Sanitation	
County Counsel	2,003,177	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,003,177	Public Assistance	
Total Personnel	1,451,031	Welfare	
Total Elections	1,233,010	Administration	45,547,720
Total Communications	—	Aid Programs - Cash (Grants)	67,407,763
Total Property Management	2,340,684	Total Welfare	112,955,483
Plant Acquisition		Social Services	
Jails	74,717	Administration and Programs	27,688,793
Courts	150,730	Other	—
Other	9,911,388	Total Social Services	27,688,793
Total Plant Acquisition	10,136,835	General Relief	
Total Promotion	3,076,824	Aid to Indigents	513,848
Total Other General	5,988,417	Indigent Burial	—
Total General	41,736,535	Total General Relief	513,848
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	268,535
Trial Court Maintenance of Effort (MOE)	1,616,287	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	767,099	Workforce Investment Act (WIA)	6,205,300
Other Trial Court	2,341,097	Other	1,813,865
County Clerk	163,388	Total Other Public Assistance	8,019,165
Grand Jury (Including Audit)	145,413	Total Public Assistance	149,445,824
District Attorney-Prosecution	10,334,131	Education	
District Attorney-Family Support	8,773,039	Total School Administration	—
Public Defender	3,409,062	Total Library Services	2,729,062
Court Appointed Counsel	2,040,295	Total Agricultural Education	354,318
Other	403,488	Total Other Education	—
Total Judicial	29,993,299	Total Education	3,083,380
Total Police Protection	18,803,719	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,916,566
Adult Detention	19,938,335	Total Cultural Services	—
Juvenile Detention	7,862,627	Total Veterans Memorial Building	—
Probation	9,605,639	Total Small Craft Harbors	—
Total Detention and Correction	37,406,601	Total Recreation and Cultural	2,916,566
Total Fire Protection	14,138,608	Debt Service	
Total Flood Control - Soil and Water Conservation	361,799	Total Retirement of Long-Term Debt	4,885,810
Protective Inspection		Total Interest on Long-Term Debt	4,452,174
Agricultural Commissioner	3,136,871	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,245,734	Total Debt Service	9,337,984
Other	512,169	Total General County Expenditures Before Transfers	386,690,584
Total Protective Inspection	4,894,774	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	566,719
Local Agency Formation Commission (LAFCO)	80,021	Operating Transfers Between Funds Other Than Governmental and Enterprise	304,053
Recorder	1,367,795	Total General County Expenditures and Transfers Out	\$ 387,561,356
Coroner	949,006		
Emergency Services	232,462		
Planning and Zoning	3,815,083		
Pound	1,754,988		
Other	137,054		
Total Other Protection	8,336,409		
Total Public Protection	113,935,209		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 578,590,065	\$ 112,416,404	\$ 466,173,661

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Merced

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension - Prior Svc Cost	1999	1999	2016	\$ 63,070,000	\$ 63,070,000	\$ 14,490,000	\$ 48,580,000
Total Pension Obligation Bonds				63,070,000	63,070,000	14,490,000	48,580,000
Special Assessment Bonds							
1915 Act - Ashley Estates	1992	1993	2020	1,230,000	775,000	450,000	325,000
1915 Act - Santa Nella	1998	1998	2020	2,845,000	2,690,000	125,000	2,565,000
1915 Act - Planada Storm Drainage	1999	2000	2038	1,340,016	1,340,016	135,016	1,205,000
Total Special Assessment Bonds				5,415,016	4,805,016	710,016	4,095,000
Other Long-Term Debt Schedule							
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	2,900,039
State Wtr Res.Mgmt. Loan Pgm	—	—	—	—	—	—	6,382,837
CA Energy Commission	—	—	—	—	—	—	731,559
Capital Leases	—	—	—	—	—	—	—
Capital Leases (less than 10 years)	—	—	—	—	—	—	373,847
Compensated Absences	—	—	—	—	—	—	22,781,717
Compensated Absences - Enterprise	—	—	—	—	—	—	643,956
Landfill Closure Fee	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	33,813,955
County Total Bonds and Other Long-Term Debt				\$ 68,485,016	\$ 67,875,016	\$ 15,200,016	\$ 86,488,955

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 37,944,846
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	120,000
Total Operating Revenue	120,000
Total Operating Expenses	—
Net Operating Income (Loss)	120,000
Total Non-Operating Revenue	70,863
Total Non-Operating Expenses	—
Net Non-Operating Income	70,863
Net Income Before Extraordinary Items	190,863
Extraordinary Items	—
Income (Loss) Before Operating Transfers	190,863
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 190,863
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 1,273,525
Local Cash Grants	4,917,942
State Cash Grants	1,291,146
Federal Cash Grants	2,871,487
Other Revenues	156,844
Total Revenues	10,510,944
Purchased Transportation	4,207,522
Other Expenses	3,930,208
Total Expenses	8,137,730
Net Transit Income (Loss)	2,373,214
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 2,373,214
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Merced

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,462,955
Total Operating Expenses	<u>2,495,844</u>
Net Operating Income (Loss)	<u>(1,032,889)</u>
Total Non-Operating Revenue	1,774,301
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>741,412</u>
Transfers In from the County	566,719
Transfers Out to the County	<u>18,148</u>
Net Transfers In (Out)	<u>548,571</u>
Net Income (Loss)	<u>\$ 1,289,983</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 1,196,542</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenues	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Water	
Total Operating Revenue	\$ 358,953
Total Operating Expense	<u>370,678</u>
Net Operating Income (Loss)	<u>(11,725)</u>
Total Non-Operating Revenue	2,389
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(9,336)</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (9,336)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Other Long-Term Debts, Landfill Closure Fee and Capital Leases, were removed from the report because they were determined to be debts of the Merced County Regional Waste Management Authority. Reference: Table 6, Statement of Long-Term Debt

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Modoc

Taxes		Federal	
Property Taxes		Public Assistance Administration	1,828,462
County Wide Secured and Unsecured	\$ 2,874,055	Public Assistance Programs	1,221,605
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	875,533	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	990,000
Prior Year Secured and Unsecured	78,929	Health Grants	484,506
Total Property Taxes	3,828,517	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	263,738	Office of Criminal Justice and Planning Programs	117,987
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	385,765
Property Transfer	18,556	District Attorney Programs	—
Transient Lodging	32,343	Aging Programs	—
Timber Yield	14,355	Senior Citizens Programs	—
Aircraft	—	Road Projects	68,461
Construction Development Taxes	—	Law Enforcement	14,891
Utility Users Tax	—	Other	2,360,959
Other	—	Total Federal	7,472,636
Total Other Taxes	328,992	Other Aid	
Total Taxes	4,157,509	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	27,159
Operations	355,351	Total Other Aid	27,159
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	355,351	Assessments and Tax Collection Fees	221,172
Licenses, Permits and Franchises		Property Tax Administrative Fees	75,651
Animal Licenses	95	Auditing and Accounting Fees	—
Business Licenses	—	Communication Services	—
Construction Permits	75,140	Election Services	5,943
Road Privileges and Permits	—	Legal Services	15,854
Zoning Permits	740	Planning and Engineering Services	23,373
Franchises	71,173	Agricultural Services	218,879
Other	14,974	Civil Process Services	92,583
Total Licenses Permits and Franchises	162,122	Court Fees and Costs	3,702
Fines, Forfeitures and Penalties		Booking Fees	2,919
Vehicle Code Fines	26,111	Estate Fees	—
Other Court Fines	190,825	Humane Services	—
Forfeitures and Penalties	1,469	Law Enforcement Services	37,692
Penalties and Cost on Delinquent Taxes	156,352	Recording Fees	29,257
Total Fines, Forfeitures and Penalties	374,757	Road and Street Services	205,640
Revenue from Use of Money and Property		Health Fees	3,145
Interest	120,131	Mental Health Services	9,173
Rents and Concessions	480	California Children Services	146,272
Royalties	—	Sanitation Services	—
Total Revenue from the Use of Money and Property	120,611	Institutional Care and Services	—
Aid from Other Governmental Agencies		Library Services	7,901
State		Park and Recreation Fees	2,031
Highway Users Tax	1,433,680	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	—
Realignment from the Vehicle License Fee Fund	1,288,936	Building Maintenance and Grounds	—
Public Assistance Administration	433,040	Administrative Services	—
Public Assistance Programs	1,343,426	Other	561,751
Realignment for Social Services	633,964	Total Charges for Current Services	1,662,938
Health:		Miscellaneous Revenue	
Aid for Mental Health	2,791,677	Other Sales	—
Realignment for Mental Health	455,118	Tobacco Settlement	—
Medically Indigent Adults	—	Welfare Repayments	12,832
Alcohol and Drug Abuse	424,541	Cancelled Warrants	—
Other Aid for Health	237,836	Other	1,564,769
Realignment for Health Services	223,391	Total Miscellaneous Revenue	1,577,601
Homeowners' Property Tax Relief	43,757	Other Financing Sources	
Open Space Tax Relief	176,600	Sale of Fixed Assets	—
SB90 Mandated Costs	—	Proceeds from the Sale of Bonds	—
Public Safety Fund	355,432	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)	181,129	Total General County Revenues Before Transfers	32,727,819
Office of Criminal Justice and Planning Programs	106,161	Transfers In	
Library	—	Total Transfers In from Enterprises	14,881
District Attorney Programs	440,380	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	739,712	Total General County Revenues and Transfers In	\$ 32,742,700
Other	5,508,355		
Total State	16,817,135		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Modoc**

General		Public Ways and Facilities	
Board of Supervisors	\$ 357,873	Total Roads	5,602,892
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	472,729	Total Transportation Systems	—
Other	516,422	Total Parking Facilities	—
Total Legislative and Administrative	1,347,024	Total Public Ways and Facilities	5,602,892
Finance		Health	
Auditor-Controller	385,152	Total Public Health	1,644,008
Treasurer-Tax Collector	317,010	Total Medical Care	—
Assessor	503,277	Total Mental Health	1,880,356
Other	—	Total Drug and Alcohol Abuse Services	763,930
Total Finance	1,205,439	Total Health	4,288,294
Counsel		Sanitation	
County Counsel	62,071	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	62,071	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	91,836	Administration	2,005,379
Total Communications	—	Aid Programs - Cash (Grants)	2,016,924
Total Property Management	571,447	Total Welfare	4,022,303
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	508,519
Courts	—	Other	73,605
Other	1,709,955	Total Social Services	582,124
Total Plant Acquisition	1,709,955	General Relief	
Total Promotion	—	Aid to Indigents	64,963
Total Other General	549,937	Indigent Burial	3,605
Total General	5,537,709	Total General Relief	68,568
Public Protection		Total Care of Court Wards	52,292
Judicial		Total Veteran Services	32,564
Trial Court Maintenance of Effort (MOE)	104,521	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	52,168	Total Other Public Assistance	—
Grand Jury (Including Audit)	17,116	Total Public Assistance	4,757,851
District Attorney-Prosecution	445,392	Education	
District Attorney-Family Support	422,035	Total School Administration	—
Public Defender	439,985	Total Library Services	363,065
Court Appointed Counsel	—	Total Agricultural Education	111,312
Other	142,950	Total Other Education	17,584
Total Judicial	1,624,167	Total Education	491,961
Total Police Protection	1,817,610	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	279,151
Adult Detention	821,319	Total Cultural Services	79,658
Juvenile Detention	75,036	Total Veterans Memorial Building	—
Probation	462,612	Total Small Craft Harbors	—
Total Detention and Correction	1,358,967	Total Recreation and Cultural	358,809
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	191	Total Retirement of Long-Term Debt	—
Protective Inspection		Total Interest on Long-Term Debt	—
Agricultural Commissioner	758,563	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	152,583	Total Debt Service	—
Other	—	Total General County Expenditures Before Transfers	28,314,968
Total Protective Inspection	911,146	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	167,142	Governmental and Enterprise	—
Coroner	8,765	Total General County Expenditures and Transfers Out	\$ 28,314,968
Emergency Services	563,960		
Planning and Zoning	327,868		
Pound	—		
Other	497,636		
Total Other Protection	1,565,371		
Total Public Protection	7,277,452		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 50,517,911	\$ 28,820,282	\$ 21,697,629

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses**

County of Modoc

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ —
		Total Future Principal and Interest Balance Due					
Total Lease Obligations				\$ —			

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 21,502,301
Total Deductions from Revenues	10,511,465
Net Patient Revenue	<u>10,990,836</u>
Total Other Operating Revenues	57,601
Total Operating Revenue	<u>11,048,437</u>
Total Operating Expenses	13,868,255
Net Operating Income (Loss)	<u>(2,819,818)</u>
Total Non-Operating Revenue	224,444
Total Non-Operating Expenses	217,895
Net Non-Operating Income	<u>6,549</u>
Net Income Before Extraordinary Items	<u>(2,813,269)</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>(2,813,269)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (2,813,269)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	<u>—</u>
Purchased Transportation	—
Other Expenses	—
Total Expenses	<u>—</u>
Net Transit Income (Loss)	<u>—</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u>\$ —</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ —</u>

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Modoc

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 1,579
Total Operating Expenses	<u>291,672</u>
Net Operating Income (Loss)	<u>(290,093)</u>
Total Non-Operating Revenue	315,435
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>25,342</u>
Transfers In from the County	—
Transfers Out to the County	<u>2,826</u>
Net Transfers In (Out)	<u>(2,826)</u>
Net Income (Loss)	<u>\$ 22,516</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 781,464
Total Operating Expenses	<u>922,030</u>
Net Operating Income (Loss)	<u>(140,566)</u>
Total Non-Operating Revenues	11,376
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(129,190)</u>
Transfers In from the County	—
Transfers Out to the County	<u>2,055</u>
Net Transfers In (Out)	<u>(2,055)</u>
Net Income (Loss)	<u>\$ (131,245)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:		Water
Total Operating Revenue	\$ 234,208	
Total Operating Expense	<u>159,852</u>	
Net Operating Income (Loss)	<u>74,356</u>	
Total Non-Operating Revenue	1,832	
Total Non-Operating Expenses	<u>—</u>	
Income (Loss) Before Operating Transfers	<u>76,188</u>	
Transfers In from the County	—	
Transfers Out to the County	<u>10,000</u>	
Net Transfers In (Out)	<u>(10,000)</u>	
Net Income (Loss)	<u>\$ 66,188</u>	
Current Year Capital Outlay	<u>\$ —</u>	

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As part of the implementation of Governmental Accounting Standards Board Statement No. 34, a \$5.6 million fund balance adjustment was made to reclassify Fiduciary Funds to Governmental Funds.

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Mono

Taxes		Federal	
Property Taxes		Public Assistance Administration	1,759,644
County Wide Secured and Unsecured	\$ 17,078,629	Public Assistance Programs	158,475
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	715,489
Property Tax In-Lieu of Vehicle License Fees	1,651,183	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	603,253	Health Grants	461,574
Total Property Taxes	19,333,065	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	487,632	Office of Criminal Justice and Planning Programs	141,306
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer	89,774	District Attorney Programs	—
Transient Lodging	2,512,776	Aging Programs	—
Timber Yield	—	Senior Citizens Programs	—
Aircraft	—	Road Projects	—
Construction Development Taxes	—	Law Enforcement	—
Utility Users Tax	—	Other	2,672,435
Other	3,107	Total Federal	5,908,923
Total Other Taxes	3,093,289	Other Aid	
Total Taxes	22,426,354	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	21,350
Operations	—	Total Other Aid	21,350
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	510,334
Licenses, Permits and Franchises		Property Tax Administrative Fees	—
Animal Licenses	24,422	Auditing and Accounting Fees	13,593
Business Licenses	12,250	Communication Services	318,673
Construction Permits	95,316	Election Services	8,863
Road Privileges and Permits	3,300	Legal Services	18,813
Zoning Permits	—	Planning and Engineering Services	148,724
Franchises	202,293	Agricultural Services	—
Other	1,809	Civil Process Services	4,373
Total Licenses Permits and Franchises	339,390	Court Fees and Costs	6,331
Fines, Forfeitures and Penalties		Booking Fees	—
Vehicle Code Fines	194,618	Estate Fees	—
Other Court Fines	664,648	Humane Services	54,399
Forfeitures and Penalties	2,067	Law Enforcement Services	236,286
Penalties and Cost on Delinquent Taxes	145,777	Recording Fees	100,325
Total Fines, Forfeitures and Penalties	1,007,110	Road and Street Services	1,305,162
Revenue from Use of Money and Property		Health Fees	390,092
Interest	481,968	Mental Health Services	102,180
Rents and Concessions	38,993	California Children Services	—
Royalties	—	Sanitation Services	—
Total Revenue from the Use of Money and Property	520,961	Institutional Care and Services	856,409
Aid from Other Governmental Agencies		Library Services	—
State		Park and Recreation Fees	26,875
Highway Users Tax	1,328,931	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	135,845
Realignment from the Vehicle License Fee Fund	1,487,955	Building Maintenance and Grounds	—
Public Assistance Administration	1,190,377	Administrative Services	2,538
Public Assistance Programs	275,335	Other	1,874,775
Realignment for Social Services	474,049	Total Charges for Current Services	6,114,590
Health:		Miscellaneous Revenue	
Aid for Mental Health	742,335	Other Sales	—
Realignment for Mental Health	321,395	Tobacco Settlement	156,131
Medically Indigent Adults	—	Welfare Repayments	—
Alcohol and Drug Abuse	138,221	Cancelled Warrants	—
Other Aid for Health	—	Other	339,659
Realignment for Health Services	395,945	Total Miscellaneous Revenue	495,790
Homeowners' Property Tax Relief	48,689	Other Financing Sources	
Open Space Tax Relief	59,893	Sale of Fixed Assets	1,200
SB90 Mandated Costs	12,419	Proceeds from the Sale of Bonds	—
Public Safety Fund	1,240,814	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	1,200
Supplemental Law Enforcement Services Fund (SLESF/COPS)	133,085	Total General County Revenues Before Transfers	49,302,214
Office of Criminal Justice and Planning Programs	—	Transfers In	
Library	—	Total Transfers In from Enterprises	—
District Attorney Programs	1,240,573	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	423,299	Total General County Revenues and Transfers In	\$ 49,302,214
Other	2,953,231		
Total State	12,466,546		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Mono

General		Public Ways and Facilities	
Board of Supervisors	\$ 435,500	Total Roads	6,480,116
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	1,521,426	Total Transportation Systems	—
Other	307,201	Total Parking Facilities	—
Total Legislative and Administrative	2,264,127	Total Public Ways and Facilities	6,480,116
Finance		Health	
Auditor-Controller	2,626,918	Total Public Health	3,860,628
Treasurer-Tax Collector	—	Total Medical Care	3,465,175
Assessor	1,606,028	Total Mental Health	1,900,578
Other	—	Total Drug and Alcohol Abuse Services	758,081
Total Finance	4,232,946	Total Health	9,984,462
Counsel		Sanitation	
County Counsel	720,357	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	720,357	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	109,525	Administration	2,210,750
Total Communications	151,753	Aid Programs - Cash (Grants)	645,015
Total Property Management	871,666	Total Welfare	2,855,765
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,040,353
Courts	—	Other	—
Other	969,855	Total Social Services	1,040,353
Total Plant Acquisition	969,855	General Relief	
Total Promotion	—	Aid to Indigents	57,959
Total Other General	4,606,183	Indigent Burial	—
Total General	13,926,412	Total General Relief	57,959
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	37,124
Trial Court Maintenance of Effort (MOE)	409,748	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	112,330	Workforce Investment Act (WIA)	—
Other Trial Court	743,565	Other	—
County Clerk	195,421	Total Other Public Assistance	—
Grand Jury (Including Audit)	12,121	Total Public Assistance	3,991,201
District Attorney-Prosecution	1,537,830	Education	
District Attorney-Family Support	1,221,068	Total School Administration	—
Public Defender	605,725	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	36,363
Other	71,075	Total Other Education	—
Total Judicial	4,908,883	Total Education	36,363
Total Police Protection	5,335,372	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,180,315
Adult Detention	2,100,632	Total Cultural Services	464
Juvenile Detention	31,851	Total Veterans Memorial Building	—
Probation	1,017,279	Total Small Craft Harbors	—
Total Detention and Correction	3,149,762	Total Recreation and Cultural	1,180,779
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	407,770
Protective Inspection		Total Interest on Long-Term Debt	60,463
Agricultural Commissioner	—	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	583,356	Total Debt Service	468,233
Other	96,298	Total General County Expenditures Before Transfers	52,967,013
Total Protective Inspection	679,654	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	26,076	Operating Transfers Between Funds Other Than	—
Recorder	293,131	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 52,967,013
Emergency Services	299,036		
Planning and Zoning	1,540,331		
Pound	561,292		
Other	105,910		
Total Other Protection	2,825,776		
Total Public Protection	16,899,447		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 22,299,987	\$ 20,661,189	\$ 1,638,798

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Mono

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Avaya Financial Services	—	—	—	—	—	—	\$ 114,844
Capital Leases	—	—	—	—	—	—	267,176
Compensated Absences	—	—	—	—	—	—	3,261,702
Compensated Absences - Enterprise	—	—	—	—	—	—	48,177
Interest Free Loan for Cap. Imprv.	—	—	—	—	—	—	266,669
Landfill Closure & Post-Closure	—	—	—	—	—	—	6,950,938
Total Other Long-Term Debt Schedule				—	—	—	10,909,506
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 10,909,506

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 6,547,316
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues		
Gross Patient Revenue	\$	—
Total Deductions from Revenues		—
Net Patient Revenue		—
Total Other Operating Revenues		—
Total Operating Revenue		—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Net Non-Operating Income		—
Net Income Before Extraordinary Items		—
Extraordinary Items		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay (Enterprise Activity)	\$	—

Transportation Enterprise Statement of Revenues and Expenses

Revenues		
Passenger Fares	\$	—
Local Cash Grants		—
State Cash Grants		—
Federal Cash Grants		—
Other Revenues		—
Total Revenues		—
Purchased Transportation		—
Other Expenses		—
Total Expenses		—
Net Transit Income (Loss)		—
Gain or Loss on Disposal of Fixed Assets		—
Total Operator Net Income (Loss)	\$	—
Capital Additions to Equity		
Total Local Capital Grants	\$	—
Total State Capital Grants		—
Total Federal Capital Grants		—
Non-Governmental Donations	\$	—
Total Capital Additions to Equity	\$	—

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Mono

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 8,824
Total Operating Expenses	203,275
Net Operating Income (Loss)	(194,451)
Total Non-Operating Revenue	95,647
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(98,804)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (98,804)
Current Year Capital Outlay (Enterprise Activity)	\$ 146,594

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,832,473
Total Operating Expenses	4,044,660
Net Operating Income (Loss)	(2,212,187)
Total Non-Operating Revenues	684,436
Total Non-Operating Expenses	385,948
Income (Loss) Before Operating Transfers	(1,913,699)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (1,913,699)
Current Year Capital Outlay (Enterprise Activity)	\$ 1,407,756

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: As the county does not actually operate a hospital, the activity for contracted clinical services is now reported in the general operating revenues and expenditures.
Reference: Table 6, Statement of Hospital Enterprise/Activity Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Monterey

Taxes			Federal	
Property Taxes			Public Assistance Administration	39,707,662
County Wide Secured and Unsecured	\$	77,791,139	Public Assistance Programs	29,716,620
Less Than County Wide Funds - Secured and Unsecured		6,263,681	Health Administration	3,239,440
Property Tax In-Lieu of Vehicle License Fees		42,578,481	Workforce Investment Act (WIA)	6,913,354
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		4,529,875	Health Grants	—
Total Property Taxes		131,163,176	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		8,796,575	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,514,608	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		1,734,949	District Attorney Programs	—
Transient Lodging		14,540,340	Aging Programs	1,813,059
Timber Yield		776	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	1,498,347
Utility Users Tax		—	Other	12,676,456
Other		323,683	Total Federal	95,564,938
Total Other Taxes		26,910,931	Other Aid	
Total Taxes		158,074,107	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	3,006,812
Operations		—	Total Other Aid	3,006,812
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	3,036,221
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		196,619	Auditing and Accounting Fees	341,932
Business Licenses		4,298,651	Communication Services	5,139,703
Construction Permits		2,182,444	Election Services	2,485,788
Road Privileges and Permits		—	Legal Services	968,172
Zoning Permits		1,441,265	Planning and Engineering Services	877,783
Franchises		7,828,651	Agricultural Services	1,398,491
Other		3,890,123	Civil Process Services	181,544
Total Licenses Permits and Franchises		19,837,753	Court Fees and Costs	4,298,966
Fines, Forfeitures and Penalties			Booking Fees	94,997
Vehicle Code Fines		1,603,952	Estate Fees	131,535
Other Court Fines		2,996,658	Humane Services	57,622
Forfeitures and Penalties		4,913,291	Law Enforcement Services	2,664,288
Penalties and Cost on Delinquent Taxes		3,649,644	Recording Fees	1,438,389
Total Fines, Forfeitures and Penalties		13,163,545	Road and Street Services	98,683
Revenue from Use of Money and Property			Health Fees	19,836,086
Interest		352,785	Mental Health Services	1,881,907
Rents and Concessions		892,536	California Children Services	5,517,032
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,245,321	Institutional Care and Services	1,677,444
Aid from Other Governmental Agencies			Library Services	142,585
State			Park and Recreation Fees	4,481,812
Highway Users Tax		6,345,614	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	27,298
Realignment from the Vehicle License Fee Fund		12,243,221	Building Maintenance and Grounds	—
Public Assistance Administration		40,569,911	Administrative Services	3,304,971
Public Assistance Programs		29,318,066	Other	12,496,490
Realignment for Social Services		12,376,801	Total Charges for Current Services	72,579,739
Health:			Miscellaneous Revenue	
Aid for Mental Health		41,017,985	Other Sales	483,935
Realignment for Mental Health		6,925,208	Tobacco Settlement	4,880,389
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		741,585	Cancelled Warrants	319,508
Other Aid for Health		8,375,198	Other	7,362,042
Realignment for Health Services		2,734,686	Total Miscellaneous Revenue	13,045,874
Homeowners' Property Tax Relief		478,354	Other Financing Sources	
Open Space Tax Relief		905,083	Sale of Fixed Assets	186,917
SB90 Mandated Costs		2,097,630	Proceeds from the Sale of Bonds	359,256
Public Safety Fund		23,893,703	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	546,173
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,128,695	Total General County Revenues Before Transfers	594,277,049
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		79,124	Total Transfers In from Enterprises	—
District Attorney Programs		255,929	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		2,408,708		
Other		24,317,286	Total General County Revenues and Transfers In	\$ 594,277,049
Total State		217,212,787		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Monterey**

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,814,689	Total Roads	41,344,627
Clerk of the Board	477,639	Total Transportation Terminals	—
Administrative Officer	2,815,643	Total Transportation Systems	—
Other	467,904	Total Parking Facilities	—
Total Legislative and Administrative	6,575,875	Total Public Ways and Facilities	41,344,627
Finance		Health	
Auditor-Controller	5,332,638	Total Public Health	65,466,106
Treasurer-Tax Collector	2,842,682	Total Medical Care	2,665,908
Assessor	5,445,999	Total Mental Health	54,959,296
Other	8,740,546	Total Drug and Alcohol Abuse Services	6,160,541
Total Finance	22,361,865	Total Health	129,251,851
Counsel		Sanitation	
County Counsel	2,846,797	Total Refuse Collection and Disposal	172,942
Other	796,776	Total Sanitation	172,942
Total Counsel	3,643,573	Public Assistance	
Total Personnel	4,954,724	Welfare	
Total Elections	4,113,597	Administration	72,689,251
Total Communications	10,057,072	Aid Programs - Cash (Grants)	69,215,260
Total Property Management	17,333,241	Total Welfare	141,904,511
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,096,336
Courts	—	Other	2,826,639
Other	42,868,424	Total Social Services	3,922,975
Total Plant Acquisition	42,868,424	General Relief	
Total Promotion	1,750,459	Aid to Indigents	630,461
Total Other General	4,863,889	Indigent Burial	—
Total General	118,522,719	Total General Relief	630,461
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	622,824
Trial Court Maintenance of Effort (MOE)	7,166,487	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	738,185	Workforce Investment Act (WIA)	7,116,328
Other Trial Court	316,971	Other	2,360,255
County Clerk	—	Total Other Public Assistance	9,476,583
Grand Jury (Including Audit)	240,802	Total Public Assistance	156,557,354
District Attorney-Prosecution	15,138,735	Education	
District Attorney-Family Support	10,742,692	Total School Administration	—
Public Defender	6,956,038	Total Library Services	7,384,996
Court Appointed Counsel	2,393,028	Total Agricultural Education	558,202
Other	—	Total Other Education	—
Total Judicial	43,692,938	Total Education	7,943,198
Total Police Protection	39,179,391	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	11,036,628
Adult Detention	36,357,621	Total Cultural Services	—
Juvenile Detention	18,567,993	Total Veterans Memorial Building	—
Probation	14,846,812	Total Small Craft Harbors	—
Total Detention and Correction	69,772,426	Total Recreation and Cultural	11,036,628
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	4,255,000
Protective Inspection		Total Interest on Long-Term Debt	6,851,850
Agricultural Commissioner	7,819,545	Total Interest on Short-Term Notes and Warrants	3,712,546
Building Inspector	2,883,078	Total Debt Service	14,819,396
Other	—	Total General County Expenditures Before Transfers	663,045,747
Total Protective Inspection	10,702,623	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	6,200,000
Local Agency Formation Commission (LAFCO)	5,735,808	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	1,609,343	Total General County Expenditures and Transfers Out	\$ 669,245,747
Coroner	1,732,123		
Emergency Services	1,781,106		
Planning and Zoning	3,980,349		
Pound	1,978,830		
Other	3,232,095		
Total Other Protection	20,049,654		
Total Public Protection	183,397,032		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 493,275,668	\$ 167,167,856	\$ 326,107,812

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Monterey

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
Judgment Obligation Bonds	2004	2004	2013	\$ 7,470,000	\$ 7,470,000	\$ 3,455,000	\$ 4,015,000
Total Revenue Bonds				7,470,000	7,470,000	3,455,000	4,015,000
Other Long-Term Debt Schedule							
Compensated Absences Payable	—	—	—	—	—	—	30,472,683
Estimated Self-Insurance	—	—	—	—	—	—	41,979,896
Landfill Closure/Postclosure Liability	—	—	—	—	—	—	2,565,612
Total Other Long-Term Debt Schedule				—	—	—	75,018,191
County Total Bonds and Other Long-Term Debt				\$ 7,470,000	\$ 7,470,000	\$ 3,455,000	\$ 79,033,191

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 399,073,841
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 571,380,846
Total Deductions from Revenues	457,776,975
Net Patient Revenue	113,603,871
Total Other Operating Revenues	2,454,461
Total Operating Revenue	116,058,332
Total Operating Expenses	147,226,910
Net Operating Income (Loss)	(31,168,578)
Total Non-Operating Revenue	36,761,155
Total Non-Operating Expenses	3,901,028
Net Non-Operating Income	32,860,127
Net Income Before Extraordinary Items	1,691,549
Extraordinary Items	—
Income (Loss) Before Operating Transfers	1,691,549
Transfers In from the County	6,200,000
Transfers Out to the County	—
Net Transfers In (Out)	6,200,000
Net Income (Loss)	\$ 7,891,549
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Monterey

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Judgment Obligation Bonds are classified as Revenue Bonds because it is the most suitable bond schedule for reporting this type of long-term debt.
Reference: Table 6, Statement of Long-Term Debt

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Napa

Taxes			Federal	
Property Taxes			Public Assistance Administration	9,166,258
County Wide Secured and Unsecured	\$	50,952,069	Public Assistance Programs	1,923,964
Less Than County Wide Funds - Secured and Unsecured		3,907,137	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		14,102,892	Workforce Investment Act (WIA)	6,247
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		609,731	Health Grants	968,415
Total Property Taxes		69,571,829	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		6,885,662	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	50,431
Property Transfer		919,282	District Attorney Programs	—
Transient Lodging		8,452,118	Aging Programs	—
Timber Yield		52	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	2,820,674
Other		73	Total Federal	14,935,989
Total Other Taxes		16,257,187	Other Aid	
Total Taxes		85,829,016	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	2,060,972
Operations		—	Total Other Aid	2,060,972
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	793,661
Licenses, Permits and Franchises			Property Tax Administrative Fees	485,744
Animal Licenses		81,616	Auditing and Accounting Fees	253,163
Business Licenses		11,919	Communication Services	30,983
Construction Permits		4,607,062	Election Services	295,087
Road Privileges and Permits		39,325	Legal Services	832,213
Zoning Permits		1,220,663	Planning and Engineering Services	1,753,282
Franchises		975,530	Agricultural Services	698,688
Other		2,001,170	Civil Process Services	59,710
Total Licenses Permits and Franchises		8,937,285	Court Fees and Costs	228,580
Fines, Forfeitures and Penalties			Booking Fees	96,820
Vehicle Code Fines		1,505,241	Estate Fees	125,014
Other Court Fines		1,006,151	Humane Services	91,028
Forfeitures and Penalties		1,315,795	Law Enforcement Services	7,652,859
Penalties and Cost on Delinquent Taxes		2,045,297	Recording Fees	896,804
Total Fines, Forfeitures and Penalties		5,872,484	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	861,567
Interest		3,368,755	Mental Health Services	7,243,246
Rents and Concessions		609,202	California Children Services	520
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		3,977,957	Institutional Care and Services	187,778
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	—
Highway Users Tax		2,507,663	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		6,526,271	Building Maintenance and Grounds	532,603
Public Assistance Administration		11,366,446	Administrative Services	5,532,625
Public Assistance Programs		12,874,728	Other	560,330
Realignment for Social Services		3,497,561	Total Charges for Current Services	29,212,305
Health:			Miscellaneous Revenue	
Aid for Mental Health		4,363,526	Other Sales	187,258
Realignment for Mental Health		4,015,808	Tobacco Settlement	1,509,674
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		598,962	Cancelled Warrants	—
Other Aid for Health		1,156,537	Other	2,298,488
Realignment for Health Services		1,398,813	Total Miscellaneous Revenue	3,995,420
Homeowners' Property Tax Relief		328,033	Other Financing Sources	
Open Space Tax Relief		79,867	Sale of Fixed Assets	5,823
SB90 Mandated Costs		1,761,993	Proceeds from the Sale of Bonds	—
Public Safety Fund		10,529,031	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	5,823
Supplemental Law Enforcement Services Fund (SLESF/COPS)		443,332	Total General County Revenues Before Transfers	233,099,422
Office of Criminal Justice and Planning Programs		351,289	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		1,092,135	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		500,000		
Other		14,880,176	Total General County Revenues and Transfers In	\$ 233,099,422
Total State		78,272,171		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Napa

General		Public Ways and Facilities	
Board of Supervisors	\$ 687,530	Total Roads	11,696,366
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,585,634	Total Transportation Systems	—
Other	890,382	Total Parking Facilities	—
Total Legislative and Administrative	4,163,546	Total Public Ways and Facilities	11,696,366
Finance		Health	
Auditor-Controller	2,541,353	Total Public Health	15,952,066
Treasurer-Tax Collector	1,619,195	Total Medical Care	—
Assessor	2,676,296	Total Mental Health	19,421,420
Other	—	Total Drug and Alcohol Abuse Services	4,388,905
Total Finance	6,836,844	Total Health	39,762,391
Counsel		Sanitation	
County Counsel	3,299,201	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,299,201	Public Assistance	
Total Personnel	1,925,672	Welfare	
Total Elections	1,229,713	Administration	7,034,906
Total Communications	1,026,589	Aid Programs - Cash (Grants)	9,509,441
Total Property Management	4,807,160	Total Welfare	16,544,347
Plant Acquisition		Social Services	
Jails	245,571	Administration and Programs	12,012,461
Courts	—	Other	—
Other	7,608,369	Total Social Services	12,012,461
Total Plant Acquisition	7,853,940	General Relief	
Total Promotion	—	Aid to Indigents	621,459
Total Other General	11,342,811	Indigent Burial	—
Total General	42,485,476	Total General Relief	621,459
Public Protection		Total Care of Court Wards	559,559
Judicial		Total Veteran Services	139,482
Trial Court Maintenance of Effort (MOE)	719,168	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	286,035	Workforce Investment Act (WIA)	723,671
Other Trial Court	—	Other	4,001,836
County Clerk	—	Total Other Public Assistance	4,725,507
Grand Jury (Including Audit)	50,009	Total Public Assistance	34,602,815
District Attorney-Prosecution	7,716,764	Education	
District Attorney-Family Support	4,208,608	Total School Administration	—
Public Defender	3,416,678	Total Library Services	—
Court Appointed Counsel	939,732	Total Agricultural Education	386,940
Other	—	Total Other Education	—
Total Judicial	17,336,994	Total Education	386,940
Total Police Protection	23,525,962	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	51,393
Adult Detention	12,371,596	Total Cultural Services	—
Juvenile Detention	4,577,705	Total Veterans Memorial Building	—
Probation	8,210,155	Total Small Craft Harbors	—
Total Detention and Correction	25,159,456	Total Recreation and Cultural	51,393
Total Fire Protection	10,372,978	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,441,916
Protective Inspection		Total Interest on Long-Term Debt	1,522,914
Agricultural Commissioner	3,435,824	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,611,957	Total Debt Service	3,964,830
Other	—	Total General County Expenditures Before Transfers	227,462,049
Total Protective Inspection	6,047,781	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	956,606	Governmental and Enterprise	—
Coroner	521,414	Total General County Expenditures and Transfers Out	\$ 227,462,049
Emergency Services	76,990		
Planning and Zoning	7,421,343		
Pound	1,495,091		
Other	1,597,223		
Total Other Protection	12,068,667		
Total Public Protection	94,511,838		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 553,917,021	\$ 85,892,519	\$ 468,024,502

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses**

County of Napa

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Napa County Hangars	2002	—	—	\$ 500,000	\$ —	\$ 166,954	\$ 333,046
Energy Management Projects	2004	—	—	468,422	—	123,906	344,466
EHAP-Homeless Shelter	2004	—	—	1,000,000	—	—	1,000,000
Total State Construction Loans				1,968,422	—	290,860	1,677,512
Other Long-Term Debt Schedule							
Airport - CHP	—	—	—	—	—	—	886,452
Airport Compensated Absences	—	—	—	—	—	—	35,018
Compensated Absences	—	—	—	—	—	—	6,323,967
General Fund Loan	—	—	—	—	—	—	1,060,200
Total Other Long-Term Debt Schedule				—	—	—	8,305,637
County Total Bonds and Other Long-Term Debt				\$ 1,968,422	\$ —	\$ 290,860	\$ 9,983,149

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 46,583,781
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Napa

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,778,921
Total Operating Expenses	<u>2,589,450</u>
Net Operating Income (Loss)	<u>(810,529)</u>
Total Non-Operating Revenue	907,285
Total Non-Operating Expenses	<u>63,553</u>
Income (Loss) Before Operating Transfers	<u>33,203</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 33,203</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 660,310</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenues	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Parking	
Total Operating Revenue	\$ 162,324
Total Operating Expense	<u>221,178</u>
Net Operating Income (Loss)	<u>(58,854)</u>
Total Non-Operating Revenue	16,841,341
Total Non-Operating Expenses	<u>37</u>
Income (Loss) Before Operating Transfers	<u>16,782,450</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 16,782,450</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Nevada

Taxes		Federal	
Property Taxes		Public Assistance Administration	5,473,095
County Wide Secured and Unsecured	\$ 24,175,121	Public Assistance Programs	7,859,421
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	31,123
Property Tax In-Lieu of Vehicle License Fees	10,000,675	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	378,174
Prior Year Secured and Unsecured	6,853	Health Grants	7,529,639
Total Property Taxes	34,182,649	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	1,899,719	Office of Criminal Justice and Planning Programs	272,900
Transportation Tax (Non-Transit)	125,683	DEA Programs/Drug and Alcohol Programs	—
Property Transfer	521,260	District Attorney Programs	3,244,523
Transient Lodging	184,889	Aging Programs	52,577
Timber Yield	45,658	Senior Citizens Programs	—
Aircraft	82,535	Road Projects	1,795,375
Construction Development Taxes	—	Law Enforcement	189,416
Utility Users Tax	—	Other	834,095
Other	1,456,858	Total Federal	27,660,338
Total Other Taxes	4,316,602	Other Aid	
Total Taxes	38,499,251	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	1,485,217
Operations	—	Total Other Aid	1,485,217
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	259,905
Licenses, Permits and Franchises		Property Tax Administrative Fees	1,125,504
Animal Licenses	68,817	Auditing and Accounting Fees	12,411
Business Licenses	—	Communication Services	119,884
Construction Permits	1,283,655	Election Services	364,254
Road Privileges and Permits	22,903	Legal Services	124,411
Zoning Permits	—	Planning and Engineering Services	700,935
Franchises	1,049,170	Agricultural Services	10,452
Other	46,867	Civil Process Services	79,798
Total Licenses Permits and Franchises	2,471,412	Court Fees and Costs	1,164,622
Fines, Forfeitures and Penalties		Booking Fees	—
Vehicle Code Fines	481,866	Estate Fees	122,441
Other Court Fines	342,924	Humane Services	93,374
Forfeitures and Penalties	422,257	Law Enforcement Services	1,294,178
Penalties and Cost on Delinquent Taxes	2,103,404	Recording Fees	751,447
Total Fines, Forfeitures and Penalties	3,350,451	Road and Street Services	772,154
Revenue from Use of Money and Property		Health Fees	507,136
Interest	771,958	Mental Health Services	305,570
Rents and Concessions	394,681	California Children Services	—
Royalties	—	Sanitation Services	—
Total Revenue from the Use of Money and Property	1,166,639	Institutional Care and Services	2,554,418
Aid from Other Governmental Agencies		Library Services	86,613
State		Park and Recreation Fees	20,480
Highway Users Tax	2,451,850	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	1,003
Realignment from the Vehicle License Fee Fund	3,886,411	Building Maintenance and Grounds	170,072
Public Assistance Administration	6,404,776	Administrative Services	1,769
Public Assistance Programs	3,285,478	Other	3,151,929
Realignment for Social Services	3,399,741	Total Charges for Current Services	13,794,760
Health:		Miscellaneous Revenue	
Aid for Mental Health	5,570,472	Other Sales	5,496
Realignment for Mental Health	1,634,243	Tobacco Settlement	1,117,967
Medically Indigent Adults	—	Welfare Repayments	16,605
Alcohol and Drug Abuse	782,012	Cancelled Warrants	7,117
Other Aid for Health	185,920	Other	2,755,507
Realignment for Health Services	900,920	Total Miscellaneous Revenue	3,902,692
Homeowners' Property Tax Relief	248,482	Other Financing Sources	
Open Space Tax Relief	15,441	Sale of Fixed Assets	21,426
SB90 Mandated Costs	—	Proceeds from the Sale of Bonds	—
Public Safety Fund	5,757,869	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	21,426
Supplemental Law Enforcement Services Fund (SLESF/COPS)	337,825	Total General County Revenues Before Transfers	136,174,801
Office of Criminal Justice and Planning Programs	264,853	Transfers In	
Library	61,481	Total Transfers In from Enterprises	—
District Attorney Programs	1,212,798	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	752,707	Total General County Revenues and Transfers In	\$ 136,174,801
Other	6,669,336		
Total State	43,822,615		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Nevada

