



**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 99<sup>th</sup> 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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# 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)

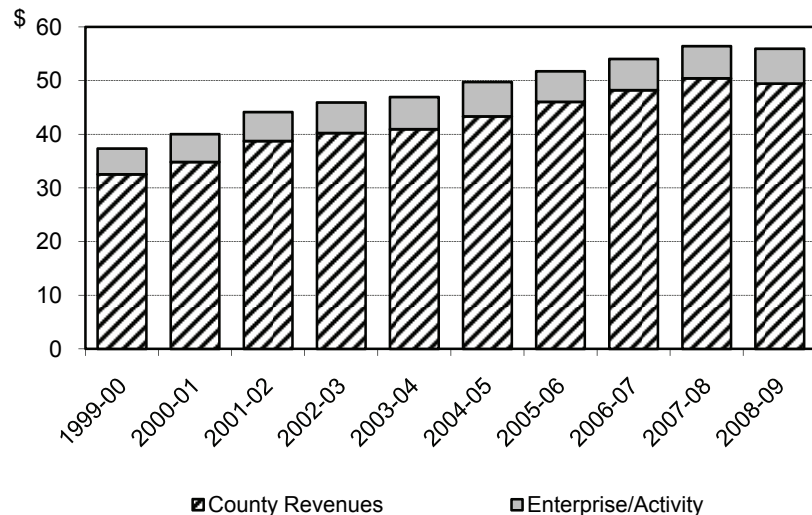
Year	County Revenues	Enterprise/ Activity	Total	Percentage Increase (Decrease) From Prior Year	Per Capita
1999-00 .....	\$ 32,449,237	\$ 4,834,064	\$ 37,283,301	9.00 %	\$ 1,111.25
2000-01 .....	34,793,479	5,205,339	39,998,818	7.28	1,175.59
2001-02 .....	38,694,307	5,400,379	44,094,686	10.24	1,287.68
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
<b>Taxes</b>					
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)
<b>Total Taxes .....</b>	<b>12,888,176</b>	<b>25.58</b>	<b>13,059,414</b>	<b>26.41</b>	<b>1.33</b>
Special Benefit Assessments.....	18,191	0.04	11,496 <sup>1</sup>	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 <sup>2</sup>	1.55	(35.49)
<b>Intergovernmental Revenues</b>					
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 <sup>3</sup>	1.69	(27.57)
<b>Total Intergovernmental Revenues.....</b>	<b>27,280,369</b>	<b>54.14</b>	<b>26,806,829</b>	<b>54.21</b>	<b>(1.74)</b>
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 <sup>4</sup>	1.64	(26.80)
Other Financing Sources .....	340,780	0.68	587,329 <sup>5</sup>	1.19	72.35
<b>Total .....</b>	<b>\$ 50,382,087</b>	<b>100.00 %</b>	<b>\$ 49,448,277</b>	<b>100.00 %</b>	<b>(1.85)</b>

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

<sup>2</sup> 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.

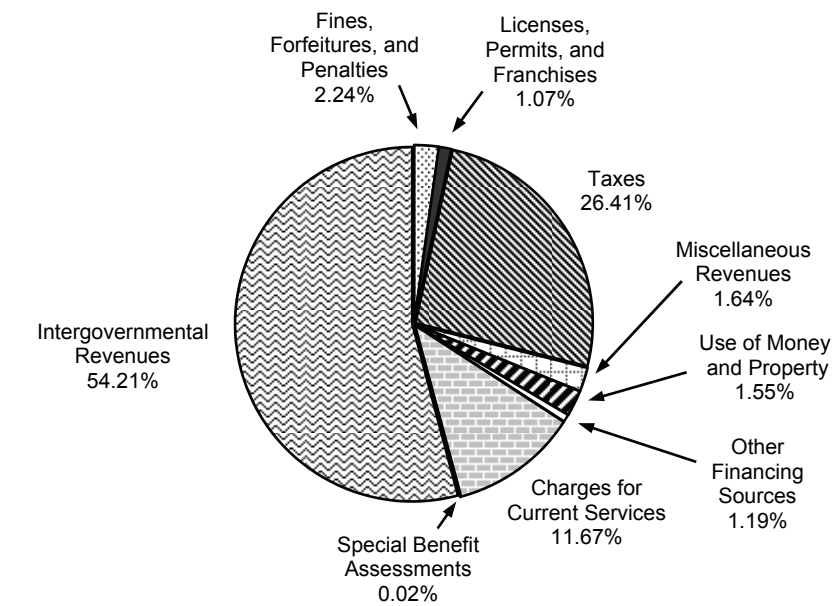
<sup>3</sup> The decrease in Intergovernmental Revenues, Other Agencies, was due mainly to the County of Riverside reporting increased revenues from special districts in the prior fiscal year.