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,015,918	Total Roads	15,430,622
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	418,117	Total Transportation Systems	—
Other	25,545	Total Parking Facilities	—
Total Legislative and Administrative	1,459,580	Total Public Ways and Facilities	15,430,622
Finance		Health	
Auditor-Controller	610,136	Total Public Health	7,432,322
Treasurer-Tax Collector	1,090,971	Total Medical Care	1,860,793
Assessor	2,630,698	Total Mental Health	12,552,444
Other	42,387	Total Drug and Alcohol Abuse Services	1,578,988
Total Finance	4,374,192	Total Health	23,424,547
Counsel		Sanitation	
County Counsel	331,212	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	331,212	Public Assistance	
Total Personnel	186,149	Welfare	
Total Elections	1,447,110	Administration	11,771,872
Total Communications	—	Aid Programs - Cash (Grants)	7,679,638
Total Property Management	982,088	Total Welfare	19,451,510
Plant Acquisition		Social Services	
Jails	(113)	Administration and Programs	4,370,005
Courts	1,586	Other	—
Other	885,181	Total Social Services	4,370,005
Total Plant Acquisition	886,654	General Relief	
Total Promotion	367,649	Aid to Indigents	214,356
Total Other General	1,532,427	Indigent Burial	—
Total General	11,567,061	Total General Relief	214,356
Public Protection		Total Care of Court Wards	1,469,423
Judicial		Total Veteran Services	172,836
Trial Court Maintenance of Effort (MOE)	1,197,136	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	36,050	Workforce Investment Act (WIA)	—
Other Trial Court	978,401	Other	3,689,125
County Clerk	—	Total Other Public Assistance	3,689,125
Grand Jury (Including Audit)	94,706	Total Public Assistance	29,367,255
District Attorney-Prosecution	3,785,996	Education	
District Attorney-Family Support	4,273,353	Total School Administration	—
Public Defender	1,833,942	Total Library Services	2,592,849
Court Appointed Counsel	—	Total Agricultural Education	115,882
Other	508,199	Total Other Education	—
Total Judicial	12,707,783	Total Education	2,708,731
Total Police Protection	14,244,235	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	11,542,020	Total Cultural Services	—
Juvenile Detention	2,701,072	Total Veterans Memorial Building	—
Probation	3,751,629	Total Small Craft Harbors	—
Total Detention and Correction	17,994,721	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,074,035
Protective Inspection		Total Interest on Long-Term Debt	807,517
Agricultural Commissioner	488,175	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,569,841	Total Debt Service	1,881,552
Other	120,281	Total General County Expenditures Before Transfers	137,496,353
Total Protective Inspection	2,178,297	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,117,563	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 137,496,353
Emergency Services	551,350		
Planning and Zoning	2,895,009		
Pound	816,902		
Other	610,725		
Total Other Protection	5,991,549		
Total Public Protection	53,116,585		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 57,871,261	\$ 47,715,065	\$ 10,156,196

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Nevada

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 5,308,883
GF Loan to Airport	—	—	—	—	—	—	93,000
Postclosure Landfill Liability	—	—	—	—	—	—	13,017,870
Vehicle Capital Lease	—	—	—	—	—	—	18,763
Total Other Long-Term Debt Schedule				—	—	—	18,438,516
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 18,438,516

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 32,953,493
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 408,023
Local Cash Grants	2,452,329
State Cash Grants	367,226
Federal Cash Grants	328,208
Other Revenues	17,971
Total Revenues	3,573,757
Purchased Transportation	—
Other Expenses	4,112,229
Total Expenses	4,112,229
Net Transit Income (Loss)	(538,472)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (538,472)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	974,390
Total Federal Capital Grants	120,747
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 1,095,137

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Nevada

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 933,330
Total Operating Expenses	<u>1,355,036</u>
Net Operating Income (Loss)	<u>(421,706)</u>
Total Non-Operating Revenue	172,449
Total Non-Operating Expenses	<u>57,483</u>
Income (Loss) Before Operating Transfers	<u>(306,740)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (306,740)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenues	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Sanitation	
Total Operating Revenue	\$ 7,375,467
Total Operating Expense	<u>7,088,271</u>
Net Operating Income (Loss)	<u>287,196</u>
Total Non-Operating Revenue	443,160
Total Non-Operating Expenses	<u>329,021</u>
Income (Loss) Before Operating Transfers	<u>401,335</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 401,335</u>
Current Year Capital Outlay	<u>\$ 11,528</u>

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: In November 2002, county voters approved a 1/8-cent (\$0.00125) local sales tax, referred to as Measure C. This revenue provides funds for improvement of library services throughout Nevada County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure C revenue in the amount of \$1.5 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: General Expenditures, Plant Acquisition - Jails, reflect a negative balance of (\$113) due to an indirect cost credit. The actual current year expenditures are \$8.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Orange

Taxes			Federal	
Property Taxes			Public Assistance Administration	222,974,376
County Wide Secured and Unsecured	\$	239,536,016	Public Assistance Programs	98,297,237
Less Than County Wide Funds - Secured and Unsecured		36,840,781	Health Administration	1,040,270
Property Tax In-Lieu of Vehicle License Fees		232,760,469	Workforce Investment Act (WIA)	11,464,829
Voter Approved Indebtedness		—	Community Development Block Grant	5,071,163
Prior Year Secured and Unsecured		17,804,254	Health Grants	65,746,341
Total Property Taxes		526,941,520	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		45,593,519	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		11,625,624	District Attorney Programs	3,201,230
Transient Lodging		159,357	Aging Programs	6,488,557
Timber Yield		47	Senior Citizens Programs	2,462,181
Aircraft		3,175,408	Road Projects	—
Construction Development Taxes		—	Law Enforcement	27,102,141
Utility Users Tax		—	Other	8,650,050
Other		600,142	Total Federal	452,498,375
Total Other Taxes		61,154,097	Other Aid	
Total Taxes		588,095,617	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	67,184,831
Operations		112,397	Total Other Aid	67,184,831
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		112,397	Assessments and Tax Collection Fees	11,724,373
Licenses, Permits and Franchises			Property Tax Administrative Fees	14,020,315
Animal Licenses		5,204,389	Auditing and Accounting Fees	753,656
Business Licenses		1,319,926	Communication Services	3,288,766
Construction Permits		6,093,501	Election Services	11,732,229
Road Privileges and Permits		361,578	Legal Services	2,494,583
Zoning Permits		245	Planning and Engineering Services	1,009,005
Franchises		2,798,483	Agricultural Services	185,331
Other		1,751,565	Civil Process Services	1,961,510
Total Licenses Permits and Franchises		17,529,687	Court Fees and Costs	63,680,434
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		11,452,479	Estate Fees	1,326,356
Other Court Fines		19,668,046	Humane Services	7,448,764
Forfeitures and Penalties		14,421,794	Law Enforcement Services	118,504,341
Penalties and Cost on Delinquent Taxes		62,660,622	Recording Fees	16,672,130
Total Fines, Forfeitures and Penalties		108,202,941	Road and Street Services	7,152,540
Revenue from Use of Money and Property			Health Fees	28,264,049
Interest		1,780,914	Mental Health Services	37,087,455
Rents and Concessions		39,045,366	California Children Services	232,475
Royalties		2,584	Sanitation Services	—
Total Revenue from the Use of Money and Property		40,828,864	Institutional Care and Services	2,794,051
Aid from Other Governmental Agencies			Library Services	1,105,960
State			Park and Recreation Fees	961,473
Highway Users Tax		12,995,059	Other:	
Motor Vehicle In-Lieu Tax		50,390,062	Personnel Services	1,055,638
Realignment from the Vehicle License Fee Fund		84,718,715	Building Maintenance and Grounds	—
Public Assistance Administration		222,295,657	Administrative Services	—
Public Assistance Programs		90,316,030	Other	61,807,007
Realignment for Social Services		46,703,429	Total Charges for Current Services	395,262,441
Health:			Miscellaneous Revenue	
Aid for Mental Health		132,224,238	Other Sales	8,084,145
Realignment for Mental Health		41,820,381	Tobacco Settlement	34,575,187
Medically Indigent Adults		—	Welfare Repayments	5,081,060
Alcohol and Drug Abuse		1,582,306	Cancelled Warrants	1,134,192
Other Aid for Health		37,375,024	Other	41,968,367
Realignment for Health Services		22,203,410	Total Miscellaneous Revenue	90,842,951
Homeowners' Property Tax Relief		2,261,286	Other Financing Sources	
Open Space Tax Relief		667	Sale of Fixed Assets	4,259,381
SB90 Mandated Costs		77,658	Proceeds from the Sale of Bonds	1,320,488
Public Safety Fund		239,049,677	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	5,579,869
Supplemental Law Enforcement Services Fund (SLESF/COPS)		9,085,458	Total General County Revenues Before Transfers	2,868,998,435
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		613,666	Total Transfers In from Enterprises	11,633,414
District Attorney Programs		14,865,614	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		29,874,227		
Other		64,407,898	Total General County Revenues and Transfers In	\$ 2,880,631,849
Total State		1,102,860,462		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Orange

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,364,262	Total Roads	73,975,600
Clerk of the Board	3,380,392	Total Transportation Terminals	—
Administrative Officer	16,476,752	Total Transportation Systems	—
Other	7,260,961	Total Parking Facilities	5,828,537
Total Legislative and Administrative	31,482,367	Total Public Ways and Facilities	79,804,137
Finance		Health	
Auditor-Controller	15,435,007	Total Public Health	143,709,015
Treasurer-Tax Collector	14,134,114	Total Medical Care	172,463,426
Assessor	34,476,337	Total Mental Health	216,012,539
Other	21,099,721	Total Drug and Alcohol Abuse Services	36,225,705
Total Finance	85,145,179	Total Health	568,410,685
Counsel		Sanitation	
County Counsel	12,088,568	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	12,088,568	Public Assistance	
Total Personnel	281,822	Welfare	
Total Elections	19,227,810	Administration	262,334,313
Total Communications	—	Aid Programs - Cash (Grants)	231,862,302
Total Property Management	19,004,358	Total Welfare	494,196,615
Plant Acquisition		Social Services	
Jails	6,343,762	Administration and Programs	170,015,584
Courts	806	Other	47,409,950
Other	50,778,862	Total Social Services	217,425,534
Total Plant Acquisition	57,123,430	General Relief	
Total Promotion	—	Aid to Indigents	7,794,799
Total Other General	92,619,194	Indigent Burial	—
Total General	316,972,728	Total General Relief	7,794,799
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	54,449,487	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	3,049,952	Workforce Investment Act (WIA)	10,808,021
Other Trial Court	51,683,546	Other	25,586,212
County Clerk	—	Total Other Public Assistance	36,394,233
Grand Jury (Including Audit)	507,712	Total Public Assistance	755,811,181
District Attorney-Prosecution	109,817,380	Education	
District Attorney-Family Support	54,356,731	Total School Administration	—
Public Defender	64,417,628	Total Library Services	36,363,104
Court Appointed Counsel	7,306,593	Total Agricultural Education	—
Other	3,574,963	Total Other Education	—
Total Judicial	349,163,992	Total Education	36,363,104
Total Police Protection	293,824,509	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	345,194
Adult Detention	194,410,192	Total Cultural Services	—
Juvenile Detention	78,813,731	Total Veterans Memorial Building	—
Probation	90,168,328	Total Small Craft Harbors	20,983,199
Total Detention and Correction	363,392,251	Total Recreation and Cultural	21,328,393
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	204,452,556
Protective Inspection		Total Interest on Long-Term Debt	37,465,308
Agricultural Commissioner	3,727,820	Total Interest on Short-Term Notes and Warrants	4,586,818
Building Inspector	2,079,285	Total Debt Service	246,504,682
Other	—	Total General County Expenditures Before Transfers	3,149,978,320
Total Protective Inspection	5,807,105	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	356,734
Recorder	11,861,810	Total General County Expenditures and Transfers Out	\$ 3,150,335,054
Coroner	6,974,665		
Emergency Services	1,759,866		
Planning and Zoning	5,445,315		
Pound	4,780,398		
Other	81,773,499		
Total Other Protection	112,595,553		
Total Public Protection	1,124,783,410		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 5,208,165,567	\$ 862,157,840	\$ 4,346,007,727

Table 6. Counties Annual Report — Fiscal Year 2008-09

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Orange

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?	Yes	
Total Operating Revenue	\$ 108,209,704	
Total Operating Expenses	84,070,440	
Net Operating Income (Loss)	24,139,264	
Total Non-Operating Revenue	21,744,274	
Total Non-Operating Expenses	5,739,388	
Income (Loss) Before Operating Transfers	40,144,150	
Transfers In from the County	—	
Transfers Out to the County	—	
Net Transfers In (Out)	—	
Net Income (Loss)	\$ 40,144,150	
Current Year Capital Outlay (Enterprise Activity)	\$ 51,142,087	

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?	Yes	
Total Operating Revenue	\$ 90,829,611	
Total Operating Expenses	59,650,187	
Net Operating Income (Loss)	31,179,424	
Total Non-Operating Revenues	15,823,812	
Total Non-Operating Expenses	27,449,415	
Income (Loss) Before Operating Transfers	19,553,821	
Transfers In from the County	—	
Transfers Out to the County	11,633,414	
Net Transfers In (Out)	(11,633,414)	
Net Income (Loss)	\$ 7,920,407	
Current Year Capital Outlay (Enterprise Activity)	\$ 25,337,627	

Other Enterprise Statement of Revenues and Expenses:		
Total Operating Revenue	\$ —	
Total Operating Expense	—	
Net Operating Income (Loss)	—	
Total Non-Operating Revenue	—	
Total Non-Operating Expenses	—	
Income (Loss) Before Operating Transfers	—	
Transfers In from the County	—	
Transfers Out to the County	—	
Net Transfers In (Out)	—	
Net Income (Loss)	\$ —	
Current Year Capital Outlay	\$ —	

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Miscellaneous Revenues, Other, and General Expenditures, Other General, have both decreased significantly due to a change in the way the county records employer retirement contributions.
Reference: Table 6, Statement of County Revenues and Expenditures

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Placer

Taxes			Federal	
Property Taxes			Public Assistance Administration	12,580,817
County Wide Secured and Unsecured	\$	103,734,849	Public Assistance Programs	30,112,747
Less Than County Wide Funds - Secured and Unsecured		5,328,258	Health Administration	1,123,503
Property Tax In-Lieu of Vehicle License Fees		31,297,198	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	207,153
Prior Year Secured and Unsecured		208,158	Health Grants	2,765,985
Total Property Taxes		140,568,463	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	2,148,934
Sales and Use Taxes		14,218,104	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,564,873	DEA Programs/Drug and Alcohol Programs	2,457,225
Property Transfer		2,190,345	District Attorney Programs	—
Transient Lodging		8,878,168	Aging Programs	25,485
Timber Yield		31,752	Senior Citizens Programs	—
Aircraft		146,396	Road Projects	11,188,902
Construction Development Taxes		2,163,114	Law Enforcement	316,406
Utility Users Tax		—	Other	1,642,705
Other		13	Total Federal	64,569,862
Total Other Taxes		29,192,765	Other Aid	
Total Taxes		169,761,228	Other In-Lieu Taxes	5,833,961
Special Benefit Assessments			Other Governmental Agencies	2,687,756
Operations		1,121,661	Total Other Aid	8,521,717
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		1,121,661	Assessments and Tax Collection Fees	2,348,810
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,652,194
Animal Licenses		123,477	Auditing and Accounting Fees	93,465
Business Licenses		1,510,077	Communication Services	—
Construction Permits		3,534,682	Election Services	1,205,583
Road Privileges and Permits		112,559	Legal Services	1,874,667
Zoning Permits		—	Planning and Engineering Services	6,752,992
Franchises		1,511,844	Agricultural Services	246,819
Other		1,168,871	Civil Process Services	214,312
Total Licenses Permits and Franchises		7,961,510	Court Fees and Costs	6,752,936
Fines, Forfeitures and Penalties			Booking Fees	486,794
Vehicle Code Fines		268,989	Estate Fees	9,885
Other Court Fines		4,016,117	Humane Services	480,326
Forfeitures and Penalties		3,556,280	Law Enforcement Services	3,871,339
Penalties and Cost on Delinquent Taxes		6,767,044	Recording Fees	2,396,855
Total Fines, Forfeitures and Penalties		14,608,430	Road and Street Services	8,333,383
Revenue from Use of Money and Property			Health Fees	528,830
Interest		12,402,820	Mental Health Services	172,593
Rents and Concessions		1,844,729	California Children Services	—
Royalties		—	Sanitation Services	144,861
Total Revenue from the Use of Money and Property		14,247,549	Institutional Care and Services	1,304,444
Aid from Other Governmental Agencies			Library Services	346,076
State			Park and Recreation Fees	1,676,469
Highway Users Tax		7,875,728	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	1,236,495
Realignment from the Vehicle License Fee Fund		5,545,644	Building Maintenance and Grounds	2,134,215
Public Assistance Administration		14,239,285	Administrative Services	2,757,136
Public Assistance Programs		22,471,220	Other	17,666,775
Realignment for Social Services		7,876,338	Total Charges for Current Services	65,688,254
Health:			Miscellaneous Revenue	
Aid for Mental Health		9,625,044	Other Sales	97,252
Realignment for Mental Health		3,261,384	Tobacco Settlement	—
Medically Indigent Adults		87,671	Welfare Repayments	275,793
Alcohol and Drug Abuse		1,850,321	Cancelled Warrants	125,914
Other Aid for Health		2,358,836	Other	1,434,391
Realignment for Health Services		1,285,052	Total Miscellaneous Revenue	1,933,350
Homeowners' Property Tax Relief		1,035,252	Other Financing Sources	
Open Space Tax Relief		45,443	Sale of Fixed Assets	50,796
SB90 Mandated Costs		180,262	Proceeds from the Sale of Bonds	—
Public Safety Fund		31,718,439	Other Long-Term Debt Proceeds	1,524,155
Other:			Total Other Financing Sources	1,574,951
Supplemental Law Enforcement Services Fund (SLESF/COPS)		236,962	Total General County Revenues Before Transfers	477,231,934
Office of Criminal Justice and Planning Programs		584,618	Transfers In	
Library		84,397	Total Transfers In from Enterprises	4,183,273
District Attorney Programs		2,010,840	Operating Transfers Between Funds Other Than Governmental and Enterprise	6,279,883
Law Enforcement		1,419,435	Total General County Revenues and Transfers In	\$ 487,695,090
Other		13,451,251		
Total State		127,243,422		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Placer**

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,877,706	Total Roads	49,642,279
Clerk of the Board	631,617	Total Transportation Terminals	—
Administrative Officer	5,001,003	Total Transportation Systems	—
Other	2,856,060	Total Parking Facilities	—
Total Legislative and Administrative	10,366,386	Total Public Ways and Facilities	49,642,279
Finance		Health	
Auditor-Controller	4,505,291	Total Public Health	16,254,115
Treasurer-Tax Collector	3,157,307	Total Medical Care	7,573,556
Assessor	8,756,466	Total Mental Health	29,077,789
Other	3,468,549	Total Drug and Alcohol Abuse Services	—
Total Finance	19,887,613	Total Health	52,905,460
Counsel		Sanitation	
County Counsel	3,105,242	Total Refuse Collection and Disposal	3,064
Other	—	Total Sanitation	3,064
Total Counsel	3,105,242	Public Assistance	
Total Personnel	7,025,678	Welfare	
Total Elections	4,234,411	Administration	22,924,852
Total Communications	—	Aid Programs - Cash (Grants)	33,124,121
Total Property Management	6,880,069	Total Welfare	56,048,973
Plant Acquisition		Social Services	
Jails	1,108,180	Administration and Programs	33,284,417
Courts	61,350,928	Other	—
Other	29,250,821	Total Social Services	33,284,417
Total Plant Acquisition	91,709,929	General Relief	
Total Promotion	5,291,511	Aid to Indigents	1,282,769
Total Other General	7,301,733	Indigent Burial	—
Total General	155,802,572	Total General Relief	1,282,769
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	409,756
Trial Court Maintenance of Effort (MOE)	835,468	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,336,385	Workforce Investment Act (WIA)	—
Other Trial Court	1,723,201	Other	2,238,527
County Clerk	—	Total Other Public Assistance	2,238,527
Grand Jury (Including Audit)	93,724	Total Public Assistance	93,264,442
District Attorney-Prosecution	16,955,656	Education	
District Attorney-Family Support	6,183,549	Total School Administration	—
Public Defender	—	Total Library Services	6,002,550
Court Appointed Counsel	5,834,391	Total Agricultural Education	313,654
Other	—	Total Other Education	—
Total Judicial	32,962,374	Total Education	6,316,204
Total Police Protection	60,559,214	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	3,675,019
Adult Detention	26,712,978	Total Cultural Services	838,164
Juvenile Detention	4,295,541	Total Veterans Memorial Building	—
Probation	14,875,990	Total Small Craft Harbors	—
Total Detention and Correction	45,884,509	Total Recreation and Cultural	4,513,183
Total Fire Protection	6,988,705	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	2,566,232
Protective Inspection		Total Interest on Long-Term Debt	2,435,437
Agricultural Commissioner	1,752,608	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	5,202,075	Total Debt Service	5,001,669
Other	—	Total General County Expenditures Before Transfers	537,147,180
Total Protective Inspection	6,954,683	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	5,302,095
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	6,783,700
Recorder	3,753,667	Total General County Expenditures and Transfers Out	\$ 549,232,975
Coroner	1,025,328		
Emergency Services	1,162,489		
Planning and Zoning	7,771,659		
Pound	2,588,181		
Other	47,498		
Total Other Protection	16,348,822		
Total Public Protection	169,698,307		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 832,068,647	\$ 183,129,667	\$ 648,938,980

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Placer

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
1997 Series A	1998	1998	2012	\$ 4,170,000	\$ 4,170,000	\$ 3,100,000	\$ 1,070,000
Total Revenue Bonds				4,170,000	4,170,000	3,100,000	1,070,000
Special Assessment Bonds							
1915 Act Bonds	1975	1976	2030	11,315,893	5,102,900	2,212,900	2,890,000
Total Special Assessment Bonds				11,315,893	5,102,900	2,212,900	2,890,000
Other Long-Term Debt Schedule							
CalWin Server	—	—	—	—	—	—	86,190
Compensated Absences	—	—	—	—	—	—	14,935,295
Compensated Leave	—	—	—	—	—	—	239,441
Postclosure Landfill Liability	—	—	—	—	—	—	4,738,819
Sheriff Helicopter	—	—	—	—	—	—	1,500,000
Vehicles	—	—	—	—	—	—	383,394
Total Other Long-Term Debt Schedule				—	—	—	21,883,139
County Total Bonds and Other Long-Term Debt				\$ 15,485,893	\$ 9,272,900	\$ 5,312,900	\$ 25,843,139

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 77,561,453
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 1,053,773
Local Cash Grants	2,724,681
State Cash Grants	291,183
Federal Cash Grants	802,467
Other Revenues	3,083,270
Total Revenues	7,955,374
Purchased Transportation	1,859,263
Other Expenses	7,058,893
Total Expenses	8,918,156
Net Transit Income (Loss)	(962,782)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (962,782)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	47,812
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 47,812

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Placer

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ —
Total Operating Expenses	<u>137</u>
Net Operating Income (Loss)	<u>(137)</u>
Total Non-Operating Revenue	11,023
Total Non-Operating Expenses	<u>13,249</u>
Income (Loss) Before Operating Transfers	<u>(2,363)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (2,363)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,931,309
Total Operating Expenses	<u>1,457,630</u>
Net Operating Income (Loss)	<u>1,473,679</u>
Total Non-Operating Revenues	995,297
Total Non-Operating Expenses	<u>70,633</u>
Income (Loss) Before Operating Transfers	<u>2,398,343</u>
Transfers In from the County	3,824,094
Transfers Out to the County	<u>3,824,094</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 2,398,343</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: DeWitt Development	
Total Operating Revenue	\$ 1,278,332
Total Operating Expense	<u>3,132,993</u>
Net Operating Income (Loss)	<u>(1,854,661)</u>
Total Non-Operating Revenue	538,642
Total Non-Operating Expenses	<u>260,070</u>
Income (Loss) Before Operating Transfers	<u>(1,576,089)</u>
Transfers In from the County	1,478,001
Transfers Out to the County	<u>359,179</u>
Net Transfers In (Out)	<u>1,118,822</u>
Net Income (Loss)	<u>\$ (457,267)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Plumas

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,571,444
County Wide Secured and Unsecured	\$	9,459,634	Public Assistance Programs	1,162,697
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		2,489,624	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		7,197	Health Grants	681,923
Total Property Taxes		11,956,455	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	1,302
Sales and Use Taxes		1,880,272	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	105,278
Property Transfer		104,741	District Attorney Programs	636,118
Transient Lodging		1,152,277	Aging Programs	—
Timber Yield		154,932	Senior Citizens Programs	—
Aircraft		20,448	Road Projects	538,768
Construction Development Taxes		—	Law Enforcement	198,396
Utility Users Tax		—	Other	3,908,456
Other		—	Total Federal	8,804,382
Total Other Taxes		3,312,670	Other Aid	
Total Taxes		15,269,125	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	—
Operations		—	Total Other Aid	—
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	146,115
Licenses, Permits and Franchises			Property Tax Administrative Fees	127,502
Animal Licenses		12,730	Auditing and Accounting Fees	67,382
Business Licenses		1,350	Communication Services	5,000
Construction Permits		549,510	Election Services	64,372
Road Privileges and Permits		7,413	Legal Services	—
Zoning Permits		84,781	Planning and Engineering Services	208,152
Franchises		195,779	Agricultural Services	71,014
Other		21,400	Civil Process Services	22,633
Total Licenses Permits and Franchises		872,963	Court Fees and Costs	229,279
Fines, Forfeitures and Penalties			Booking Fees	29,431
Vehicle Code Fines		793	Estate Fees	7,307
Other Court Fines		682,732	Humane Services	44,494
Forfeitures and Penalties		11,359	Law Enforcement Services	72,897
Penalties and Cost on Delinquent Taxes		528,269	Recording Fees	179,290
Total Fines, Forfeitures and Penalties		1,223,153	Road and Street Services	466,884
Revenue from Use of Money and Property			Health Fees	598,187
Interest		660,916	Mental Health Services	403,918
Rents and Concessions		210,629	California Children Services	—
Royalties		—	Sanitation Services	233,478
Total Revenue from the Use of Money and Property		871,545	Institutional Care and Services	30,945
Aid from Other Governmental Agencies			Library Services	34,771
State			Park and Recreation Fees	8,875
Highway Users Tax		1,952,513	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,628,816	Building Maintenance and Grounds	—
Public Assistance Administration		2,109,100	Administrative Services	209,974
Public Assistance Programs		1,237,548	Other	2,703,753
Realignment for Social Services		1,583,626	Total Charges for Current Services	5,965,653
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,890,461	Other Sales	5,319
Realignment for Mental Health		537,180	Tobacco Settlement	252,959
Medically Indigent Adults		—	Welfare Repayments	125,421
Alcohol and Drug Abuse		87,653	Cancelled Warrants	—
Other Aid for Health		2,238,917	Other	562,122
Realignment for Health Services		386,133	Total Miscellaneous Revenue	945,821
Homeowners' Property Tax Relief		73,012	Other Financing Sources	
Open Space Tax Relief		93,248	Sale of Fixed Assets	745
SB90 Mandated Costs		979	Proceeds from the Sale of Bonds	—
Public Safety Fund		1,060,286	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	745
Supplemental Law Enforcement Services Fund (SLESF/COPS)		108,593	Total General County Revenues Before Transfers	55,989,320
Office of Criminal Justice and Planning Programs		133,103	Transfers In	
Library		68,606	Total Transfers In from Enterprises	10,000
District Attorney Programs		228,518	Operating Transfers Between Funds Other Than Governmental and Enterprise	322,422
Law Enforcement		748,477	Total General County Revenues and Transfers In	\$ 56,321,742
Other		4,869,164		
Total State		22,035,933		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Plumas**

General		Public Ways and Facilities	
Board of Supervisors	\$ 432,866	Total Roads	7,868,910
Clerk of the Board	87,888	Total Transportation Terminals	—
Administrative Officer	269,907	Total Transportation Systems	—
Other	502,975	Total Parking Facilities	—
Total Legislative and Administrative	1,293,636	Total Public Ways and Facilities	7,868,910
Finance		Health	
Auditor-Controller	543,768	Total Public Health	5,023,654
Treasurer-Tax Collector	723,960	Total Medical Care	20,750
Assessor	769,768	Total Mental Health	3,319,271
Other	—	Total Drug and Alcohol Abuse Services	462,430
Total Finance	2,037,496	Total Health	8,826,105
Counsel		Sanitation	
County Counsel	435,863	Total Refuse Collection and Disposal	17,325
Other	—	Total Sanitation	17,325
Total Counsel	435,863	Public Assistance	
Total Personnel	418,045	Welfare	
Total Elections	294,682	Administration	2,973,903
Total Communications	—	Aid Programs - Cash (Grants)	3,523,431
Total Property Management	1,332,091	Total Welfare	6,497,334
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,201,882
Courts	—	Other	—
Other	617,527	Total Social Services	1,201,882
Total Plant Acquisition	617,527	General Relief	
Total Promotion	960,133	Aid to Indigents	165,579
Total Other General	1,462,786	Indigent Burial	—
Total General	8,852,259	Total General Relief	165,579
Public Protection		Total Care of Court Wards	90,190
Judicial		Total Veteran Services	158,364
Trial Court Maintenance of Effort (MOE)	160,444	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	37,264	Workforce Investment Act (WIA)	—
Other Trial Court	215,668	Other	773,677
County Clerk	—	Total Other Public Assistance	773,677
Grand Jury (Including Audit)	28,983	Total Public Assistance	8,887,026
District Attorney-Prosecution	1,101,815	Education	
District Attorney-Family Support	874,745	Total School Administration	—
Public Defender	398,692	Total Library Services	684,772
Court Appointed Counsel	—	Total Agricultural Education	101,372
Other	98,053	Total Other Education	—
Total Judicial	2,915,664	Total Education	786,144
Total Police Protection	6,420,103	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	236,012
Adult Detention	1,817,961	Total Cultural Services	198,065
Juvenile Detention	—	Total Veterans Memorial Building	70,425
Probation	1,156,844	Total Small Craft Harbors	—
Total Detention and Correction	2,974,805	Total Recreation and Cultural	504,502
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	64,000	Total Retirement of Long-Term Debt	499,532
Protective Inspection		Total Interest on Long-Term Debt	847,232
Agricultural Commissioner	326,207	Total Interest on Short-Term Notes and Warrants	15,477
Building Inspector	1,034,897	Total Debt Service	1,362,241
Other	—	Total General County Expenditures Before Transfers	52,553,460
Total Protective Inspection	1,361,104	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	62,500	Operating Transfers Between Funds Other Than	—
Recorder	288,174	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 52,553,460
Emergency Services	24,374		
Planning and Zoning	778,873		
Pound	202,291		
Other	357,060		
Total Other Protection	1,713,272		
Total Public Protection	15,448,948		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 28,717,196	\$ 17,844,338	\$ 10,872,858

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Plumas

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Fuel System	1997	—	—	\$ 261,619	\$ —	\$ 198,359	\$ 23,062
Total State Construction Loans				261,619	—	198,359	23,062
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	2,971,859
Heat and Cooling Equipment	—	—	—	—	—	—	395,525
Postclosure Landfill Liability	—	—	—	—	—	—	2,267,336
Airport Loan	—	—	—	—	—	—	9,999
Total Other Long-Term Debt Schedule				—	—	—	5,644,719
County Total Bonds and Other Long-Term Debt				\$ 261,619	\$ —	\$ 198,359	\$ 5,667,781

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 29,057,471
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 61,317
Local Cash Grants	235,723
State Cash Grants	133,465
Federal Cash Grants	88,467
Other Revenues	47,390
Total Revenues	566,362
Purchased Transportation	—
Other Expenses	566,362
Total Expenses	566,362
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Plumas

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 342,576
Total Operating Expenses	<u>877,763</u>
Net Operating Income (Loss)	<u>(535,187)</u>
Total Non-Operating Revenue	120,972
Total Non-Operating Expenses	<u>2,526</u>
Income (Loss) Before Operating Transfers	<u>(416,741)</u>
Transfers In from the County	—
Transfers Out to the County	<u>10,000</u>
Net Transfers In (Out)	<u>(10,000)</u>
Net Income (Loss)	<u>\$ (426,741)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 97,798</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenues	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Sanitation	
Total Operating Revenue	\$ 160,676
Total Operating Expense	<u>144,047</u>
Net Operating Income (Loss)	<u>16,629</u>
Total Non-Operating Revenue	90,608
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>107,237</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 107,237</u>
Current Year Capital Outlay	<u>\$ 4,910</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Riverside

Taxes			Federal	
Property Taxes			Public Assistance Administration	227,381,954
County Wide Secured and Unsecured	\$	214,953,856	Public Assistance Programs	198,503,611
Less Than County Wide Funds - Secured and Unsecured		63,288,816	Health Administration	1,585,464
Property Tax In-Lieu of Vehicle License Fees		221,661,746	Workforce Investment Act (WIA)	16,885,095
Voter Approved Indebtedness		—	Community Development Block Grant	14,831,584
Prior Year Secured and Unsecured		14,442,227	Health Grants	38,591,694
Total Property Taxes		514,346,645	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		47,889,446	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		11,605,949	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		10,624,354	District Attorney Programs	126,226
Transient Lodging		1,670,498	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	7,653,377
Aircraft		—	Road Projects	17,364,978
Construction Development Taxes		—	Law Enforcement	6,345,578
Utility Users Tax		—	Other	14,487,086
Other		8,846	Total Federal	543,756,647
Total Other Taxes		71,799,093	Other Aid	
Total Taxes		586,145,738	Other In-Lieu Taxes	59,450
Special Benefit Assessments			Other Governmental Agencies	155,954,113
Operations		—	Total Other Aid	156,013,563
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	14,120,010
Licenses, Permits and Franchises			Property Tax Administrative Fees	13,838,909
Animal Licenses		845,621	Auditing and Accounting Fees	239,347
Business Licenses		1,116,215	Communication Services	2,918,034
Construction Permits		20,522,475	Election Services	4,952,600
Road Privileges and Permits		90,768	Legal Services	2,034,743
Zoning Permits		—	Planning and Engineering Services	41,202,345
Franchises		7,128,826	Agricultural Services	2,568,789
Other		9,645,067	Civil Process Services	1,634,502
Total Licenses Permits and Franchises		39,348,972	Court Fees and Costs	17,568,106
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		2,149,524	Estate Fees	352,951
Other Court Fines		32,744,062	Humane Services	5,309,072
Forfeitures and Penalties		13,448,576	Law Enforcement Services	144,897,161
Penalties and Cost on Delinquent Taxes		59,833,295	Recording Fees	13,243,671
Total Fines, Forfeitures and Penalties		108,175,457	Road and Street Services	6,899,082
Revenue from Use of Money and Property			Health Fees	25,849,010
Interest		57,424,879	Mental Health Services	6,738,019
Rents and Concessions		15,825,190	California Children Services	25,220
Royalties		—	Sanitation Services	3,632,432
Total Revenue from the Use of Money and Property		73,250,069	Institutional Care and Services	11,096,313
Aid from Other Governmental Agencies			Library Services	6,001
State			Park and Recreation Fees	44,952
Highway Users Tax		27,343,026	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	6,998,763
Realignment from the Vehicle License Fee Fund		52,163,658	Building Maintenance and Grounds	9,774,549
Public Assistance Administration		136,965,084	Administrative Services	8,655,234
Public Assistance Programs		141,450,114	Other	62,840,629
Realignment for Social Services		68,541,203	Total Charges for Current Services	407,440,444
Health:			Miscellaneous Revenue	
Aid for Mental Health		68,715,242	Other Sales	444,143
Realignment for Mental Health		23,081,735	Tobacco Settlement	—
Medically Indigent Adults		1,395,927	Welfare Repayments	—
Alcohol and Drug Abuse		2,251,229	Cancelled Warrants	—
Other Aid for Health		20,155,813	Other	22,963,609
Realignment for Health Services		13,897,250	Total Miscellaneous Revenue	23,407,752
Homeowners' Property Tax Relief		3,721,499	Other Financing Sources	
Open Space Tax Relief		183,637	Sale of Fixed Assets	75,326
SB90 Mandated Costs		2,087,292	Proceeds from the Sale of Bonds	—
Public Safety Fund		120,458,414	Other Long-Term Debt Proceeds	4,297,621
Other:			Total Other Financing Sources	4,372,947
Supplemental Law Enforcement Services Fund (SLESF/COPS)		6,643,455	Total General County Revenues Before Transfers	2,676,414,075
Office of Criminal Justice and Planning Programs		93,500	Transfers In	
Library		—	Total Transfers In from Enterprises	3,919,625
District Attorney Programs		241,414	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		4,913,668	Total General County Revenues and Transfers In	\$ 2,680,333,700
Other		40,199,326		
Total State		734,502,486		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Riverside

General		Public Ways and Facilities	
Board of Supervisors	\$ 10,788,593	Total Roads	135,859,796
Clerk of the Board	1,803,007	Total Transportation Terminals	—
Administrative Officer	7,447,081	Total Transportation Systems	—
Other	—	Total Parking Facilities	2,491,837
Total Legislative and Administrative	20,038,681	Total Public Ways and Facilities	138,351,633
Finance		Health	
Auditor-Controller	13,617,278	Total Public Health	190,304,099
Treasurer-Tax Collector	14,354,570	Total Medical Care	28,248,831
Assessor	29,026,148	Total Mental Health	143,552,155
Other	2,158,784	Total Drug and Alcohol Abuse Services	24,483,603
Total Finance	59,156,780	Total Health	386,588,688
Counsel		Sanitation	
County Counsel	6,282,768	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	6,282,768	Public Assistance	
Total Personnel	12,113,748	Welfare	
Total Elections	12,230,277	Administration	143,301,201
Total Communications	5,820,797	Aid Programs - Cash (Grants)	335,979,908
Total Property Management	67,252,273	Total Welfare	479,281,109
Plant Acquisition		Social Services	
Jails	11,164,515	Administration and Programs	289,742,615
Courts	139,312	Other	—
Other	29,386,257	Total Social Services	289,742,615
Total Plant Acquisition	40,690,084	General Relief	
Total Promotion	26,574,213	Aid to Indigents	546,555
Total Other General	16,458,683	Indigent Burial	—
Total General	266,618,304	Total General Relief	546,555
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	916,250
Trial Court Maintenance of Effort (MOE)	24,965,789	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	4,648,926	Workforce Investment Act (WIA)	—
Other Trial Court	2,201,006	Other	—
County Clerk	14,650,003	Total Other Public Assistance	—
Grand Jury (Including Audit)	—	Total Public Assistance	770,486,529
District Attorney-Prosecution	108,330,993	Education	
District Attorney-Family Support	36,689,004	Total School Administration	—
Public Defender	38,624,496	Total Library Services	15,055,722
Court Appointed Counsel	13,025,915	Total Agricultural Education	674,992
Other	—	Total Other Education	—
Total Judicial	243,136,132	Total Education	15,730,714
Total Police Protection	368,872,711	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	146,005,297	Total Cultural Services	227,823
Juvenile Detention	40,460,187	Total Veterans Memorial Building	52,403
Probation	85,416,399	Total Small Craft Harbors	—
Total Detention and Correction	271,881,883	Total Recreation and Cultural	280,226
Total Fire Protection	170,386,023	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	32,192,043
Protective Inspection		Total Interest on Long-Term Debt	44,202,686
Agricultural Commissioner	5,285,828	Total Interest on Short-Term Notes and Warrants	11,867,832
Building Inspector	23,238,738	Total Debt Service	88,262,561
Other	—	Total General County Expenditures Before Transfers	2,796,825,809
Total Protective Inspection	28,524,566	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	14,400,000
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	7,556,640	Total General County Expenditures and Transfers Out	\$ 2,811,225,809
Emergency Services	—		
Planning and Zoning	11,444,034		
Pound	25,642,120		
Other	3,063,045		
Total Other Protection	47,705,839		
Total Public Protection	1,130,507,154		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,977,836,053	\$ 903,395,447	\$ 1,074,440,606

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Riverside

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Unfunded Actuarial Liability	2005	2006	2035	\$ 400,000,000	\$ 400,000,000	\$ 21,475,000	\$ 378,525,000
Total Pension Obligation Bonds				400,000,000	400,000,000	21,475,000	378,525,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	16,713,260
Compensated Absences (Govt)	—	—	—	—	—	—	133,954,173
Postclosure Landfill Liability	—	—	—	—	—	—	49,645,506
Total Other Long-Term Debt Schedule				—	—	—	200,312,939
County Total Bonds and Other Long-Term Debt				\$ 400,000,000	\$ 400,000,000	\$ 21,475,000	\$ 578,837,939

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 1,208,586,483
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 1,346,405,164
Total Deductions from Revenues	1,140,969,118
Net Patient Revenue	205,436,046
Total Other Operating Revenues	10,504,031
Total Operating Revenue	215,940,077
Total Operating Expenses	369,662,650
Net Operating Income (Loss)	(153,722,573)
Total Non-Operating Revenue	138,943,948
Total Non-Operating Expenses	13,043,218
Net Non-Operating Income	125,900,730
Net Income Before Extraordinary Items	(27,821,843)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(27,821,843)
Transfers In from the County	14,400,000
Transfers Out to the County	3,635,000
Net Transfers In (Out)	10,765,000
Net Income (Loss)	\$ (17,056,843)
Current Year Capital Outlay (Enterprise Activity)	\$ 11,049,206

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Riverside

Airport Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		No
Total Operating Revenue	\$	2,693,151
Total Operating Expenses		<u>2,373,858</u>
Net Operating Income (Loss)		<u>319,293</u>
Total Non-Operating Revenue		1,616,341
Total Non-Operating Expenses		<u>1,520,587</u>
Income (Loss) Before Operating Transfers		<u>415,047</u>
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>415,047</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	52,637,798
Total Operating Expenses		<u>49,006,158</u>
Net Operating Income (Loss)		<u>3,631,640</u>
Total Non-Operating Revenues		1,101,141
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		<u>4,732,781</u>
Transfers In from the County		—
Transfers Out to the County		<u>284,625</u>
Net Transfers In (Out)		<u>(284,625)</u>
Net Income (Loss)	\$	<u>4,448,156</u>
Current Year Capital Outlay (Enterprise Activity)	\$	<u>—</u>

Other Enterprise Statement of Revenues and Expenses:		
Total Operating Revenue	\$	—
Total Operating Expense		<u>—</u>
Net Operating Income (Loss)		<u>—</u>
Total Non-Operating Revenue		—
Total Non-Operating Expenses		<u>—</u>
Income (Loss) Before Operating Transfers		<u>—</u>
Transfers In from the County		—
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>—</u>
Net Income (Loss)	\$	<u>—</u>
Current Year Capital Outlay	\$	<u>—</u>

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for Tobacco Settlement of \$10.0 million are reported on the Hospital Enterprise Statement of Revenues and Expenses as Contributions and Donated Services, included in Total Non-Operating Revenues in lieu of being reported in the Statement of County Revenues, Miscellaneous Revenue sources.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Sacramento

Taxes			Federal	
Property Taxes			Public Assistance Administration	145,454,359
County Wide Secured and Unsecured	\$	238,217,193	Public Assistance Programs	313,795,298
Less Than County Wide Funds - Secured and Unsecured		21,345,346	Health Administration	23,544,073
Property Tax In-Lieu of Vehicle License Fees		143,187,726	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		2,596,199	Health Grants	80,381,567
Total Property Taxes		405,346,464	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		68,329,379	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		36,148,082	DEA Programs/Drug and Alcohol Programs	2,400,000
Property Transfer		6,581,064	District Attorney Programs	10,416,656
Transient Lodging		5,311,006	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	4,200,000
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	3,739,020
Utility Users Tax		16,891,373	Other	30,845,777
Other		—	Total Federal	614,776,750
Total Other Taxes		133,260,904	Other Aid	
Total Taxes		538,607,368	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	30,335,744
Operations		381,258	Total Other Aid	30,335,744
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		381,258	Assessments and Tax Collection Fees	7,769,620
Licenses, Permits and Franchises			Property Tax Administrative Fees	3,536,985
Animal Licenses		570,112	Auditing and Accounting Fees	4,290,363
Business Licenses		18,786,883	Communication Services	2,148,139
Construction Permits		11,978,438	Election Services	2,305,851
Road Privileges and Permits		3,935,300	Legal Services	235,110
Zoning Permits		1,036,926	Planning and Engineering Services	6,522,208
Franchises		3,996,053	Agricultural Services	—
Other		26,472	Civil Process Services	1,412,348
Total Licenses Permits and Franchises		40,330,184	Court Fees and Costs	7,738,694
Fines, Forfeitures and Penalties			Booking Fees	3,030,830
Vehicle Code Fines		7,876,628	Estate Fees	337,682
Other Court Fines		10,495,083	Humane Services	328,027
Forfeitures and Penalties		3,929,865	Law Enforcement Services	59,408,755
Penalties and Cost on Delinquent Taxes		1,279,237	Recording Fees	5,854,245
Total Fines, Forfeitures and Penalties		23,580,813	Road and Street Services	939,986
Revenue from Use of Money and Property			Health Fees	5,348,525
Interest		31,475,422	Mental Health Services	2,398,973
Rents and Concessions		7,698,840	California Children Services	7,576,070
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		39,174,262	Institutional Care and Services	27,494,075
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	8,445,357
Highway Users Tax		26,026,410	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	20,585,443
Realignment from the Vehicle License Fee Fund		54,863,979	Building Maintenance and Grounds	12,648,382
Public Assistance Administration		133,608,892	Administrative Services	8,921,651
Public Assistance Programs		154,771,395	Other	25,535,485
Realignment for Social Services		85,183,099	Total Charges for Current Services	224,812,804
Health:			Miscellaneous Revenue	
Aid for Mental Health		47,410,152	Other Sales	2,269,256
Realignment for Mental Health		27,795,697	Tobacco Settlement	4,786,155
Medically Indigent Adults		—	Welfare Repayments	5,384,354
Alcohol and Drug Abuse		1,450,000	Cancelled Warrants	—
Other Aid for Health		28,634,058	Other	8,634,412
Realignment for Health Services		11,948,552	Total Miscellaneous Revenue	21,074,177
Homeowners' Property Tax Relief		3,144,223	Other Financing Sources	
Open Space Tax Relief		472,569	Sale of Fixed Assets	17,317
SB90 Mandated Costs		4,032,172	Proceeds from the Sale of Bonds	335,960
Public Safety Fund		93,752,766	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	353,277
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,258,887	Total General County Revenues Before Transfers	2,278,799,926
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	12,309,915
District Attorney Programs		7,855,499	Operating Transfers Between Funds Other Than Governmental and Enterprise	2,900,000
Law Enforcement		18,059,342	Total General County Revenues and Transfers In	\$ 2,294,009,841
Other		45,105,597		
Total State		745,373,289		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Sacramento

General		Public Ways and Facilities	
Board of Supervisors	\$ 4,157,737	Total Roads	100,922,307
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,214,980	Total Transportation Systems	66,600
Other	289,389	Total Parking Facilities	—
Total Legislative and Administrative	7,662,106	Total Public Ways and Facilities	100,988,907
Finance		Health	
Auditor-Controller	7,341,351	Total Public Health	426,085,671
Treasurer-Tax Collector	7,808,909	Total Medical Care	169,762,973
Assessor	15,241,024	Total Mental Health	60,660,020
Other	6,329,226	Total Drug and Alcohol Abuse Services	23,684,295
Total Finance	36,720,510	Total Health	680,192,959
Counsel		Sanitation	
County Counsel	5,407,651	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	5,407,651	Public Assistance	
Total Personnel	16,058,837	Welfare	
Total Elections	9,033,211	Administration	264,471,474
Total Communications	—	Aid Programs - Cash (Grants)	357,766,614
Total Property Management	16,476	Total Welfare	622,238,088
Plant Acquisition		Social Services	
Jails	30,664,471	Administration and Programs	24,289,163
Courts	857,531	Other	—
Other	12,996,581	Total Social Services	24,289,163
Total Plant Acquisition	44,518,583	General Relief	
Total Promotion	30,717,355	Aid to Indigents	20,241,534
Total Other General	12,178,342	Indigent Burial	—
Total General	162,313,071	Total General Relief	20,241,534
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	22,089,007	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	2,422,626	Workforce Investment Act (WIA)	—
Other Trial Court	35,316,823	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	224,838	Total Public Assistance	666,768,785
District Attorney-Prosecution	70,289,822	Education	
District Attorney-Family Support	31,943,431	Total School Administration	—
Public Defender	40,431,979	Total Library Services	20,157,068
Court Appointed Counsel	—	Total Agricultural Education	410,083
Other	5,115,745	Total Other Education	—
Total Judicial	207,834,271	Total Education	20,567,151
Total Police Protection	236,328,197	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	18,438,021
Adult Detention	119,326,850	Total Cultural Services	—
Juvenile Detention	96,855,816	Total Veterans Memorial Building	—
Probation	42,043,994	Total Small Craft Harbors	—
Total Detention and Correction	258,226,660	Total Recreation and Cultural	18,438,021
Total Fire Protection	1,029,000	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	44,690,089
Protective Inspection		Total Interest on Long-Term Debt	62,483,059
Agricultural Commissioner	4,289,374	Total Interest on Short-Term Notes and Warrants	10,956,354
Building Inspector	14,037,872	Total Debt Service	118,129,502
Other	—	Total General County Expenditures Before Transfers	2,527,825,860
Total Protective Inspection	18,327,246	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	2,933,446
Local Agency Formation Commission (LAFCO)	228,833	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	8,103,929	Total General County Expenditures and Transfers Out	\$ 2,530,759,306
Coroner	6,717,110		
Emergency Services	5,673,042		
Planning and Zoning	8,566,482		
Pound	5,140,334		
Other	4,252,360		
Total Other Protection	38,682,090		
Total Public Protection	760,427,464		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,630,500,000	\$ 409,450,000	\$ 1,221,050,000

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sacramento

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Funding	1995	1998	2022	\$ 538,060,208	\$ 538,060,208	\$ 174,850,000	\$ 363,210,208
Pension Funding 2003	2003	2006	2023	152,320,645	152,320,645	54,879,315	97,441,330
Pension Funding 2004	2004	2006	2033	426,131,120	420,000,000	357,598,000	62,402,000
Pension Bonds 2008	2008	2009	2031	359,165,000	359,165,000	400,000	358,765,000
Pension Bonds 2009	2009	2010	2015	49,760,000	49,760,000	—	49,760,000
Total Pension Obligation Bonds				1,525,436,973	1,519,305,853	587,727,315	931,578,538
Revenue Bonds							
Airport 2008	2008	2008	2041	585,625,000	327,510,000	4,970,000	322,540,000
Total Revenue Bonds				585,625,000	327,510,000	4,970,000	322,540,000
Special Assessment Bonds							
1911 Act - Sewer Improvements	1977	1992	2008	1,398,010	141,963	140,051	1,912
Total Special Assessment Bonds				1,398,010	141,963	140,051	1,912
Other Long-Term Debt Schedule							
Parking	—	—	—	—	—	—	2,600,000
Cisco Network Switches	—	—	—	—	—	—	253,520
Compensated Absences	—	—	—	—	—	—	88,436,378
Landfill Liability	—	—	—	—	—	—	15,974,788
Building Inspection	—	—	—	—	—	—	781,222
Total Other Long-Term Debt Schedule				—	—	—	108,045,908
County Total Bonds and Other Long-Term Debt				\$ 2,112,459,983	\$ 1,846,957,816	\$ 592,837,366	\$ 1,362,166,358

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 531,418,315
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 146,442
Local Cash Grants	1,466,603
State Cash Grants	—
Federal Cash Grants	198,549
Other Revenues	26,173
Total Revenues	1,837,767
Purchased Transportation	1,516,005
Other Expenses	429,849
Total Expenses	1,945,854
Net Transit Income (Loss)	(108,087)
Gain or Loss on Disposal of Fixed Assets	15,456
Total Operator Net Income (Loss)	\$ (92,631)
Capital Additions to Equity	
Total Local Capital Grants	\$ 204,432
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 204,432

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sacramento

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 118,990,016
Total Operating Expenses	<u>110,476,854</u>
Net Operating Income (Loss)	<u>8,513,162</u>
Total Non-Operating Revenue	35,781,833
Total Non-Operating Expenses	<u>18,766,784</u>
Income (Loss) Before Operating Transfers	<u>25,528,211</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 25,528,211</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 215,251,761</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 61,653,194
Total Operating Expenses	<u>63,463,481</u>
Net Operating Income (Loss)	<u>(1,810,287)</u>
Total Non-Operating Revenues	3,605,718
Total Non-Operating Expenses	<u>1,346,554</u>
Income (Loss) Before Operating Transfers	<u>448,877</u>
Transfers In from the County	2,933,446
Transfers Out to the County	<u>5,478,726</u>
Net Transfers In (Out)	<u>(2,545,280)</u>
Net Income (Loss)	<u>\$ (2,096,403)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 19,322,087</u>

Other Enterprise Statement of Revenues and Expenses: Parking	
Total Operating Revenue	\$ 2,981,338
Total Operating Expense	<u>2,483,643</u>
Net Operating Income (Loss)	<u>497,695</u>
Total Non-Operating Revenue	113,511
Total Non-Operating Expenses	<u>715,677</u>
Income (Loss) Before Operating Transfers	<u>(104,471)</u>
Transfers In from the County	—
Transfers Out to the County	<u>6,831,189</u>
Net Transfers In (Out)	<u>(6,831,189)</u>
Net Income (Loss)	<u>\$ (6,935,660)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of San Benito

Taxes			Federal	
Property Taxes			Public Assistance Administration	3,556,501
County Wide Secured and Unsecured	\$	7,336,965	Public Assistance Programs	6,078,189
Less Than County Wide Funds - Secured and Unsecured		999,008	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		5,373,305	Workforce Investment Act (WIA)	1,265,122
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		175,629	Health Grants	—
Total Property Taxes		13,884,907	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,691,563	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		244,583	District Attorney Programs	—
Transient Lodging		73,135	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		36,322	Road Projects	—
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	652,320
Other		384,633	Total Federal	11,552,132
Total Other Taxes		2,430,236	Other Aid	
Total Taxes		16,315,143	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	—
Operations		440,810	Total Other Aid	—
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		440,810	Assessments and Tax Collection Fees	126,230
Licenses, Permits and Franchises			Property Tax Administrative Fees	505,061
Animal Licenses		—	Auditing and Accounting Fees	916,373
Business Licenses		—	Communication Services	947,013
Construction Permits		416,728	Election Services	151,275
Road Privileges and Permits		5,632	Legal Services	61,694
Zoning Permits		127,463	Planning and Engineering Services	1,791,683
Franchises		356,137	Agricultural Services	322,592
Other		64,040	Civil Process Services	—
Total Licenses Permits and Franchises		970,000	Court Fees and Costs	575,627
Fines, Forfeitures and Penalties			Booking Fees	29,081
Vehicle Code Fines		234,517	Estate Fees	1,282
Other Court Fines		1,098,814	Humane Services	—
Forfeitures and Penalties		3,117	Law Enforcement Services	1,283,260
Penalties and Cost on Delinquent Taxes		325,555	Recording Fees	245,007
Total Fines, Forfeitures and Penalties		1,662,003	Road and Street Services	1,013,996
Revenue from Use of Money and Property			Health Fees	1,403,514
Interest		1,186,941	Mental Health Services	148,957
Rents and Concessions		10,511	California Children Services	—
Royalties		21,305	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,218,757	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	58,459
State			Park and Recreation Fees	30,130
Highway Users Tax		1,143,637	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		1,554,307	Building Maintenance and Grounds	—
Public Assistance Administration		4,903,628	Administrative Services	—
Public Assistance Programs		3,269,833	Other	—
Realignment for Social Services		1,509,911	Total Charges for Current Services	9,611,234
Health:			Miscellaneous Revenue	
Aid for Mental Health		841,882	Other Sales	—
Realignment for Mental Health		774,319	Tobacco Settlement	1,805,000
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		1,001,086	Cancelled Warrants	—
Other Aid for Health		1,958,984	Other	—
Realignment for Health Services		610,485	Total Miscellaneous Revenue	1,805,000
Homeowners' Property Tax Relief		82,393	Other Financing Sources	
Open Space Tax Relief		687,870	Sale of Fixed Assets	502,089
SB90 Mandated Costs		6,022	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,529,063	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	502,089
Supplemental Law Enforcement Services Fund (SLESF/COPS)		283,819	Total General County Revenues Before Transfers	73,706,028
Office of Criminal Justice and Planning Programs		118,440	Transfers In	
Library		54,236	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		655,252	Total General County Revenues and Transfers In	\$ 73,706,028
Other		7,643,693		
Total State		29,628,860		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of San Benito**

General		Public Ways and Facilities	
Board of Supervisors	\$ 404,758	Total Roads	6,626,758
Clerk of the Board	175,948	Total Transportation Terminals	—
Administrative Officer	408,088	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	988,794	Total Public Ways and Facilities	6,626,758
Finance		Health	
Auditor-Controller	1,054,105	Total Public Health	4,019,392
Treasurer-Tax Collector	783,864	Total Medical Care	—
Assessor	1,363,369	Total Mental Health	4,136,798
Other	711,253	Total Drug and Alcohol Abuse Services	1,233,438
Total Finance	3,912,591	Total Health	9,389,628
Counsel		Sanitation	
County Counsel	1,429,838	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,429,838	Public Assistance	
Total Personnel	565,758	Welfare	
Total Elections	707,029	Administration	4,721,098
Total Communications	1,637,690	Aid Programs - Cash (Grants)	8,520,879
Total Property Management	2,106,203	Total Welfare	13,241,977
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	2,789,070
Courts	—	Other	83,019
Other	—	Total Social Services	2,872,089
Total Plant Acquisition	—	General Relief	
Total Promotion	—	Aid to Indigents	2,570
Total Other General	730,000	Indigent Burial	—
Total General	12,077,903	Total General Relief	2,570
Public Protection		Total Care of Court Wards	51,345
Judicial		Total Veteran Services	65,263
Trial Court Maintenance of Effort (MOE)	273,552	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	1,207,542
Other Trial Court	—	Other	667,844
County Clerk	490,544	Total Other Public Assistance	1,875,386
Grand Jury (Including Audit)	14,696	Total Public Assistance	18,108,630
District Attorney-Prosecution	1,382,671	Education	
District Attorney-Family Support	1,647,650	Total School Administration	—
Public Defender	914,755	Total Library Services	876,447
Court Appointed Counsel	—	Total Agricultural Education	70,523
Other	128,809	Total Other Education	—
Total Judicial	4,852,677	Total Education	946,970
Total Police Protection	5,586,494	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	780,589
Adult Detention	4,319,868	Total Cultural Services	—
Juvenile Detention	1,493,295	Total Veterans Memorial Building	—
Probation	2,169,269	Total Small Craft Harbors	—
Total Detention and Correction	7,982,432	Total Recreation and Cultural	780,589
Total Fire Protection	1,200,502	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	205,000
Protective Inspection		Total Interest on Long-Term Debt	33,770
Agricultural Commissioner	1,159,350	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	236,256	Total Debt Service	238,770
Other	—	Total General County Expenditures Before Transfers	73,108,352
Total Protective Inspection	1,395,606	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	471,413	Total General County Expenditures and Transfers Out	\$ 73,108,352
Coroner	56,167		
Emergency Services	1,064,668		
Planning and Zoning	2,117,907		
Pound	203,738		
Other	7,500		
Total Other Protection	3,921,393		
Total Public Protection	24,939,104		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 26,240,117	\$ 24,164,540	\$ 2,075,577

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Benito

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 999,158
Total Operating Expenses	807,045
Net Operating Income (Loss)	192,113
Total Non-Operating Revenues	217,038
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	409,151
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 409,151
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: In November 1993, county voters approved a 1/2-cent (\$0.005) local sales tax, referred to as Measure T. This revenue provides funds to augment the county's General Fund and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure T revenue in the amount of \$384.6 thousand in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of San Bernardino

Taxes			Federal	
Property Taxes			Public Assistance Administration	157,951,727
County Wide Secured and Unsecured	\$	221,699,041	Public Assistance Programs	209,003,050
Less Than County Wide Funds - Secured and Unsecured		13,862,473	Health Administration	45,661,132
Property Tax In-Lieu of Vehicle License Fees		225,972,474	Workforce Investment Act (WIA)	14,159,125
Voter Approved Indebtedness		—	Community Development Block Grant	11,281,833
Prior Year Secured and Unsecured		11,447,641	Health Grants	14,888,563
Total Property Taxes		472,981,629	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		15,147,762	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	11,721,543
Property Transfer		5,730,249	District Attorney Programs	653,182
Transient Lodging		1,485,105	Aging Programs	9,800,096
Timber Yield		—	Senior Citizens Programs	—
Aircraft		1,014,035	Road Projects	829,479
Construction Development Taxes		—	Law Enforcement	16,194,742
Utility Users Tax		—	Other	36,975,099
Other		6,464,991	Total Federal	529,119,571
Total Other Taxes		29,842,142	Other Aid	
Total Taxes		502,823,771	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	—
Operations		3,032,907	Total Other Aid	—
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		3,032,907	Assessments and Tax Collection Fees	7,745,391
Licenses, Permits and Franchises			Property Tax Administrative Fees	13,593,502
Animal Licenses		970,374	Auditing and Accounting Fees	7,153,601
Business Licenses		106,368	Communication Services	96,087
Construction Permits		7,299,607	Election Services	2,894,975
Road Privileges and Permits		455,862	Legal Services	6,952,136
Zoning Permits		—	Planning and Engineering Services	3,824,303
Franchises		7,241,773	Agricultural Services	2,799,335
Other		8,654,680	Civil Process Services	1,779,137
Total Licenses Permits and Franchises		24,728,664	Court Fees and Costs	15,549,592
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		94,294	Estate Fees	271,864
Other Court Fines		18,517,990	Humane Services	1,685,063
Forfeitures and Penalties		3,690,209	Law Enforcement Services	141,013,412
Penalties and Cost on Delinquent Taxes		7,551,317	Recording Fees	11,587,228
Total Fines, Forfeitures and Penalties		29,853,810	Road and Street Services	2,807,389
Revenue from Use of Money and Property			Health Fees	39,018,784
Interest		53,664,719	Mental Health Services	622,214
Rents and Concessions		3,927,515	California Children Services	200
Royalties		—	Sanitation Services	1,237,449
Total Revenue from the Use of Money and Property		57,592,234	Institutional Care and Services	3,584,125
Aid from Other Governmental Agencies			Library Services	1,239,604
State			Park and Recreation Fees	6,588,884
Highway Users Tax		26,860,127	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	275,400
Realignment from the Vehicle License Fee Fund		61,400,022	Building Maintenance and Grounds	4,594,252
Public Assistance Administration		79,238,308	Administrative Services	2,987,107
Public Assistance Programs		175,973,026	Other	47,111,439
Realignment for Social Services		74,853,578	Total Charges for Current Services	327,012,473
Health:			Miscellaneous Revenue	
Aid for Mental Health		128,152,315	Other Sales	327,125
Realignment for Mental Health		29,986,696	Tobacco Settlement	20,765,284
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		5,507,162	Cancelled Warrants	—
Other Aid for Health		68,689,365	Other	24,651,750
Realignment for Health Services		13,337,742	Total Miscellaneous Revenue	45,744,159
Homeowners' Property Tax Relief		2,509,867	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	1,033,083
SB90 Mandated Costs		2,201,240	Proceeds from the Sale of Bonds	—
Public Safety Fund		126,792,099	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	1,033,083
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,053,379	Total General County Revenues Before Transfers	2,405,877,515
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		765,345	Total Transfers In from Enterprises	—
District Attorney Programs		4,845,822	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		5,360,102		
Other		77,410,648	Total General County Revenues and Transfers In	\$ 2,405,877,515
Total State		884,936,843		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of San Bernardino**

General		Public Ways and Facilities	
Board of Supervisors	\$ 10,392,315	Total Roads	54,505,259
Clerk of the Board	1,474,083	Total Transportation Terminals	—
Administrative Officer	8,196,792	Total Transportation Systems	7,716,093
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	20,063,190	Total Public Ways and Facilities	62,221,352
Finance		Health	
Auditor-Controller	12,897,930	Total Public Health	85,984,476
Treasurer-Tax Collector	18,177,556	Total Medical Care	39,261,029
Assessor	22,198,811	Total Mental Health	186,128,022
Other	1,388,873	Total Drug and Alcohol Abuse Services	20,327,027
Total Finance	54,663,170	Total Health	331,700,554
Counsel		Sanitation	
County Counsel	9,784,362	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	9,784,362	Public Assistance	
Total Personnel	13,761,206	Welfare	
Total Elections	9,536,378	Administration	352,826,045
Total Communications	—	Aid Programs - Cash (Grants)	430,064,398
Total Property Management	28,209,446	Total Welfare	782,890,443
Plant Acquisition		Social Services	
Jails	4,463,129	Administration and Programs	1,532,671
Courts	55,367,902	Other	—
Other	—	Total Social Services	1,532,671
Total Plant Acquisition	59,831,031	General Relief	
Total Promotion	—	Aid to Indigents	1,395,299
Total Other General	19,083,822	Indigent Burial	—
Total General	214,932,605	Total General Relief	1,395,299
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	1,496,524
Trial Court Maintenance of Effort (MOE)	23,780,912	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	5,660,438	Workforce Investment Act (WIA)	13,950,665
Other Trial Court	1,672,183	Other	33,996,987
County Clerk	—	Total Other Public Assistance	47,947,652
Grand Jury (Including Audit)	317,079	Total Public Assistance	835,262,589
District Attorney-Prosecution	66,254,193	Education	
District Attorney-Family Support	39,499,761	Total School Administration	3,366,237
Public Defender	33,375,442	Total Library Services	17,602,259
Court Appointed Counsel	9,166,987	Total Agricultural Education	—
Other	3,243,048	Total Other Education	—
Total Judicial	182,970,043	Total Education	20,968,496
Total Police Protection	268,821,110	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	12,253,197
Adult Detention	122,095,257	Total Cultural Services	4,191,374
Juvenile Detention	53,896,808	Total Veterans Memorial Building	—
Probation	61,078,962	Total Small Craft Harbors	—
Total Detention and Correction	237,071,027	Total Recreation and Cultural	16,444,571
Total Fire Protection	2,723,914	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	41,571,841
Protective Inspection		Total Interest on Long-Term Debt	34,239,111
Agricultural Commissioner	5,967,149	Total Interest on Short-Term Notes and Warrants	3,886,794
Building Inspector	7,601,371	Total Debt Service	79,697,746
Other	—	Total General County Expenditures Before Transfers	2,303,799,891
Total Protective Inspection	13,568,520	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	71,020,000
Local Agency Formation Commission (LAFCO)	350,000	Operating Transfers Between Funds Other Than Governmental and Enterprise	13,871,782
Recorder	8,368,177	Total General County Expenditures and Transfers Out	\$ 2,388,691,673
Coroner	6,367,709		
Emergency Services	—		
Planning and Zoning	11,649,697		
Pound	5,921,232		
Other	4,760,549		
Total Other Protection	37,417,364		
Total Public Protection	742,571,978		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 7,974,591,955	\$ 629,018,853	\$ 7,345,573,102

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Bernardino

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 3,318,301
Total Operating Expenses	<u>1,928,290</u>
Net Operating Income (Loss)	<u>1,390,011</u>
Total Non-Operating Revenue	2,023,746
Total Non-Operating Expenses	<u>2,279,738</u>
Income (Loss) Before Operating Transfers	<u>1,134,019</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 1,134,019</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 49,546,942
Total Operating Expenses	<u>86,947,242</u>
Net Operating Income (Loss)	<u>(37,400,300)</u>
Total Non-Operating Revenues	19,188,291
Total Non-Operating Expenses	<u>6,254,331</u>
Income (Loss) Before Operating Transfers	<u>(24,466,340)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (24,466,340)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: In November 1989, county voters approved an additional 1/2-cent (\$0.005) local sales tax, referred to as Measure I. This revenue provides funds for transportation projects throughout San Bernardino County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure I revenue in the amount of \$6.5 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of San Diego

Taxes			Federal	
Property Taxes			Public Assistance Administration	227,469,418
County Wide Secured and Unsecured	\$	519,841,927	Public Assistance Programs	363,055,208
Less Than County Wide Funds - Secured and Unsecured		29,168,486	Health Administration	20,434,053
Property Tax In-Lieu of Vehicle License Fees		316,925,405	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	5,683,658
Prior Year Secured and Unsecured		31,617,780	Health Grants	83,168,957
Total Property Taxes		897,553,598	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		22,434,724	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	5,526,413
Property Transfer		12,327,273	District Attorney Programs	—
Transient Lodging		2,827,952	Aging Programs	11,096,584
Timber Yield		—	Senior Citizens Programs	2,545,847
Aircraft		3,165,289	Road Projects	6,991,737
Construction Development Taxes		—	Law Enforcement	10,830,022
Utility Users Tax		—	Other	17,830,926
Other		12,115	Total Federal	754,632,823
Total Other Taxes		40,767,353	Other Aid	
Total Taxes		938,320,951	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	68,389,124
Operations		—	Total Other Aid	68,389,124
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	2,261,996
Licenses, Permits and Franchises			Property Tax Administrative Fees	11,914,789
Animal Licenses		2,194,799	Auditing and Accounting Fees	15,115,871
Business Licenses		11,924,377	Communication Services	492,969
Construction Permits		3,008,557	Election Services	5,913,688
Road Privileges and Permits		121,466	Legal Services	12,396,150
Zoning Permits		—	Planning and Engineering Services	20,148,961
Franchises		5,406,201	Agricultural Services	—
Other		20,258,340	Civil Process Services	2,346,764
Total Licenses Permits and Franchises		42,913,740	Court Fees and Costs	67,842,725
Fines, Forfeitures and Penalties			Booking Fees	4,211,896
Vehicle Code Fines		928,362	Estate Fees	1,253,439
Other Court Fines		31,973,422	Humane Services	10,175,005
Forfeitures and Penalties		265,993	Law Enforcement Services	90,016,374
Penalties and Cost on Delinquent Taxes		35,600,595	Recording Fees	16,376,271
Total Fines, Forfeitures and Penalties		68,768,372	Road and Street Services	12,864,045
Revenue from Use of Money and Property			Health Fees	15,060,294
Interest		50,441,385	Mental Health Services	—
Rents and Concessions		15,095,973	California Children Services	—
Royalties		53,200	Sanitation Services	8,745,789
Total Revenue from the Use of Money and Property		65,590,558	Institutional Care and Services	36,301,546
Aid from Other Governmental Agencies			Library Services	1,768,921
State			Park and Recreation Fees	5,150,818
Highway Users Tax		39,987,245	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	8,034,676
Realignment from the Vehicle License Fee Fund		97,962,207	Building Maintenance and Grounds	—
Public Assistance Administration		150,321,607	Administrative Services	102,950
Public Assistance Programs		272,809,398	Other	20,835,333
Realignment for Social Services		99,739,008	Total Charges for Current Services	369,331,270
Health:			Miscellaneous Revenue	
Aid for Mental Health		97,004,730	Other Sales	1,012,092
Realignment for Mental Health		50,466,224	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	444,553
Alcohol and Drug Abuse		25,763,040	Cancelled Warrants	—
Other Aid for Health		16,874,675	Other	46,644,341
Realignment for Health Services		26,551,262	Total Miscellaneous Revenue	48,100,986
Homeowners' Property Tax Relief		5,350,974	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	31,105
SB90 Mandated Costs		8,500,000	Proceeds from the Sale of Bonds	2,390,000
Public Safety Fund		195,585,478	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	2,421,105
Supplemental Law Enforcement Services Fund (SLESF/COPS)		9,377,254	Total General County Revenues Before Transfers	3,531,566,146
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		5,319,423	Total General County Revenues and Transfers In	\$ 3,531,566,146
Other		71,484,692		
Total State		1,173,097,217		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of San Diego

General		Public Ways and Facilities	
Board of Supervisors	\$ 6,134,457	Total Roads	118,249,837
Clerk of the Board	4,638,242	Total Transportation Terminals	—
Administrative Officer	22,494,340	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	33,267,039	Total Public Ways and Facilities	118,249,837
Finance		Health	
Auditor-Controller	25,030,568	Total Public Health	126,885,000
Treasurer-Tax Collector	14,660,818	Total Medical Care	136,835,900
Assessor	40,998,014	Total Mental Health	262,693,130
Other	21,482,026	Total Drug and Alcohol Abuse Services	47,644,983
Total Finance	102,171,426	Total Health	574,059,013
Counsel		Sanitation	
County Counsel	20,285,870	Total Refuse Collection and Disposal	7,256,845
Other	—	Total Sanitation	7,256,845
Total Counsel	20,285,870	Public Assistance	
Total Personnel	19,241,283	Welfare	
Total Elections	21,620,711	Administration	136,886,188
Total Communications	122,614,220	Aid Programs - Cash (Grants)	401,090,057
Total Property Management	66,234,427	Total Welfare	537,976,245
Plant Acquisition		Social Services	
Jails	749,613	Administration and Programs	389,944,453
Courts	35,187,331	Other	—
Other	125,614,580	Total Social Services	389,944,453
Total Plant Acquisition	161,551,524	General Relief	
Total Promotion	2,514,709	Aid to Indigents	2,010,023
Total Other General	—	Indigent Burial	—
Total General	549,501,209	Total General Relief	2,010,023
Public Protection		Total Care of Court Wards	10,033,690
Judicial		Total Veteran Services	805,756
Trial Court Maintenance of Effort (MOE)	56,930,885	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	3,453,187	Workforce Investment Act (WIA)	—
Other Trial Court	56,807,213	Other	77,787,888
County Clerk	—	Total Other Public Assistance	77,787,888
Grand Jury (Including Audit)	546,093	Total Public Assistance	1,018,558,055
District Attorney-Prosecution	129,680,802	Education	
District Attorney-Family Support	44,016,740	Total School Administration	—
Public Defender	73,293,127	Total Library Services	35,469,387
Court Appointed Counsel	—	Total Agricultural Education	706,596
Other	362,449	Total Other Education	—
Total Judicial	365,090,496	Total Education	36,175,983
Total Police Protection	270,264,874	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	24,890,781
Adult Detention	190,097,664	Total Cultural Services	—
Juvenile Detention	36,467,761	Total Veterans Memorial Building	—
Probation	103,793,693	Total Small Craft Harbors	—
Total Detention and Correction	330,359,118	Total Recreation and Cultural	24,890,781
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	101,025,000
Protective Inspection		Total Interest on Long-Term Debt	76,860,818
Agricultural Commissioner	15,151,802	Total Interest on Short-Term Notes and Warrants	2,744,603
Building Inspector	—	Total Debt Service	180,630,421
Other	—	Total General County Expenditures Before Transfers	3,593,171,137
Total Protective Inspection	15,151,802	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	343,581	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	7,576,498	Total General County Expenditures and Transfers Out	\$ 3,593,171,137
Emergency Services	9,006,229		
Planning and Zoning	74,122,609		
Pound	11,933,786		
Other	—		
Total Other Protection	102,982,703		
Total Public Protection	1,083,848,993		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 3,897,346,264	\$ 1,308,736,691	\$ 2,588,609,573

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of San Diego

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
POB Series 2002 ABC	2002	2002	2032	\$ 737,340,000	\$ 737,340,000	\$ 619,800,000	\$ 117,540,000
POB Series 2004	2004	2004	2032	454,112,916	454,112,916	28,490,000	425,622,916
POB 2008 Refunding	2008	2009	2028	443,515,000	443,515,000	—	443,515,000
Total Pension Obligation Bonds				1,634,967,916	1,634,967,916	648,290,000	986,677,916
Special Assessment Bonds							
1915 Act - Re-Assessmt. of Dist. 97-1	1997	1997	2012	21,755,000	21,755,000	14,430,000	7,325,000
Total Special Assessment Bonds				21,755,000	21,755,000	14,430,000	7,325,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	101,324,459
Landfill Closure	—	—	—	—	—	—	21,293,222
Total Other Long-Term Debt Schedule				—	—	—	122,617,681
County Total Bonds and Other Long-Term Debt				\$ 1,656,722,916	\$ 1,656,722,916	\$ 662,720,000	\$ 1,116,620,597

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 474,324,274
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Diego

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 13,770,479
Total Operating Expenses	<u>11,023,729</u>
Net Operating Income (Loss)	<u>2,746,750</u>
Total Non-Operating Revenue	13,391,022
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>16,137,772</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 16,137,772</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenues	<u>—</u>
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	<u>—</u>
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	<u>—</u>
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of San Joaquin

Taxes			Federal	
Property Taxes			Public Assistance Administration	5,216,012
County Wide Secured and Unsecured	\$	118,120,727	Public Assistance Programs	165,077,068
Less Than County Wide Funds - Secured and Unsecured		11,557,575	Health Administration	5,049,579
Property Tax In-Lieu of Vehicle License Fees		73,145,039	Workforce Investment Act (WIA)	10,123,094
Voter Approved Indebtedness		—	Community Development Block Grant	6,326,420
Prior Year Secured and Unsecured		176,367	Health Grants	—
Total Property Taxes		202,999,708	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		15,428,385	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		7,078,291	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		2,411,402	District Attorney Programs	10,167,142
Transient Lodging		372,774	Aging Programs	2,281,676
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	8,175,011
Construction Development Taxes		106,931	Law Enforcement	—
Utility Users Tax		—	Other	3,976,425
Other		3,123	Total Federal	216,392,427
Total Other Taxes		25,400,906	Other Aid	
Total Taxes		228,400,614	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	5,972,369
Operations		—	Total Other Aid	5,972,369
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	2,088,527
Licenses, Permits and Franchises			Property Tax Administrative Fees	3,916,491
Animal Licenses		74,823	Auditing and Accounting Fees	15,851
Business Licenses		105,052	Communication Services	—
Construction Permits		1,846,225	Election Services	2,104,929
Road Privileges and Permits		84,240	Legal Services	329,651
Zoning Permits		—	Planning and Engineering Services	2,363,890
Franchises		2,633,336	Agricultural Services	478,900
Other		105,149	Civil Process Services	619,843
Total Licenses Permits and Franchises		4,848,825	Court Fees and Costs	1,826,014
Fines, Forfeitures and Penalties			Booking Fees	799,672
Vehicle Code Fines		5,914,216	Estate Fees	95,593
Other Court Fines		281,687	Humane Services	17,853
Forfeitures and Penalties		457,344	Law Enforcement Services	14,262,406
Penalties and Cost on Delinquent Taxes		4,667,442	Recording Fees	3,059,153
Total Fines, Forfeitures and Penalties		11,320,689	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	5,474,545
Interest		5,849,064	Mental Health Services	29,492,328
Rents and Concessions		836,050	California Children Services	3,700
Royalties		17,237	Sanitation Services	—
Total Revenue from the Use of Money and Property		6,702,351	Institutional Care and Services	1,300,941
Aid from Other Governmental Agencies			Library Services	267,629
State			Park and Recreation Fees	1,326,308
Highway Users Tax		12,098,102	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		22,856,226	Building Maintenance and Grounds	—
Public Assistance Administration		27,090,828	Administrative Services	237,785
Public Assistance Programs		70,168,793	Other	8,233,608
Realignment for Social Services		28,112,851	Total Charges for Current Services	78,315,617
Health:			Miscellaneous Revenue	
Aid for Mental Health		20,853,446	Other Sales	321,757
Realignment for Mental Health		11,599,892	Tobacco Settlement	6,850,000
Medically Indigent Adults		—	Welfare Repayments	895,489
Alcohol and Drug Abuse		2,625,832	Cancelled Warrants	69,689
Other Aid for Health		8,218,390	Other	4,660,786
Realignment for Health Services		174,319	Total Miscellaneous Revenue	12,797,721
Homeowners' Property Tax Relief		1,451,369	Other Financing Sources	
Open Space Tax Relief		1,683,885	Sale of Fixed Assets	—
SB90 Mandated Costs		979,984	Proceeds from the Sale of Bonds	—
Public Safety Fund		40,351,631	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,281,351	Total General County Revenues Before Transfers	854,972,986
Office of Criminal Justice and Planning Programs		2,505,888	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		6,821,965	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		2,138,928	Total General County Revenues and Transfers In	\$ 854,972,986
Other		28,208,693		
Total State		290,222,373		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of San Joaquin**

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,634,855	Total Roads	47,122,975
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	2,713,200	Total Transportation Systems	—
Other	1,433,929	Total Parking Facilities	—
Total Legislative and Administrative	6,781,984	Total Public Ways and Facilities	47,122,975
Finance		Health	
Auditor-Controller	3,786,670	Total Public Health	37,722,218
Treasurer-Tax Collector	3,422,695	Total Medical Care	—
Assessor	8,860,549	Total Mental Health	71,021,582
Other	2,851,768	Total Drug and Alcohol Abuse Services	10,091,999
Total Finance	18,921,682	Total Health	118,835,799
Counsel		Sanitation	
County Counsel	1,171,983	Total Refuse Collection and Disposal	37,732
Other	—	Total Sanitation	37,732
Total Counsel	1,171,983	Public Assistance	
Total Personnel	2,055,656	Welfare	
Total Elections	6,813,111	Administration	107,861,775
Total Communications	—	Aid Programs - Cash (Grants)	171,962,637
Total Property Management	8,050,212	Total Welfare	279,824,412
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	32,395,066
Courts	—	Other	483,563
Other	16,203,481	Total Social Services	32,878,629
Total Plant Acquisition	16,203,481	General Relief	
Total Promotion	274,924	Aid to Indigents	2,734,025
Total Other General	1,169,831	Indigent Burial	28,320
Total General	61,442,864	Total General Relief	2,762,345
Public Protection		Total Care of Court Wards	6,457,249
Judicial		Total Veteran Services	424,922
Trial Court Maintenance of Effort (MOE)	8,701,871	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	777,590	Workforce Investment Act (WIA)	11,220,203
Other Trial Court	1,460,007	Other	—
County Clerk	—	Total Other Public Assistance	11,220,203
Grand Jury (Including Audit)	139,595	Total Public Assistance	333,567,760
District Attorney-Prosecution	32,097,327	Education	
District Attorney-Family Support	15,236,725	Total School Administration	—
Public Defender	12,724,615	Total Library Services	5,455,331
Court Appointed Counsel	4,360,648	Total Agricultural Education	422,524
Other	8,486,464	Total Other Education	—
Total Judicial	83,984,842	Total Education	5,877,855
Total Police Protection	59,273,079	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	5,572,843
Adult Detention	63,430,282	Total Cultural Services	490,000
Juvenile Detention	15,402,375	Total Veterans Memorial Building	—
Probation	21,086,288	Total Small Craft Harbors	—
Total Detention and Correction	99,918,945	Total Recreation and Cultural	6,062,843
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	6,392,485
Protective Inspection		Total Interest on Long-Term Debt	7,241,693
Agricultural Commissioner	4,182,692	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	8,839,455	Total Debt Service	13,634,178
Other	714,277	Total General County Expenditures Before Transfers	859,887,958
Total Protective Inspection	13,736,424	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	25,841,614
Local Agency Formation Commission (LAFCO)	209,293	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	2,759,491	Total General County Expenditures and Transfers Out	\$ 885,729,572
Coroner	1,767,634		
Emergency Services	1,984,599		
Planning and Zoning	7,900,395		
Pound	—		
Other	1,771,250		
Total Other Protection	16,392,662		
Total Public Protection	273,305,952		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 422,332,904	\$ 240,961,610	\$ 181,371,294

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses**

County of San Joaquin

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
General Hospital Refunding	1999	1999	2021	\$ 108,420,000	\$ 108,420,000	\$ 37,865,000	\$ 70,555,000
Solid Waste System Facilities	2003	2004	2022	36,830,000	36,830,000	11,510,000	25,320,000
Total Revenue Bonds				145,250,000	145,250,000	49,375,000	95,875,000
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	128,425
Compensated Absences	—	—	—	—	—	—	5,079,345
Loan	—	—	—	—	—	—	1,066,997
Teeter Note	—	—	—	—	—	—	42,000,000
Total Other Long-Term Debt Schedule				—	—	—	48,274,767
County Total Bonds and Other Long-Term Debt				\$ 145,250,000	\$ 145,250,000	\$ 49,375,000	\$ 144,149,767

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 235,803,785
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 384,445,897
Total Deductions from Revenues	294,740,858
Net Patient Revenue	89,705,039
Total Other Operating Revenues	25,995,104
Total Operating Revenue	115,700,143
Total Operating Expenses	198,311,389
Net Operating Income (Loss)	(82,611,246)
Total Non-Operating Revenue	50,032,514
Total Non-Operating Expenses	4,136,732
Net Non-Operating Income	45,895,782
Net Income Before Extraordinary Items	(36,715,464)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(36,715,464)
Transfers In from the County	25,409,386
Transfers Out to the County	—
Net Transfers In (Out)	25,409,386
Net Income (Loss)	\$ (11,306,078)
Current Year Capital Outlay (Enterprise Activity)	\$ 2,634,575

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Joaquin

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,208,417
Total Operating Expenses	<u>3,643,238</u>
Net Operating Income (Loss)	<u>(1,434,821)</u>
Total Non-Operating Revenue	798,949
Total Non-Operating Expenses	<u>148,002</u>
Income (Loss) Before Operating Transfers	<u>(783,874)</u>
Transfers In from the County	432,228
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>432,228</u>
Net Income (Loss)	<u>\$ (351,646)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 633,850</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 16,487,671
Total Operating Expenses	<u>19,542,969</u>
Net Operating Income (Loss)	<u>(3,055,298)</u>
Total Non-Operating Revenues	415,661
Total Non-Operating Expenses	<u>1,080,733</u>
Income (Loss) Before Operating Transfers	<u>(3,720,370)</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (3,720,370)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 308,559</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for Realignment for Health Services of \$6.4 million are reported in the Hospital Enterprise Statement of Revenues and Expenses as Other Non-Operating Revenues in lieu of being reported in the Statement of County Revenues, State revenue sources. Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of San Luis Obispo