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

<sup>5</sup> 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.

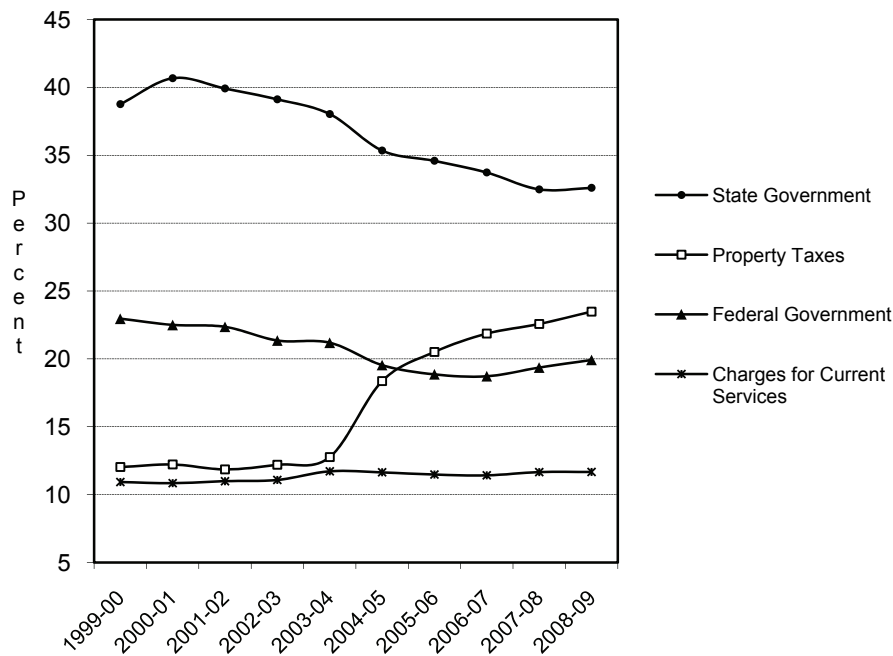
**Figure 4**

**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 <sup>1</sup>	Total	Percentage Increase (Decrease) From Prior Year	As a Percentage of Total County Revenues <sup>2</sup>
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

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

<sup>2</sup> 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 <sup>1</sup>	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 <sup>2</sup>	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)

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

<sup>2</sup> 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 Increase (Decrease) From Prior Year	2008-09	Percentage Increase (Decrease) From Prior Year
Property Transfer .....	\$ 312,982	\$ 206,102 <sup>1</sup>	(34.15) %	\$ 151,959 <sup>1</sup>	(26.27) %
Transient Lodging .....	124,347	131,355	5.64	120,383	(8.35)
Timber Yield .....	4,771	4,183	(12.32)	2,646 <sup>2</sup>	(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
<b>Total .....</b>	<b>\$ 857,680</b>	<b>\$ 767,586</b>	<b>(10.50)</b>	<b>\$ 742,638</b>	<b>(3.25)</b>

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

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

**Intergovernmental Revenue**

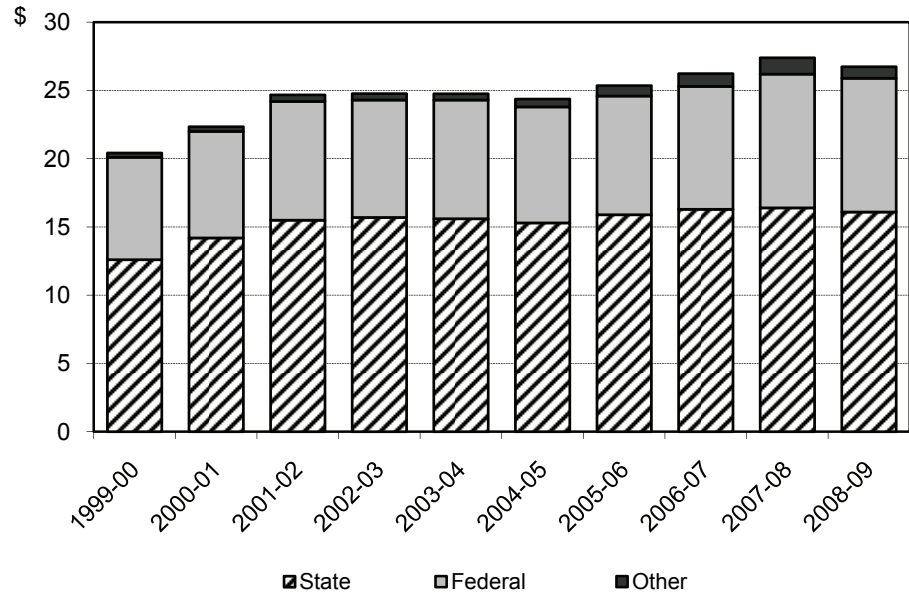
County revenues derived from intergovernmental agencies during the 2008-09 fiscal year totaled \$26.8 billion (54.21%) of county revenues. This was a decrease of \$473.5 million (1.74%) from the prior year. Subventions and allocations from the State accounted for \$16.1 billion (32.60%), and federal 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	Percentage Increase (Decrease) From Prior Year
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)
<b>Total .....</b>	<b>\$ 5,817,245</b>	<b>\$ 6,008,877</b>	<b>3.29</b>	<b>\$ 6,453,482</b>	<b>7.40</b>

Figure 12

### Number of County Enterprises/Activities by Type

Type of Enterprise/Activity	2006-07 Number of Enterprises/Activities <sup>1</sup>	2007-08 Number of Enterprises/Activities <sup>2</sup>	Percentage Increase (Decrease) From Prior Year	2008-09 Number of Enterprises/Activities <sup>3</sup>	Percentage Increase (Decrease) From Prior Year
Airports.....	47	47	— %	47	— %
Hospitals .....	19	19	—	17	(10.53)
Refuse.....	33	32	(3.03)	32	—
Transportation.....	29	28	(3.45)	28	—
Other .....	24	27	12.50	30	11.11
<b>Total .....</b>	<b>152</b>	<b>153</b>	<b>0.66</b>	<b>154</b>	<b>0.65</b>

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

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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)

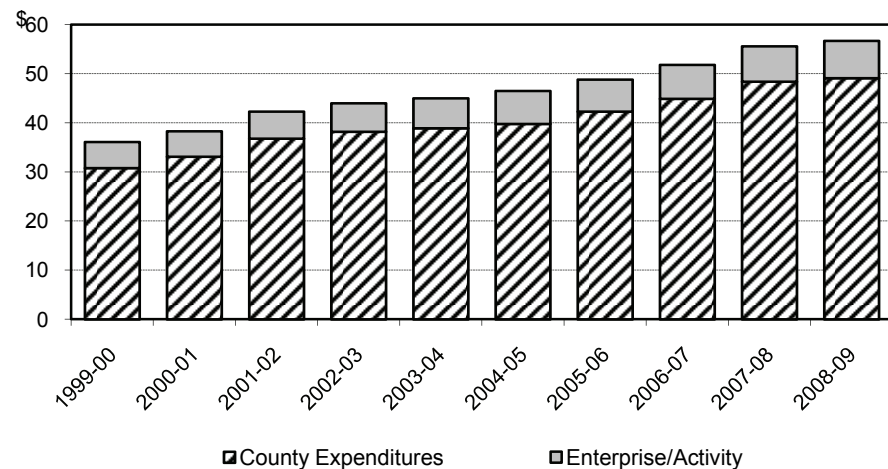
Year	County Expenditures	Enterprise/Activity	Total	Percentage Increase (Decrease) From Prior Year	Per Capita
1999-00 .....	\$ 30,830,653	\$ 5,277,379	\$ 36,108,032	7.16 %	\$ 1,076.22
2000-01 .....	33,097,630	5,165,415	38,263,045	5.97	1,124.57
2001-02 .....	36,811,979	5,511,565	42,323,544	10.61	1,235.96
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)