Taxes			Federal	
Property Taxes			Public Assistance Administration	33,552,625
County Wide Secured and Unsecured	\$	95,106,326	Public Assistance Programs	1,415,125
Less Than County Wide Funds - Secured and Unsecured		9,456,587	Health Administration	3,899,382
Property Tax In-Lieu of Vehicle License Fees		27,370,583	Workforce Investment Act (WIA)	794,081
Voter Approved Indebtedness		—	Community Development Block Grant	4,370,753
Prior Year Secured and Unsecured		(1,514,424)	Health Grants	1,158,211
Total Property Taxes		130,419,072	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		9,073,555	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,260,914	DEA Programs/Drug and Alcohol Programs	1,714,489
Property Transfer		1,367,511	District Attorney Programs	—
Transient Lodging		6,137,320	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		273,628	Road Projects	3,793,363
Construction Development Taxes		—	Law Enforcement	1,710,845
Utility Users Tax		—	Other	2,965,863
Other		5,578	Total Federal	55,374,737
Total Other Taxes		18,118,506	Other Aid	
Total Taxes		148,537,578	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	6,911,390
Operations		—	Total Other Aid	6,911,390
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,083,248
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,762,297
Animal Licenses		370,586	Auditing and Accounting Fees	317,061
Business Licenses		95,808	Communication Services	200,054
Construction Permits		1,419,221	Election Services	452,735
Road Privileges and Permits		—	Legal Services	578,912
Zoning Permits		1,009,380	Planning and Engineering Services	2,191,827
Franchises		3,004,826	Agricultural Services	105,890
Other		355,410	Civil Process Services	235,741
Total Licenses Permits and Franchises		6,255,231	Court Fees and Costs	2,443,626
Fines, Forfeitures and Penalties			Booking Fees	410,681
Vehicle Code Fines		2,356,080	Estate Fees	239,174
Other Court Fines		2,716,555	Humane Services	167,505
Forfeitures and Penalties		2,374,275	Law Enforcement Services	3,869,031
Penalties and Cost on Delinquent Taxes		4,759,346	Recording Fees	1,783,395
Total Fines, Forfeitures and Penalties		12,206,256	Road and Street Services	1,453,829
Revenue from Use of Money and Property			Health Fees	2,029,105
Interest		3,690,042	Mental Health Services	116,319
Rents and Concessions		292,682	California Children Services	2,780
Royalties		—	Sanitation Services	1,686,730
Total Revenue from the Use of Money and Property		3,982,724	Institutional Care and Services	250,104
Aid from Other Governmental Agencies			Library Services	335,837
State			Park and Recreation Fees	4,393,736
Highway Users Tax		6,516,009	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		7,528,809	Building Maintenance and Grounds	—
Public Assistance Administration		25,515,558	Administrative Services	2,130,332
Public Assistance Programs		27,807,506	Other	6,450,544
Realignment for Social Services		6,595,063	Total Charges for Current Services	34,690,493
Health:			Miscellaneous Revenue	
Aid for Mental Health		11,729,100	Other Sales	353,423
Realignment for Mental Health		3,849,435	Tobacco Settlement	2,996,548
Medically Indigent Adults		726,228	Welfare Repayments	—
Alcohol and Drug Abuse		1,289,481	Cancelled Warrants	—
Other Aid for Health		2,030,850	Other	3,275,294
Realignment for Health Services		1,592,367	Total Miscellaneous Revenue	6,625,265
Homeowners' Property Tax Relief		869,987	Other Financing Sources	
Open Space Tax Relief		980,089	Sale of Fixed Assets	(41,458)
SB90 Mandated Costs		5,599	Proceeds from the Sale of Bonds	—
Public Safety Fund		17,885,825	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	(41,458)
Supplemental Law Enforcement Services Fund (SLESF/COPS)		752,267	Total General County Revenues Before Transfers	406,788,157
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		57,760	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		2,300,190	Total General County Revenues and Transfers In	\$ 406,788,157
Other		14,213,818		
Total State		132,245,941		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of San Luis Obispo

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,670,780	Total Roads	21,321,457
Clerk of the Board	180,546	Total Transportation Terminals	—
Administrative Officer	2,061,633	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	3,912,959	Total Public Ways and Facilities	21,321,457
Finance		Health	
Auditor-Controller	5,204,347	Total Public Health	23,718,919
Treasurer-Tax Collector	2,908,979	Total Medical Care	5,193,147
Assessor	8,026,091	Total Mental Health	32,544,512
Other	617,067	Total Drug and Alcohol Abuse Services	5,092,502
Total Finance	16,756,484	Total Health	66,549,080
Counsel		Sanitation	
County Counsel	3,389,034	Total Refuse Collection and Disposal	177,749
Other	—	Total Sanitation	177,749
Total Counsel	3,389,034	Public Assistance	
Total Personnel	2,122,509	Welfare	
Total Elections	770,671	Administration	24,745,474
Total Communications	15,864,226	Aid Programs - Cash (Grants)	28,343,079
Total Property Management	14,301,998	Total Welfare	53,088,553
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	24,745,474
Courts	—	Other	—
Other	2,311,601	Total Social Services	24,745,474
Total Plant Acquisition	2,311,601	General Relief	
Total Promotion	—	Aid to Indigents	4,940,084
Total Other General	1,610,251	Indigent Burial	34,708
Total General	61,039,733	Total General Relief	4,974,792
Public Protection		Total Care of Court Wards	5,569,027
Judicial		Total Veteran Services	397,730
Trial Court Maintenance of Effort (MOE)	2,063,203	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	523,034	Workforce Investment Act (WIA)	—
Other Trial Court	3,627,519	Other	6,443,914
County Clerk	1,695,577	Total Other Public Assistance	6,443,914
Grand Jury (Including Audit)	130,772	Total Public Assistance	95,219,490
District Attorney-Prosecution	12,590,333	Education	
District Attorney-Family Support	3,973,290	Total School Administration	—
Public Defender	4,970,779	Total Library Services	7,745,667
Court Appointed Counsel	—	Total Agricultural Education	331,051
Other	—	Total Other Education	1,219,091
Total Judicial	29,574,507	Total Education	9,295,809
Total Police Protection	26,886,614	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	7,109,931
Adult Detention	20,694,588	Total Cultural Services	—
Juvenile Detention	155,896	Total Veterans Memorial Building	—
Probation	10,410,131	Total Small Craft Harbors	—
Total Detention and Correction	31,260,615	Total Recreation and Cultural	7,109,931
Total Fire Protection	14,462,304	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,264,577
Protective Inspection		Total Interest on Long-Term Debt	5,531,060
Agricultural Commissioner	4,992,230	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	8,795,637
Other	—	Total General County Expenditures Before Transfers	392,019,596
Total Protective Inspection	4,992,230	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	8,898
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	397,498	Total General County Expenditures and Transfers Out	\$ 392,028,494
Coroner	—		
Emergency Services	758,215		
Planning and Zoning	12,099,151		
Pound	2,065,880		
Other	13,696		
Total Other Protection	15,334,440		
Total Public Protection	122,510,710		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 452,718,436	\$ 291,733,657	\$ 160,984,779

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of San Luis Obispo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Unfunded Actuarial Accrued Liability	2003	2003	2033	\$ 137,194,398	\$ 137,194,398	\$ 10,025,000	\$ 127,169,398
Total Pension Obligation Bonds				137,194,398	137,194,398	10,025,000	127,169,398
State Construction Loans							
Construct Airport Hangars	2006	—	—	4,734,200	—	521,255	4,181,332
Total State Construction Loans				4,734,200	—	521,255	4,181,332
Other Long-Term Debt Schedule							
Advances From Other Funds	—	—	—	—	—	—	496,156
Accrued Vacation/Sick Leave - Ent.	—	—	—	—	—	—	377,531
Accrued Vacation/Sick Leave - Govt.	—	—	—	—	—	—	24,809,351
Estimated Post Closure Landfill Costs	—	—	—	—	—	—	2,989,723
Total Other Long-Term Debt Schedule				—	—	—	28,672,761
County Total Bonds and Other Long-Term Debt				\$ 141,928,598	\$ 137,194,398	\$ 10,546,255	\$ 160,023,491
		Total Future Principal and Interest Balance Due					
Total Lease Obligations		\$ 61,869,840					

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 62,564
Local Cash Grants	909,277
State Cash Grants	30,894
Federal Cash Grants	—
Other Revenues	9,496
Total Revenues	1,012,231
Purchased Transportation	924,359
Other Expenses	64,425
Total Expenses	988,784
Net Transit Income (Loss)	23,447
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 23,447
Capital Additions to Equity	
Total Local Capital Grants	\$ 20,000
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 20,000

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Luis Obispo

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 3,003,288
Total Operating Expenses	<u>5,121,637</u>
Net Operating Income (Loss)	<u>(2,118,349)</u>
Total Non-Operating Revenue	7,936,310
Total Non-Operating Expenses	<u>236,144</u>
Income (Loss) Before Operating Transfers	<u>5,581,817</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 5,581,817</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenues	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Golf Course	
Total Operating Revenue	\$ 2,879,009
Total Operating Expense	<u>2,997,990</u>
Net Operating Income (Loss)	<u>(118,981)</u>
Total Non-Operating Revenue	472,309
Total Non-Operating Expenses	<u>322,638</u>
Income (Loss) Before Operating Transfers	<u>30,690</u>
Transfers In from the County	8,898
Transfers Out to the County	—
Net Transfers In (Out)	<u>8,898</u>
Net Income (Loss)	<u>\$ 39,588</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of San Mateo

Taxes			Federal	
Property Taxes			Public Assistance Administration	42,189,631
County Wide Secured and Unsecured	\$	203,631,273	Public Assistance Programs	26,513,353
Less Than County Wide Funds - Secured and Unsecured		4,987,939	Health Administration	1,040,139
Property Tax In-Lieu of Vehicle License Fees		73,503,067	Workforce Investment Act (WIA)	5,349,569
Voter Approved Indebtedness		—	Community Development Block Grant	4,662,963
Prior Year Secured and Unsecured		819,611	Health Grants	—
Total Property Taxes		282,941,890	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		19,810,806	Office of Criminal Justice and Planning Programs	403,883
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	5,400,689
Property Transfer		3,841,685	District Attorney Programs	—
Transient Lodging		936,779	Aging Programs	2,771,505
Timber Yield		10,966	Senior Citizens Programs	772,047
Aircraft		1,517,231	Road Projects	1,899,825
Construction Development Taxes		—	Law Enforcement	2,999,260
Utility Users Tax		—	Other	7,310,581
Other		1,704,474	Total Federal	101,313,445
Total Other Taxes		27,821,941	Other Aid	
Total Taxes		310,763,831	Other In-Lieu Taxes	19,251
Special Benefit Assessments			Other Governmental Agencies	10,345,970
Operations		—	Total Other Aid	10,365,221
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	4,764,494
Licenses, Permits and Franchises			Property Tax Administrative Fees	3,627,221
Animal Licenses		537,623	Auditing and Accounting Fees	5,923,105
Business Licenses		2,799,534	Communication Services	18,696,657
Construction Permits		2,479,310	Election Services	4,221,433
Road Privileges and Permits		73,841	Legal Services	6,463,903
Zoning Permits		696,015	Planning and Engineering Services	1,577,119
Franchises		5,563,635	Agricultural Services	145,214
Other		700,907	Civil Process Services	209,442
Total Licenses Permits and Franchises		12,850,865	Court Fees and Costs	4,111,796
Fines, Forfeitures and Penalties			Booking Fees	64,835
Vehicle Code Fines		9,679,492	Estate Fees	1,397,743
Other Court Fines		264,643	Humane Services	236,021
Forfeitures and Penalties		614,231	Law Enforcement Services	18,974,934
Penalties and Cost on Delinquent Taxes		1,288,103	Recording Fees	4,272,259
Total Fines, Forfeitures and Penalties		11,846,469	Road and Street Services	657,406
Revenue from Use of Money and Property			Health Fees	1,328,514
Interest		148,320	Mental Health Services	417,367
Rents and Concessions		15,068,438	California Children Services	4,340
Royalties		—	Sanitation Services	2,051,753
Total Revenue from the Use of Money and Property		15,216,758	Institutional Care and Services	44,719,169
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	1,178,609
Highway Users Tax		13,397,384	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	1,775,299
Realignment from the Vehicle License Fee Fund		24,379,032	Building Maintenance and Grounds	—
Public Assistance Administration		49,803,859	Administrative Services	3,300,278
Public Assistance Programs		27,002,409	Other	16,012,374
Realignment for Social Services		16,723,064	Total Charges for Current Services	146,131,285
Health:			Miscellaneous Revenue	
Aid for Mental Health		21,738,962	Other Sales	187,398
Realignment for Mental Health		19,331,036	Tobacco Settlement	7,273,164
Medically Indigent Adults		—	Welfare Repayments	1,256,183
Alcohol and Drug Abuse		—	Cancelled Warrants	—
Other Aid for Health		8,163,734	Other	17,497,758
Realignment for Health Services		1,793,490	Total Miscellaneous Revenue	26,214,503
Homeowners' Property Tax Relief		1,374,537	Other Financing Sources	
Open Space Tax Relief		—	Sale of Fixed Assets	2,162
SB90 Mandated Costs		2,497,262	Proceeds from the Sale of Bonds	—
Public Safety Fund		58,136,369	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	2,162
Supplemental Law Enforcement Services Fund (SLESF/COPS)		414,001	Total General County Revenues Before Transfers	973,136,677
Office of Criminal Justice and Planning Programs		941,830	Transfers In	
Library		—	Total Transfers In from Enterprises	10,561,633
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		564,453	Total General County Revenues and Transfers In	\$ 983,698,310
Other		92,170,716		
Total State		338,432,138		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of San Mateo**

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,980,840	Total Roads	23,644,021
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	4,546,751	Total Transportation Systems	1,447,385
Other	1,523,602	Total Parking Facilities	—
Total Legislative and Administrative	9,051,193	Total Public Ways and Facilities	25,091,406
Finance		Health	
Auditor-Controller	7,497,244	Total Public Health	68,907,822
Treasurer-Tax Collector	5,787,522	Total Medical Care	3,370,314
Assessor	10,962,274	Total Mental Health	110,335,046
Other	766,640	Total Drug and Alcohol Abuse Services	16,619,600
Total Finance	25,013,680	Total Health	199,232,782
Counsel		Sanitation	
County Counsel	7,084,197	Total Refuse Collection and Disposal	5,929,013
Other	—	Total Sanitation	5,929,013
Total Counsel	7,084,197	Public Assistance	
Total Personnel	7,985,372	Welfare	
Total Elections	7,300,808	Administration	49,851,996
Total Communications	8,830,131	Aid Programs - Cash (Grants)	18,270,010
Total Property Management	2,838,410	Total Welfare	68,122,006
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	78,145,705
Courts	—	Other	—
Other	7,391,029	Total Social Services	78,145,705
Total Plant Acquisition	7,391,029	General Relief	
Total Promotion	—	Aid to Indigents	9,064,531
Total Other General	32,593,498	Indigent Burial	—
Total General	108,088,318	Total General Relief	9,064,531
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	14,859,556	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	895,589	Workforce Investment Act (WIA)	11,066,250
Other Trial Court	16,058,696	Other	41,500,854
County Clerk	—	Total Other Public Assistance	52,567,104
Grand Jury (Including Audit)	482,060	Total Public Assistance	207,899,346
District Attorney-Prosecution	23,043,790	Education	
District Attorney-Family Support	11,080,144	Total School Administration	—
Public Defender	15,875,032	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	146,063
Other	—	Total Other Education	—
Total Judicial	82,294,867	Total Education	146,063
Total Police Protection	79,329,328	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	9,137,057
Adult Detention	65,370,743	Total Cultural Services	—
Juvenile Detention	48,932,773	Total Veterans Memorial Building	—
Probation	4,194,158	Total Small Craft Harbors	—
Total Detention and Correction	118,497,674	Total Recreation and Cultural	9,137,057
Total Fire Protection	5,201,383	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	11,712,966
Protective Inspection		Total Interest on Long-Term Debt	14,378,754
Agricultural Commissioner	4,117,310	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	26,091,720
Other	—	Total General County Expenditures Before Transfers	890,777,037
Total Protective Inspection	4,117,310	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	81,776,667
Local Agency Formation Commission (LAFCO)	167,766	Operating Transfers Between Funds Other Than Governmental and Enterprise	10,379,784
Recorder	3,363,601	Total General County Expenditures and Transfers Out	\$ 982,933,488
Coroner	2,598,437		
Emergency Services	1,741,457		
Planning and Zoning	7,642,220		
Pound	4,201,125		
Other	6,164		
Total Other Protection	19,720,770		
Total Public Protection	309,161,332		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 388,158,909	\$ 204,966,542	\$ 183,192,367

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of San Mateo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
Coyote Point Marina	1979	—	—	\$ 2,250,000	\$ —	\$ 1,949,015	\$ 179,233
Breakwater Project	2000	—	—	1,200,000	—	197,953	687,689
Construction of Hangars	2007	—	—	4,000,000	—	188,419	3,811,581
Water Resources Program	1991	—	—	409,992	—	83,167	67,048
Total State Construction Loans				7,859,992	—	2,418,554	4,745,551
Other Long-Term Debt Schedule							
Energy Efficiency Project	—	—	—	—	—	—	—
2004 Lease Revenue Bonds	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	33,392,216
Compensated Absences - Enterprise	—	—	—	—	—	—	7,773,108
Total Other Long-Term Debt Schedule				—	—	—	41,165,324
County Total Bonds and Other Long-Term Debt				\$ 7,859,992	\$ —	\$ 2,418,554	\$ 45,910,875

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 661,132,319
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 338,291,597
Total Deductions from Revenues	236,860,737
Net Patient Revenue	101,430,860
Total Other Operating Revenues	31,603,528
Total Operating Revenue	133,034,388
Total Operating Expenses	235,848,247
Net Operating Income (Loss)	(102,813,859)
Total Non-Operating Revenue	46,092,649
Total Non-Operating Expenses	9,749
Net Non-Operating Income	46,082,900
Net Income Before Extraordinary Items	(56,730,959)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(56,730,959)
Transfers In from the County	81,776,667
Transfers Out to the County	10,307,985
Net Transfers In (Out)	71,468,682
Net Income (Loss)	\$ 14,737,723
Current Year Capital Outlay (Enterprise Activity)	\$ 2,327,197

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	69,000
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	69,000
Purchased Transportation	69,000
Other Expenses	—
Total Expenses	69,000
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of San Mateo

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,567,390
Total Operating Expenses	<u>2,245,288</u>
Net Operating Income (Loss)	<u>322,102</u>
Total Non-Operating Revenue	1,963,958
Total Non-Operating Expenses	<u>191,316</u>
Income (Loss) Before Operating Transfers	<u>2,094,744</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 2,094,744</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 876,095</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenues	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Marina	
Total Operating Revenue	\$ 1,108,285
Total Operating Expense	<u>1,160,448</u>
Net Operating Income (Loss)	<u>(52,163)</u>
Total Non-Operating Revenue	(6,091)
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(58,254)</u>
Transfers In from the County	—
Transfers Out to the County	<u>253,648</u>
Net Transfers In (Out)	<u>(253,648)</u>
Net Income (Loss)	<u>\$ (311,902)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: In June 1988, county voters approved an additional 1/2-cent (\$0.005) local sales tax, referred to as Measure A. This revenue provides funds for transportation improvements throughout San Mateo County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure A revenue in the amount of \$1.7 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: Revenues for Realignment for Health Services of \$3.9 million are reported on the Hospital Enterprise Statement of Revenues and Expenses as State Subventions or Grants, included in Total Non-Operating Revenues in lieu of being reported in the Statement of County Revenues, State revenue sources.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Santa Barbara

Taxes			Federal	
Property Taxes			Public Assistance Administration	25,628,080
County Wide Secured and Unsecured	\$	121,360,207	Public Assistance Programs	35,175,476
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	12,939,796
Property Tax In-Lieu of Vehicle License Fees		41,615,241	Workforce Investment Act (WIA)	2,622,827
Voter Approved Indebtedness		—	Community Development Block Grant	1,027,488
Prior Year Secured and Unsecured		(31,266)	Health Grants	7,881,507
Total Property Taxes		162,944,182	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		9,546,044	Office of Criminal Justice and Planning Programs	229,073
Transportation Tax (Non-Transit)		7,439,485	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		2,155,238	District Attorney Programs	390,594
Transient Lodging		6,430,993	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		641,125	Road Projects	4,770,731
Construction Development Taxes		460,954	Law Enforcement	1,087,803
Utility Users Tax		—	Other	8,891,458
Other		6,970	Total Federal	100,644,833
Total Other Taxes		26,680,809	Other Aid	
Total Taxes		189,624,991	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	36,289,975
Operations		—	Total Other Aid	36,289,975
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	2,109,653
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,376,984
Animal Licenses		393,278	Auditing and Accounting Fees	36,308
Business Licenses		95,766	Communication Services	1,114,387
Construction Permits		3,669,340	Election Services	793,507
Road Privileges and Permits		275,561	Legal Services	3,274,243
Zoning Permits		5,764,817	Planning and Engineering Services	2,828,605
Franchises		3,094,484	Agricultural Services	219,036
Other		1,247,095	Civil Process Services	194,608
Total Licenses Permits and Franchises		14,540,341	Court Fees and Costs	1,208,094
Fines, Forfeitures and Penalties			Booking Fees	2,478,994
Vehicle Code Fines		251,291	Estate Fees	139,007
Other Court Fines		4,172,160	Humane Services	435,283
Forfeitures and Penalties		2,868,901	Law Enforcement Services	17,890,661
Penalties and Cost on Delinquent Taxes		6,144,987	Recording Fees	1,816,512
Total Fines, Forfeitures and Penalties		13,437,339	Road and Street Services	1,701,292
Revenue from Use of Money and Property			Health Fees	34,658,061
Interest		4,123,411	Mental Health Services	32,262,458
Rents and Concessions		1,614,016	California Children Services	5,469
Royalties		138,858	Sanitation Services	4,656
Total Revenue from the Use of Money and Property		5,876,285	Institutional Care and Services	2,873,157
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	3,710,363
Highway Users Tax		6,497,984	Other:	
Motor Vehicle In-Lieu Tax		7,157	Personnel Services	—
Realignment from the Vehicle License Fee Fund		12,666,780	Building Maintenance and Grounds	—
Public Assistance Administration		19,460,305	Administrative Services	3,433,170
Public Assistance Programs		26,529,873	Other	26,303,017
Realignment for Social Services		11,955,500	Total Charges for Current Services	141,867,525
Health:			Miscellaneous Revenue	
Aid for Mental Health		11,327,270	Other Sales	374,938
Realignment for Mental Health		7,355,949	Tobacco Settlement	4,851,052
Medically Indigent Adults		—	Welfare Repayments	159,901
Alcohol and Drug Abuse		3,188,114	Cancelled Warrants	—
Other Aid for Health		12,234,571	Other	6,884,567
Realignment for Health Services		2,908,616	Total Miscellaneous Revenue	12,270,458
Homeowners' Property Tax Relief		930,082	Other Financing Sources	
Open Space Tax Relief		597,831	Sale of Fixed Assets	147,287
SB90 Mandated Costs		752,548	Proceeds from the Sale of Bonds	—
Public Safety Fund		25,846,451	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	147,287
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,040,717	Total General County Revenues Before Transfers	681,284,265
Office of Criminal Justice and Planning Programs		805,254	Transfers In	
Library		—	Total Transfers In from Enterprises	4,820
District Attorney Programs		308,496	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,380,632	Total General County Revenues and Transfers In	\$ 681,289,085
Other		20,791,101		
Total State		166,585,231		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Santa Barbara**

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,520,388	Total Roads	14,867,433
Clerk of the Board	602,414	Total Transportation Terminals	—
Administrative Officer	4,053,882	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	7,176,684	Total Public Ways and Facilities	14,867,433
Finance		Health	
Auditor-Controller	7,058,709	Total Public Health	33,166,971
Treasurer-Tax Collector	4,667,080	Total Medical Care	50,695,107
Assessor	8,352,775	Total Mental Health	58,287,918
Other	651,518	Total Drug and Alcohol Abuse Services	9,962,055
Total Finance	20,730,082	Total Health	152,112,051
Counsel		Sanitation	
County Counsel	7,850,194	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	7,850,194	Public Assistance	
Total Personnel	4,489,275	Welfare	
Total Elections	4,590,739	Administration	43,355,941
Total Communications	—	Aid Programs - Cash (Grants)	47,863,058
Total Property Management	9,890,181	Total Welfare	91,218,999
Plant Acquisition		Social Services	
Jails	67,683	Administration and Programs	24,159,496
Courts	—	Other	—
Other	20,930,785	Total Social Services	24,159,496
Total Plant Acquisition	20,998,468	General Relief	
Total Promotion	—	Aid to Indigents	856,281
Total Other General	8,741,268	Indigent Burial	—
Total General	84,466,891	Total General Relief	856,281
Public Protection		Total Care of Court Wards	1,899,891
Judicial		Total Veteran Services	281,897
Trial Court Maintenance of Effort (MOE)	9,882,469	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	545,809	Workforce Investment Act (WIA)	5,329,574
Other Trial Court	12,850,541	Other	6,684,571
County Clerk	2,525,550	Total Other Public Assistance	12,014,145
Grand Jury (Including Audit)	220,952	Total Public Assistance	130,430,709
District Attorney-Prosecution	18,739,461	Education	
District Attorney-Family Support	9,104,768	Total School Administration	—
Public Defender	9,691,555	Total Library Services	3,094,728
Court Appointed Counsel	—	Total Agricultural Education	127,933
Other	—	Total Other Education	—
Total Judicial	63,561,105	Total Education	3,222,661
Total Police Protection	59,327,395	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	9,912,507
Adult Detention	29,242,282	Total Cultural Services	772,389
Juvenile Detention	14,477,875	Total Veterans Memorial Building	—
Probation	23,391,579	Total Small Craft Harbors	—
Total Detention and Correction	67,111,736	Total Recreation and Cultural	10,684,896
Total Fire Protection	46,959,442	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	6,230,104
Protective Inspection		Total Interest on Long-Term Debt	3,138,798
Agricultural Commissioner	3,104,576	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	4,349,687	Total Debt Service	9,368,902
Other	345,867	Total General County Expenditures Before Transfers	676,862,966
Total Protective Inspection	7,800,130	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	413,676	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	—	Total General County Expenditures and Transfers Out	\$ 676,862,966
Coroner	1,243,852		
Emergency Services	2,848,454		
Planning and Zoning	14,701,761		
Pound	3,169,850		
Other	4,572,022		
Total Other Protection	26,949,615		
Total Public Protection	271,709,423		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 601,370,360	\$ 158,924,657	\$ 442,445,703

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Barbara

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Litigation/Self Insurance	—	—	—	—	—	—	\$ 310,400
2004 COP Capital Projects	—	—	—	—	—	—	5,065,000
ADMHS Childrens Lompoc Clinic	—	—	—	—	—	—	531,318
Compensated Absences	—	—	—	—	—	—	30,164,908
Compensated Absences (Enterprise)	—	—	—	—	—	—	654,334
Copier Capital Lease - Ent	—	—	—	—	—	—	12,573
Copier Capital Lease - Gov	—	—	—	—	—	—	819,910
Landfill Liability	—	—	—	—	—	—	25,389,768
Landfill Litigation Settlement	—	—	—	—	—	—	—
OPEB Obligation	—	—	—	—	—	—	18,680,990
Road Striping Truck	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	81,629,201
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 81,629,201

Total Future Principal
and Interest Balance Due

Total Lease Obligations \$ 98,861,097

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues		
Gross Patient Revenue	\$	—
Total Deductions from Revenues		—
Net Patient Revenue		—
Total Other Operating Revenues		—
Total Operating Revenue		—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Net Non-Operating Income		—
Net Income Before Extraordinary Items		—
Extraordinary Items		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay (Enterprise Activity)	\$	—

Transportation Enterprise Statement of Revenues and Expenses

Revenues		
Passenger Fares	\$	5,638
Local Cash Grants		92,661
State Cash Grants		—
Federal Cash Grants		—
Other Revenues		244
Total Revenues		98,543
Purchased Transportation		—
Other Expenses		56,878
Total Expenses		56,878
Net Transit Income (Loss)		41,665
Gain or Loss on Disposal of Fixed Assets		—
Total Operator Net Income (Loss)	\$	41,665
Capital Additions to Equity		
Total Local Capital Grants	\$	—
Total State Capital Grants		—
Total Federal Capital Grants		—
Non-Governmental Donations	\$	—
Total Capital Additions to Equity	\$	—

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Barbara

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	812,029
Total Non-Operating Expenses	570,054
Income (Loss) Before Operating Transfers	241,975
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 241,975
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 20,854,150
Total Operating Expenses	22,981,146
Net Operating Income (Loss)	(2,126,996)
Total Non-Operating Revenues	3,117,852
Total Non-Operating Expenses	394,203
Income (Loss) Before Operating Transfers	596,653
Transfers In from the County	—
Transfers Out to the County	4,820
Net Transfers In (Out)	(4,820)
Net Income (Loss)	\$ 591,833
Current Year Capital Outlay (Enterprise Activity)	\$ 8,320,987

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Santa Clara

Taxes		Federal	
Property Taxes		Public Assistance Administration	253,725,474
County Wide Secured and Unsecured	\$ 381,425,811	Public Assistance Programs	93,562,704
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	75,721,086
Property Tax In-Lieu of Vehicle License Fees	177,935,427	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	114,686,279	Community Development Block Grant	2,000,635
Prior Year Secured and Unsecured	—	Health Grants	19,136,801
Total Property Taxes	674,047,517	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	4,498,161	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	—	DEA Programs/Drug and Alcohol Programs	—
Property Transfer	12,045,434	District Attorney Programs	—
Transient Lodging	406,809	Aging Programs	—
Timber Yield	4,040	Senior Citizens Programs	1,317,628
Aircraft	4,676,411	Road Projects	5,608,883
Construction Development Taxes	—	Law Enforcement	6,061,462
Utility Users Tax	—	Other	4,768,768
Other	529,676	Total Federal	461,903,441
Total Other Taxes	22,160,531	Other Aid	
Total Taxes	696,208,048	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	86,045,949
Operations	—	Total Other Aid	86,045,949
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	8,645,985
Licenses, Permits and Franchises		Property Tax Administrative Fees	10,334,750
Animal Licenses	100,810	Auditing and Accounting Fees	1,646,011
Business Licenses	9,158,658	Communication Services	1,543,835
Construction Permits	7,874,988	Election Services	6,156,612
Road Privileges and Permits	728,700	Legal Services	1,264,949
Zoning Permits	—	Planning and Engineering Services	398,924
Franchises	2,375,166	Agricultural Services	959,875
Other	7,894,548	Civil Process Services	696,348
Total Licenses Permits and Franchises	28,132,870	Court Fees and Costs	4,801,394
Fines, Forfeitures and Penalties		Booking Fees	3,116,221
Vehicle Code Fines	9,359,752	Estate Fees	1,351,851
Other Court Fines	8,525,072	Humane Services	178,480
Forfeitures and Penalties	8,402,379	Law Enforcement Services	54,758,166
Penalties and Cost on Delinquent Taxes	41,842,509	Recording Fees	11,386,246
Total Fines, Forfeitures and Penalties	68,129,712	Road and Street Services	287,721
Revenue from Use of Money and Property		Health Fees	10,259,681
Interest	11,752,409	Mental Health Services	4,594,130
Rents and Concessions	7,510,510	California Children Services	—
Royalties	—	Sanitation Services	773,371
Total Revenue from the Use of Money and Property	19,262,919	Institutional Care and Services	19,814,796
Aid from Other Governmental Agencies		Library Services	—
State		Park and Recreation Fees	4,271,333
Highway Users Tax	21,770,399	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	—
Realignment from the Vehicle License Fee Fund	52,907,835	Building Maintenance and Grounds	—
Public Assistance Administration	138,086,355	Administrative Services	—
Public Assistance Programs	103,317,201	Other	56,377,419
Realignment for Social Services	51,603,917	Total Charges for Current Services	203,618,098
Health:		Miscellaneous Revenue	
Aid for Mental Health	35,545,387	Other Sales	58,708
Realignment for Mental Health	33,390,791	Tobacco Settlement	20,439,137
Medically Indigent Adults	—	Welfare Repayments	2,865,698
Alcohol and Drug Abuse	7,889,680	Cancelled Warrants	164,541
Other Aid for Health	17,068,379	Other	5,877,508
Realignment for Health Services	2,295,732	Total Miscellaneous Revenue	29,405,592
Homeowners' Property Tax Relief	3,877,792	Other Financing Sources	
Open Space Tax Relief	295,544	Sale of Fixed Assets	4,196,372
SB90 Mandated Costs	10,208,930	Proceeds from the Sale of Bonds	362,207,693
Public Safety Fund	137,979,710	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	366,404,065
Supplemental Law Enforcement Services Fund (SLESF/COPS)	894,307	Total General County Revenues Before Transfers	2,627,261,198
Office of Criminal Justice and Planning Programs	2,616,095	Transfers In	
Library	—	Total Transfers In from Enterprises	161,904,868
District Attorney Programs	3,908,669	Operating Transfers Between Funds Other Than Governmental and Enterprise	30,605,908
Law Enforcement	556,849	Total General County Revenues and Transfers In	\$ 2,819,771,974
Other	43,936,932		
Total State	668,150,504		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Santa Clara**

General		Public Ways and Facilities	
Board of Supervisors	\$ 5,088,602	Total Roads	60,603,814
Clerk of the Board	6,568,174	Total Transportation Terminals	—
Administrative Officer	7,756,880	Total Transportation Systems	—
Other	—	Total Parking Facilities	329,776
Total Legislative and Administrative	19,413,656	Total Public Ways and Facilities	60,933,590
Finance		Health	
Auditor-Controller	16,272,837	Total Public Health	119,605,324
Treasurer-Tax Collector	11,182,657	Total Medical Care	4,179,763
Assessor	28,924,608	Total Mental Health	241,157,801
Other	11,356,444	Total Drug and Alcohol Abuse Services	44,228,673
Total Finance	67,736,546	Total Health	409,171,561
Counsel		Sanitation	
County Counsel	10,613,516	Total Refuse Collection and Disposal	1,330,406
Other	—	Total Sanitation	1,330,406
Total Counsel	10,613,516	Public Assistance	
Total Personnel	13,932,448	Welfare	
Total Elections	16,865,824	Administration	214,251,998
Total Communications	12,655,480	Aid Programs - Cash (Grants)	187,072,598
Total Property Management	43,182,913	Total Welfare	401,324,596
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	139,589,987
Courts	—	Other	98,833,726
Other	80,048,110	Total Social Services	238,423,713
Total Plant Acquisition	80,048,110	General Relief	
Total Promotion	—	Aid to Indigents	3,118,330
Total Other General	15,782,858	Indigent Burial	—
Total General	280,231,351	Total General Relief	3,118,330
Public Protection		Total Care of Court Wards	20,386,084
Judicial		Total Veteran Services	580,749
Trial Court Maintenance of Effort (MOE)	40,649,788	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	790,122	Workforce Investment Act (WIA)	—
Other Trial Court	5,452,855	Other	6,217,498
County Clerk	—	Total Other Public Assistance	6,217,498
Grand Jury (Including Audit)	—	Total Public Assistance	670,050,970
District Attorney-Prosecution	86,766,745	Education	
District Attorney-Family Support	37,221,013	Total School Administration	—
Public Defender	42,844,416	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	109,556
Other	10,224,834	Total Other Education	—
Total Judicial	223,949,773	Total Education	109,556
Total Police Protection	111,887,725	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	43,912,863
Adult Detention	214,167,926	Total Cultural Services	—
Juvenile Detention	77,117,611	Total Veterans Memorial Building	—
Probation	18,957,097	Total Small Craft Harbors	—
Total Detention and Correction	310,242,634	Total Recreation and Cultural	43,912,863
Total Fire Protection	1,676,945	Debt Service	
Total Flood Control - Soil and Water Conservation	1,073,798	Total Retirement of Long-Term Debt	14,966,228
Protective Inspection		Total Interest on Long-Term Debt	13,330,117
Agricultural Commissioner	3,524,038	Total Interest on Short-Term Notes and Warrants	3,194,564
Building Inspector	5,676,898	Total Debt Service	31,490,909
Other	946,934	Total General County Expenditures Before Transfers	2,186,396,929
Total Protective Inspection	10,147,870	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	694,166,142
Local Agency Formation Commission (LAFCO)	363,041	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,099,434
Recorder	8,507,530	Total General County Expenditures and Transfers Out	\$ 2,881,662,505
Coroner	3,287,838		
Emergency Services	5,748,141		
Planning and Zoning	6,057,119		
Pound	1,449,443		
Other	4,773,866		
Total Other Protection	30,186,978		
Total Public Protection	689,165,723		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 3,383,539,747	\$ 669,354,013	\$ 2,714,185,734

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Santa Clara

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Revenue Bonds							
Capital Improvements	2002	2003	2032	\$ 6,780,000	\$ 6,780,000	\$ 1,324,137	\$ 5,455,863
Total Revenue Bonds				6,780,000	6,780,000	1,324,137	5,455,863
General Obligation Bonds							
Valley Medical Center Improvements	2009	2010	2039	840,000,000	350,000,000	—	350,000,000
Total General Obligation Bonds				840,000,000	350,000,000	—	350,000,000
Other Long-Term Debt Schedule							
Accrued Vacation and Sick Leave	—	—	—	—	—	—	108,234,899
Capital Leases	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	52,278,951
Total Other Long-Term Debt Schedule				—	—	—	160,513,850
County Total Bonds and Other Long-Term Debt				\$ 846,780,000	\$ 356,780,000	\$ 1,324,137	\$ 515,969,713

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 411,732,891
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 2,494,265,446
Total Deductions from Revenues	1,612,885,976
Net Patient Revenue	881,379,470
Total Other Operating Revenues	14,984,885
Total Operating Revenue	896,364,355
Total Operating Expenses	941,697,034
Net Operating Income (Loss)	(45,332,679)
Total Non-Operating Revenue	63,344,517
Total Non-Operating Expenses	195,176,568
Net Non-Operating Income	(131,832,051)
Net Income Before Extraordinary Items	(177,164,730)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(177,164,730)
Transfers In from the County	694,155,533
Transfers Out to the County	161,904,868
Net Transfers In (Out)	532,250,665
Net Income (Loss)	\$ 355,085,935
Current Year Capital Outlay (Enterprise Activity)	\$ 146,956,770

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Clara

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 3,148,443
Total Operating Expenses	<u>3,388,038</u>
Net Operating Income (Loss)	<u>(239,595)</u>
Total Non-Operating Revenue	881,269
Total Non-Operating Expenses	<u>280,025</u>
Income (Loss) Before Operating Transfers	<u>361,649</u>
Transfers In from the County	10,609
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>10,609</u>
Net Income (Loss)	<u>\$ 372,258</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 874,613</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenues	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: In November 1996, county voters approved an additional 1/2-cent (\$0.005) local sales tax, referred to as Measure B. This revenue provides funds for transportation projects throughout Santa Clara County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure B revenue in the amount of \$530 thousand in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: The Other Long-Term Debt, Capital Leases, is the debt of the Santa Clara County Library Joint Powers Authority. The capital leases are now reported in the Special Districts Annual Report.
Reference: Table 6, Statement of Long-Term Debt
3. Informational Note: Revenues for Realignment for Health Services of \$9.0 million are reported in the Hospital Enterprise Statement of Revenues and Expenses as Non-Operating Revenues, State Subventions or Grants, in lieu of being reported in the Statement of County Revenues, State revenue sources.
Reference: Table 6, Hospital Enterprise Statement of Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Santa Cruz

Taxes			Federal	
Property Taxes			Public Assistance Administration	30,338,853
County Wide Secured and Unsecured	\$	46,736,146	Public Assistance Programs	17,129,903
Less Than County Wide Funds - Secured and Unsecured		6,512,778	Health Administration	2,753,651
Property Tax In-Lieu of Vehicle License Fees		25,295,602	Workforce Investment Act (WIA)	3,968,712
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		244,770	Health Grants	2,505,821
Total Property Taxes		78,789,296	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		8,038,204	Office of Criminal Justice and Planning Programs	234,812
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	155,325
Property Transfer		1,532,429	District Attorney Programs	414,990
Transient Lodging		3,887,256	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		51,985	Road Projects	58,759
Construction Development Taxes		—	Law Enforcement	307,190
Utility Users Tax		—	Other	10,963,098
Other		1,243	Total Federal	68,831,114
Total Other Taxes		13,511,117	Other Aid	
Total Taxes		92,300,413	Other In-Lieu Taxes	22,376
Special Benefit Assessments			Other Governmental Agencies	2,214,714
Operations		—	Total Other Aid	2,237,090
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,000,649
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,400,572
Animal Licenses		—	Auditing and Accounting Fees	420,689
Business Licenses		2,200	Communication Services	1,541,644
Construction Permits		3,169,818	Election Services	1,315,634
Road Privileges and Permits		104,546	Legal Services	871,984
Zoning Permits		286,248	Planning and Engineering Services	4,870,722
Franchises		3,837,708	Agricultural Services	1,238,717
Other		1,820,959	Civil Process Services	293,627
Total Licenses Permits and Franchises		9,221,479	Court Fees and Costs	377,332
Fines, Forfeitures and Penalties			Booking Fees	909,843
Vehicle Code Fines		215,514	Estate Fees	51,148
Other Court Fines		4,557,427	Humane Services	—
Forfeitures and Penalties		1,132,763	Law Enforcement Services	3,413,052
Penalties and Cost on Delinquent Taxes		5,290,250	Recording Fees	1,311,327
Total Fines, Forfeitures and Penalties		11,195,954	Road and Street Services	852,429
Revenue from Use of Money and Property			Health Fees	15,709,630
Interest		1,457,080	Mental Health Services	9,165,670
Rents and Concessions		1,120,408	California Children Services	2,228
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		2,577,488	Institutional Care and Services	130,817
Aid from Other Governmental Agencies			Library Services	—
State			Park and Recreation Fees	1,252,176
Highway Users Tax		4,382,517	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	910,736
Realignment from the Vehicle License Fee Fund		8,294,880	Building Maintenance and Grounds	1,413,525
Public Assistance Administration		25,683,953	Administrative Services	818,372
Public Assistance Programs		4,910,454	Other	7,743,749
Realignment for Social Services		6,494,068	Total Charges for Current Services	57,016,272
Health:			Miscellaneous Revenue	
Aid for Mental Health		27,089,990	Other Sales	87,676
Realignment for Mental Health		4,246,121	Tobacco Settlement	3,104,916
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		777,237	Cancelled Warrants	—
Other Aid for Health		7,821,647	Other	4,275,206
Realignment for Health Services		1,748,403	Total Miscellaneous Revenue	7,467,798
Homeowners' Property Tax Relief		434,476	Other Financing Sources	
Open Space Tax Relief		19,349	Sale of Fixed Assets	—
SB90 Mandated Costs		(552,583)	Proceeds from the Sale of Bonds	—
Public Safety Fund		13,627,700	Other Long-Term Debt Proceeds	110,563
Other:			Total Other Financing Sources	110,563
Supplemental Law Enforcement Services Fund (SLESF/COPS)		895,324	Total General County Revenues Before Transfers	371,429,213
Office of Criminal Justice and Planning Programs		195,123	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		266,763	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		4,535,125	Total General County Revenues and Transfers In	\$ 371,429,213
Other		9,600,495		
Total State		120,471,042		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Santa Cruz**

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,300,614	Total Roads	16,846,049
Clerk of the Board	473,251	Total Transportation Terminals	—
Administrative Officer	2,247,425	Total Transportation Systems	—
Other	32,895	Total Parking Facilities	205,904
Total Legislative and Administrative	5,054,185	Total Public Ways and Facilities	17,051,953
Finance		Health	
Auditor-Controller	3,337,521	Total Public Health	26,831,667
Treasurer-Tax Collector	1,665,424	Total Medical Care	20,300,037
Assessor	3,450,317	Total Mental Health	49,500,822
Other	172,700	Total Drug and Alcohol Abuse Services	7,324,222
Total Finance	8,625,962	Total Health	103,956,748
Counsel		Sanitation	
County Counsel	1,689,487	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,689,487	Public Assistance	
Total Personnel	2,086,125	Welfare	
Total Elections	3,198,475	Administration	64,822,920
Total Communications	2,548,183	Aid Programs - Cash (Grants)	30,078,761
Total Property Management	63,328	Total Welfare	94,901,681
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	5,205,557
Courts	—	Other	—
Other	4,337,334	Total Social Services	5,205,557
Total Plant Acquisition	4,337,334	General Relief	
Total Promotion	—	Aid to Indigents	494,287
Total Other General	5,538,129	Indigent Burial	29,847
Total General	33,141,208	Total General Relief	524,134
Public Protection		Total Care of Court Wards	130,129
Judicial		Total Veteran Services	346,885
Trial Court Maintenance of Effort (MOE)	1,495,692	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	340,557	Workforce Investment Act (WIA)	17,456
Other Trial Court	335,320	Other	436,530
County Clerk	288,514	Total Other Public Assistance	453,986
Grand Jury (Including Audit)	63,257	Total Public Assistance	101,562,372
District Attorney-Prosecution	12,315,171	Education	
District Attorney-Family Support	6,625,128	Total School Administration	—
Public Defender	8,207,851	Total Library Services	5,261,504
Court Appointed Counsel	—	Total Agricultural Education	163,427
Other	—	Total Other Education	—
Total Judicial	29,671,490	Total Education	5,424,931
Total Police Protection	26,683,366	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	6,288,715
Adult Detention	24,024,437	Total Cultural Services	440,622
Juvenile Detention	3,728,130	Total Veterans Memorial Building	55,642
Probation	11,956,358	Total Small Craft Harbors	—
Total Detention and Correction	39,708,925	Total Recreation and Cultural	6,784,979
Total Fire Protection	2,836,069	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	3,516,596
Protective Inspection		Total Interest on Long-Term Debt	3,584,240
Agricultural Commissioner	1,826,821	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,521,690	Total Debt Service	7,100,836
Other	280,037	Total General County Expenditures Before Transfers	391,884,581
Total Protective Inspection	4,628,548	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	101,133	Operating Transfers Between Funds Other Than	—
Recorder	1,359,458	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 391,884,581
Emergency Services	557,989		
Planning and Zoning	9,939,425		
Pound	1,334,068		
Other	41,083		
Total Other Protection	13,333,156		
Total Public Protection	116,861,554		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 371,786,560	\$ 111,340,212	\$ 260,446,348

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Santa Cruz

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Capital Lease Suntrust	—	—	—	—	—	—	\$ 5,770,285
Compensated Absences	—	—	—	—	—	—	23,956,576
Total Other Long-Term Debt Schedule				—	—	—	29,726,861
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 29,726,861

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 106,232,136
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Santa Cruz

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenues	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Revenues for Aid from Other Governmental Agencies - State, SB90 Mandated Costs, reflect a negative balance in the amount of (\$552,583) due to an accrual reversal. The actual current year revenues are \$64,153.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Shasta

Taxes		Federal	
Property Taxes		Public Assistance Administration	14,794,868
County Wide Secured and Unsecured	\$ 22,110,447	Public Assistance Programs	23,707,925
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	180,369
Property Tax In-Lieu of Vehicle License Fees	18,471,522	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	9,942
Prior Year Secured and Unsecured	17,772	Health Grants	9,807,135
Total Property Taxes	40,599,741	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	2,928,338	Office of Criminal Justice and Planning Programs	9,122
Transportation Tax (Non-Transit)	1,700,469	DEA Programs/Drug and Alcohol Programs	338,097
Property Transfer	457,312	District Attorney Programs	—
Transient Lodging	595,023	Aging Programs	—
Timber Yield	286,827	Senior Citizens Programs	—
Aircraft	—	Road Projects	11,311,730
Construction Development Taxes	—	Law Enforcement	—
Utility Users Tax	—	Other	4,416,642
Other	—	Total Federal	64,575,830
Total Other Taxes	5,967,969	Other Aid	
Total Taxes	46,567,710	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	710,740
Operations	184,598	Total Other Aid	710,740
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	184,598	Assessments and Tax Collection Fees	1,798,034
Licenses, Permits and Franchises		Property Tax Administrative Fees	—
Animal Licenses	44,113	Auditing and Accounting Fees	11,159
Business Licenses	878,863	Communication Services	—
Construction Permits	1,160,197	Election Services	88,618
Road Privileges and Permits	16,234	Legal Services	76,405
Zoning Permits	68,326	Planning and Engineering Services	484,066
Franchises	676,725	Agricultural Services	172,897
Other	227,990	Civil Process Services	190,089
Total Licenses Permits and Franchises	3,072,448	Court Fees and Costs	1,214,816
Fines, Forfeitures and Penalties		Booking Fees	112,225
Vehicle Code Fines	786,470	Estate Fees	144,852
Other Court Fines	503,936	Humane Services	73,977
Forfeitures and Penalties	1,594,209	Law Enforcement Services	2,802,048
Penalties and Cost on Delinquent Taxes	338,494	Recording Fees	985,203
Total Fines, Forfeitures and Penalties	3,223,109	Road and Street Services	254,528
Revenue from Use of Money and Property		Health Fees	1,043,334
Interest	2,158,328	Mental Health Services	116,778
Rents and Concessions	871,703	California Children Services	2,958
Royalties	—	Sanitation Services	168,981
Total Revenue from the Use of Money and Property	3,030,031	Institutional Care and Services	1,356,195
Aid from Other Governmental Agencies		Library Services	—
State		Park and Recreation Fees	—
Highway Users Tax	5,596,143	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	—
Realignment from the Vehicle License Fee Fund	10,862,984	Building Maintenance and Grounds	—
Public Assistance Administration	16,133,302	Administrative Services	1,851,750
Public Assistance Programs	24,168,159	Other	8,224,363
Realignment for Social Services	8,809,540	Total Charges for Current Services	21,173,276
Health:		Miscellaneous Revenue	
Aid for Mental Health	1,903,110	Other Sales	222,610
Realignment for Mental Health	3,643,543	Tobacco Settlement	1,983,146
Medically Indigent Adults	863,666	Welfare Repayments	—
Alcohol and Drug Abuse	6,667,004	Cancelled Warrants	7,683
Other Aid for Health	3,389,939	Other	3,634,176
Realignment for Health Services	2,140,958	Total Miscellaneous Revenue	5,847,615
Homeowners' Property Tax Relief	381,590	Other Financing Sources	
Open Space Tax Relief	219,823	Sale of Fixed Assets	147,656
SB90 Mandated Costs	65,467	Proceeds from the Sale of Bonds	—
Public Safety Fund	12,069,884	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	147,656
Supplemental Law Enforcement Services Fund (SLESF/COPS)	211,702	Total General County Revenues Before Transfers	261,101,002
Office of Criminal Justice and Planning Programs	1,331,579	Transfers In	
Library	—	Total Transfers In from Enterprises	—
District Attorney Programs	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	281,271
Law Enforcement	925,506	Total General County Revenues and Transfers In	\$ 261,382,273
Other	13,184,090		
Total State	112,567,989		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Shasta**

General		Public Ways and Facilities	
Board of Supervisors	\$ 606,909	Total Roads	28,924,128
Clerk of the Board	471,490	Total Transportation Terminals	12,000
Administrative Officer	(85,116)	Total Transportation Systems	146,255
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	993,283	Total Public Ways and Facilities	29,082,383
Finance		Health	
Auditor-Controller	(59,887)	Total Public Health	16,660,696
Treasurer-Tax Collector	1,511,388	Total Medical Care	5,587,455
Assessor	4,293,403	Total Mental Health	21,181,851
Other	16,300	Total Drug and Alcohol Abuse Services	3,774,572
Total Finance	5,761,204	Total Health	47,204,574
Counsel		Sanitation	
County Counsel	63,276	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	63,276	Public Assistance	
Total Personnel	(51,918)	Welfare	
Total Elections	1,642,468	Administration	41,003,324
Total Communications	—	Aid Programs - Cash (Grants)	43,965,465
Total Property Management	1,047	Total Welfare	84,968,789
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	1,552,644	Total Social Services	—
Total Plant Acquisition	1,552,644	General Relief	
Total Promotion	679,938	Aid to Indigents	1,589,833
Total Other General	(546,859)	Indigent Burial	—
Total General	10,095,083	Total General Relief	1,589,833
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	295,550
Trial Court Maintenance of Effort (MOE)	574,384	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	528,361	Workforce Investment Act (WIA)	—
Other Trial Court	1,148,949	Other	6,616,823
County Clerk	259,608	Total Other Public Assistance	6,616,823
Grand Jury (Including Audit)	106,480	Total Public Assistance	93,470,995
District Attorney-Prosecution	6,830,948	Education	
District Attorney-Family Support	7,678,287	Total School Administration	—
Public Defender	5,912,004	Total Library Services	1,311,439
Court Appointed Counsel	—	Total Agricultural Education	208,127
Other	1,029,179	Total Other Education	—
Total Judicial	24,068,200	Total Education	1,519,566
Total Police Protection	19,915,040	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	231,424
Adult Detention	14,540,680	Total Cultural Services	—
Juvenile Detention	5,615,137	Total Veterans Memorial Building	105,478
Probation	5,262,417	Total Small Craft Harbors	—
Total Detention and Correction	25,418,234	Total Recreation and Cultural	336,902
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	1,840,614
Protective Inspection		Total Interest on Long-Term Debt	2,572,166
Agricultural Commissioner	1,306,108	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,318,029	Total Debt Service	4,412,780
Other	—	Total General County Expenditures Before Transfers	264,333,777
Total Protective Inspection	2,624,137	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	62,000	Operating Transfers Between Funds Other Than Governmental and Enterprise	3,408,864
Recorder	1,233,769	Total General County Expenditures and Transfers Out	\$ 267,742,641
Coroner	1,151,140		
Emergency Services	1,183,852		
Planning and Zoning	1,164,625		
Pound	801,422		
Other	589,075		
Total Other Protection	6,185,883		
Total Public Protection	78,211,494		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 121,430,955	\$ 40,890,204	\$ 80,540,751

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Shasta

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 7,908,147
FRM Airport Note	—	—	—	—	—	—	28,510
Phone System - CSS Office	—	—	—	—	—	—	—
Postclosure Landfill Liability	—	—	—	—	—	—	9,524,400
Total Other Long-Term Debt Schedule				—	—	—	17,461,057
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 17,461,057

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 86,976,231
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 22,359
Local Cash Grants	—
State Cash Grants	308,188
Federal Cash Grants	—
Other Revenues	45
Total Revenues	330,592
Purchased Transportation	—
Other Expenses	319,783
Total Expenses	319,783
Net Transit Income (Loss)	10,809
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ 10,809
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Shasta

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 94,626
Total Operating Expenses	<u>114,416</u>
Net Operating Income (Loss)	<u>(19,790)</u>
Total Non-Operating Revenue	1,180,821
Total Non-Operating Expenses	<u>1,464</u>
Income (Loss) Before Operating Transfers	<u>1,159,567</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 1,159,567</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 1,199,150</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,916,318
Total Operating Expenses	<u>(4,331,633)</u>
Net Operating Income (Loss)	<u>7,247,951</u>
Total Non-Operating Revenues	308,277
Total Non-Operating Expenses	<u>106,033</u>
Income (Loss) Before Operating Transfers	<u>7,450,195</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 7,450,195</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 297,376</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: General Expenditures for Administrative Officer, Auditor-Controller, Personnel, and Other General reflect negative balances of (\$85,116), (\$59,887), (\$51,918), and (\$546,859), respectively, due to indirect cost credits. The actual current year expenditures are \$1,066,462, \$2,351,954, \$928,124, and \$1,936,630, respectively.
Reference: Table 6, Statement of County Expenditures

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Sierra

Taxes			Federal	
Property Taxes			Public Assistance Administration	547,767
County Wide Secured and Unsecured	\$	3,134,614	Public Assistance Programs	145,163
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		358,365	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		2,769	Health Grants	—
Total Property Taxes		3,495,748	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		126,807	Office of Criminal Justice and Planning Programs	71,239
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	388,021
Property Transfer		20,062	District Attorney Programs	—
Transient Lodging		300,207	Aging Programs	—
Timber Yield		20,961	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	—
Utility Users Tax		—	Other	1,256,262
Other		—	Total Federal	2,408,452
Total Other Taxes		468,037	Other Aid	
Total Taxes		3,963,785	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	—
Operations		—	Total Other Aid	—
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	14,989
Licenses, Permits and Franchises			Property Tax Administrative Fees	90,000
Animal Licenses		1,445	Auditing and Accounting Fees	62,372
Business Licenses		—	Communication Services	—
Construction Permits		60,851	Election Services	598
Road Privileges and Permits		—	Legal Services	86,029
Zoning Permits		44,470	Planning and Engineering Services	53,615
Franchises		39,295	Agricultural Services	—
Other		2,195	Civil Process Services	3,075
Total Licenses Permits and Franchises		148,256	Court Fees and Costs	—
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		3,475	Estate Fees	—
Other Court Fines		69,828	Humane Services	—
Forfeitures and Penalties		44,907	Law Enforcement Services	63,992
Penalties and Cost on Delinquent Taxes		318,779	Recording Fees	25,963
Total Fines, Forfeitures and Penalties		436,989	Road and Street Services	391,317
Revenue from Use of Money and Property			Health Fees	76,734
Interest		148,419	Mental Health Services	45,989
Rents and Concessions		11,640	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		160,059	Institutional Care and Services	—
Aid from Other Governmental Agencies			Library Services	1,911
State			Park and Recreation Fees	97,201
Highway Users Tax		789,275	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		433,956	Building Maintenance and Grounds	—
Public Assistance Administration		742,653	Administrative Services	—
Public Assistance Programs		314,795	Other	96,972
Realignment for Social Services		525,673	Total Charges for Current Services	1,110,757
Health:			Miscellaneous Revenue	
Aid for Mental Health		672,991	Other Sales	3,487
Realignment for Mental Health		212,558	Tobacco Settlement	39,629
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		94,484	Cancelled Warrants	—
Other Aid for Health		192,401	Other	793,837
Realignment for Health Services		283,587	Total Miscellaneous Revenue	836,953
Homeowners' Property Tax Relief		37,530	Other Financing Sources	
Open Space Tax Relief		50,350	Sale of Fixed Assets	—
SB90 Mandated Costs		116	Proceeds from the Sale of Bonds	—
Public Safety Fund		110,710	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	—
Supplemental Law Enforcement Services Fund (SLESF/COPS)		201,278	Total General County Revenues Before Transfers	19,338,244
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		500,000	Total General County Revenues and Transfers In	\$ 19,338,244
Other		5,110,636		
Total State		10,272,993		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Sierra

General		Public Ways and Facilities		
Board of Supervisors	\$ 257,891	Total Roads	3,932,600	
Clerk of the Board	200,667	Total Transportation Terminals	—	
Administrative Officer	—	Total Transportation Systems	—	
Other	—	Total Parking Facilities	—	
Total Legislative and Administrative	458,558	Total Public Ways and Facilities	3,932,600	
Finance		Health		
Auditor-Controller	308,698	Total Public Health	1,172,158	
Treasurer-Tax Collector	323,905	Total Medical Care	—	
Assessor	412,273	Total Mental Health	1,703,010	
Other	44,383	Total Drug and Alcohol Abuse Services	388,845	
Total Finance	1,089,259	Total Health	3,264,013	
Counsel		Sanitation		
County Counsel	325,320	Total Refuse Collection and Disposal	—	
Other	—	Total Sanitation	—	
Total Counsel	325,320	Public Assistance		
Total Personnel	—	Welfare		
Total Elections	35,927	Administration	1,362,891	
Total Communications	340,565	Aid Programs - Cash (Grants)	373,324	
Total Property Management	229,468	Total Welfare	1,736,215	
Plant Acquisition		Social Services		
Jails	—	Administration and Programs	584,096	
Courts	—	Other	194,791	
Other	—	Total Social Services	778,887	
Total Plant Acquisition	—	General Relief		
Total Promotion	52,287	Aid to Indigents	—	
Total Other General	74,074	Indigent Burial	—	
Total General	2,605,458	Total General Relief	—	
Public Protection		Total Care of Court Wards	—	
Judicial		Total Veteran Services	—	
Trial Court Maintenance of Effort (MOE)	48,521	Other Public Assistance		
Fifty Percent Excess Revenue Calculation	14,892	Workforce Investment Act (WIA)	—	
Other Trial Court	15,000	Other	83,995	
County Clerk	—	Total Other Public Assistance	83,995	
Grand Jury (Including Audit)	28,502	Total Public Assistance	2,599,097	
District Attorney-Prosecution	230,008	Education		
District Attorney-Family Support	—	Total School Administration	—	
Public Defender	68,071	Total Library Services	23,012	
Court Appointed Counsel	19,208	Total Agricultural Education	21,796	
Other	1,732	Total Other Education	—	
Total Judicial	425,934	Total Education	44,808	
Total Police Protection	2,042,605	Recreation and Cultural Services		
Detention and Correction		Total Recreation Facilities	170,221	
Adult Detention	106,413	Total Cultural Services	—	
Juvenile Detention	7,528	Total Veterans Memorial Building	—	
Probation	392,349	Total Small Craft Harbors	—	
Total Detention and Correction	506,290	Total Recreation and Cultural	170,221	
Total Fire Protection	92,137	Debt Service		
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	116,936	
Protective Inspection		Total Interest on Long-Term Debt	18,473	
Agricultural Commissioner	18,344	Total Interest on Short-Term Notes and Warrants	—	
Building Inspector	171,553	Total Debt Service	135,409	
Other	—	Total General County Expenditures Before Transfers	16,697,362	
Total Protective Inspection	189,897	Transfers Out		
Other Protection		Total Transfers Out to Enterprises	—	
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—	
Recorder	200,667	Governmental and Enterprise	—	
Coroner	—	Total General County Expenditures and Transfers Out	\$ 16,697,362	
Emergency Services	144,786			
Planning and Zoning	301,633	Appropriations Limits		
Pound	4,307	Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
Other	37,500	\$ 5,627,090	\$ 4,532,936	\$ 1,094,154
Total Other Protection	688,893			
Total Public Protection	3,945,756			

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Sierra

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
2 Backhoes	—	—	—	—	—	—	\$ 141,831
2 Wheel Loaders 2004.0082	—	—	—	—	—	—	—
Closure/Postclosure	—	—	—	—	—	—	2,245,571
Lease 938 GII Wheel Loader	—	—	—	—	—	—	111,094
Lease D-6R Waste Disposal Dozer	—	—	—	—	—	—	55,053
Total Other Long-Term Debt Schedule				—	—	—	2,553,549
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 2,553,549

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ —
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 10,347
Local Cash Grants	53,129
State Cash Grants	—
Federal Cash Grants	40,000
Other Revenues	—
Total Revenues	103,476
Purchased Transportation	102,044
Other Expenses	44,333
Total Expenses	146,377
Net Transit Income (Loss)	(42,901)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (42,901)
Capital Additions to Equity	
Total Local Capital Grants	\$ 61
Total State Capital Grants	24,438
Total Federal Capital Grants	18,402
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 42,901

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sierra

Airport Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	8,312
Net Operating Income (Loss)	(8,312)
Total Non-Operating Revenue	4,438
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(3,874)
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ (3,874)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ 782,039
Total Operating Expenses	789,763
Net Operating Income (Loss)	(7,724)
Total Non-Operating Revenues	112,600
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	104,876
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ 104,876
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay	\$ —

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Siskiyou

Taxes			Federal	
Property Taxes			Public Assistance Administration	7,368,923
County Wide Secured and Unsecured	\$	9,676,888	Public Assistance Programs	6,806,806
Less Than County Wide Funds - Secured and Unsecured		139,792	Health Administration	323,471
Property Tax In-Lieu of Vehicle License Fees		5,005,293	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		519,522	Health Grants	4,180,286
Total Property Taxes		15,341,495	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		816,877	Office of Criminal Justice and Planning Programs	253,746
Transportation Tax (Non-Transit)		511,926	DEA Programs/Drug and Alcohol Programs	566,109
Property Transfer		133,965	District Attorney Programs	—
Transient Lodging		461,009	Aging Programs	—
Timber Yield		186,883	Senior Citizens Programs	—
Aircraft		—	Road Projects	1,194,930
Construction Development Taxes		—	Law Enforcement	5,963
Utility Users Tax		—	Other	6,120,179
Other		100	Total Federal	26,820,413
Total Other Taxes		2,110,760	Other Aid	
Total Taxes		17,452,255	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	33,501
Operations		—	Total Other Aid	33,501
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	80,854
Licenses, Permits and Franchises			Property Tax Administrative Fees	211,461
Animal Licenses		52,767	Auditing and Accounting Fees	—
Business Licenses		187,395	Communication Services	3,310
Construction Permits		370,200	Election Services	40,428
Road Privileges and Permits		1,952	Legal Services	95,385
Zoning Permits		—	Planning and Engineering Services	139,182
Franchises		289,641	Agricultural Services	210,707
Other		213,200	Civil Process Services	51,632
Total Licenses Permits and Franchises		1,115,155	Court Fees and Costs	697,891
Fines, Forfeitures and Penalties			Booking Fees	77,870
Vehicle Code Fines		716,243	Estate Fees	41,235
Other Court Fines		1,472,143	Humane Services	3,680
Forfeitures and Penalties		88,498	Law Enforcement Services	897,879
Penalties and Cost on Delinquent Taxes		119,708	Recording Fees	319,437
Total Fines, Forfeitures and Penalties		2,396,592	Road and Street Services	168,311
Revenue from Use of Money and Property			Health Fees	178,147
Interest		1,177,170	Mental Health Services	63,197
Rents and Concessions		411,121	California Children Services	380
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,588,291	Institutional Care and Services	71,554
Aid from Other Governmental Agencies			Library Services	18,003
State			Park and Recreation Fees	—
Highway Users Tax		3,596,809	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		2,907,303	Building Maintenance and Grounds	—
Public Assistance Administration		7,279,888	Administrative Services	467,958
Public Assistance Programs		1,962,272	Other	3,053,817
Realignment for Social Services		2,692,359	Total Charges for Current Services	6,892,318
Health:			Miscellaneous Revenue	
Aid for Mental Health		8,584,880	Other Sales	83,789
Realignment for Mental Health		1,041,259	Tobacco Settlement	538,145
Medically Indigent Adults		—	Welfare Repayments	51,765
Alcohol and Drug Abuse		161,107	Cancelled Warrants	—
Other Aid for Health		735,181	Other	451,543
Realignment for Health Services		709,296	Total Miscellaneous Revenue	1,125,242
Homeowners' Property Tax Relief		157,833	Other Financing Sources	
Open Space Tax Relief		703,200	Sale of Fixed Assets	25,620
SB90 Mandated Costs		2,314	Proceeds from the Sale of Bonds	—
Public Safety Fund		2,231,436	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	25,620
Supplemental Law Enforcement Services Fund (SLESF/COPS)		83,784	Total General County Revenues Before Transfers	104,661,778
Office of Criminal Justice and Planning Programs		22,712	Transfers In	
Library		41,152	Total Transfers In from Enterprises	21,995
District Attorney Programs		122,859	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		1,001,042	Total General County Revenues and Transfers In	\$ 104,683,773
Other		13,175,705		
Total State		47,212,391		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Siskiyou**

General		Public Ways and Facilities	
Board of Supervisors	\$ 483,775	Total Roads	17,070,277
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	844,120	Total Transportation Systems	7,249
Other	26,958	Total Parking Facilities	—
Total Legislative and Administrative	1,354,853	Total Public Ways and Facilities	17,077,526
Finance		Health	
Auditor-Controller	1,292,361	Total Public Health	6,951,628
Treasurer-Tax Collector	1,031,595	Total Medical Care	—
Assessor	1,651,390	Total Mental Health	14,517,390
Other	86,396	Total Drug and Alcohol Abuse Services	907,730
Total Finance	4,061,742	Total Health	22,376,748
Counsel		Sanitation	
County Counsel	1,194,487	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,194,487	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	454,125	Administration	7,181,253
Total Communications	—	Aid Programs - Cash (Grants)	10,197,564
Total Property Management	634,936	Total Welfare	17,378,817
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	1,797,273
Courts	—	Other	—
Other	3,063,999	Total Social Services	1,797,273
Total Plant Acquisition	3,063,999	General Relief	
Total Promotion	210,630	Aid to Indigents	179,904
Total Other General	1,345,773	Indigent Burial	42,381
Total General	12,320,545	Total General Relief	222,285
Public Protection		Total Care of Court Wards	85,670
Judicial		Total Veteran Services	144,984
Trial Court Maintenance of Effort (MOE)	482,084	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	283,163	Workforce Investment Act (WIA)	—
Other Trial Court	21,206	Other	—
County Clerk	363,681	Total Other Public Assistance	—
Grand Jury (Including Audit)	43,188	Total Public Assistance	19,629,029
District Attorney-Prosecution	2,650,219	Education	
District Attorney-Family Support	2,770,723	Total School Administration	—
Public Defender	861,122	Total Library Services	931,448
Court Appointed Counsel	466,889	Total Agricultural Education	120,000
Other	383,440	Total Other Education	—
Total Judicial	8,325,715	Total Education	1,051,448
Total Police Protection	9,002,218	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	4,822,490	Total Cultural Services	105,380
Juvenile Detention	1,552,301	Total Veterans Memorial Building	—
Probation	1,849,149	Total Small Craft Harbors	—
Total Detention and Correction	8,223,940	Total Recreation and Cultural	105,380
Total Fire Protection	42,549	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	246,314
Protective Inspection		Total Interest on Long-Term Debt	1,064,699
Agricultural Commissioner	1,452,993	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	553,592	Total Debt Service	1,311,013
Other	—	Total General County Expenditures Before Transfers	103,820,912
Total Protective Inspection	2,006,585	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	21,755
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	361,232	Total General County Expenditures and Transfers Out	\$ 103,842,667
Coroner	—		
Emergency Services	348,433		
Planning and Zoning	660,377		
Pound	237,152		
Other	741,022		
Total Other Protection	2,348,216		
Total Public Protection	29,949,223		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 41,764,182	\$ 10,014,438	\$ 31,749,744

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Siskiyou

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
POB 2007	2007	2007	2037	\$ 16,620,000	\$ 16,620,000	\$ 235,000	\$ 16,385,000
Total Pension Obligation Bonds				16,620,000	16,620,000	235,000	16,385,000
Other Long-Term Debt Schedule							
Postclosure Liability	—	—	—	—	—	—	11,176,591
Airport Construction 1	—	—	—	—	—	—	—
Solid Waste Facility Compliance	—	—	—	—	—	—	233,334
Juvenile Hall - I-Bank debt	—	—	—	—	—	—	1,829,748
Public Defender - Copier	—	—	—	—	—	—	3,659
Sheriff Ford Lease #3	—	—	—	—	—	—	—
Sheriff Ford Lease #4	—	—	—	—	—	—	104,686
Solid Waste - I Bank Loan	—	—	—	—	—	—	1,732,160
Total Other Long-Term Debt Schedule				—	—	—	15,080,178
County Total Bonds and Other Long-Term Debt				\$ 16,620,000	\$ 16,620,000	\$ 235,000	\$ 31,465,178

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ —
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 240,898
Local Cash Grants	955,670
State Cash Grants	149,792
Federal Cash Grants	188,206
Other Revenues	21,920
Total Revenues	1,556,486
Purchased Transportation	—
Other Expenses	1,567,869
Total Expenses	1,567,869
Net Transit Income (Loss)	(11,383)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (11,383)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Siskiyou

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 165,287
Total Operating Expenses	<u>827,555</u>
Net Operating Income (Loss)	<u>(662,268)</u>
Total Non-Operating Revenue	347,603
Total Non-Operating Expenses	<u>103</u>
Income (Loss) Before Operating Transfers	<u>(314,768)</u>
Transfers In from the County	—
Transfers Out to the County	<u>240</u>
Net Transfers In (Out)	<u>(240)</u>
Net Income (Loss)	<u>\$ (315,008)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ (4,507)</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,113,232
Total Operating Expenses	<u>1,567,591</u>
Net Operating Income (Loss)	<u>545,641</u>
Total Non-Operating Revenues	206,542
Total Non-Operating Expenses	<u>71,548</u>
Income (Loss) Before Operating Transfers	<u>680,635</u>
Transfers In from the County	21,755
Transfers Out to the County	<u>21,755</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 680,635</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 153,664</u>

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Solano

Taxes			Federal	
Property Taxes			Public Assistance Administration	30,372,941
County Wide Secured and Unsecured	\$	72,231,397	Public Assistance Programs	58,523,927
Less Than County Wide Funds - Secured and Unsecured		7,683,123	Health Administration	728,883
Property Tax In-Lieu of Vehicle License Fees		43,329,441	Workforce Investment Act (WIA)	4,004,791
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		181,998	Health Grants	2,288,569
Total Property Taxes		123,425,959	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		4,277,127	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		433,390	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		1,730,179	District Attorney Programs	—
Transient Lodging		—	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	1,209,057
Utility Users Tax		—	Other	286,627
Other		3,808,101	Total Federal	97,414,795
Total Other Taxes		10,248,797	Other Aid	
Total Taxes		133,674,756	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	24,601,777
Operations		—	Total Other Aid	24,601,777
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	3,929,090
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		33,077	Auditing and Accounting Fees	1,674,504
Business Licenses		1,417,770	Communication Services	—
Construction Permits		7,269,811	Election Services	1,458,676
Road Privileges and Permits		100,435	Legal Services	1,423,190
Zoning Permits		83,346	Planning and Engineering Services	1,264,891
Franchises		677,083	Agricultural Services	134,091
Other		1,967,330	Civil Process Services	402,034
Total Licenses Permits and Franchises		11,548,852	Court Fees and Costs	1,333,359
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		4,496,748	Estate Fees	82,940
Other Court Fines		1,489,828	Humane Services	151,559
Forfeitures and Penalties		2,194,783	Law Enforcement Services	6,560,597
Penalties and Cost on Delinquent Taxes		7,848,852	Recording Fees	1,795,646
Total Fines, Forfeitures and Penalties		16,030,211	Road and Street Services	1,130,029
Revenue from Use of Money and Property			Health Fees	9,366,838
Interest		5,483,127	Mental Health Services	6,037,848
Rents and Concessions		780,487	California Children Services	3,573,919
Royalties		2,814	Sanitation Services	—
Total Revenue from the Use of Money and Property		6,266,428	Institutional Care and Services	643,785
Aid from Other Governmental Agencies			Library Services	5,250,554
State			Park and Recreation Fees	412,272
Highway Users Tax		5,603,209	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		15,522,161	Building Maintenance and Grounds	—
Public Assistance Administration		25,221,631	Administrative Services	1,601,993
Public Assistance Programs		33,445,100	Other	27,973,294
Realignment for Social Services		12,585,367	Total Charges for Current Services	76,201,109
Health:			Miscellaneous Revenue	
Aid for Mental Health		7,902,479	Other Sales	98,126
Realignment for Mental Health		7,945,710	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		1,998,046	Cancelled Warrants	—
Other Aid for Health		14,437,767	Other	8,362,785
Realignment for Health Services		3,757,975	Total Miscellaneous Revenue	8,460,911
Homeowners' Property Tax Relief		1,136,044	Other Financing Sources	
Open Space Tax Relief		642,030	Sale of Fixed Assets	130,958
SB90 Mandated Costs		2,234,694	Proceeds from the Sale of Bonds	—
Public Safety Fund		26,590,798	Other Long-Term Debt Proceeds	1,385,806
Other:			Total Other Financing Sources	1,516,764
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,123,265	Total General County Revenues Before Transfers	558,010,775
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		585,113	Total Transfers In from Enterprises	129,563
District Attorney Programs		1,513,690	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		3,633,478	Total General County Revenues and Transfers In	\$ 558,140,338
Other		16,416,615		
Total State		182,295,172		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Solano**

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,827,850	Total Roads	14,497,671
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,459,027	Total Transportation Systems	—
Other	2,055,047	Total Parking Facilities	—
Total Legislative and Administrative	7,341,924	Total Public Ways and Facilities	14,497,671
Finance		Health	
Auditor-Controller	3,923,431	Total Public Health	41,808,270
Treasurer-Tax Collector	3,338,745	Total Medical Care	8,375,557
Assessor	5,822,029	Total Mental Health	48,179,860
Other	—	Total Drug and Alcohol Abuse Services	5,039,909
Total Finance	13,084,205	Total Health	103,403,596
Counsel		Sanitation	
County Counsel	3,452,819	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	3,452,819	Public Assistance	
Total Personnel	2,910,363	Welfare	
Total Elections	3,539,923	Administration	70,987,148
Total Communications	—	Aid Programs - Cash (Grants)	50,288,935
Total Property Management	448,111	Total Welfare	121,276,083
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	11,427,293
Courts	9,287	Other	6,409,827
Other	32,829,381	Total Social Services	17,837,120
Total Plant Acquisition	32,838,668	General Relief	
Total Promotion	327,365	Aid to Indigents	12,207,467
Total Other General	14,675,928	Indigent Burial	19,123
Total General	78,619,306	Total General Relief	12,226,590
Public Protection		Total Care of Court Wards	166,025
Judicial		Total Veteran Services	615,532
Trial Court Maintenance of Effort (MOE)	9,015,682	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	894,963	Workforce Investment Act (WIA)	5,301,145
Other Trial Court	4,523,237	Other	—
County Clerk	—	Total Other Public Assistance	5,301,145
Grand Jury (Including Audit)	171,197	Total Public Assistance	157,422,495
District Attorney-Prosecution	20,284,883	Education	
District Attorney-Family Support	11,914,812	Total School Administration	—
Public Defender	13,395,530	Total Library Services	22,365,088
Court Appointed Counsel	—	Total Agricultural Education	389,298
Other	3,026,434	Total Other Education	—
Total Judicial	63,226,738	Total Education	22,754,386
Total Police Protection	64,369,438	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,536,740
Adult Detention	5,920,480	Total Cultural Services	—
Juvenile Detention	10,101,093	Total Veterans Memorial Building	16
Probation	23,678,749	Total Small Craft Harbors	—
Total Detention and Correction	39,700,322	Total Recreation and Cultural	1,536,756
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	39,691,364
Protective Inspection		Total Interest on Long-Term Debt	12,868,468
Agricultural Commissioner	2,737,533	Total Interest on Short-Term Notes and Warrants	534,088
Building Inspector	1,263,317	Total Debt Service	53,093,920
Other	—	Total General County Expenditures Before Transfers	622,083,010
Total Protective Inspection	4,000,850	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	431,046	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	2,162,725	Total General County Expenditures and Transfers Out	\$ 622,083,010
Coroner	1,485,081		
Emergency Services	1,754,835		
Planning and Zoning	11,196,234		
Pound	2,209,360		
Other	218,251		
Total Other Protection	19,457,532		
Total Public Protection	190,754,880		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 463,146,249	\$ 123,063,719	\$ 340,082,530

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses**

County of Solano

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Unfunded Actuarial Accrued Liab	2004	2004	2023	\$ 96,665,000	\$ 96,665,000	\$ 47,815,000	\$ 48,850,000
Unfunded Actuarial Accrued Liab	2005	2005	2025	42,385,000	42,385,000	2,405,000	39,980,000
Total Pension Obligation Bonds				139,050,000	139,050,000	50,220,000	88,830,000
State Construction Loans							
Nut Tree Airport Hangars	2002	—	—	1,300,000	—	287,000	94,853
CA Energy Commission	2001	—	—	1,027,088	—	924,379	—
Total State Construction Loans				2,327,088	—	1,211,379	94,853
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	28,734,433
Compensated Absences (Enterprise)	—	—	—	—	—	—	419,515
Motorola Capital Lease	—	—	—	—	—	—	1,299,927
Pitney Bowes Capital Lease	—	—	—	—	—	—	3,542
Suisun Library	—	—	—	—	—	—	1,023,890
Total Other Long-Term Debt Schedule				—	—	—	31,481,307
County Total Bonds and Other Long-Term Debt				\$ 141,377,088	\$ 139,050,000	\$ 51,431,379	\$ 120,406,160

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations \$ 206,938,958

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	<u>—</u>
Total Other Operating Revenues	—
Total Operating Revenue	<u>—</u>
Total Operating Expenses	—
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	<u>—</u>
Net Income Before Extraordinary Items	<u>—</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u><u>\$ —</u></u>
Current Year Capital Outlay (Enterprise Activity)	<u><u>\$ —</u></u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	<u>—</u>
Purchased Transportation	—
Other Expenses	—
Total Expenses	<u>—</u>
Net Transit Income (Loss)	<u>—</u>
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	<u><u>\$ —</u></u>
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u><u>\$ —</u></u>

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Solano

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 1,292,684
Total Operating Expenses	<u>2,024,413</u>
Net Operating Income (Loss)	<u>(731,729)</u>
Total Non-Operating Revenue	2,647,510
Total Non-Operating Expenses	<u>237,120</u>
Income (Loss) Before Operating Transfers	<u>1,678,661</u>
Transfers In from the County	—
Transfers Out to the County	<u>12,593</u>
Net Transfers In (Out)	<u>(12,593)</u>
Net Income (Loss)	<u>\$ 1,666,068</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 143,266</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenues	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:		Fouts Springs YF
Total Operating Revenue	\$ 3,257,293	
Total Operating Expense	<u>3,696,351</u>	
Net Operating Income (Loss)	<u>(439,058)</u>	
Total Non-Operating Revenue	401,757	
Total Non-Operating Expenses	<u>60,173</u>	
Income (Loss) Before Operating Transfers	<u>(97,474)</u>	
Transfers In from the County	—	
Transfers Out to the County	<u>116,970</u>	
Net Transfers In (Out)	<u>(116,970)</u>	
Net Income (Loss)	<u>\$ (214,444)</u>	
Current Year Capital Outlay	<u>\$ —</u>	

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: In June 1998, county voters approved an additional 1/8-cent (\$0.00125) local sales tax, referred to as Measure B. This revenue provides funds for library services throughout Solano County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure B revenue in the amount of \$3.8 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Sonoma

Taxes			Federal	
Property Taxes			Public Assistance Administration	23,244,283
County Wide Secured and Unsecured	\$	141,810,267	Public Assistance Programs	12,690,815
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		47,677,865	Workforce Investment Act (WIA)	2,566,400
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		(62,956)	Health Grants	1,650,703
Total Property Taxes		189,425,176	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		15,876,631	Office of Criminal Justice and Planning Programs	36,668
Transportation Tax (Non-Transit)		—	DEA Programs/Drug and Alcohol Programs	90,000
Property Transfer		3,117,215	District Attorney Programs	10,140,020
Transient Lodging		7,456,841	Aging Programs	1,701,171
Timber Yield		62,834	Senior Citizens Programs	771,300
Aircraft		—	Road Projects	3,460,670
Construction Development Taxes		—	Law Enforcement	1,282,773
Utility Users Tax		—	Other	2,692,535
Other		1,770	Total Federal	60,327,338
Total Other Taxes		26,515,291	Other Aid	
Total Taxes		215,940,467	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	27,876,729
Operations		14,773	Total Other Aid	27,876,729
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		14,773	Assessments and Tax Collection Fees	4,293,491
Licenses, Permits and Franchises			Property Tax Administrative Fees	3,001,870
Animal Licenses		670,153	Auditing and Accounting Fees	2,835,610
Business Licenses		2,445,185	Communication Services	550,149
Construction Permits		8,095,720	Election Services	782,045
Road Privileges and Permits		43,245	Legal Services	2,112,276
Zoning Permits		—	Planning and Engineering Services	3,931,938
Franchises		2,822,954	Agricultural Services	604,837
Other		1,433,619	Civil Process Services	341,859
Total Licenses Permits and Franchises		15,510,876	Court Fees and Costs	771,866
Fines, Forfeitures and Penalties			Booking Fees	116,201
Vehicle Code Fines		389,355	Estate Fees	122,624
Other Court Fines		4,884,949	Humane Services	125,023
Forfeitures and Penalties		2,673,478	Law Enforcement Services	572,199
Penalties and Cost on Delinquent Taxes		3,387,488	Recording Fees	2,530,689
Total Fines, Forfeitures and Penalties		11,335,270	Road and Street Services	2,249,074
Revenue from Use of Money and Property			Health Fees	1,651,344
Interest		15,109,127	Mental Health Services	2,432,493
Rents and Concessions		984,960	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		16,094,087	Institutional Care and Services	1,163,825
Aid from Other Governmental Agencies			Library Services	40,481
State			Park and Recreation Fees	2,245,054
Highway Users Tax		7,692,370	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	520
Realignment from the Vehicle License Fee Fund		23,251,385	Building Maintenance and Grounds	—
Public Assistance Administration		62,505,797	Administrative Services	—
Public Assistance Programs		33,603,760	Other	15,583,421
Realignment for Social Services		16,269,371	Total Charges for Current Services	48,058,889
Health:			Miscellaneous Revenue	
Aid for Mental Health		12,198,366	Other Sales	2,430,707
Realignment for Mental Health		8,454,585	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	13,624
Alcohol and Drug Abuse		5,661,982	Cancelled Warrants	29,662
Other Aid for Health		17,763,792	Other	11,935,070
Realignment for Health Services		5,915,463	Total Miscellaneous Revenue	14,409,063
Homeowners' Property Tax Relief		1,348,287	Other Financing Sources	
Open Space Tax Relief		394,361	Sale of Fixed Assets	—
SB90 Mandated Costs		1,048,369	Proceeds from the Sale of Bonds	—
Public Safety Fund		32,905,619	Other Long-Term Debt Proceeds	18,949,556
Other:			Total Other Financing Sources	18,949,556
Supplemental Law Enforcement Services Fund (SLESF/COPS)		299,022	Total General County Revenues Before Transfers	695,030,622
Office of Criminal Justice and Planning Programs		144,285	Transfers In	
Library		—	Total Transfers In from Enterprises	25,040
District Attorney Programs		18,796	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		3,976,533	Total General County Revenues and Transfers In	\$ 695,055,662
Other		33,061,431		
Total State		266,513,574		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Sonoma