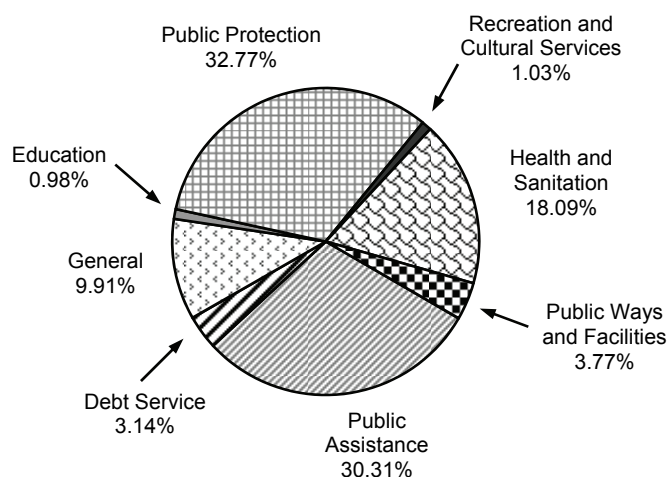
(Amounts in thousands)

Expenditures	2007-08	Percent of Total	2008-09	Percent of Total	Percentage Increase (Decrease) From Prior Year
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)
<b>Total .....</b>	<b>\$ 48,407,327</b>	<b>100.00 %</b>	<b>\$ 49,143,474</b>	<b>100.00 %</b>	<b>1.52</b>

**Figure 16**

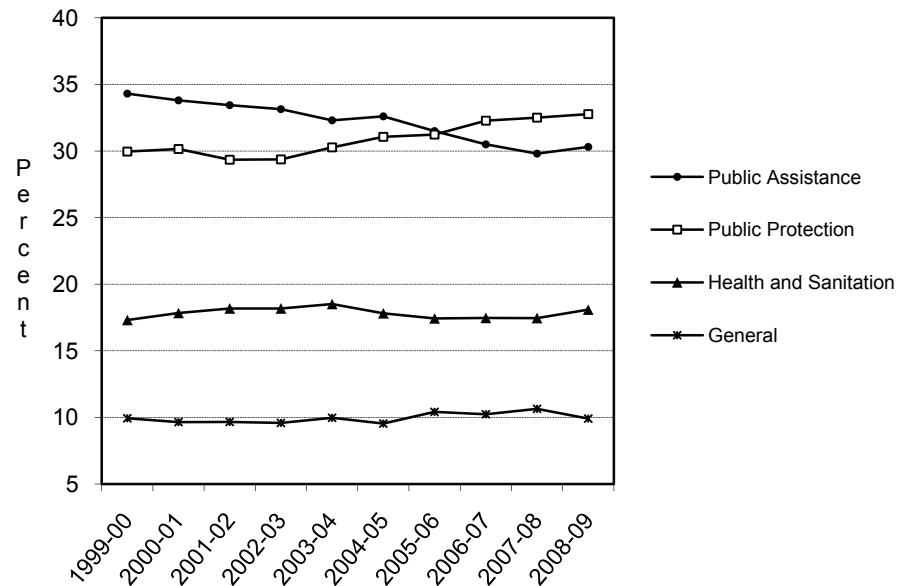
### County Expenditures by Function and Other Financing Uses

(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 <sup>1</sup>	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
<b>Total .....</b>	<b>\$ 13,703,910</b>	<b>\$ 14,423,890</b>	<b>5.25</b>	<b>\$ 14,895,838</b>	<b>3.27</b>