General		Public Ways and Facilities	
Board of Supervisors	\$ 2,696,508	Total Roads	35,899,021
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	3,157,399	Total Transportation Systems	—
Other	847,228	Total Parking Facilities	—
Total Legislative and Administrative	6,701,135	Total Public Ways and Facilities	35,899,021
Finance		Health	
Auditor-Controller	11,769,991	Total Public Health	59,649,343
Treasurer-Tax Collector	4,810,808	Total Medical Care	—
Assessor	8,953,775	Total Mental Health	42,972,922
Other	1,060,046	Total Drug and Alcohol Abuse Services	16,883,130
Total Finance	26,594,620	Total Health	119,505,395
Counsel		Sanitation	
County Counsel	4,687,770	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,687,770	Public Assistance	
Total Personnel	5,079,490	Welfare	
Total Elections	3,652,904	Administration	78,232,136
Total Communications	2,458,871	Aid Programs - Cash (Grants)	39,347,378
Total Property Management	16,823,250	Total Welfare	117,579,514
Plant Acquisition		Social Services	
Jails	8,043,650	Administration and Programs	27,603,698
Courts	166,346	Other	—
Other	9,439,519	Total Social Services	27,603,698
Total Plant Acquisition	17,649,515	General Relief	
Total Promotion	3,602,782	Aid to Indigents	1,404,813
Total Other General	22,374,529	Indigent Burial	—
Total General	109,624,866	Total General Relief	1,404,813
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	461,160
Trial Court Maintenance of Effort (MOE)	7,601,654	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	805,187	Workforce Investment Act (WIA)	3,768,316
Other Trial Court	8,907,390	Other	5,949,437
County Clerk	528,086	Total Other Public Assistance	9,717,753
Grand Jury (Including Audit)	77,882	Total Public Assistance	156,766,938
District Attorney-Prosecution	19,501,784	Education	
District Attorney-Family Support	15,312,621	Total School Administration	—
Public Defender	9,124,045	Total Library Services	—
Court Appointed Counsel	—	Total Agricultural Education	1,158,812
Other	—	Total Other Education	—
Total Judicial	61,858,649	Total Education	1,158,812
Total Police Protection	62,159,915	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	12,299,941
Adult Detention	54,229,578	Total Cultural Services	—
Juvenile Detention	25,806,165	Total Veterans Memorial Building	1,745,628
Probation	16,737,105	Total Small Craft Harbors	—
Total Detention and Correction	96,772,848	Total Recreation and Cultural	14,045,569
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	18,015,622
Protective Inspection		Total Interest on Long-Term Debt	19,895,936
Agricultural Commissioner	3,776,164	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	37,911,558
Other	957,302	Total General County Expenditures Before Transfers	730,125,430
Total Protective Inspection	4,733,466	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	384,864
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,842,490	Governmental and Enterprise	—
Coroner	2,165,950	Total General County Expenditures and Transfers Out	\$ 730,510,294
Emergency Services	3,082,418		
Planning and Zoning	18,532,838		
Pound	3,897,405		
Other	167,292		
Total Other Protection	29,688,393		
Total Public Protection	255,213,271		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 504,899,000	\$ 250,464,000	\$ 254,435,000

Table 6. Counties Annual Report — Fiscal Year 2008-09

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	<u>—</u>
Total Other Operating Revenues	—
Total Operating Revenue	<u>—</u>
Total Operating Expenses	775,000
Net Operating Income (Loss)	<u>(775,000)</u>
Total Non-Operating Revenue	745,000
Total Non-Operating Expenses	265,000
Net Non-Operating Income	<u>480,000</u>
Net Income Before Extraordinary Items	<u>(295,000)</u>
Extraordinary Items	—
Income (Loss) Before Operating Transfers	<u>(295,000)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (295,000)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 2,123,670
Local Cash Grants	8,204,874
State Cash Grants	2,589,684
Federal Cash Grants	395,317
Other Revenues	194,345
Total Revenues	<u>13,507,890</u>
Purchased Transportation	8,619,507
Other Expenses	7,161,019
Total Expenses	<u>15,780,526</u>
Net Transit Income (Loss)	<u>(2,272,636)</u>
Gain or Loss on Disposal of Fixed Assets	22,899
Total Operator Net Income (Loss)	<u>\$ (2,249,737)</u>
Capital Additions to Equity	
Total Local Capital Grants	\$ 410,089
Total State Capital Grants	1,495,430
Total Federal Capital Grants	2,153,502
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	<u>\$ 4,059,021</u>

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sonoma

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 3,432,365
Total Operating Expenses	<u>3,453,775</u>
Net Operating Income (Loss)	<u>(21,410)</u>
Total Non-Operating Revenue	1,999,550
Total Non-Operating Expenses	<u>164,061</u>
Income (Loss) Before Operating Transfers	<u>1,814,079</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 1,814,079</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 1,468,854</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 31,874,002
Total Operating Expenses	<u>35,883,514</u>
Net Operating Income (Loss)	<u>(4,009,512)</u>
Total Non-Operating Revenues	520,501
Total Non-Operating Expenses	<u>505,522</u>
Income (Loss) Before Operating Transfers	<u>(3,994,533)</u>
Transfers In from the County	—
Transfers Out to the County	<u>25,040</u>
Net Transfers In (Out)	<u>(25,040)</u>
Net Income (Loss)	<u>\$ (4,019,573)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 139,352</u>

Other Enterprise Statement of Revenues and Expenses: Harbor	
Total Operating Revenue	\$ 1,362,644
Total Operating Expense	<u>1,498,068</u>
Net Operating Income (Loss)	<u>(135,424)</u>
Total Non-Operating Revenue	6,170
Total Non-Operating Expenses	<u>157,061</u>
Income (Loss) Before Operating Transfers	<u>(286,315)</u>
Transfers In from the County	384,864
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>384,864</u>
Net Income (Loss)	<u>\$ 98,549</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Stanislaus

Taxes			Federal	
Property Taxes			Public Assistance Administration	86,695,368
County Wide Secured and Unsecured	\$	41,857,327	Public Assistance Programs	44,605,117
Less Than County Wide Funds - Secured and Unsecured		959,225	Health Administration	4,270,386
Property Tax In-Lieu of Vehicle License Fees		51,637,160	Workforce Investment Act (WIA)	10,506,337
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		32,030	Health Grants	2,789,171
Total Property Taxes		94,485,742	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		17,787,460	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		1,311,321	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		1,552,846	District Attorney Programs	—
Transient Lodging		835,803	Aging Programs	1,690,060
Timber Yield		—	Senior Citizens Programs	—
Aircraft		313,620	Road Projects	4,172,913
Construction Development Taxes		4,355,243	Law Enforcement	1,010,429
Utility Users Tax		—	Other	7,162,327
Other		7,470,026	Total Federal	162,902,108
Total Other Taxes		33,626,319	Other Aid	
Total Taxes		128,112,061	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	4,959,162
Operations		—	Total Other Aid	4,959,162
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	835,834
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,838,851
Animal Licenses		703,462	Auditing and Accounting Fees	14,377
Business Licenses		78,807	Communication Services	—
Construction Permits		1,375,189	Election Services	579,479
Road Privileges and Permits		267,201	Legal Services	251,122
Zoning Permits		129,703	Planning and Engineering Services	473,082
Franchises		1,175,849	Agricultural Services	612,893
Other		634,062	Civil Process Services	592,167
Total Licenses Permits and Franchises		4,364,273	Court Fees and Costs	1,073,736
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		1,521,213	Estate Fees	115,479
Other Court Fines		3,725,359	Humane Services	981,141
Forfeitures and Penalties		2,496,000	Law Enforcement Services	14,008,504
Penalties and Cost on Delinquent Taxes		10,996,061	Recording Fees	3,249,881
Total Fines, Forfeitures and Penalties		18,738,633	Road and Street Services	110,559
Revenue from Use of Money and Property			Health Fees	6,671,469
Interest		10,591,631	Mental Health Services	12,270,142
Rents and Concessions		1,258,178	California Children Services	3,573
Royalties		—	Sanitation Services	1,538,871
Total Revenue from the Use of Money and Property		11,849,809	Institutional Care and Services	1,161,175
Aid from Other Governmental Agencies			Library Services	1,009,852
State			Park and Recreation Fees	1,869,514
Highway Users Tax		7,705,379	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	—
Realignment from the Vehicle License Fee Fund		18,312,107	Building Maintenance and Grounds	—
Public Assistance Administration		73,451,344	Administrative Services	8,039,981
Public Assistance Programs		43,196,488	Other	16,818,057
Realignment for Social Services		14,003,931	Total Charges for Current Services	74,119,739
Health:			Miscellaneous Revenue	
Aid for Mental Health		13,244,576	Other Sales	218,700
Realignment for Mental Health		8,405,712	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		4,402,042	Cancelled Warrants	67,993
Other Aid for Health		7,225,042	Other	3,477,972
Realignment for Health Services		4,321,647	Total Miscellaneous Revenue	3,764,665
Homeowners' Property Tax Relief		625,132	Other Financing Sources	
Open Space Tax Relief		1,332,316	Sale of Fixed Assets	—
SB90 Mandated Costs		2,199,024	Proceeds from the Sale of Bonds	—
Public Safety Fund		29,626,380	Other Long-Term Debt Proceeds	1,005,918
Other:			Total Other Financing Sources	1,005,918
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,773,420	Total General County Revenues Before Transfers	668,346,176
Office of Criminal Justice and Planning Programs		1,129,558	Transfers In	
Library		335,114	Total Transfers In from Enterprises	2,628,601
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,269,077
Law Enforcement		3,059,236	Total General County Revenues and Transfers In	\$ 672,243,854
Other		24,181,360		
Total State		258,529,808		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Stanislaus

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,690,878	Total Roads	23,659,480
Clerk of the Board	—	Total Transportation Terminals	276,549
Administrative Officer	7,463,384	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	9,154,262	Total Public Ways and Facilities	23,936,029
Finance		Health	
Auditor-Controller	3,955,405	Total Public Health	3,475,777
Treasurer-Tax Collector	3,112,180	Total Medical Care	47,829,108
Assessor	5,994,693	Total Mental Health	53,245,511
Other	585,624	Total Drug and Alcohol Abuse Services	6,338,195
Total Finance	13,647,902	Total Health	110,888,591
Counsel		Sanitation	
County Counsel	2,243,488	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	2,243,488	Public Assistance	
Total Personnel	—	Welfare	
Total Elections	2,685,605	Administration	136,542,039
Total Communications	—	Aid Programs - Cash (Grants)	2,881,674
Total Property Management	5,194,411	Total Welfare	139,423,713
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	104,086,347
Courts	—	Other	—
Other	8,987,830	Total Social Services	104,086,347
Total Plant Acquisition	8,987,830	General Relief	
Total Promotion	259,983	Aid to Indigents	—
Total Other General	13,752,072	Indigent Burial	—
Total General	55,925,553	Total General Relief	—
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	4,586,224	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	841,604	Workforce Investment Act (WIA)	11,890,923
Other Trial Court	6,686,033	Other	—
County Clerk	3,304,854	Total Other Public Assistance	11,890,923
Grand Jury (Including Audit)	110,964	Total Public Assistance	255,400,983
District Attorney-Prosecution	16,548,325	Education	
District Attorney-Family Support	14,899,188	Total School Administration	—
Public Defender	9,714,255	Total Library Services	9,119,589
Court Appointed Counsel	—	Total Agricultural Education	520,270
Other	—	Total Other Education	—
Total Judicial	56,691,447	Total Education	9,639,859
Total Police Protection	48,884,458	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	7,988,033
Adult Detention	32,817,807	Total Cultural Services	—
Juvenile Detention	12,893,193	Total Veterans Memorial Building	—
Probation	10,552,267	Total Small Craft Harbors	—
Total Detention and Correction	56,263,267	Total Recreation and Cultural	7,988,033
Total Fire Protection	1,550,005	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	15,187,193
Protective Inspection		Total Interest on Long-Term Debt	7,812,194
Agricultural Commissioner	4,313,213	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,063,232	Total Debt Service	22,999,387
Other	—	Total General County Expenditures Before Transfers	673,153,935
Total Protective Inspection	6,376,445	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	7,888,260
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	1,626,943	Total General County Expenditures and Transfers Out	\$ 681,042,195
Emergency Services	2,279,554		
Planning and Zoning	3,688,536		
Pound	3,379,467		
Other	5,635,378		
Total Other Protection	16,609,878		
Total Public Protection	186,375,500		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 281,464,477	\$ 156,765,294	\$ 124,699,183

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses**

County of Stanislaus

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bonds	1995	1998	2013	\$ 108,970,000	\$ 108,970,000	\$ 60,900,000	\$ 48,070,000
Total Pension Obligation Bonds				108,970,000	108,970,000	60,900,000	48,070,000
Other Long-Term Debt Schedule							
Capital Leases	—	—	—	—	—	—	849,362
Capital Leases - Enterprise	—	—	—	—	—	—	1,246,241
Compensated Absences	—	—	—	—	—	—	28,956,933
Compensated Absences - Enterprise	—	—	—	—	—	—	1,344,233
General Fund Loan	—	—	—	—	—	—	25,043,474
Postclosure Landfill Liability	—	—	—	—	—	—	13,267,097
Total Other Long-Term Debt Schedule				—	—	—	70,707,340
County Total Bonds and Other Long-Term Debt				\$ 108,970,000	\$ 108,970,000	\$ 60,900,000	\$ 118,777,340

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 117,009,659
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 68,183,408
Total Deductions from Revenues	42,816,369
Net Patient Revenue	25,367,039
Total Other Operating Revenues	3,046,462
Total Operating Revenue	28,413,501
Total Operating Expenses	42,980,902
Net Operating Income (Loss)	(14,567,401)
Total Non-Operating Revenue	1,065,280
Total Non-Operating Expenses	741,858
Net Non-Operating Income	323,422
Net Income Before Extraordinary Items	(14,243,979)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(14,243,979)
Transfers In from the County	7,888,260
Transfers Out to the County	297,998
Net Transfers In (Out)	7,590,262
Net Income (Loss)	\$ (6,653,717)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 361,282
Local Cash Grants	2,781,611
State Cash Grants	995,256
Federal Cash Grants	379,127
Other Revenues	65,192
Total Revenues	4,582,468
Purchased Transportation	2,661,385
Other Expenses	1,013,789
Total Expenses	3,675,174
Net Transit Income (Loss)	907,294
Gain or Loss on Disposal of Fixed Assets	78,710
Total Operator Net Income (Loss)	\$ 986,004
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Stanislaus

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 12,994,599
Total Operating Expenses	20,952,459
Net Operating Income (Loss)	(7,957,860)
Total Non-Operating Revenues	1,460,632
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	(6,497,228)
Transfers In from the County	—
Transfers Out to the County	26,090
Net Transfers In (Out)	(26,090)
Net Income (Loss)	\$ (6,523,318)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Other Enterprise Statement of Revenues and Expenses: Jail Commissary	
Total Operating Revenue	\$ 1,570,546
Total Operating Expense	1,863,293
Net Operating Income (Loss)	(292,747)
Total Non-Operating Revenue	27,589
Total Non-Operating Expenses	3,109
Income (Loss) Before Operating Transfers	(268,267)
Transfers In from the County	—
Transfers Out to the County	20,840
Net Transfers In (Out)	(20,840)
Net Income (Loss)	\$ (289,107)
Current Year Capital Outlay	\$ —

Other Enterprise Statement of Revenues and Expenses: Stan. Behav. Hlth.	
Total Operating Revenue	\$ —
Total Operating Expense	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	(21,990)
Total Non-Operating Expenses	22,698
Income (Loss) Before Operating Transfers	(44,688)
Transfers In from the County	—
Transfers Out to the County	2,283,673
Net Transfers In (Out)	(2,283,673)
Net Income (Loss)	\$ (2,328,361)
Current Year Capital Outlay	\$ —

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: In March 2004, county voters approved a 1/8-cent (\$0.00125) local sales tax, referred to as Measure P. This revenue provides funds for improvement of library services throughout Stanislaus County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure P revenue in the amount of \$7.5 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues
2. Informational Note: The activity for the Other Enterprise, Stan. Behav. Hlth., has decreased significantly because the county sold the health center to a privately-owned hospital.
Reference: Table 6, Statement of Enterprise/Activity Revenues and Expenses

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Sutter

Taxes			Federal	
Property Taxes			Public Assistance Administration	7,016,742
County Wide Secured and Unsecured	\$	14,206,916	Public Assistance Programs	14,337,864
Less Than County Wide Funds - Secured and Unsecured		362,292	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		9,359,340	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	—
Prior Year Secured and Unsecured		12,596	Health Grants	6,047,682
Total Property Taxes		23,941,144	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	19,679
Sales and Use Taxes		2,878,273	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		342,529	DEA Programs/Drug and Alcohol Programs	1,075,022
Property Transfer		252,406	District Attorney Programs	49,876
Transient Lodging		58,338	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	3,976,841
Construction Development Taxes		71,954	Law Enforcement	361,742
Utility Users Tax		—	Other	377,972
Other		—	Total Federal	33,263,420
Total Other Taxes		3,603,500	Other Aid	
Total Taxes		27,544,644	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	2,599,862
Operations		—	Total Other Aid	2,599,862
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	62,498
Licenses, Permits and Franchises			Property Tax Administrative Fees	577,636
Animal Licenses		106,945	Auditing and Accounting Fees	2,500
Business Licenses		—	Communication Services	—
Construction Permits		331,716	Election Services	72,354
Road Privileges and Permits		24,644	Legal Services	59,869
Zoning Permits		—	Planning and Engineering Services	1,957,632
Franchises		2,647,936	Agricultural Services	208,663
Other		281,584	Civil Process Services	24,893
Total Licenses Permits and Franchises		3,392,825	Court Fees and Costs	966,140
Fines, Forfeitures and Penalties			Booking Fees	—
Vehicle Code Fines		356,933	Estate Fees	35,961
Other Court Fines		1,140,583	Humane Services	82,160
Forfeitures and Penalties		234,921	Law Enforcement Services	908,096
Penalties and Cost on Delinquent Taxes		1,099,189	Recording Fees	298,009
Total Fines, Forfeitures and Penalties		2,831,626	Road and Street Services	5,454
Revenue from Use of Money and Property			Health Fees	371,376
Interest		1,752,034	Mental Health Services	942,208
Rents and Concessions		225,786	California Children Services	—
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,977,820	Institutional Care and Services	125,007
Aid from Other Governmental Agencies			Library Services	62,149
State			Park and Recreation Fees	—
Highway Users Tax		2,465,675	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	9,583
Realignment from the Vehicle License Fee Fund		6,465,889	Building Maintenance and Grounds	—
Public Assistance Administration		8,028,608	Administrative Services	109,154
Public Assistance Programs		5,264,354	Other	1,932,904
Realignment for Social Services		2,962,749	Total Charges for Current Services	8,814,246
Health:			Miscellaneous Revenue	
Aid for Mental Health		8,461,810	Other Sales	257,817
Realignment for Mental Health		3,314,198	Tobacco Settlement	958,799
Medically Indigent Adults		—	Welfare Repayments	—
Alcohol and Drug Abuse		—	Cancelled Warrants	—
Other Aid for Health		1,451,426	Other	983,972
Realignment for Health Services		1,346,832	Total Miscellaneous Revenue	2,200,588
Homeowners' Property Tax Relief		196,544	Other Financing Sources	
Open Space Tax Relief		242,913	Sale of Fixed Assets	61,689
SB90 Mandated Costs		322,748	Proceeds from the Sale of Bonds	—
Public Safety Fund		5,949,010	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	61,689
Supplemental Law Enforcement Services Fund (SLESF/COPS)		329,230	Total General County Revenues Before Transfers	137,668,692
Office of Criminal Justice and Planning Programs		392,267	Transfers In	
Library		190,149	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		101,413	Total General County Revenues and Transfers In	\$ 137,668,692
Other		7,496,157		
Total State		54,981,972		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Sutter

General		Public Ways and Facilities	
Board of Supervisors	\$ 427,406	Total Roads	12,098,504
Clerk of the Board	168,168	Total Transportation Terminals	99,139
Administrative Officer	1,178,088	Total Transportation Systems	—
Other	728,863	Total Parking Facilities	—
Total Legislative and Administrative	2,502,525	Total Public Ways and Facilities	12,197,643
Finance		Health	
Auditor-Controller	1,373,417	Total Public Health	10,965,464
Treasurer-Tax Collector	696,678	Total Medical Care	—
Assessor	2,296,401	Total Mental Health	25,267,348
Other	566,404	Total Drug and Alcohol Abuse Services	—
Total Finance	4,932,900	Total Health	36,232,812
Counsel		Sanitation	
County Counsel	1,061,667	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	1,061,667	Public Assistance	
Total Personnel	958,501	Welfare	
Total Elections	759,066	Administration	9,248,677
Total Communications	2,950,242	Aid Programs - Cash (Grants)	17,620,310
Total Property Management	3,126,693	Total Welfare	26,868,987
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,410,765
Courts	—	Other	—
Other	2,268,680	Total Social Services	4,410,765
Total Plant Acquisition	2,268,680	General Relief	
Total Promotion	—	Aid to Indigents	45,286
Total Other General	8,644,653	Indigent Burial	—
Total General	27,204,927	Total General Relief	45,286
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	111,231
Trial Court Maintenance of Effort (MOE)	678,681	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	243,114	Workforce Investment Act (WIA)	—
Other Trial Court	1,097,574	Other	—
County Clerk	214,566	Total Other Public Assistance	—
Grand Jury (Including Audit)	120,822	Total Public Assistance	31,436,269
District Attorney-Prosecution	3,616,561	Education	
District Attorney-Family Support	2,794,738	Total School Administration	—
Public Defender	682,921	Total Library Services	1,653,704
Court Appointed Counsel	—	Total Agricultural Education	245,810
Other	525,082	Total Other Education	—
Total Judicial	9,974,059	Total Education	1,899,514
Total Police Protection	7,907,195	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	295,861
Adult Detention	5,350,803	Total Cultural Services	306,117
Juvenile Detention	1,624,645	Total Veterans Memorial Building	176,162
Probation	4,241,604	Total Small Craft Harbors	—
Total Detention and Correction	11,217,052	Total Recreation and Cultural	778,140
Total Fire Protection	594,038	Debt Service	
Total Flood Control - Soil and Water Conservation	126,368	Total Retirement of Long-Term Debt	127,163
Protective Inspection		Total Interest on Long-Term Debt	242,440
Agricultural Commissioner	2,519,797	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	369,603
Other	—	Total General County Expenditures Before Transfers	143,227,006
Total Protective Inspection	2,519,797	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	554,350	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 143,227,006
Emergency Services	—		
Planning and Zoning	—		
Pound	—		
Other	215,239		
Total Other Protection	769,589		
Total Public Protection	33,108,098		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 152,845,884	\$ 36,154,766	\$ 116,691,118

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Sutter

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Construct Hangars	—	—	—	—	—	—	\$ 95,868
Total Other Long-Term Debt Schedule				—	—	—	95,868
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 95,868

	Total Future Principal and Interest Balance Due
Total Lease Obligations	\$ 2,196,456

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Sutter

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 161,408
Total Operating Expenses	<u>608,823</u>
Net Operating Income (Loss)	<u>(447,415)</u>
Total Non-Operating Revenue	285,458
Total Non-Operating Expenses	<u>62,310</u>
Income (Loss) Before Operating Transfers	<u>(224,267)</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (224,267)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenues	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Tehama

Taxes			Federal	
Property Taxes			Public Assistance Administration	10,223,351
County Wide Secured and Unsecured	\$	9,940,882	Public Assistance Programs	6,444,871
Less Than County Wide Funds - Secured and Unsecured		2,983,477	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		6,209,351	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	92,236
Prior Year Secured and Unsecured		13,500	Health Grants	—
Total Property Taxes		19,147,210	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		1,290,801	Office of Criminal Justice and Planning Programs	41,602
Transportation Tax (Non-Transit)		1,239,775	DEA Programs/Drug and Alcohol Programs	84,217
Property Transfer		182,769	District Attorney Programs	317,376
Transient Lodging		28,685	Aging Programs	—
Timber Yield		89,789	Senior Citizens Programs	156,207
Aircraft		63,369	Road Projects	3,374,991
Construction Development Taxes		—	Law Enforcement	357,919
Utility Users Tax		—	Other	1,250,453
Other		1,607	Total Federal	22,343,223
Total Other Taxes		2,896,795	Other Aid	
Total Taxes		22,044,005	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	152,675
Operations		—	Total Other Aid	152,675
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	115,716
Licenses, Permits and Franchises			Property Tax Administrative Fees	227,259
Animal Licenses		55,009	Auditing and Accounting Fees	402,416
Business Licenses		14,332	Communication Services	—
Construction Permits		306,731	Election Services	80,160
Road Privileges and Permits		11,644	Legal Services	98,762
Zoning Permits		40,480	Planning and Engineering Services	65,889
Franchises		1,009,345	Agricultural Services	294,239
Other		371,943	Civil Process Services	34,366
Total Licenses Permits and Franchises		1,809,484	Court Fees and Costs	1,204,914
Fines, Forfeitures and Penalties			Booking Fees	45,379
Vehicle Code Fines		642,239	Estate Fees	50,030
Other Court Fines		845,059	Humane Services	19,561
Forfeitures and Penalties		268,753	Law Enforcement Services	340,987
Penalties and Cost on Delinquent Taxes		742,603	Recording Fees	386,589
Total Fines, Forfeitures and Penalties		2,498,654	Road and Street Services	640,303
Revenue from Use of Money and Property			Health Fees	906,827
Interest		1,153,551	Mental Health Services	1,838,181
Rents and Concessions		121,273	California Children Services	80
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		1,274,824	Institutional Care and Services	67,286
Aid from Other Governmental Agencies			Library Services	14,897
State			Park and Recreation Fees	27,007
Highway Users Tax		2,674,586	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	169,031
Realignment from the Vehicle License Fee Fund		3,994,398	Building Maintenance and Grounds	—
Public Assistance Administration		6,463,766	Administrative Services	20,672
Public Assistance Programs		6,256,184	Other	711,710
Realignment for Social Services		3,454,225	Total Charges for Current Services	7,762,261
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,344,874	Other Sales	120
Realignment for Mental Health		1,563,131	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	378,979
Alcohol and Drug Abuse		1,002,513	Cancelled Warrants	15,294
Other Aid for Health		1,379,152	Other	1,226,295
Realignment for Health Services		951,439	Total Miscellaneous Revenue	1,620,688
Homeowners' Property Tax Relief		236,226	Other Financing Sources	
Open Space Tax Relief		860,670	Sale of Fixed Assets	50,692
SB90 Mandated Costs		58,336	Proceeds from the Sale of Bonds	—
Public Safety Fund		3,242,009	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	50,692
Supplemental Law Enforcement Services Fund (SLESF/COPS)		270,472	Total General County Revenues Before Transfers	100,817,216
Office of Criminal Justice and Planning Programs		47,268	Transfers In	
Library		21,253	Total Transfers In from Enterprises	—
District Attorney Programs		314,332	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		569,849	Total General County Revenues and Transfers In	\$ 100,817,216
Other		5,556,027		
Total State		41,260,710		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Tehama

General		Public Ways and Facilities	
Board of Supervisors	\$ 416,965	Total Roads	9,089,507
Clerk of the Board	115,103	Total Transportation Terminals	—
Administrative Officer	—	Total Transportation Systems	2,133,710
Other	28,052	Total Parking Facilities	—
Total Legislative and Administrative	560,120	Total Public Ways and Facilities	11,223,217
Finance		Health	
Auditor-Controller	754,238	Total Public Health	3,857,253
Treasurer-Tax Collector	562,455	Total Medical Care	1,883,544
Assessor	1,463,141	Total Mental Health	7,976,780
Other	221,297	Total Drug and Alcohol Abuse Services	1,705,132
Total Finance	3,001,131	Total Health	15,422,709
Counsel		Sanitation	
County Counsel	457,470	Total Refuse Collection and Disposal	15,590
Other	32,065	Total Sanitation	15,590
Total Counsel	489,535	Public Assistance	
Total Personnel	485,530	Welfare	
Total Elections	422,513	Administration	17,250,569
Total Communications	—	Aid Programs - Cash (Grants)	16,884,190
Total Property Management	1,438,126	Total Welfare	34,134,759
Plant Acquisition		Social Services	
Jails	291,438	Administration and Programs	270,537
Courts	—	Other	—
Other	194,553	Total Social Services	270,537
Total Plant Acquisition	485,991	General Relief	
Total Promotion	64,950	Aid to Indigents	298,969
Total Other General	260,420	Indigent Burial	16,123
Total General	7,208,316	Total General Relief	315,092
Public Protection		Total Care of Court Wards	180,593
Judicial		Total Veteran Services	39,629
Trial Court Maintenance of Effort (MOE)	627,960	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	308,093	Workforce Investment Act (WIA)	—
Other Trial Court	20,913	Other	695,260
County Clerk	115,103	Total Other Public Assistance	695,260
Grand Jury (Including Audit)	18,244	Total Public Assistance	35,635,870
District Attorney-Prosecution	2,083,517	Education	
District Attorney-Family Support	1,729,378	Total School Administration	—
Public Defender	675,663	Total Library Services	561,953
Court Appointed Counsel	—	Total Agricultural Education	143,478
Other	41,982	Total Other Education	—
Total Judicial	5,620,853	Total Education	705,431
Total Police Protection	7,488,008	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	124,468
Adult Detention	4,049,191	Total Cultural Services	—
Juvenile Detention	1,968,869	Total Veterans Memorial Building	106,368
Probation	2,493,527	Total Small Craft Harbors	—
Total Detention and Correction	8,511,587	Total Recreation and Cultural	230,836
Total Fire Protection	3,159,842	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	580,213
Protective Inspection		Total Interest on Long-Term Debt	379,077
Agricultural Commissioner	872,269	Total Interest on Short-Term Notes and Warrants	95,539
Building Inspector	594,675	Total Debt Service	1,054,829
Other	—	Total General County Expenditures Before Transfers	99,894,116
Total Protective Inspection	1,466,944	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	565,562
Local Agency Formation Commission (LAFCO)	1,724	Operating Transfers Between Funds Other Than	—
Recorder	239,848	Governmental and Enterprise	—
Coroner	318,200	Total General County Expenditures and Transfers Out	\$ 100,459,678
Emergency Services	346,456		
Planning and Zoning	621,055		
Pound	342,206		
Other	280,595		
Total Other Protection	2,150,084		
Total Public Protection	28,397,318		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 42,819,206	\$ 23,352,400	\$ 19,466,806

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses**

County of Tehama

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	\$ 3,813,407
Lease Purchase Live Scan	—	—	—	—	—	—	—
Total Other Long-Term Debt Schedule				—	—	—	3,813,407
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 3,813,407

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 11,641,114
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	318,028
Net Operating Income (Loss)	(318,028)
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	(318,028)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(318,028)
Transfers In from the County	565,562
Transfers Out to the County	—
Net Transfers In (Out)	565,562
Net Income (Loss)	\$ 247,534
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 90,264
Local Cash Grants	786,584
State Cash Grants	226,899
Federal Cash Grants	255,667
Other Revenues	33,467
Total Revenues	1,392,881
Purchased Transportation	1,168,320
Other Expenses	342,221
Total Expenses	1,510,541
Net Transit Income (Loss)	(117,660)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (117,660)
Capital Additions to Equity	
Total Local Capital Grants	\$ 72,799
Total State Capital Grants	470,664
Total Federal Capital Grants	198,240
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ 741,703

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tehama

Airport Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay (Enterprise Activity)	\$	—

Refuse Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?		
Total Operating Revenue	\$	—
Total Operating Expenses		—
Net Operating Income (Loss)		—
Total Non-Operating Revenues		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay (Enterprise Activity)	\$	—

Other Enterprise Statement of Revenues and Expenses:

Total Operating Revenue	\$	—
Total Operating Expense		—
Net Operating Income (Loss)		—
Total Non-Operating Revenue		—
Total Non-Operating Expenses		—
Income (Loss) Before Operating Transfers		—
Transfers In from the County		—
Transfers Out to the County		—
Net Transfers In (Out)		—
Net Income (Loss)	\$	—
Current Year Capital Outlay	\$	—

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Trinity

Taxes			Federal	
Property Taxes			Public Assistance Administration	1,808,942
County Wide Secured and Unsecured	\$	3,543,106	Public Assistance Programs	1,769,006
Less Than County Wide Funds - Secured and Unsecured		—	Health Administration	1,240,688
Property Tax In-Lieu of Vehicle License Fees		1,535,134	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness		—	Community Development Block Grant	978,795
Prior Year Secured and Unsecured		4,298	Health Grants	259,787
Total Property Taxes		5,082,538	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		723,883	Office of Criminal Justice and Planning Programs	232,799
Transportation Tax (Non-Transit)		182,979	DEA Programs/Drug and Alcohol Programs	709,777
Property Transfer		45,344	District Attorney Programs	29,304
Transient Lodging		180,454	Aging Programs	—
Timber Yield		78,263	Senior Citizens Programs	—
Aircraft		—	Road Projects	723,082
Construction Development Taxes		—	Law Enforcement	36,646
Utility Users Tax		—	Other	5,351,046
Other		—	Total Federal	13,139,872
Total Other Taxes		1,210,923	Other Aid	
Total Taxes		6,293,461	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	221,319
Operations		—	Total Other Aid	221,319
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	105,147
Licenses, Permits and Franchises			Property Tax Administrative Fees	6,781
Animal Licenses		37,716	Auditing and Accounting Fees	30,023
Business Licenses		—	Communication Services	—
Construction Permits		316,244	Election Services	1,401
Road Privileges and Permits		4,676	Legal Services	3,000
Zoning Permits		28,599	Planning and Engineering Services	84,809
Franchises		40,574	Agricultural Services	2,203
Other		129,148	Civil Process Services	18,495
Total Licenses Permits and Franchises		556,957	Court Fees and Costs	—
Fines, Forfeitures and Penalties			Booking Fees	6,472
Vehicle Code Fines		113,319	Estate Fees	—
Other Court Fines		41,762	Humane Services	8,529
Forfeitures and Penalties		2,250	Law Enforcement Services	79,264
Penalties and Cost on Delinquent Taxes		297,733	Recording Fees	47,935
Total Fines, Forfeitures and Penalties		455,064	Road and Street Services	298,622
Revenue from Use of Money and Property			Health Fees	69,026
Interest		308,345	Mental Health Services	85,928
Rents and Concessions		73,188	California Children Services	38,776
Royalties		—	Sanitation Services	—
Total Revenue from the Use of Money and Property		381,533	Institutional Care and Services	151,105
Aid from Other Governmental Agencies			Library Services	5,987
State			Park and Recreation Fees	3,794
Highway Users Tax		1,374,093	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	4,382
Realignment from the Vehicle License Fee Fund		1,619,060	Building Maintenance and Grounds	234,234
Public Assistance Administration		1,580,557	Administrative Services	296,305
Public Assistance Programs		1,635,357	Other	139,272
Realignment for Social Services		820,624	Total Charges for Current Services	1,721,490
Health:			Miscellaneous Revenue	
Aid for Mental Health		2,186,524	Other Sales	34,618
Realignment for Mental Health		436,804	Tobacco Settlement	158,184
Medically Indigent Adults		43,526	Welfare Repayments	22,643
Alcohol and Drug Abuse		244,097	Cancelled Warrants	7,480
Other Aid for Health		351,412	Other	264,183
Realignment for Health Services		407,209	Total Miscellaneous Revenue	487,108
Homeowners' Property Tax Relief		57,548	Other Financing Sources	
Open Space Tax Relief		19,624	Sale of Fixed Assets	3,511
SB90 Mandated Costs		29,592	Proceeds from the Sale of Bonds	—
Public Safety Fund		345,498	Other Long-Term Debt Proceeds	3,000,000
Other:			Total Other Financing Sources	3,003,511
Supplemental Law Enforcement Services Fund (SLESF/COPS)		133,487	Total General County Revenues Before Transfers	44,025,974
Office of Criminal Justice and Planning Programs		77,310	Transfers In	
Library		4,755	Total Transfers In from Enterprises	—
District Attorney Programs		186,662	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		704,785	Total General County Revenues and Transfers In	\$ 44,025,974
Other		5,507,135		
Total State		17,765,659		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Trinity

General		Public Ways and Facilities	
Board of Supervisors	\$ 330,931	Total Roads	8,219,277
Clerk of the Board	24,109	Total Transportation Terminals	—
Administrative Officer	112,206	Total Transportation Systems	249,819
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	467,246	Total Public Ways and Facilities	8,469,096
Finance		Health	
Auditor-Controller	454,546	Total Public Health	2,211,144
Treasurer-Tax Collector	267,591	Total Medical Care	—
Assessor	222,342	Total Mental Health	2,769,849
Other	413,559	Total Drug and Alcohol Abuse Services	530,860
Total Finance	1,358,038	Total Health	5,511,853
Counsel		Sanitation	
County Counsel	115,142	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	115,142	Public Assistance	
Total Personnel	112,206	Welfare	
Total Elections	110,496	Administration	3,865,747
Total Communications	—	Aid Programs - Cash (Grants)	2,794,981
Total Property Management	495,111	Total Welfare	6,660,728
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	97,680	Total Social Services	—
Total Plant Acquisition	97,680	General Relief	
Total Promotion	152,998	Aid to Indigents	49,986
Total Other General	2,377,016	Indigent Burial	—
Total General	5,285,933	Total General Relief	49,986
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	46,496
Trial Court Maintenance of Effort (MOE)	102,232	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	87,791	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	84,587
County Clerk	—	Total Other Public Assistance	84,587
Grand Jury (Including Audit)	22,633	Total Public Assistance	6,841,797
District Attorney-Prosecution	826,410	Education	
District Attorney-Family Support	651,831	Total School Administration	—
Public Defender	441,226	Total Library Services	208,684
Court Appointed Counsel	—	Total Agricultural Education	51,843
Other	—	Total Other Education	—
Total Judicial	2,132,123	Total Education	260,527
Total Police Protection	2,346,714	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	1,504,909	Total Cultural Services	—
Juvenile Detention	942,178	Total Veterans Memorial Building	—
Probation	894,271	Total Small Craft Harbors	—
Total Detention and Correction	3,341,358	Total Recreation and Cultural	—
Total Fire Protection	10,891	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	791,505
Protective Inspection		Total Interest on Long-Term Debt	940,579
Agricultural Commissioner	220,609	Total Interest on Short-Term Notes and Warrants	3,059,226
Building Inspector	575,332	Total Debt Service	4,791,310
Other	—	Total General County Expenditures Before Transfers	41,433,725
Total Protective Inspection	795,941	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	117,246
Local Agency Formation Commission (LAFCO)	7,000	Operating Transfers Between Funds Other Than	—
Recorder	74,932	Governmental and Enterprise	—
Coroner	57,538	Total General County Expenditures and Transfers Out	\$ 41,550,971
Emergency Services	247,889		
Planning and Zoning	160,630		
Pound	154,814		
Other	943,379		
Total Other Protection	1,646,182		
Total Public Protection	10,273,209		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 13,174,710	\$ 6,053,213	\$ 7,121,497

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses**

County of Trinity

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Finance Unfunded Pers Liab	1998	1998	2017	\$ 9,140,000	\$ 9,140,000	\$ 2,030,000	\$ 7,110,000
Total Pension Obligation Bonds				9,140,000	9,140,000	2,030,000	7,110,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	1,447,594
Compensated Absences - Enterprise	—	—	—	—	—	—	82,624
HELP II Hospital Equipment	—	—	—	—	—	—	—
Landfill Closure Loan	—	—	—	—	—	—	—
Postclosure Landfill Liability	—	—	—	—	—	—	3,089,372
PUD Hospital Funding Agreement	—	—	—	—	—	—	1,949,570
Total Other Long-Term Debt Schedule				—	—	—	6,569,160
County Total Bonds and Other Long-Term Debt				\$ 9,140,000	\$ 9,140,000	\$ 2,030,000	\$ 13,679,160

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 9,092,300
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	118,180
Net Non-Operating Income	(118,180)
Net Income Before Extraordinary Items	(118,180)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(118,180)
Transfers In from the County	117,246
Transfers Out to the County	—
Net Transfers In (Out)	117,246
Net Income (Loss)	\$ (934)
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 20,212
Local Cash Grants	23,201
State Cash Grants	173,580
Federal Cash Grants	55,322
Other Revenues	22,669
Total Revenues	294,984
Purchased Transportation	33,201
Other Expenses	295,343
Total Expenses	328,544
Net Transit Income (Loss)	(33,560)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (33,560)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Trinity

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 103,417
Total Operating Expenses	<u>65,108</u>
Net Operating Income (Loss)	<u>38,309</u>
Total Non-Operating Revenue	500,227
Total Non-Operating Expenses	<u>586,589</u>
Income (Loss) Before Operating Transfers	<u>(48,053)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (48,053)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 2,211,025
Total Operating Expenses	<u>2,221,832</u>
Net Operating Income (Loss)	<u>(10,807)</u>
Total Non-Operating Revenues	132,831
Total Non-Operating Expenses	<u>360,934</u>
Income (Loss) Before Operating Transfers	<u>(238,910)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (238,910)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 14,291</u>

Other Enterprise Statement of Revenues and Expenses: Cemetery	
Total Operating Revenue	\$ 4,543
Total Operating Expense	<u>9,001</u>
Net Operating Income (Loss)	<u>(4,458)</u>
Total Non-Operating Revenue	1,722
Total Non-Operating Expenses	—
Income (Loss) Before Operating Transfers	<u>(2,736)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (2,736)</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Tulare

Taxes			Federal	
Property Taxes			Public Assistance Administration	47,526,046
County Wide Secured and Unsecured	\$	44,832,523	Public Assistance Programs	53,951,326
Less Than County Wide Funds - Secured and Unsecured		10,096,809	Health Administration	4,135,860
Property Tax In-Lieu of Vehicle License Fees		45,932,907	Workforce Investment Act (WIA)	10,183,535
Voter Approved Indebtedness		—	Community Development Block Grant	2,029,340
Prior Year Secured and Unsecured		26,338	Health Grants	8,280,893
Total Property Taxes		100,888,577	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		8,486,655	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		3,590,000	DEA Programs/Drug and Alcohol Programs	1,844,766
Property Transfer		1,025,829	District Attorney Programs	10,993,019
Transient Lodging		1,185,422	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		178,868	Road Projects	2,693,746
Construction Development Taxes		—	Law Enforcement	3,056,665
Utility Users Tax		—	Other	6,324,062
Other		6,873,102	Total Federal	151,019,258
Total Other Taxes		21,339,876	Other Aid	
Total Taxes		122,228,453	Other In-Lieu Taxes	17,239
Special Benefit Assessments			Other Governmental Agencies	8,770,893
Operations		—	Total Other Aid	8,788,132
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	1,377,155
Licenses, Permits and Franchises			Property Tax Administrative Fees	2,118,705
Animal Licenses		65,997	Auditing and Accounting Fees	2,415,534
Business Licenses		2,630,098	Communication Services	523,258
Construction Permits		1,561,969	Election Services	1,031,921
Road Privileges and Permits		—	Legal Services	616,244
Zoning Permits		11,302	Planning and Engineering Services	1,387,133
Franchises		5,358,856	Agricultural Services	1,421,605
Other		471,944	Civil Process Services	276,523
Total Licenses Permits and Franchises		10,100,166	Court Fees and Costs	6,439,709
Fines, Forfeitures and Penalties			Booking Fees	773,401
Vehicle Code Fines		96,072	Estate Fees	157,186
Other Court Fines		2,091,536	Humane Services	—
Forfeitures and Penalties		342,437	Law Enforcement Services	1,934,187
Penalties and Cost on Delinquent Taxes		4,353,396	Recording Fees	1,556,279
Total Fines, Forfeitures and Penalties		6,883,441	Road and Street Services	1,561,780
Revenue from Use of Money and Property			Health Fees	37,559,554
Interest		4,183,214	Mental Health Services	623,475
Rents and Concessions		957,876	California Children Services	1,297,338
Royalties		—	Sanitation Services	53,080
Total Revenue from the Use of Money and Property		5,141,090	Institutional Care and Services	591,806
Aid from Other Governmental Agencies			Library Services	256,573
State			Park and Recreation Fees	182,126
Highway Users Tax		9,782,051	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	1,888,137
Realignment from the Vehicle License Fee Fund		17,898,044	Building Maintenance and Grounds	—
Public Assistance Administration		47,146,817	Administrative Services	1,685,011
Public Assistance Programs		54,391,103	Other	9,980,925
Realignment for Social Services		14,136,820	Total Charges for Current Services	77,708,645
Health:			Miscellaneous Revenue	
Aid for Mental Health		18,670,875	Other Sales	480,666
Realignment for Mental Health		8,769,586	Tobacco Settlement	4,470,521
Medically Indigent Adults		—	Welfare Repayments	4,381,871
Alcohol and Drug Abuse		1,592,993	Cancelled Warrants	—
Other Aid for Health		3,231,992	Other	9,877,008
Realignment for Health Services		3,887,120	Total Miscellaneous Revenue	19,210,066
Homeowners' Property Tax Relief		659,594	Other Financing Sources	
Open Space Tax Relief		3,096,383	Sale of Fixed Assets	169,163
SB90 Mandated Costs		372,447	Proceeds from the Sale of Bonds	—
Public Safety Fund		20,676,328	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	169,163
Supplemental Law Enforcement Services Fund (SLESF/COPS)		453,794	Total General County Revenues Before Transfers	646,677,636
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		173,238	Total Transfers In from Enterprises	—
District Attorney Programs		4,274,343	Operating Transfers Between Funds Other Than Governmental and Enterprise	3,304,790
Law Enforcement		8,242,370	Total General County Revenues and Transfers In	\$ 649,982,426
Other		27,973,324		
Total State		245,429,222		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Tulare

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,048,932	Total Roads	43,208,613
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	575,776	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,624,708	Total Public Ways and Facilities	43,208,613
Finance		Health	
Auditor-Controller	716,569	Total Public Health	26,154,001
Treasurer-Tax Collector	2,937,589	Total Medical Care	36,777,085
Assessor	6,834,217	Total Mental Health	48,362,592
Other	319,039	Total Drug and Alcohol Abuse Services	8,602,102
Total Finance	10,807,414	Total Health	119,895,780
Counsel		Sanitation	
County Counsel	4,452,729	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	4,452,729	Public Assistance	
Total Personnel	2,842,530	Welfare	
Total Elections	1,745,815	Administration	30,798,550
Total Communications	1,117,108	Aid Programs - Cash (Grants)	119,574,985
Total Property Management	1,211,565	Total Welfare	150,373,535
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	75,583,537
Courts	—	Other	—
Other	7,189,956	Total Social Services	75,583,537
Total Plant Acquisition	7,189,956	General Relief	
Total Promotion	—	Aid to Indigents	2,936,613
Total Other General	3,242,976	Indigent Burial	—
Total General	34,234,801	Total General Relief	2,936,613
Public Protection		Total Care of Court Wards	447,488
Judicial		Total Veteran Services	245,472
Trial Court Maintenance of Effort (MOE)	1,562,606	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	965,471	Workforce Investment Act (WIA)	10,923,275
Other Trial Court	5,632,412	Other	2,040,444
County Clerk	493,978	Total Other Public Assistance	12,963,719
Grand Jury (Including Audit)	188,688	Total Public Assistance	242,550,364
District Attorney-Prosecution	19,156,133	Education	
District Attorney-Family Support	15,467,731	Total School Administration	—
Public Defender	8,496,280	Total Library Services	4,037,913
Court Appointed Counsel	—	Total Agricultural Education	855,480
Other	4,837,250	Total Other Education	—
Total Judicial	56,800,549	Total Education	4,893,393
Total Police Protection	38,533,917	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	2,125,734
Adult Detention	37,057,186	Total Cultural Services	104,249
Juvenile Detention	11,534,416	Total Veterans Memorial Building	—
Probation	12,746,487	Total Small Craft Harbors	—
Total Detention and Correction	61,338,089	Total Recreation and Cultural	2,229,983
Total Fire Protection	12,721,342	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	10,134,567
Protective Inspection		Total Interest on Long-Term Debt	3,491,858
Agricultural Commissioner	5,723,266	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,321,262	Total Debt Service	13,626,425
Other	436,102	Total General County Expenditures Before Transfers	651,407,421
Total Protective Inspection	8,480,630	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	620,433
Local Agency Formation Commission (LAFCO)	1,764,457	Operating Transfers Between Funds Other Than Governmental and Enterprise	4,994,244
Recorder	971,408	Total General County Expenditures and Transfers Out	\$ 657,022,098
Coroner	—		
Emergency Services	—		
Planning and Zoning	7,151,559		
Pound	976,771		
Other	2,029,340		
Total Other Protection	12,893,535		
Total Public Protection	190,768,062		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,365,279,295	\$ 135,005,499	\$ 1,230,273,796

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Tulare

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Pension Obligation Bonds							
Pension Obligation Bond	1997	1998	2011	\$ 41,460,000	\$ 41,460,000	\$ 24,505,000	\$ 16,955,000
Total Pension Obligation Bonds				41,460,000	41,460,000	24,505,000	16,955,000
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	19,452,556
Equipment - Wide Copier	—	—	—	—	—	—	—
Landfill Liability	—	—	—	—	—	—	46,569,025
Vehicle Lease 2003/04	—	—	—	—	—	—	—
Vehicles 04/05	—	—	—	—	—	—	263,861
Total Other Long-Term Debt Schedule				—	—	—	66,285,442
County Total Bonds and Other Long-Term Debt				\$ 41,460,000	\$ 41,460,000	\$ 24,505,000	\$ 83,240,442

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 43,310,926
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 196,245
Local Cash Grants	886,889
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	119,856
Total Revenues	1,202,990
Purchased Transportation	870,669
Other Expenses	591,430
Total Expenses	1,462,099
Net Transit Income (Loss)	(259,109)
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ (259,109)
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tulare

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 38,620
Total Operating Expenses	<u>330,340</u>
Net Operating Income (Loss)	<u>(291,720)</u>
Total Non-Operating Revenue	1,809,051
Total Non-Operating Expenses	<u>20,652</u>
Income (Loss) Before Operating Transfers	<u>1,496,679</u>
Transfers In from the County	39,693
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>39,693</u>
Net Income (Loss)	<u>\$ 1,536,372</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 8,122,347
Total Operating Expenses	<u>14,137,699</u>
Net Operating Income (Loss)	<u>(6,015,352)</u>
Total Non-Operating Revenues	2,465,401
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(3,549,951)</u>
Transfers In from the County	580,740
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>580,740</u>
Net Income (Loss)	<u>\$ (2,969,211)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: In November 2006, county voters approved an additional 1/2-cent (\$0.005) local sales tax, referred to as Measure R. This revenue provides funds for road and transportation improvement projects throughout Tulare County and is reflected in the Counties Annual Report as Other Taxes. The county recognized Measure R revenue in the amount of \$6.9 million in the current fiscal year.
Reference: Table 6, Statement of County Revenues

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Tuolumne

Taxes		Federal	
Property Taxes		Public Assistance Administration	4,133,910
County Wide Secured and Unsecured	\$ 17,638,847	Public Assistance Programs	7,529,470
Less Than County Wide Funds - Secured and Unsecured	2,610,253	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	5,914,691	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	9,283	Health Grants	196,110
Total Property Taxes	26,173,074	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	3,584,810	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	336,229	DEA Programs/Drug and Alcohol Programs	—
Property Transfer	207,004	District Attorney Programs	1,433,791
Transient Lodging	1,417,832	Aging Programs	180,887
Timber Yield	—	Senior Citizens Programs	—
Aircraft	—	Road Projects	—
Construction Development Taxes	—	Law Enforcement	74,900
Utility Users Tax	—	Other	3,015,664
Other	—	Total Federal	16,564,732
Total Other Taxes	5,545,875	Other Aid	
Total Taxes	31,718,949	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	1,137,493
Operations	255,047	Total Other Aid	1,137,493
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	255,047	Assessments and Tax Collection Fees	39,424
Licenses, Permits and Franchises		Property Tax Administrative Fees	144,997
Animal Licenses	55,897	Auditing and Accounting Fees	276,214
Business Licenses	—	Communication Services	290,180
Construction Permits	920,602	Election Services	48,545
Road Privileges and Permits	63,122	Legal Services	547,384
Zoning Permits	111,816	Planning and Engineering Services	374,915
Franchises	654,570	Agricultural Services	8,000
Other	81,745	Civil Process Services	29,513
Total Licenses Permits and Franchises	1,887,752	Court Fees and Costs	350,027
Fines, Forfeitures and Penalties		Booking Fees	29,351
Vehicle Code Fines	26,543	Estate Fees	68,430
Other Court Fines	994,560	Humane Services	46,735
Forfeitures and Penalties	18,000	Law Enforcement Services	987,395
Penalties and Cost on Delinquent Taxes	1,121,209	Recording Fees	402,331
Total Fines, Forfeitures and Penalties	2,160,312	Road and Street Services	706,266
Revenue from Use of Money and Property		Health Fees	920,715
Interest	112,606	Mental Health Services	448,194
Rents and Concessions	214,494	California Children Services	—
Royalties	—	Sanitation Services	1,226,107
Total Revenue from the Use of Money and Property	327,100	Institutional Care and Services	118,002
Aid from Other Governmental Agencies		Library Services	48,308
State		Park and Recreation Fees	254,554
Highway Users Tax	1,955,367	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	232,991
Realignment from the Vehicle License Fee Fund	2,962,594	Building Maintenance and Grounds	826,750
Public Assistance Administration	5,851,632	Administrative Services	622,218
Public Assistance Programs	1,303,933	Other	3,704,507
Realignment for Social Services	1,203,572	Total Charges for Current Services	12,752,053
Health:		Miscellaneous Revenue	
Aid for Mental Health	2,951,589	Other Sales	280,501
Realignment for Mental Health	931,934	Tobacco Settlement	—
Medically Indigent Adults	—	Welfare Repayments	78,863
Alcohol and Drug Abuse	839,610	Cancelled Warrants	14,284
Other Aid for Health	344,683	Other	581,065
Realignment for Health Services	710,725	Total Miscellaneous Revenue	954,713
Homeowners' Property Tax Relief	283,135	Other Financing Sources	
Open Space Tax Relief	95,722	Sale of Fixed Assets	13,736
SB90 Mandated Costs	8,489	Proceeds from the Sale of Bonds	—
Public Safety Fund	2,840,237	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	13,736
Supplemental Law Enforcement Services Fund (SLESF/COPS)	295,041	Total General County Revenues Before Transfers	98,317,907
Office of Criminal Justice and Planning Programs	—	Transfers In	
Library	67,482	Total Transfers In from Enterprises	—
District Attorney Programs	849,867	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement	1,216,182	Total General County Revenues and Transfers In	\$ 98,317,907
Other	5,834,226		
Total State	30,546,020		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Tuolumne

General		Public Ways and Facilities	
Board of Supervisors	\$ 748,303	Total Roads	9,534,782
Clerk of the Board	—	Total Transportation Terminals	—
Administrative Officer	843,154	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	1,591,457	Total Public Ways and Facilities	9,534,782
Finance		Health	
Auditor-Controller	1,160,350	Total Public Health	5,106,373
Treasurer-Tax Collector	449,262	Total Medical Care	—
Assessor	1,329,092	Total Mental Health	8,663,015
Other	562,207	Total Drug and Alcohol Abuse Services	—
Total Finance	3,500,911	Total Health	13,769,388
Counsel		Sanitation	
County Counsel	1,016,829	Total Refuse Collection and Disposal	1,115,669
Other	—	Total Sanitation	1,115,669
Total Counsel	1,016,829	Public Assistance	
Total Personnel	827,468	Welfare	
Total Elections	619,514	Administration	10,303,506
Total Communications	1,188,640	Aid Programs - Cash (Grants)	7,143,845
Total Property Management	5,383,278	Total Welfare	17,447,351
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	—	Total Social Services	—
Total Plant Acquisition	—	General Relief	
Total Promotion	466,111	Aid to Indigents	—
Total Other General	4,318,376	Indigent Burial	—
Total General	18,912,584	Total General Relief	—
Public Protection		Total Care of Court Wards	325,956
Judicial		Total Veteran Services	154,361
Trial Court Maintenance of Effort (MOE)	277,573	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	183,862	Workforce Investment Act (WIA)	—
Other Trial Court	8,484	Other	—
County Clerk	—	Total Other Public Assistance	—
Grand Jury (Including Audit)	24,331	Total Public Assistance	17,927,668
District Attorney-Prosecution	2,090,562	Education	
District Attorney-Family Support	1,953,370	Total School Administration	—
Public Defender	825,370	Total Library Services	1,252,852
Court Appointed Counsel	343,712	Total Agricultural Education	198,844
Other	29,574	Total Other Education	—
Total Judicial	5,736,838	Total Education	1,451,696
Total Police Protection	11,346,809	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,220,396
Adult Detention	4,498,329	Total Cultural Services	53,437
Juvenile Detention	—	Total Veterans Memorial Building	—
Probation	2,384,028	Total Small Craft Harbors	—
Total Detention and Correction	6,882,357	Total Recreation and Cultural	1,273,833
Total Fire Protection	3,923,338	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	112,000
Protective Inspection		Total Interest on Long-Term Debt	257,661
Agricultural Commissioner	592,877	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	Total Debt Service	369,661
Other	—	Total General County Expenditures Before Transfers	97,987,038
Total Protective Inspection	592,877	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	3,610,412
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Recorder	185,646	Total General County Expenditures and Transfers Out	\$ 101,597,450
Coroner	—		
Emergency Services	213,539		
Planning and Zoning	2,735,255		
Pound	836,815		
Other	1,178,283		
Total Other Protection	5,149,538		
Total Public Protection	33,631,757		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 108,836,617	\$ 38,519,151	\$ 70,317,466

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Tuolumne

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 414,903
Total Operating Expenses	<u>816,339</u>
Net Operating Income (Loss)	<u>(401,436)</u>
Total Non-Operating Revenue	138,040
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>(263,396)</u>
Transfers In from the County	114,067
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>114,067</u>
Net Income (Loss)	<u>\$ (149,329)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 1,147</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenues	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Ambulance	
Total Operating Revenue	\$ 4,317,026
Total Operating Expense	<u>4,452,969</u>
Net Operating Income (Loss)	<u>(135,943)</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>2,421</u>
Income (Loss) Before Operating Transfers	<u>(138,364)</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (138,364)</u>
Current Year Capital Outlay	<u>\$ 197,613</u>

Other Enterprise Statement of Revenues and Expenses: Visiting Nurse (VNA)	
Total Operating Revenue	\$ 4,368,419
Total Operating Expense	<u>4,843,225</u>
Net Operating Income (Loss)	<u>(474,806)</u>
Total Non-Operating Revenue	409,398
Total Non-Operating Expenses	<u>34,717</u>
Income (Loss) Before Operating Transfers	<u>(100,125)</u>
Transfers In from the County	370,345
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>370,345</u>
Net Income (Loss)	<u>\$ 270,220</u>
Current Year Capital Outlay	<u>\$ 10,002</u>

Comments

Table 6 Revenues, Expenditures, L-T Debt and Enterprises

1. Informational Note: Mine Liability Bonds are classified as Revenue Bonds because it is the most suitable bond schedule for reporting this type of long-term debt.
Reference: Table 6, Statement of Long-Term Debt

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Ventura

Taxes			Federal	
Property Taxes			Public Assistance Administration	37,059,055
County Wide Secured and Unsecured	\$	176,516,207	Public Assistance Programs	77,205,743
Less Than County Wide Funds - Secured and Unsecured		8,226,633	Health Administration	4,945,199
Property Tax In-Lieu of Vehicle License Fees		89,954,004	Workforce Investment Act (WIA)	6,821,401
Voter Approved Indebtedness		—	Community Development Block Grant	3,292,025
Prior Year Secured and Unsecured		1,165,537	Health Grants	13,284,648
Total Property Taxes		275,862,381	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		8,455,655	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		816,713	DEA Programs/Drug and Alcohol Programs	—
Property Transfer		3,074,433	District Attorney Programs	13,003,563
Transient Lodging		235,120	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		—	Road Projects	—
Construction Development Taxes		—	Law Enforcement	1,149,265
Utility Users Tax		—	Other	12,523,451
Other		—	Total Federal	169,284,350
Total Other Taxes		12,581,921	Other Aid	
Total Taxes		288,444,302	Other In-Lieu Taxes	—
Special Benefit Assessments			Other Governmental Agencies	25,225,905
Operations		—	Total Other Aid	25,225,905
Capital Outlay		—	Charges for Current Services	
Total Special Benefit Assessments		—	Assessments and Tax Collection Fees	8,180,821
Licenses, Permits and Franchises			Property Tax Administrative Fees	—
Animal Licenses		1,288,094	Auditing and Accounting Fees	191,949
Business Licenses		5,198,095	Communication Services	—
Construction Permits		1,931,031	Election Services	2,281,578
Road Privileges and Permits		315,785	Legal Services	2,174,935
Zoning Permits		322,619	Planning and Engineering Services	6,845,677
Franchises		4,031,939	Agricultural Services	693,155
Other		4,442,132	Civil Process Services	399,450
Total Licenses Permits and Franchises		17,529,695	Court Fees and Costs	11,313,519
Fines, Forfeitures and Penalties			Booking Fees	1,236,672
Vehicle Code Fines		1,720,444	Estate Fees	37,120
Other Court Fines		2,452,213	Humane Services	1,714,144
Forfeitures and Penalties		8,499,379	Law Enforcement Services	59,440,115
Penalties and Cost on Delinquent Taxes		1,785,336	Recording Fees	5,097,724
Total Fines, Forfeitures and Penalties		14,457,372	Road and Street Services	—
Revenue from Use of Money and Property			Health Fees	1,677,353
Interest		7,109,132	Mental Health Services	23,073,517
Rents and Concessions		804,841	California Children Services	3,239
Royalties		—	Sanitation Services	69,500
Total Revenue from the Use of Money and Property		7,913,973	Institutional Care and Services	4,520,445
Aid from Other Governmental Agencies			Library Services	280,841
State			Park and Recreation Fees	—
Highway Users Tax		11,623,857	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	298,681
Realignment from the Vehicle License Fee Fund		19,770,505	Building Maintenance and Grounds	—
Public Assistance Administration		36,313,864	Administrative Services	12,543,655
Public Assistance Programs		30,375,260	Other	23,829,949
Realignment for Social Services		12,937,860	Total Charges for Current Services	165,904,039
Health:			Miscellaneous Revenue	
Aid for Mental Health		30,848,753	Other Sales	1,895,772
Realignment for Mental Health		10,360,863	Tobacco Settlement	9,149,432
Medically Indigent Adults		—	Welfare Repayments	445,019
Alcohol and Drug Abuse		2,900,789	Cancelled Warrants	—
Other Aid for Health		6,528,006	Other	7,897,128
Realignment for Health Services		4,550,814	Total Miscellaneous Revenue	19,387,351
Homeowners' Property Tax Relief		1,803,348	Other Financing Sources	
Open Space Tax Relief		297,071	Sale of Fixed Assets	24,038
SB90 Mandated Costs		5,363,604	Proceeds from the Sale of Bonds	—
Public Safety Fund		52,336,609	Other Long-Term Debt Proceeds	8,103,908
Other:			Total Other Financing Sources	8,127,946
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,773,029	Total General County Revenues Before Transfers	977,839,522
Office of Criminal Justice and Planning Programs		2,843,767	Transfers In	
Library		579,816	Total Transfers In from Enterprises	262,275
District Attorney Programs		6,697,574	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		84,497	Total General County Revenues and Transfers In	\$ 978,101,797
Other		22,574,703		
Total State		261,564,589		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Ventura**

General		Public Ways and Facilities	
Board of Supervisors	\$ 3,439,602	Total Roads	32,962,051
Clerk of the Board	882,668	Total Transportation Terminals	—
Administrative Officer	8,849,046	Total Transportation Systems	—
Other	1,726,516	Total Parking Facilities	—
Total Legislative and Administrative	14,897,832	Total Public Ways and Facilities	32,962,051
Finance		Health	
Auditor-Controller	11,572,531	Total Public Health	75,357,915
Treasurer-Tax Collector	4,789,908	Total Medical Care	—
Assessor	13,846,572	Total Mental Health	55,340,539
Other	—	Total Drug and Alcohol Abuse Services	14,221,043
Total Finance	30,209,011	Total Health	144,919,497
Counsel		Sanitation	
County Counsel	5,560,212	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	5,560,212	Public Assistance	
Total Personnel	3,814,720	Welfare	
Total Elections	4,834,531	Administration	57,277,246
Total Communications	—	Aid Programs - Cash (Grants)	62,652,053
Total Property Management	7,117,654	Total Welfare	119,929,299
Plant Acquisition		Social Services	
Jails	40,774	Administration and Programs	39,868,643
Courts	396	Other	331,173
Other	548,513	Total Social Services	40,199,816
Total Plant Acquisition	589,683	General Relief	
Total Promotion	—	Aid to Indigents	990,029
Total Other General	2,261,937	Indigent Burial	—
Total General	69,285,580	Total General Relief	990,029
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	—
Trial Court Maintenance of Effort (MOE)	12,157,792	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	1,867,001	Workforce Investment Act (WIA)	6,388,377
Other Trial Court	8,934,142	Other	36,674,421
County Clerk	1,004,916	Total Other Public Assistance	43,062,798
Grand Jury (Including Audit)	343,507	Total Public Assistance	204,181,942
District Attorney-Prosecution	37,153,866	Education	
District Attorney-Family Support	19,245,671	Total School Administration	—
Public Defender	14,672,726	Total Library Services	10,748,298
Court Appointed Counsel	2,239,831	Total Agricultural Education	471,510
Other	—	Total Other Education	—
Total Judicial	97,619,452	Total Education	11,219,808
Total Police Protection	138,623,556	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	100,686,918	Total Cultural Services	—
Juvenile Detention	35,774,831	Total Veterans Memorial Building	—
Probation	15,599,049	Total Small Craft Harbors	—
Total Detention and Correction	152,060,798	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	9,514,289
Protective Inspection		Total Interest on Long-Term Debt	3,766,185
Agricultural Commissioner	3,616,096	Total Interest on Short-Term Notes and Warrants	5,524,561
Building Inspector	3,234,156	Total Debt Service	18,805,035
Other	862,232	Total General County Expenditures Before Transfers	898,740,529
Total Protective Inspection	7,712,484	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	42,294,645
Local Agency Formation Commission (LAFCO)	162,895	Operating Transfers Between Funds Other Than Governmental and Enterprise	7,536,727
Recorder	4,019,662	Total General County Expenditures and Transfers Out	\$ 948,571,901
Coroner	1,861,099		
Emergency Services	—		
Planning and Zoning	5,046,597		
Pound	4,853,373		
Other	5,406,700		
Total Other Protection	21,350,326		
Total Public Protection	417,366,616		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,068,318,338	\$ 268,525,402	\$ 799,792,936

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Ventura

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Federal Construction Loans							
Airports Fuel Facility	1998	—	—	\$ 500,000	\$ —	\$ 252,796	\$ 230,296
Total Federal Construction Loans				500,000	—	252,796	230,296
Other Long-Term Debt Schedule							
Airports-LUFT	—	—	—	—	—	—	1,034,000
Claims Liability - Behav/Public Health	—	—	—	—	—	—	346,812
Claims Liability - Health Care Plan	—	—	—	—	—	—	3,552,359
Claims Liability - Medical Center	—	—	—	—	—	—	3,118,188
Compensated Absences	—	—	—	—	—	—	24,270,658
Enterprise Compensated Absences	—	—	—	—	—	—	6,427,222
Total Other Long-Term Debt Schedule				—	—	—	38,749,239
County Total Bonds and Other Long-Term Debt				\$ 500,000	\$ —	\$ 252,796	\$ 38,979,535

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 120,602,397
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?	Yes
Patient Revenues	
Gross Patient Revenue	\$ 766,914,338
Total Deductions from Revenues	567,392,832
Net Patient Revenue	199,521,506
Total Other Operating Revenues	4,486,781
Total Operating Revenue	204,008,287
Total Operating Expenses	251,687,308
Net Operating Income (Loss)	(47,679,021)
Total Non-Operating Revenue	5,453,202
Total Non-Operating Expenses	927,117
Net Non-Operating Income	4,526,085
Net Income Before Extraordinary Items	(43,152,936)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(43,152,936)
Transfers In from the County	41,486,999
Transfers Out to the County	262,275
Net Transfers In (Out)	41,224,724
Net Income (Loss)	\$ (1,928,212)
Current Year Capital Outlay (Enterprise Activity)	\$ 16,836,710

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 39,470
Local Cash Grants	292,405
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	2,174
Total Revenues	334,049
Purchased Transportation	334,049
Other Expenses	—
Total Expenses	334,049
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Ventura

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 5,082,569
Total Operating Expenses	<u>7,256,957</u>
Net Operating Income (Loss)	<u>(2,174,388)</u>
Total Non-Operating Revenue	2,892,223
Total Non-Operating Expenses	<u>166,380</u>
Income (Loss) Before Operating Transfers	<u>551,455</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 551,455</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 3,503,659</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	—
Total Operating Revenue	\$ —
Total Operating Expenses	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenues	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses: Harbor	
Total Operating Revenue	\$ 8,402,864
Total Operating Expense	<u>8,836,385</u>
Net Operating Income (Loss)	<u>(433,521)</u>
Total Non-Operating Revenue	589,891
Total Non-Operating Expenses	<u>323,066</u>
Income (Loss) Before Operating Transfers	<u>(166,696)</u>
Transfers In from the County	570,000
Transfers Out to the County	—
Net Transfers In (Out)	<u>570,000</u>
Net Income (Loss)	<u>\$ 403,304</u>
Current Year Capital Outlay	<u>\$ 576,744</u>

Other Enterprise Statement of Revenues and Expenses: Health Care	
Total Operating Revenue	\$ 33,893,197
Total Operating Expense	<u>33,539,218</u>
Net Operating Income (Loss)	<u>353,979</u>
Total Non-Operating Revenue	401,588
Total Non-Operating Expenses	<u>8,617</u>
Income (Loss) Before Operating Transfers	<u>746,950</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 746,950</u>
Current Year Capital Outlay	<u>\$ 417,046</u>

Table 6. Counties Annual Report — Fiscal Year 2008-09

Other Enterprise Statement of Revenues and Expenses:		Parks
Total Operating Revenue	\$	2,822,051
Total Operating Expense		<u>3,825,170</u>
Net Operating Income (Loss)		<u>(1,003,119)</u>
Total Non-Operating Revenue		1,273,273
Total Non-Operating Expenses		<u>742,921</u>
Income (Loss) Before Operating Transfers		<u>(472,767)</u>
Transfers In from the County		237,646
Transfers Out to the County		<u>—</u>
Net Transfers In (Out)		<u>237,646</u>
Net Income (Loss)	\$	<u>(235,121)</u>
Current Year Capital Outlay	\$	<u>823,563</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Yolo

Taxes			Federal	
Property Taxes			Public Assistance Administration	23,547,361
County Wide Secured and Unsecured	\$	16,997,080	Public Assistance Programs	12,795,230
Less Than County Wide Funds - Secured and Unsecured		3,092,732	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees		20,729,562	Workforce Investment Act (WIA)	1,799,559
Voter Approved Indebtedness		—	Community Development Block Grant	184,250
Prior Year Secured and Unsecured		768,720	Health Grants	5,175,534
Total Property Taxes		41,588,094	Other:	
Other Taxes			Community Oriented Policing Services (COPS)	—
Sales and Use Taxes		3,334,350	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)		634,292	DEA Programs/Drug and Alcohol Programs	1,587,832
Property Transfer		832,381	District Attorney Programs	3,808,410
Transient Lodging		102,388	Aging Programs	—
Timber Yield		—	Senior Citizens Programs	—
Aircraft		70,865	Road Projects	1,298,801
Construction Development Taxes		—	Law Enforcement	757,648
Utility Users Tax		—	Other	1,625,546
Other		—	Total Federal	52,580,171
Total Other Taxes		4,974,276	Other Aid	
Total Taxes		46,562,370	Other In-Lieu Taxes	46,173
Special Benefit Assessments			Other Governmental Agencies	14,594,805
Operations		1,266,108	Total Other Aid	14,640,978
Capital Outlay		582,860	Charges for Current Services	
Total Special Benefit Assessments		1,848,968	Assessments and Tax Collection Fees	396,497
Licenses, Permits and Franchises			Property Tax Administrative Fees	1,432,644
Animal Licenses		247,569	Auditing and Accounting Fees	49,728
Business Licenses		126,958	Communication Services	—
Construction Permits		5,748,440	Election Services	326,038
Road Privileges and Permits		49,593	Legal Services	645,750
Zoning Permits		204,068	Planning and Engineering Services	232,857
Franchises		574,236	Agricultural Services	263,582
Other		2,335,533	Civil Process Services	183,174
Total Licenses Permits and Franchises		9,286,397	Court Fees and Costs	2,181,153
Fines, Forfeitures and Penalties			Booking Fees	148,794
Vehicle Code Fines		729,743	Estate Fees	4,055
Other Court Fines		1,963,121	Humane Services	172,525
Forfeitures and Penalties		2,839,559	Law Enforcement Services	1,491,670
Penalties and Cost on Delinquent Taxes		461,233	Recording Fees	1,161,189
Total Fines, Forfeitures and Penalties		5,993,656	Road and Street Services	7,309
Revenue from Use of Money and Property			Health Fees	2,091,486
Interest		2,513,379	Mental Health Services	4,742,259
Rents and Concessions		423,960	California Children Services	1,132
Royalties		31,112	Sanitation Services	—
Total Revenue from the Use of Money and Property		2,968,451	Institutional Care and Services	3,784,361
Aid from Other Governmental Agencies			Library Services	158,200
State			Park and Recreation Fees	139,922
Highway Users Tax		3,119,387	Other:	
Motor Vehicle In-Lieu Tax		—	Personnel Services	344
Realignment from the Vehicle License Fee Fund		5,750,517	Building Maintenance and Grounds	11,507
Public Assistance Administration		13,608,905	Administrative Services	421,708
Public Assistance Programs		12,699,464	Other	1,318,364
Realignment for Social Services		7,325,816	Total Charges for Current Services	21,366,248
Health:			Miscellaneous Revenue	
Aid for Mental Health		7,303,540	Other Sales	554,290
Realignment for Mental Health		3,744,656	Tobacco Settlement	—
Medically Indigent Adults		—	Welfare Repayments	735,291
Alcohol and Drug Abuse		1,315,355	Cancelled Warrants	16,729
Other Aid for Health		1,012,684	Other	1,352,090
Realignment for Health Services		1,241,021	Total Miscellaneous Revenue	2,658,400
Homeowners' Property Tax Relief		219,952	Other Financing Sources	
Open Space Tax Relief		1,159,257	Sale of Fixed Assets	160,605
SB90 Mandated Costs		131,412	Proceeds from the Sale of Bonds	6,467,465
Public Safety Fund		13,442,833	Other Long-Term Debt Proceeds	—
Other:			Total Other Financing Sources	6,628,070
Supplemental Law Enforcement Services Fund (SLESF/COPS)		577,868	Total General County Revenues Before Transfers	248,814,778
Office of Criminal Justice and Planning Programs		—	Transfers In	
Library		81,338	Total Transfers In from Enterprises	—
District Attorney Programs		1,954,694	Operating Transfers Between Funds Other Than Governmental and Enterprise	1,127,895
Law Enforcement		1,899,159	Total General County Revenues and Transfers In	\$ 249,942,673
Other		7,693,211		
Total State		84,281,069		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Yolo

General		Public Ways and Facilities	
Board of Supervisors	\$ 1,531,524	Total Roads	11,930,141
Clerk of the Board	410,485	Total Transportation Terminals	—
Administrative Officer	2,383,570	Total Transportation Systems	—
Other	—	Total Parking Facilities	—
Total Legislative and Administrative	4,325,579	Total Public Ways and Facilities	11,930,141
Finance		Health	
Auditor-Controller	1,409,979	Total Public Health	14,498,333
Treasurer-Tax Collector	1,246,584	Total Medical Care	9,930,103
Assessor	2,565,172	Total Mental Health	19,682,079
Other	646,619	Total Drug and Alcohol Abuse Services	3,645,573
Total Finance	5,868,354	Total Health	47,756,088
Counsel		Sanitation	
County Counsel	874,409	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	874,409	Public Assistance	
Total Personnel	3,813,159	Welfare	
Total Elections	2,235,870	Administration	26,307,466
Total Communications	1,516,959	Aid Programs - Cash (Grants)	29,613,834
Total Property Management	2,706,157	Total Welfare	55,921,300
Plant Acquisition		Social Services	
Jails	85,663	Administration and Programs	15,144,224
Courts	—	Other	—
Other	10,454,744	Total Social Services	15,144,224
Total Plant Acquisition	10,540,407	General Relief	
Total Promotion	—	Aid to Indigents	366,682
Total Other General	1,836,047	Indigent Burial	—
Total General	33,716,941	Total General Relief	366,682
Public Protection		Total Care of Court Wards	1,868,146
Judicial		Total Veteran Services	215,134
Trial Court Maintenance of Effort (MOE)	464,030	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	443,571	Workforce Investment Act (WIA)	2,319,067
Other Trial Court	2,328,216	Other	1,168,140
County Clerk	—	Total Other Public Assistance	3,487,207
Grand Jury (Including Audit)	151,960	Total Public Assistance	77,002,693
District Attorney-Prosecution	11,631,876	Education	
District Attorney-Family Support	6,118,197	Total School Administration	—
Public Defender	4,743,120	Total Library Services	4,643,954
Court Appointed Counsel	1,948,405	Total Agricultural Education	364,904
Other	626,559	Total Other Education	—
Total Judicial	28,455,934	Total Education	5,008,858
Total Police Protection	9,581,091	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	1,944,225
Adult Detention	14,182,588	Total Cultural Services	64,304
Juvenile Detention	5,912,314	Total Veterans Memorial Building	—
Probation	7,667,018	Total Small Craft Harbors	—
Total Detention and Correction	27,761,920	Total Recreation and Cultural	2,008,529
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	—	Total Retirement of Long-Term Debt	772,949
Protective Inspection		Total Interest on Long-Term Debt	1,463,177
Agricultural Commissioner	1,826,620	Total Interest on Short-Term Notes and Warrants	149,583
Building Inspector	638,529	Total Debt Service	2,385,709
Other	276,525	Total General County Expenditures Before Transfers	257,328,806
Total Protective Inspection	2,741,674	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	399,140	Operating Transfers Between Funds Other Than Governmental and Enterprise	336,685
Recorder	1,152,003	Total General County Expenditures and Transfers Out	\$ 257,665,491
Coroner	623,447		
Emergency Services	610,640		
Planning and Zoning	3,332,617		
Pound	2,082,262		
Other	779,119		
Total Other Protection	8,979,228		
Total Public Protection	77,519,847		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 1,672,275,747	\$ 54,366,370	\$ 1,617,909,377

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Yolo

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
Special Assessment Bonds							
Mello-Roos Davis Branch Library	2003	2003	2038	\$ 8,735,000	\$ 8,735,000	\$ 310,000	\$ 8,425,000
Total Special Assessment Bonds				8,735,000	8,735,000	310,000	8,425,000
State Construction Loans							
Water Well	2004	—	—	249,333	—	25,202	224,131
Total State Construction Loans				249,333	—	25,202	224,131
Other Long-Term Debt Schedule							
Davis Administration Building	—	—	—	—	—	—	30,000
Airport Master Plan	—	—	—	—	—	—	104,371
Capital Leases	—	—	—	—	—	—	—
Capital Leases (Enterprise)	—	—	—	—	—	—	82,219
Compensated Absences	—	—	—	—	—	—	7,858,060
Pre/Post Closure Liability	—	—	—	—	—	—	16,885,016
Total Other Long-Term Debt Schedule				—	—	—	24,959,666
County Total Bonds and Other Long-Term Debt				\$ 8,984,333	\$ 8,735,000	\$ 335,202	\$ 33,608,797

**Total Future Principal
and Interest Balance Due**

Total Lease Obligations	\$ 30,249,662
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
Net Patient Revenue	—
Total Other Operating Revenues	—
Total Operating Revenue	—
Total Operating Expenses	—
Net Operating Income (Loss)	—
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
Net Non-Operating Income	—
Net Income Before Extraordinary Items	—
Extraordinary Items	—
Income (Loss) Before Operating Transfers	—
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	—
Net Income (Loss)	\$ —
Current Year Capital Outlay (Enterprise Activity)	\$ —

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
Total Revenues	—
Purchased Transportation	—
Other Expenses	—
Total Expenses	—
Net Transit Income (Loss)	—
Gain or Loss on Disposal of Fixed Assets	—
Total Operator Net Income (Loss)	\$ —
Capital Additions to Equity	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
Total Capital Additions to Equity	\$ —

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Yolo

Airport Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 189,579
Total Operating Expenses	<u>446,954</u>
Net Operating Income (Loss)	<u>(257,375)</u>
Total Non-Operating Revenue	214,703
Total Non-Operating Expenses	<u>11,727</u>
Income (Loss) Before Operating Transfers	<u>(54,399)</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ (54,399)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
	Yes
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ 8,142,991
Total Operating Expenses	<u>9,091,403</u>
Net Operating Income (Loss)	<u>(948,412)</u>
Total Non-Operating Revenues	1,282,291
Total Non-Operating Expenses	<u>29,381</u>
Income (Loss) Before Operating Transfers	<u>304,498</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ 304,498</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 420,119</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	—
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
County of Yuba

Taxes		Federal	
Property Taxes		Public Assistance Administration	11,657,529
County Wide Secured and Unsecured	\$ 11,179,991	Public Assistance Programs	9,983,664
Less Than County Wide Funds - Secured and Unsecured	—	Health Administration	—
Property Tax In-Lieu of Vehicle License Fees	8,361,435	Workforce Investment Act (WIA)	—
Voter Approved Indebtedness	—	Community Development Block Grant	—
Prior Year Secured and Unsecured	46,089	Health Grants	—
Total Property Taxes	19,587,515	Other:	
Other Taxes		Community Oriented Policing Services (COPS)	—
Sales and Use Taxes	3,076,551	Office of Criminal Justice and Planning Programs	—
Transportation Tax (Non-Transit)	774,100	DEA Programs/Drug and Alcohol Programs	—
Property Transfer	322,762	District Attorney Programs	3,843,130
Transient Lodging	265,858	Aging Programs	—
Timber Yield	23,708	Senior Citizens Programs	—
Aircraft	—	Road Projects	—
Construction Development Taxes	—	Law Enforcement	—
Utility Users Tax	—	Other	1,197,134
Other	—	Total Federal	26,681,457
Total Other Taxes	4,462,979	Other Aid	
Total Taxes	24,050,494	Other In-Lieu Taxes	—
Special Benefit Assessments		Other Governmental Agencies	2,719,191
Operations	—	Total Other Aid	2,719,191
Capital Outlay	—	Charges for Current Services	
Total Special Benefit Assessments	—	Assessments and Tax Collection Fees	645,440
Licenses, Permits and Franchises		Property Tax Administrative Fees	303,822
Animal Licenses	134,359	Auditing and Accounting Fees	69,334
Business Licenses	3,581	Communication Services	—
Construction Permits	1,863,946	Election Services	264,189
Road Privileges and Permits	69,651	Legal Services	214,163
Zoning Permits	267,880	Planning and Engineering Services	733,286
Franchises	1,104,439	Agricultural Services	97,121
Other	64,473	Civil Process Services	—
Total Licenses Permits and Franchises	3,508,329	Court Fees and Costs	319,565
Fines, Forfeitures and Penalties		Booking Fees	—
Vehicle Code Fines	447,811	Estate Fees	—
Other Court Fines	542,448	Humane Services	46,042
Forfeitures and Penalties	—	Law Enforcement Services	754,464
Penalties and Cost on Delinquent Taxes	1,133,454	Recording Fees	118,322
Total Fines, Forfeitures and Penalties	2,123,713	Road and Street Services	366,076
Revenue from Use of Money and Property		Health Fees	1,855,065
Interest	2,042,527	Mental Health Services	—
Rents and Concessions	396,328	California Children Services	—
Royalties	—	Sanitation Services	—
Total Revenue from the Use of Money and Property	2,438,855	Institutional Care and Services	4,780,977
Aid from Other Governmental Agencies		Library Services	16,308
State		Park and Recreation Fees	—
Highway Users Tax	2,066,169	Other:	
Motor Vehicle In-Lieu Tax	—	Personnel Services	322,765
Realignment from the Vehicle License Fee Fund	4,691,253	Building Maintenance and Grounds	—
Public Assistance Administration	10,594,427	Administrative Services	—
Public Assistance Programs	9,422,655	Other	97,245
Realignment for Social Services	4,913,589	Total Charges for Current Services	11,004,184
Health:		Miscellaneous Revenue	
Aid for Mental Health	—	Other Sales	179,811
Realignment for Mental Health	—	Tobacco Settlement	—
Medically Indigent Adults	—	Welfare Repayments	—
Alcohol and Drug Abuse	228,267	Cancelled Warrants	—
Other Aid for Health	40,866	Other	5,472,648
Realignment for Health Services	2,234,012	Total Miscellaneous Revenue	5,652,459
Homeowners' Property Tax Relief	160,871	Other Financing Sources	
Open Space Tax Relief	—	Sale of Fixed Assets	6,936
SB90 Mandated Costs	168,190	Proceeds from the Sale of Bonds	—
Public Safety Fund	1,998,241	Other Long-Term Debt Proceeds	—
Other:		Total Other Financing Sources	6,936
Supplemental Law Enforcement Services Fund (SLESF/COPS)	114,774	Total General County Revenues Before Transfers	126,162,084
Office of Criminal Justice and Planning Programs	—	Transfers In	
Library	44,778	Total Transfers In from Enterprises	47,296
District Attorney Programs	—	Operating Transfers Between Funds Other Than Governmental and Enterprise	140,000
Law Enforcement	—	Total General County Revenues and Transfers In	\$ 126,349,380
Other	11,298,374		
Total State	47,976,466		

**Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
County of Yuba**

General		Public Ways and Facilities	
Board of Supervisors	\$ 395,710	Total Roads	12,956,289
Clerk of the Board	229,313	Total Transportation Terminals	—
Administrative Officer	619,187	Total Transportation Systems	—
Other	2,292,436	Total Parking Facilities	—
Total Legislative and Administrative	3,536,646	Total Public Ways and Facilities	12,956,289
Finance		Health	
Auditor-Controller	379,305	Total Public Health	8,541,780
Treasurer-Tax Collector	516,033	Total Medical Care	—
Assessor	1,565,320	Total Mental Health	—
Other	294,075	Total Drug and Alcohol Abuse Services	—
Total Finance	2,754,733	Total Health	8,541,780
Counsel		Sanitation	
County Counsel	609,639	Total Refuse Collection and Disposal	—
Other	—	Total Sanitation	—
Total Counsel	609,639	Public Assistance	
Total Personnel	754,971	Welfare	
Total Elections	593,686	Administration	22,267,315
Total Communications	—	Aid Programs - Cash (Grants)	20,190,990
Total Property Management	830,531	Total Welfare	42,458,305
Plant Acquisition		Social Services	
Jails	—	Administration and Programs	4,723,825
Courts	—	Other	—
Other	6,244	Total Social Services	4,723,825
Total Plant Acquisition	6,244	General Relief	
Total Promotion	224,974	Aid to Indigents	67,476
Total Other General	1,928,543	Indigent Burial	—
Total General	11,239,967	Total General Relief	67,476
Public Protection		Total Care of Court Wards	—
Judicial		Total Veteran Services	250,147
Trial Court Maintenance of Effort (MOE)	273,437	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	357,893	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	1,031,517
County Clerk	—	Total Other Public Assistance	1,031,517
Grand Jury (Including Audit)	101,841	Total Public Assistance	48,531,270
District Attorney-Prosecution	2,449,569	Education	
District Attorney-Family Support	3,762,344	Total School Administration	—
Public Defender	1,045,730	Total Library Services	728,120
Court Appointed Counsel	278,610	Total Agricultural Education	89,020
Other	18,125	Total Other Education	—
Total Judicial	8,287,549	Total Education	817,140
Total Police Protection	12,101,339	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	—
Adult Detention	8,507,587	Total Cultural Services	—
Juvenile Detention	3,783,638	Total Veterans Memorial Building	—
Probation	5,648,954	Total Small Craft Harbors	—
Total Detention and Correction	17,940,179	Total Recreation and Cultural	—
Total Fire Protection	—	Debt Service	
Total Flood Control - Soil and Water Conservation	244,030	Total Retirement of Long-Term Debt	265,000
Protective Inspection		Total Interest on Long-Term Debt	26,389
Agricultural Commissioner	1,063,179	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	2,578,963	Total Debt Service	291,389
Other	—	Total General County Expenditures Before Transfers	127,461,329
Total Protective Inspection	3,642,142	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,877
Local Agency Formation Commission (LAFCO)	117,489	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	—	Total General County Expenditures and Transfers Out	\$ 127,463,206
Emergency Services	572,958		
Planning and Zoning	1,191,168		
Pound	651,430		
Other	335,210		
Total Other Protection	2,868,255		
Total Public Protection	45,083,494		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 54,741,833	\$ 27,310,410	\$ 27,431,423

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses

County of Yuba

Long-Term Debt	Issue / Contract Date	Maturity Dates		Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
		Begin	End				
State Construction Loans							
DOT Aero Loan	1995	—	—	\$ 465,922	\$ —	\$ 315,923	\$ 74,547
Total State Construction Loans				465,922	—	315,923	74,547
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	11,018,807
Compensated Absences - Airport	—	—	—	—	—	—	188,241
Total Other Long-Term Debt Schedule				—	—	—	11,207,048
County Total Bonds and Other Long-Term Debt				\$ 465,922	\$ —	\$ 315,923	\$ 11,281,595

Total Future Principal
and Interest Balance Due

Total Lease Obligations	\$ 711,925
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* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Is this activity accounted for as an enterprise?