<sup>1</sup> 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 Prior Year	2008-09	Percentage Increase (Decrease) From 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 <sup>1</sup>	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)
<b>Total .....</b>	<b>\$ 14,501,200</b>	<b>\$ 15,735,164</b>	<b>8.51</b>	<b>\$ 16,101,625</b>	<b>2.33</b>

<sup>1</sup> 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)
<b>Total .....</b>	<b>\$ 6,876,965</b>	<b>\$ 7,214,326</b>	<b>4.91</b>	<b>\$ 7,604,111</b>	<b>5.40</b>

## 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	Percent of Total	2008-09	Percent of Total	Percentage Increase (Decrease) From Prior Year
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 <sup>1</sup> .....	871,677	4.00	661,456 <sup>2</sup>	3.09	(24.12)
General Obligation Bonds.....	0	0.00	380,998 <sup>3</sup>	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)
<b>Total</b> .....	<b>\$ 21,773,987</b>	<b>100.00 %</b>	<b>\$ 21,409,926</b>	<b>100.00 %</b>	<b>(1.67)</b>

<sup>1</sup> 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.

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

<sup>3</sup> 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.

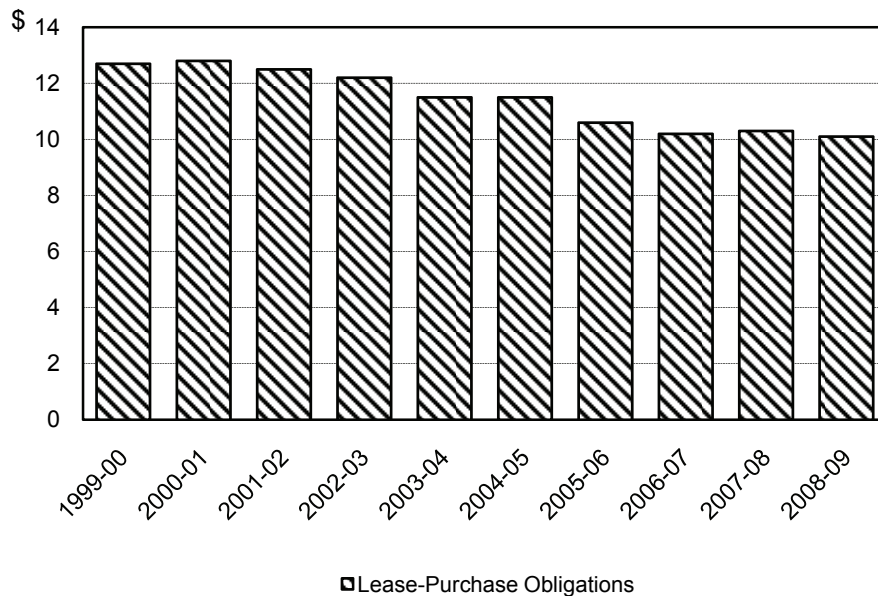
**Figure 24**

**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 <sup>1</sup>	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 <sup>10</sup>	5,846,927
2001-02 .....	4,764,097	712,208	41,485	514	— <sup>11</sup>	5,518,304
2002-03 .....	6,074,224 <sup>2</sup>	691,932	30,225	320	—	6,796,701
2003-04 .....	7,361,004 <sup>3</sup>	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 <sup>6</sup>	1,019 <sup>9</sup>	—	8,815,532
2006-07 .....	7,984,692	482,415	— <sup>7</sup>	937	—	8,468,044
2007-08 .....	6,897,597	871,677 <sup>4</sup>	—	837	—	7,770,111
2008-09 .....	6,514,312	661,456 <sup>5</sup>	380,998 <sup>8</sup>	796	—	7,557,562

<sup>1</sup> 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.

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

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

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

<sup>5</sup> The decrease was due mainly to repayments by the County of Orange.

<sup>6</sup> 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.

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

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

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

<sup>10</sup> 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.