Patient Revenues		
Gross Patient Revenue	\$ —	—
Total Deductions from Revenues	—	—
Net Patient Revenue	—	—
Total Other Operating Revenues	—	—
Total Operating Revenue	—	—
Total Operating Expenses	—	—
Net Operating Income (Loss)	—	—
Total Non-Operating Revenue	—	—
Total Non-Operating Expenses	—	—
Net Non-Operating Income	—	—
Net Income Before Extraordinary Items	—	—
Extraordinary Items	—	—
Income (Loss) Before Operating Transfers	—	—
Transfers In from the County	—	—
Transfers Out to the County	—	—
Net Transfers In (Out)	—	—
Net Income (Loss)	\$ —	—
Current Year Capital Outlay (Enterprise Activity)	\$ —	—

Transportation Enterprise Statement of Revenues and Expenses

Revenues		
Passenger Fares	\$ —	—
Local Cash Grants	—	—
State Cash Grants	—	—
Federal Cash Grants	—	—
Other Revenues	—	—
Total Revenues	—	—
Purchased Transportation	—	—
Other Expenses	—	—
Total Expenses	—	—
Net Transit Income (Loss)	—	—
Gain or Loss on Disposal of Fixed Assets	—	—
Total Operator Net Income (Loss)	\$ —	—
Capital Additions to Equity		
Total Local Capital Grants	\$ —	—
Total State Capital Grants	—	—
Total Federal Capital Grants	—	—
Non-Governmental Donations	\$ —	—
Total Capital Additions to Equity	\$ —	—

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
County of Yuba

Airport Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 329,998
Total Operating Expenses	<u>547,516</u>
Net Operating Income (Loss)	<u>(217,518)</u>
Total Non-Operating Revenue	67,906
Total Non-Operating Expenses	<u>70,743</u>
Income (Loss) Before Operating Transfers	<u>(220,355)</u>
Transfers In from the County	1,877
Transfers Out to the County	<u>47,296</u>
Net Transfers In (Out)	<u>(45,419)</u>
Net Income (Loss)	<u>\$ (265,774)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 20,096</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Is this activity accounted for as an enterprise?	
Total Operating Revenue	\$ —
Total Operating Expenses	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenues	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ —</u>

Other Enterprise Statement of Revenues and Expenses:	
Total Operating Revenue	\$ —
Total Operating Expense	<u>—</u>
Net Operating Income (Loss)	<u>—</u>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	<u>—</u>
Income (Loss) Before Operating Transfers	<u>—</u>
Transfers In from the County	—
Transfers Out to the County	<u>—</u>
Net Transfers In (Out)	<u>—</u>
Net Income (Loss)	<u>\$ —</u>
Current Year Capital Outlay	<u>\$ —</u>

Comments

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Revenues
Statewide Totals

Taxes			Federal	
Property Taxes			Public Assistance Administration	3,886,267,266
County Wide Secured and Unsecured	\$	7,115,415,351	Public Assistance Programs	3,316,347,505
Less Than County Wide Funds - Secured and Unsecured		478,491,972	Health Administration	700,308,481
Property Tax In-Lieu of Vehicle License Fees		3,795,823,009	Workforce Investment Act (WIA)	188,157,523
Voter Approved Indebtedness		116,085,488	Community Development Block Grant	98,492,196
Prior Year Secured and Unsecured		106,211,092	Health Grants	680,690,655
Total Property Taxes		11,612,026,912	Other:	
Other Taxes			Citizens Option for Public Safety (COPS)	2,174,908
Sales and Use Taxes		578,191,208	Office of Criminal Justice and Planning Programs	4,131,264
Transportation Tax (Non-Transit)		126,557,659	DEA Programs/Drug and Alcohol Programs	57,529,706
Property Transfer		151,958,755	District Attorney Programs	114,921,159
Transient Lodging		120,382,861	Aging Programs	45,307,038
Timber Yield		2,646,408	Senior Citizens Programs	46,529,535
Aircraft		32,139,806	Road Projects	157,225,204
Construction Development Taxes		7,392,143	Law Enforcement	124,564,495
Utility Users Tax		92,048,355	Other	427,216,095
Other		336,070,061	Total Federal	9,849,863,030
Total Other Taxes		1,447,387,256	Other Aid	
Total Taxes		13,059,414,168	Other In-Lieu Taxes	6,375,052
Special Benefit Assessments			Other Governmental Agencies	829,259,407
Operations		10,913,279	Total Other Aid	835,634,459
Capital Outlay		582,860	Charges for Current Services	
Total Special Benefit Assessments		11,496,139	Assessments and Tax Collection Fees	164,787,853
Licenses, Permits and Franchises			Property Tax Administrative Fees	190,291,631
Animal Licenses		23,812,184	Auditing and Accounting Fees	76,581,711
Business Licenses		82,288,185	Communication Services	46,963,437
Construction Permits		163,567,168	Election Services	94,215,585
Road Privileges and Permits		10,639,368	Legal Services	89,186,879
Zoning Permits		20,082,246	Planning and Engineering Services	180,495,185
Franchises		140,167,827	Agricultural Services	26,668,510
Other		89,892,520	Civil Process Services	29,670,731
Total Licenses Permits and Franchises		530,449,498	Court Fees and Costs	298,467,800
Fines, Forfeitures and Penalties			Booking Fees	23,953,592
Vehicle Code Fines		110,462,398	Estate Fees	15,010,736
Other Court Fines		399,723,045	Humane Services	42,743,719
Forfeitures and Penalties		156,877,470	Law Enforcement Services	1,494,999,041
Penalties and Cost on Delinquent Taxes		438,605,309	Recording Fees	192,138,759
Total Fines, Forfeitures and Penalties		1,105,668,222	Road and Street Services	128,575,420
Revenue from Use of Money and Property			Health Fees	413,492,261
Interest		547,774,341	Mental Health Services	301,028,733
Rents and Concessions		217,954,214	California Children Services	42,638,517
Royalties		1,287,090	Sanitation Services	51,143,241
Total Revenue from the Use of Money and Property		767,015,645	Institutional Care and Services	514,718,942
Aid from Other Governmental Agencies			Library Services	21,670,097
State			Park and Recreation Fees	73,879,490
Highway Users Tax		518,871,447	Other:	
Motor Vehicle In-Lieu Tax		50,397,219	Personnel Services	59,094,036
Realignment From the Vehicle License Fee Fund		1,335,255,876	Building Maintenance and Grounds	44,673,656
Public Assistance Administration		2,598,449,797	Administrative Services	81,297,448
Public Assistance Programs		2,870,561,799	Other	1,073,542,893
Realignment for Social Services		1,306,215,630	Total Charges for Current Services	5,771,929,903
Health:			Miscellaneous Revenue	
Aid for Mental Health		1,500,013,343	Other Sales	26,510,445
Realignment for Mental Health		678,027,413	Tobacco Tax Settlement	274,942,805
Medically Indigent Adults		16,793,189	Welfare Repayments	28,858,616
Alcohol and Drug Abuse		145,738,192	Cancelled Warrants	8,364,809
Other Aid for Health		534,709,116	Other	469,469,718
Realignment for Health Services		288,420,704	Total Miscellaneous Revenue	808,146,393
Homeowners' Property Tax Relief		71,650,547	Other Financing Sources	
Open Space Tax Relief		33,666,628	Sale of Fixed Assets	20,380,564
SB90 Mandated Costs		92,452,494	Proceeds from the Sale of Bonds	403,981,705
Public Safety Fund		2,264,938,181	Other Long-Term Debt Proceeds	162,967,106
Other:			Total Other Financing Sources	587,329,375
Citizens Option for Public Safety (COPS)		95,079,763	Total General County Revenues Before Transfers	49,448,278,538
Office of Criminal Justice and Planning Programs		35,081,586	Transfers In	
Library		7,539,123	Total Transfers In from Enterprises	207,854,346
District Attorney Programs		143,315,599	Operating Transfers Between Funds Other Than Governmental and Enterprise	73,776,591
Law Enforcement		162,909,853	Total General County Revenues and Transfers In	\$ 49,729,909,475
Other		1,371,244,207		
Total State		16,121,331,706		

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of County Expenditures and Appropriation Limits
Statewide Totals

General		Public Ways and Facilities	
Board of Supervisors	\$ 138,248,356	Total Roads	1,823,601,930
Clerk of the Board	60,639,385	Total Transportation Terminals	682,980
Administrative Officer	208,824,545	Total Transportation Systems	12,992,736
Other	40,256,566	Total Parking Facilities	17,297,689
Total Legislative and Administrative	447,968,852	Total Public Ways and Facilities	1,854,575,335
Finance		Health	
Auditor-Controller	308,819,481	Total Public Health	2,995,492,194
Treasurer-Tax Collector	225,343,580	Total Medical Care	1,207,475,582
Assessor	533,291,472	Total Mental Health	4,045,841,351
Other	119,958,113	Total Drug and Alcohol Abuse Services	621,870,048
Total Finance	1,187,412,646	Total Health	8,870,679,175
Counsel		Sanitation	
County Counsel	176,075,466	Total Refuse Collection and Disposal	17,831,839
Other	964,246	Total Sanitation	17,831,839
Total Counsel	177,039,712	Public Assistance	
Total Personnel	193,143,300	Welfare	
Total Elections	301,752,621	Administration	4,646,895,942
Total Communications	204,658,652	Aid Programs - Cash (Grants)	5,550,991,102
Total Property Management	543,865,994	Total Welfare	10,197,887,044
Plant Acquisition		Social Services	
Jails	71,848,645	Administration and Programs	3,455,349,828
Courts	223,958,589	Other	165,342,816
Other	767,565,000	Total Social Services	3,620,692,644
Total Plant Acquisition	1,063,372,234	General Relief	
Total Promotion	89,517,382	Aid to Indigents	323,511,141
Total Other General	661,815,339	Indigent Burial	543,576
Total General	4,870,546,732	Total General Relief	324,054,717
Public Protection		Total Care of Court Wards	56,040,009
Judicial		Total Veteran Services	16,494,335
Trial Court Maintenance of Effort (MOE)	643,895,058	Other Public Assistance	
Fifty Percent Excess Revenue Calculation	57,753,891	Workforce Investment Act (WIA)	249,440,085
Other Trial Court	634,706,196	Other	431,228,917
County Clerk	28,294,669	Total Other Public Assistance	680,669,002
Grand Jury (Including Audit)	8,563,827	Total Public Assistance	14,895,837,751
District Attorney-Prosecution	1,407,886,987	Education	
District Attorney-Family Support	735,164,744	Total School Administration	3,586,301
Public Defender	771,913,263	Total Library Services	460,011,459
Court Appointed Counsel	67,709,800	Total Agricultural Education	15,183,613
Other	57,636,353	Total Other Education	4,356,968
Total Judicial	4,413,524,788	Total Education	483,138,341
Total Police Protection	4,494,662,613	Recreation and Cultural Services	
Detention and Correction		Total Recreation Facilities	397,908,987
Adult Detention	2,906,062,653	Total Cultural Services	84,725,222
Juvenile Detention	1,117,414,958	Total Veteran Memorial Building	3,632,373
Probation	1,221,587,742	Total Small Craft Harbors	20,983,199
Total Detention and Correction	5,245,065,353	Total Recreation and Cultural	507,249,781
Total Fire Protection	485,310,264	Debt Service	
Total Flood Control - Soil and Water Conservation	14,109,429	Total Retirement of Long-Term Debt	835,634,128
Protective Inspection		Total Interest on Long-Term Debt	638,483,257
Agricultural Commissioner	172,637,697	Total Interest on Short-Term Notes and Warrants	67,872,117
Building Inspector	143,884,099	Total Debt Service	1,541,989,502
Other	15,989,234	Total General County Expenditures Before Transfers	49,143,473,857
Total Protective Inspection	332,511,030	Transfers Out	
Other Protection		Total Transfers Out to Enterprises	1,888,464,403
Local Agency Formation Commission (LAFCO)	12,581,323	Operating Transfers Between Funds Other Than Governmental and Enterprise	105,232,163
Recorder	124,229,268	Total General County Expenditures and Transfers Out	\$ 51,137,170,423
Coroner	107,442,648		
Emergency Services	80,333,871		
Planning and Zoning	376,276,352		
Pound	152,096,388		
Other	263,482,074		
Total Other Protection	1,116,441,924		
Total Public Protection	16,101,625,401		

Appropriation Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 59,492,501,724	\$ 15,456,125,512	\$ 44,036,376,212

Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
Statewide Totals

Long-Term Debt	Principal Authorized/or * Max. Repay. Oblig., End Bal.	Principal Issued	Principal Paid to Date	Principal Balance Due
Total Pension Obligation Bonds	\$ 10,076,822,782	\$ 9,950,295,131	\$ 3,435,983,555	\$ 6,514,311,576
Total Revenue Bonds	1,347,840,000	1,089,325,000	427,868,637	661,456,363
Total Special Assessment Bonds	702,089,921	627,099,574	259,276,546	367,823,028
Total General Obligation Bonds	870,998,489	380,998,489	—	380,998,489
Total Improvement Districts Bonds	19,204,371	18,488,200	17,692,359	795,841
Total Federal Construction Loans	9,640,461	—	1,458,646	4,867,296
Total State Construction Loans	41,327,991	—	10,407,298	21,831,696
Total Other Long-Term Debt Schedule	—	—	—	3,389,422,525
County Total Bonds and Other Long-Term Debt	\$ 13,067,924,015	\$ 12,066,206,394	\$ 4,152,687,041	\$ 11,341,506,814
	Total Future Principal and Interest Balance Due			
Total Lease Obligations	\$ 10,068,418,939			

* Maximum Repayment Obligation, Ending Balance pertains to State and Federal Construction Loans.

Hospital Enterprise/Activity Statement of Revenues and Expenses

Patient Revenues	
Gross Patient Revenue	\$ 13,012,702,741
Total Deductions from Revenues	8,784,743,030
Net Patient Revenue	4,227,959,711
Total Other Operating Revenues	526,371,135
Total Operating Revenue	4,754,330,846
Total Operating Expenses	6,228,827,794
Net Operating Income (Loss)	(1,474,496,948)
Total Non-Operating Revenue	586,185,309
Total Non-Operating Expenses	355,417,215
Net Non-Operating Income	230,768,094
Net Income Before Extraordinary Items	(1,243,728,854)
Extraordinary Items	—
Income (Loss) Before Operating Transfers	(1,243,728,854)
Transfers In from the County	1,875,650,030
Transfers Out to the County	176,552,393
Net Transfers In (Out)	1,699,097,637
Net Income (Loss)	\$ 455,368,783
Current Year Capital Outlay	\$ 207,716,867

Transportation Enterprise Statement of Revenues and Expenses

Revenues	
Passenger Fares	\$ 10,901,036
Local Cash Grants	55,794,497
State Cash Grants	8,404,152
Federal Cash Grants	9,481,601
Other Revenues	5,630,240
Total Revenues	90,211,526
Purchased Transportation	52,304,103
Other Expenses	43,367,986
Total Expenses	95,672,089
Net Transit Income (Loss)	(\$ 5,460,563)
Gain or Loss on Disposal of Fixed Assets	60,276
Total Operator Net Income (Loss)	\$ (5,400,287)
Capital Additions to Equity	
Total Local Capital Grants	707,381
Total State Capital Grants	3,313,807
Total Federal Capital Grants	3,326,327
Non-Governmental Donations	
Total Capital Additions to Equity	

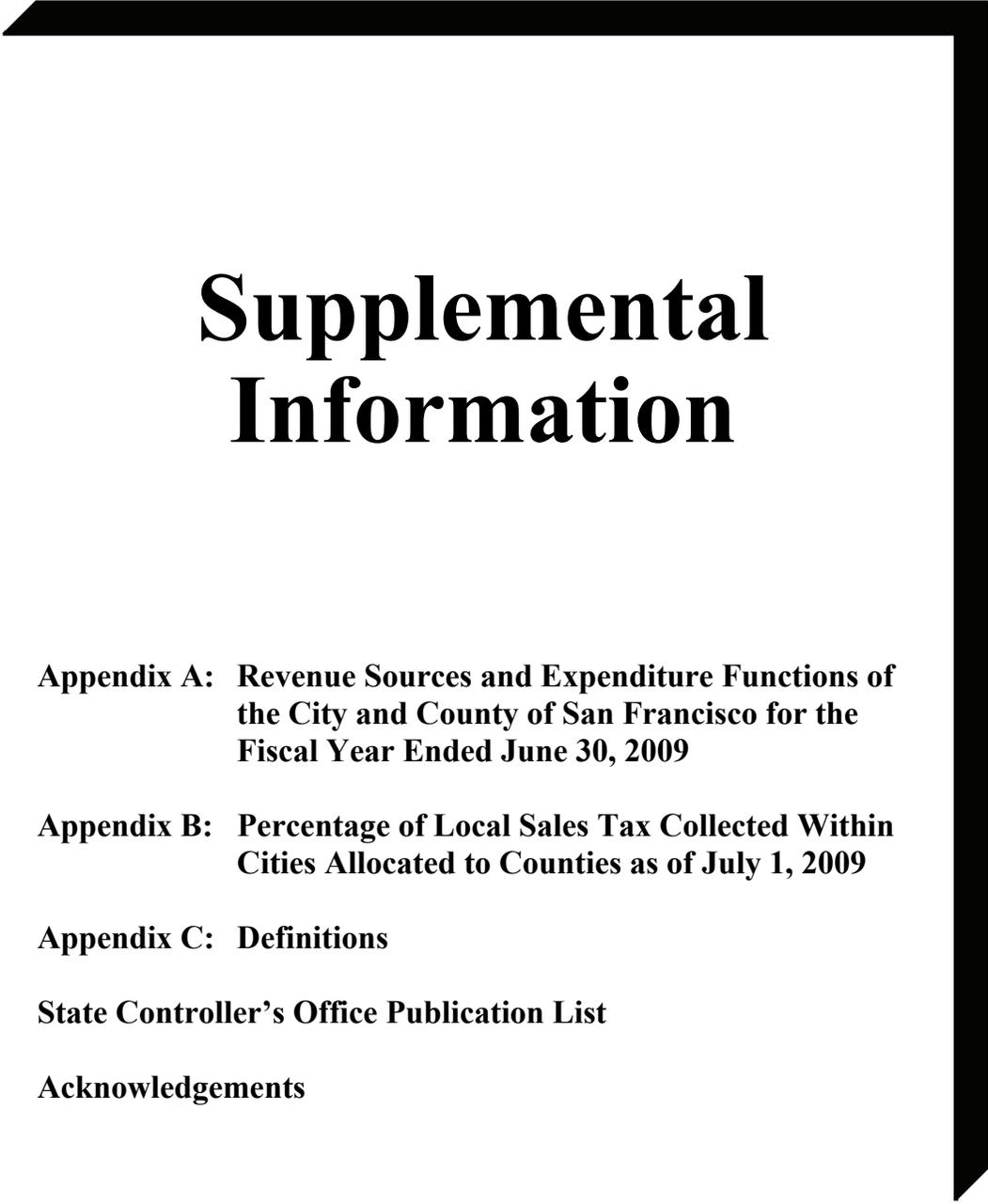
Table 6. Counties Annual Report — Fiscal Year 2008-09
Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses
Statewide Totals

Airport Enterprise/Activity Statement of Revenues and Expenses	
Total Operating Revenue	\$ 289,501,798
Total Operating Expenses	<u>275,477,158</u>
Net Operating Income (Loss)	<u>14,024,640</u>
Total Non-Operating Revenue	116,304,247
Total Non-Operating Expenses	<u>33,996,445</u>
Income (Loss) Before Operating Transfers	<u>96,332,442</u>
Transfers In from the County	1,484,830
Transfers Out to the County	<u>91,103</u>
Net Transfers In (Out)	<u>1,393,727</u>
Net Income (Loss)	<u>\$ 97,726,169</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 283,737,796</u>

Refuse Enterprise/Activity Statement of Revenues and Expenses	
Total Operating Revenue	\$ 443,201,836
Total Operating Expenses	<u>477,088,631</u>
Net Operating Income (Loss)	<u>(33,886,795)</u>
Total Non-Operating Revenues	64,492,775
Total Non-Operating Expenses	<u>41,827,488</u>
Income (Loss) Before Operating Transfers	<u>(11,221,508)</u>
Transfers In from the County	8,238,295
Transfers Out to the County	<u>21,305,619</u>
Net Transfers In (Out)	<u>(13,067,324)</u>
Net Income (Loss)	<u>\$ (24,288,832)</u>
Current Year Capital Outlay (Enterprise Activity)	<u>\$ 57,379,237</u>

Other Enterprise Statement of Revenues and Expenses	
Total Operating Revenue	\$ 87,349,544
Total Operating Expense	<u>92,713,910</u>
Net Operating Income (Loss)	<u>(5,364,366)</u>
Total Non-Operating Revenue	21,903,749
Total Non-Operating Expenses	<u>3,090,635</u>
Income (Loss) Before Operating Transfers	<u>13,448,748</u>
Transfers In from the County	3,091,248
Transfers Out to the County	<u>9,905,231</u>
Net Transfers In (Out)	<u>(6,813,983)</u>
Net Income (Loss)	<u>\$ 6,634,765</u>
Current Year Capital Outlay	<u>\$ 2,041,406</u>

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Supplemental Information

**Appendix A: Revenue Sources and Expenditure Functions of
the City and County of San Francisco for the
Fiscal Year Ended June 30, 2009**

**Appendix B: Percentage of Local Sales Tax Collected Within
Cities Allocated to Counties as of July 1, 2009**

Appendix C: Definitions

State Controller's Office Publication List

Acknowledgements

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Appendix A

Revenue Sources and Expenditure Functions of the City and County of San Francisco Year Ended June 30, 2009

Revenues	Amount
Taxes	
Property Taxes	
Secured and Unsecured Property Tax	\$ 908,346,057
Property Tax In-Lieu of Vehicle License Fees	149,205,483
Voter Approved Indebtedness Property Tax	158,059,054
Prior Year Secured and Unsecured	<u>12,378,479</u>
Total Property Taxes	\$ 1,227,989,073
Other Taxes	
Sales and Use Taxes	\$ 100,340,799
Transportation Tax (Non-Transit)	14,865,045
Transportation Tax (Transit)	99,497,026
Property Transfer	48,957,059
Transient Lodging Tax	200,459,524
Construction Development Taxes	—
Utility Users Tax	89,801,371
Employers Payroll Tax	380,131,080
Other	<u>113,034,788</u>
Total Other Taxes	\$ 1,047,086,692
Total Taxes	\$ 2,275,075,765
Special Benefit Assessments	
Operations	\$ —
Total Special Benefit Assessments	\$ —
Licenses, Permits, and Franchises	
Animal Licenses	\$ 297,671
Business Licenses	8,659,551
Construction Permits	22,368,177
Street and Curb Permits	81,030
Franchises	18,347,018
Other	<u>10,007,356</u>
Total Licenses, Permits, and Franchises	\$ 59,760,803
Fines, Forfeitures, and Penalties	
Vehicle Code Fines	\$ 6,021,827
Other Court Fines	350,873
Forfeitures and Penalties	4,054,840
Penalties and Cost on Delinquent Taxes	<u>10,347,906</u>
Total Fines, Forfeitures, and Penalties	\$ 20,775,446
Revenue From Use of Money and Property	
Interest	\$ 75,490,288
Rents and Concessions	33,848,330
Royalties	—
Other	<u>—</u>
Total Revenue From Use of Money and Property	\$ 109,338,618
Aid From Other Governmental Agencies	
State	
Highway Users Tax	\$ 18,576,493
Motor Vehicle In-Lieu tax	48,270,934
Public Assistance Administration	70,354,202
Public Assistance Programs	63,503,567
Health	
Aid for Mental Health	73,156,284
Alcohol and Drug Abuse	19,503,130
Other Aid for Health	12,048,749

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2009

Revenues	Amount
Other	
Homeowners Property Tax Relief	5,048,169
SB 90 Mandated Costs	14,133,298
Public Safety	63,698,107
Supplemental Law Enforcement Services Fund (SLESF/COPS)	—
Office of Criminal Justice and Planning Programs	—
Library	—
District Attorney Programs	—
Civil Defense	—
Law Enforcement	—
Other	356,129,835
Total State	\$ 744,422,768
Federal	
Public Assistance Administration	\$ 46,926,213
Public Assistance Programs	143,429,615
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	81,146
Other	
Citizens Option for Public Safety (COPS)	—
Office of Criminal Justice and Planning Programs	—
DEA Programs/Drug and Alcohol Programs	—
District Attorney Programs	—
Aging Programs	—
Senior Citizens Programs	5,413,003
Road Projects	7,423,333
Law Enforcement	—
Other	162,872,564
Total Federal	\$ 366,145,874
Other Aid	
Other In-Lieu Taxes	\$ —
Other Governmental Agencies	84,117,190
Total Other Aid	\$ 84,117,190
Charges for Current Services	
Assessments and Tax Collections Fees	\$ —
Zoning and Subdivision Fees	21,372,204
Special Police Department Services	52,990,395
Special Fire Department Services	7,083,931
Planning and Engineering Services	33,957,553
Court Fees and Costs	7,770,982
Law Enforcement Services	—
Recording Fees	2,439,117
Road and Street Services	1,660,882
Health Fees	13,443,666
Mental Health Services	—
California Childrens Services	—
Institutional Care and Services	3,549,232
Library Services	825,182
Park and Recreation Fees	14,849,533
Sewer Service Charges and Connection Fees	204,271,965
Parking Facilities	42,245,711
Golf Course Fees	10,996,401

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2009

Revenues	<u>Amount</u>
Water Service Charges and Connection Fees	255,510,351
Electric Revenues	115,618,693
Airport Revenues	551,164,229
Housing Revenues	10,084,306
Ports and Harbor Revenues	66,467,451
Hospital Revenues	546,458,604
Transit Revenues	168,967,179
Stadium Revenues	3,522,015
Quasi-External Transactions	118,947,218
Other	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	34,383,029
Total Charges for Current Services	<u>\$ 2,288,579,829</u>
Miscellaneous Revenue	
Welfare Repayments	\$ 78,486
Cancelled Warrants	736,481
Other	172,122,155
Total Miscellaneous Revenue	<u>\$ 172,937,122</u>
Other Financing Sources	
Sale of Fixed Assets	\$ 1,079,611
Proceeds From the Sale of Bonds	(111,635,000)
Other Long -Term Debt Proceeds	514,425,084
Total Other Financing Sources	<u>\$ 403,869,695</u>
Total Revenues	<u><u>\$ 6,525,023,110</u></u>

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2009

Expenditures	Amount
General	
Legislative and Administrative	
Legislative	\$ 11,038,305
Management and Support	694,850,381
Total Legislative and Administrative	\$ 705,888,686
Finance	
Auditor Controller	\$ 13,778,958
Treasurer and Tax Collector	19,635,091
Assessor	13,756,011
Total Finance	\$ 47,170,060
Counsel	
County Counsel	\$ 9,627,478
Total Counsel	\$ 9,627,478
Total Personnel	\$ —
Total Elections	\$ 14,788,059
Total Property Management	\$ —
Plant Acquisition	
Police	\$ 4,201,279
Courts	—
Public Transit	64,348,725
Airports	343,376,381
Other	558,806,017
Total Plant Acquisition	\$ 970,732,402
Total Promotion	\$ —
Total Other General	\$ —
Public Protection	
Judicial	
Trial Court Maintenance Effort (MOE)	\$ 33,600,769
Fifty Percent Excess Revenue Calculation	—
Other Trial Court	—
District Attorney Prosecution	37,463,270
District Attorney Family Support	14,147,631
Public Defender	23,686,033
Court Appointed Counsel	—
Total Judicial	\$ 108,897,703
Total Police Protection	\$ 386,454,492
Detention and Correction	
Adult Detention	\$ 134,738,118
Juvenile Detention	33,979,669
Probation	12,000,191
Total Detention and Correction	\$ 180,717,978
Total Fire Protection	\$ 248,258,004
Community Development	
Planning	\$ 49,365,917
Construction and Engineering Regulation	55,521,875
Housing	101,008,199
Other	—
Total Community Development	\$ 205,895,991

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2009

Expenditures	Amount
Other Protection	
Recorder	\$ —
Coroner	5,413,307
Emergency Services	—
Planning and Zoning	—
Pound	3,908,111
Street Lighting	2,834,422
Other	82,943,571
Total Other Protection	\$ 95,099,411
Total Public Protection	\$ 1,225,323,579
Public Ways and Facilities	
Roads	\$ 64,352,753
Airports	344,865,188
Transportation	617,197,658
Ports and Harbors	60,220,284
Parking Facilities	93,779,101
Other	2,365,347
Total Public Ways and Facilities	\$ 1,182,780,331
Health	
Hospitals and Sanitariums	\$ 775,489,101
Public Health	218,799,519
Medical Care	—
Mental Health	211,444,642
Drug and Alcohol Abuse Services	—
Other	147,393,347
Total Health	\$ 1,353,126,609
Sanitation	
Refuse Collection and Disposal	\$ —
Sewers	127,216,289
Total Sanitation	\$ 127,216,289
Public Assistance	
Welfare	
Administration	\$ 183,315,908
Aid Programs - Cash (Grants)	427,737,117
Total Welfare	\$ 611,053,025
Social Services	
Administration and Programs	\$ 26,145,504
Other	—
Total Social Services	\$ 26,145,504
General Relief	
Aid to Indigents	\$ —
Total General Relief	\$ —
Total Care of Court Wards	\$ —
Other Public Assistance	
Workforce Investment Act (WIA)	\$ 530,077
Other	—
Total Other Public Assistance	\$ 530,077
Total Public Assistance	\$ 637,728,606

Appendix A (continued)

City and County of San Francisco Year Ended June 30, 2009

Expenditures	Amount
Education	
Library Services	\$ 76,789,725
Total Education	\$ 76,789,725
Recreation and Cultural Services	
Recreation Facilities	\$ 98,489,650
Cultural Services	28,068,963
Sports Arena and Stadiums	2,441,992
Community Centers and Auditoriums	68,390,660
Small Craft Harbors	—
Other	32,939,502
Total Recreation and Cultural Services	\$ 230,330,767
Public Utilities	
Water	\$ 160,962,253
Electric	88,147,908
Other	90,039
Total Public Utilities	\$ 249,200,200
Total Other	\$ —
Debt Service	
Principal Payments on Long-Term Debt	\$ 291,284,684
Interest Payments on Long-Term Debt	325,335,884
Lease Payments and Other Payments on Long-Term Debt	33,401,052
Total Debt Service	\$ 650,021,620
Total Expenditures	\$ 7,480,724,411
Appropriations Limit	\$ 2,396,755,118
Total Annual Appropriations Subject to the Limit	2,110,576,415
Total Annual Appropriations Under/(Over) Appropriations Limit	\$ 286,178,703

Appendix B Percentage of Local Sales Tax Collected Within Cities Allocated to Counties as of July 1, 2009 (First Rate Applies to All Cities Except Where Indicated)

Not all revenue from locally imposed sales taxes accrues to the city of sale situs (i.e., where the sale occurred). Counties, through contractual agreements with the cities, can receive a portion of the 1% sales tax revenue collected within the cities. These agreements vary and are subject to periodic adjustments. The percentages listed below were formalized by local ordinances of cities and counties and by contract with the California State Board of Equalization acting as the collection agent. Where “None” is indicated, there is no agreement between the cities and the county except as noted by city and percentage of the agreement. In addition, several counties have supplemental agreements with their cities in which a percentage of collections is returned to the city of sale situs. The amount of contractual revenues is not presented below.

<u>County / City</u>	<u>%</u>	<u>County / City</u>	<u>%</u>
Alameda	5.0 %	Napa	None
Dublin, Livermore, and San Leandro	None	Nevada	None
Alpine	*	Orange	None
Amador	None	Placer	None
Butte	None	Plumas	—
Chico	5.0	Portola	5.0
Calaveras	—	Riverside	None
Angels Camp	5.0	Sacramento	None
Colusa	None	San Benito	None
Contra Costa	2.5	San Bernardino	None
Oakley	None	San Diego	None
Del Norte	None	San Francisco	**
El Dorado	None	San Joaquin	None
Fresno	None	San Luis Obispo	None
Fresno City	5.28	San Mateo	5.0
Clovis, Coalinga, Firebaugh, Fowler, Kerman, Kingsburg, Reedley, Sanger, and Selma	5.0	Santa Barbara	None
Mendota	1.5	Goleta	50.0
Glenn	None	Santa Clara	None
Humboldt	None	Santa Cruz	None
Imperial	None	Shasta	None
Inyo	None	Sierra	—
Kern	None	Loyalton	5.0
Kings	2.0	Siskiyou	None
Hanford	5.0	Solano	None
Lake	None	Sonoma	2.50
Lassen	—	Windsor	None
Susanville	5.0	Stanislaus	None
Los Angeles	None	Ceres, Modesto, Oakdale, and Turlock	5.0
Madera	—	Patterson and Riverbank	0.50
Chowchilla	8.0	Sutter	None
Madera City	6.0	Tehama	None
Marin	None	Corning and Red Bluff	10.0
Mariposa	*	Trinity	*
Mendocino	None	Tulare	5.0
Merced	None	Tuolumne	—
Merced City	7.5	Sonora	13.0
Los Banos	5.0	Ventura	3.3
Modoc	None	Ojai	None
Mono	None	Yolo	None
Monterey	None	Yuba	None

* The county has no incorporated cities.

** The city and county are consolidated.

— The county has no other cities.

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Appendix C: Definitions

Activity — A specific and distinguishable service performed by a government to accomplish a function for which the government is responsible.

Aircraft Tax — An ad valorem property tax on the assessment of non-commercial aircraft that varies by tax rate area within the county. The revenue reported from the aircraft tax represents the county portion after application of a formula. This formula provides that, if the situs (i.e., source) of the assessment is within a city, the proceeds of the tax are divided among the city, the school district, and the county. If the situs is in an unincorporated area, the proceeds are shared equally by the school district and the county.

Budget Units — The classification of expenditures into appropriately identified accounting or cost centers deemed necessary or desirable for control of financial operations. Except as otherwise provided by law, such units may be devised at the discretion of the county board of supervisors.

Charges for Current Services — A revenue source that includes assessment and tax collection fees, auditing and accounting fees, communication services, election services, legal services, planning and engineering services, agricultural services, civil process services, court fees and costs, estate fees, humane services, law enforcement services, recording fees, road and street services, health fees, mental health services, California Children's Services, sanitation services, institutional care and services, library services, and park and recreation fees.

Current Expense — The total of expenditures for salaries and employee benefits, services and supplies, and other charges. Note: Road construction is classified as a current expense.

Debt Service — An expenditure function that includes retirement of long-term debt, interest on long-term debt, and interest on notes and warrants.

Enterprise — A proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. Enterprise activities are accounted for in a manner similar to a private business where service fees are the enterprise's primary support, such as golf courses, harbors, parks, parking, sanitation, and water services.

Enterprise/Activity — A combination of both enterprise and/or non-enterprise activities. Airport, hospital, and refuse operations may be reported in this publication as an enterprise or a non-enterprise (governmental) fund type.

Education — An expenditure function that includes school administration, library services, and agricultural education activities.

Appendix C (continued)

Fines, Forfeitures, and Penalties — A revenue source that includes vehicle code fines, other court fines, forfeitures and penalties, and penalties and interest on delinquent property taxes.

Fixed Assets — Tangible assets of significant value having a utility that extends beyond the current year.

Function — A group of activities aimed at accomplishing a certain purpose or end.

General — An expenditure function that includes legislative and administrative, finance, counsel, personnel, election, communication, property management, plant acquisition, and promotion activities.

Health and Sanitation — An expenditure function that includes public health, medical care, mental health, drug and alcohol abuse services, and sanitation costs.

In-Lieu Local Sales and Use Tax — A temporary revenue source created when Proposition 57, the California Economic Recovery Bond Act, was passed in March 2004, approving the sale of Economic Recovery Bonds to reduce the state budget deficit. Beginning with the 2004-05 fiscal year, revenues generated from 0.25% of the Bradley-Burns sales and use tax are shifted from counties to the State to repay Economic Recovery Bonds issued. In exchange, counties receive a matching amount of property tax revenues from the countywide Educational Revenue Augmentation Fund (ERAF), and any reduction in the ERAF is subsidized by the State's General Fund. This shifting of revenues remains in effect until the State's bond obligations have been satisfied.

Intergovernmental Revenues — A revenue source that includes the state highway users' tax, the motor vehicle in-lieu tax, the trailer coach in-lieu tax, public assistance administration, public assistance programs, health programs, aid for mental health, aid for agriculture, aid for construction, aid for corrections, aid for county fairs, aid for disaster, homeowners' property tax relief, open space tax relief, mandated costs, federal public assistance administration, public assistance programs, health administration, aid for construction, aid for disaster, forest reserve revenue, aid from other governmental agencies, and other in-lieu taxes.

Licenses, Permits, and Franchises — A revenue source that includes licenses, permits, and franchises.

Miscellaneous Revenue — A revenue source that includes the sale of fixed assets and miscellaneous revenue items.

Appendix C (continued)

Motor Vehicle In-Lieu Tax — A revenue source, also known as Motor Vehicle License Fee (MVLFF), which is an annual fee on the ownership of a registered vehicle in California. The fee is levied in lieu of taxing vehicles as personal property and is based on a rate that is assessed on the depreciated value of the vehicle. Starting in the 2004-05 fiscal year, this revenue was replaced with Property Tax In-Lieu of Vehicle License Fees.

Non-Enterprise — A service-type activity accounted for as a governmental fund type in which services provided are supported by service fees and governmental funding.

Other Financing Sources — A revenue source that includes bond sale proceeds and other long-term debt proceeds.

Property Tax In-Lieu of Vehicle License Fees — A permanent exchange of the state revenue source, Motor Vehicle In-Lieu Tax, for a matching amount of property tax revenues from the countywide Educational Revenue Augmentation Fund (ERAF) beginning with the 2004-05 fiscal year. Any reduction in the ERAF is subsidized by the State's General Fund.

Property Transfer Tax — A tax on the sale of real property; the rate is \$1.10 per \$1,000 of sales value. If the situs of the sale is in an unincorporated area or within a city that has not enacted such a tax, all of the tax accrues to the county. If the situs is within a city that has also enacted the tax, the proceeds are shared equally by the city and the county.

Public Assistance — An expenditure function that includes welfare, social services, general relief, care of court wards, and veterans' services.

Public Protection — An expenditure function that includes judicial services, police protection, detention and correction, fire protection, flood control, soil and water conservation, and protective inspection.

Public Ways and Facilities — An expenditure function that includes roads, transportation terminals, transportation systems, and parking facilities.

Recreation and Cultural Services — An expenditure function that includes recreation facilities, cultural services, veterans' memorial buildings, and small craft harbors.

Special Benefit Assessments — A revenue source that includes special benefit assessments for operations and capital outlay.

Secured Roll; Secured Taxes — The listing of property that, in the opinion of the assessor, has sufficient value to guarantee payment of taxes levied thereon. "Secured taxes" are those that, if unpaid, can be satisfied by sale of realty against which they are levied.

Appendix C (continued)

Supplemental Taxes (Countywide Secured and Unsecured and Voter Approved Indebtedness) — An adjustment in valuation that reflects an increase in a property's taxable value as a result of a change of ownership or completion of new construction.

Taxes — A revenue source that includes: the current year's secured, unsecured, and supplemental property taxes; the prior year's secured, unsecured, and supplemental property taxes; voter-approved indebtedness; the special district augmentation fund; and sales and use, transportation, aircraft, transient lodging, property transfer, utility users, and timber yield taxes.

Timber Yield Tax — A tax replacing the property tax on standing timber. The tax is on harvested timber only and is assessed by the State Board of Equalization. Proceeds are distributed to the counties according to the timber's location and value.

Total General County Revenues — The sum of revenues received by the county, including all county revenues earned, proceeds from the sale of bonds, and other long-term debt proceeds (excludes transfers in).

Transient Lodging (Room Occupancy) Tax — A tax that counties may levy in their unincorporated areas. The tax rate and revenue uses are determined by county ordinance.

Use of Money and Property — A revenue source that includes interest, rents, and royalties.

Unsecured Taxes — Charges levied from assessment liens against property, where such charges cannot be satisfied by tax default of the property but only by some action against the person responsible for payment; taxes levied against property that is not deemed secured.

Utility Users Tax — A tax that counties may levy on public utilities in their unincorporated areas. The tax rate and revenue uses are determined by county ordinance.

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