<sup>11</sup> 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 <sup>1</sup>	261,493 <sup>4</sup>	3,297	267,814
2001-02.....	253 <sup>2</sup>	294,607	3,044	297,904
2002-03.....	202	355,969	2,786	358,957
2003-04.....	47 <sup>3</sup>	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 <sup>5</sup>	367,823

<sup>1</sup> The increase was due mainly to a reclassification of 1915 Act Bonds to 1911 Act Bonds by the County of Merced.

<sup>2</sup> 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.

<sup>3</sup> The decrease was due to increased principal payments by the County of Sacramento.

<sup>4</sup> The decrease was due mainly to a reclassification of approximately \$511 million from the County of Orange to Orange County special districts.

<sup>5</sup> 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
<b>Totals</b>	<b>33,871,648</b>	<b>38,292,687</b>		<b>158,693</b>	

\* 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
<b>Totals</b>	<b>\$ 4,509,205,677,270</b>	<b>\$ 175,071,148,237</b>	<b>\$ 4,334,134,529,033</b>	<b>\$ 76,109,583,704</b>	<b>\$ 4,410,244,112,737</b>

\* 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
<b>Totals</b>	<b>\$ 7,573,767,944</b>	<b>\$ 493,939,588</b>	<b>\$ 73,616,946</b>	<b>\$ 294,521,369</b>	<b>\$ 1,853,639</b>	<b>\$ 9,854,908</b>	<b>\$ 8,447,554,394</b>	

\* 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-----		Special Benefit Assessments	Licenses Permits and Franchises	Fines Forfeitures and Penalties	From Use of Money and Property	--- From Other Governmental Agencies---
	Property	Other					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
<b>Totals</b>	<b>\$ 11,612,026,912</b>	<b>\$ 1,447,387,256</b>	<b>\$ 11,496,139</b>	<b>\$ 530,449,498</b>	<b>\$ 1,105,668,222</b>	<b>\$ 767,015,645</b>	<b>\$ 16,121,331,706</b>

\* San Francisco data is located in Appendix A

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

-- From Other Governmental Agencies-- (continued)							Total Financing Sources and Transfers In
Counties	Federal	Other	Charges for Current Services	Miscellaneous Revenue	Other Financing Sources	Transfers In	
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
<b>Totals</b>	<b>\$ 9,849,863,030</b>	<b>\$ 835,634,459</b>	<b>\$ 5,771,929,903</b>	<b>\$ 808,146,393</b>	<b>\$ 587,329,375</b>	<b>\$ 281,630,937</b>	<b>\$ 49,729,909,475</b>

\* 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**

General Function								
Counties	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	
<b>Totals</b>	<b>\$ 447,968,852</b>	<b>\$ 1,187,412,646</b>	<b>\$ 177,039,712</b>	<b>\$ 193,143,300</b>	<b>\$ 301,752,621</b>	<b>\$ 204,658,652</b>	<b>\$ 543,865,994</b>	

\* 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--(continued)				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	118,522,719	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
<b>Totals</b>	<b>\$ 1,063,372,234</b>	<b>\$ 89,517,382</b>	<b>\$ 661,815,339</b>	<b>\$ 4,870,546,732</b>	<b>\$ 4,413,524,788</b>	<b>\$ 4,494,662,613</b>	<b>\$ 5,245,065,353</b>

\* 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--(continued)					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	—
<b>Totals</b>	<b>\$ 485,310,264</b>	<b>\$ 14,109,429</b>	<b>\$ 332,511,030</b>	<b>\$ 1,116,441,924</b>	<b>\$ 16,101,625,401</b>	<b>\$ 1,823,601,930</b>	<b>\$ 682,980</b>

\* 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--- (continued)	-----Sanitation-----	-----Public Assistance Function-----				
	Total	Refuse Collection Total	Welfare	Social Services	General Relief	Care of Court Wards	Veteran's Services
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
<b>Totals</b>	<b>\$ 8,870,679,175</b>	<b>\$ 17,831,839</b>	<b>\$ 10,197,887,044</b>	<b>\$ 3,620,692,644</b>	<b>\$ 324,054,717</b>	<b>\$ 56,040,009</b>	<b>\$ 16,494,335</b>

\* 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
<b>Totals</b>	<b>\$ 680,669,002</b>	<b>\$ 14,895,837,751</b>	<b>\$ 3,586,301</b>	<b>\$ 460,011,459</b>	<b>\$ 15,183,613</b>	<b>\$ 4,356,968</b>	<b>\$ 483,138,341</b>

\* 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	
<b>Totals</b>	<b>\$ 397,908,987</b>	<b>\$ 84,725,222</b>	<b>\$ 3,632,373</b>	<b>\$ 20,983,199</b>	<b>\$ 507,249,781</b>	<b>\$ 835,634,128</b>	

\* 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
<b>Totals</b>	<b>\$ 638,483,257</b>	<b>\$ 67,872,117</b>	<b>\$ 1,541,989,502</b>	<b>\$ 49,143,473,857</b>	<b>\$ 1,993,696,566</b>	<b>\$ 51,137,170,423</b>

\* San Francisco data is located in Appendix A

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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>490,869,235</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>359,448,167</b>
<b>Total Other Taxes</b>		<b>72,394,774</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>563,264,009</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	42,448,783
Operations		—	<b>Total Other Aid</b>	<b>42,448,783</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	7,439,889
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>6,339,672</b>	Court Fees and Costs	8,196,521
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>28,847,682</b>	Road and Street Services	568,658
<b>Revenue from Use of Money and Property</b>			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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>39,800,405</b>	Institutional Care and Services	34,838,835
<b>Aid from Other Governmental Agencies</b>			Library Services	2,760,993
<b>State</b>			Park and Recreation Fees	—
Highway Users Tax		18,472,119	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>262,108,134</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>32,436,787</b>
Homeowners' Property Tax Relief		3,414,978	<b>Other Financing Sources</b>	
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
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>5,121,008</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		4,827,820	<b>Total General County Revenues Before Transfers</b>	<b>2,027,021,278</b>
Office of Criminal Justice and Planning Programs		588,341	<b>Transfers In</b>	
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		—	<b>Total General County Revenues and Transfers In</b>	<b>\$ 2,038,341,465</b>
Other		53,472,012		
<b>Total State</b>		<b>687,206,631</b>		



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

<b>General</b>		<b>Public Ways and Facilities</b>	
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
<b>Total Legislative and Administrative</b>	<b>11,438,392</b>	<b>Total Public Ways and Facilities</b>	<b>38,484,734</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>60,371,180</b>	<b>Total Health</b>	<b>524,543,211</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	3,277,816	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>3,277,816</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>11,356,294</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>14,290,195</b>	Administration	56,152,528
<b>Total Communications</b>	<b>57,579</b>	Aid Programs - Cash (Grants)	252,796,486
<b>Total Property Management</b>	<b>6,083,570</b>	<b>Total Welfare</b>	<b>308,949,014</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	6,181,616	Administration and Programs	165,532,932
Courts	2,742,587	Other	—
Other	20,905,450	<b>Total Social Services</b>	<b>165,532,932</b>
<b>Total Plant Acquisition</b>	<b>29,829,653</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>1,430,948</b>	Aid to Indigents	36,471,862
<b>Total Other General</b>	<b>18,605,436</b>	Indigent Burial	36,986
<b>Total General</b>	<b>156,741,063</b>	<b>Total General Relief</b>	<b>36,508,848</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>3,680,187</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>—</b>
Trial Court Maintenance of Effort (MOE)	30,039,721	<b>Other Public Assistance</b>	
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	—	<b>Total Other Public Assistance</b>	<b>79,236,767</b>
Grand Jury (Including Audit)	252,374	<b>Total Public Assistance</b>	<b>593,907,748</b>
District Attorney-Prosecution	56,229,031	<b>Education</b>	
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
<b>Total Judicial</b>	<b>181,910,216</b>	<b>Total Education</b>	<b>25,220,203</b>
<b>Total Police Protection</b>	<b>101,192,471</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>238,898,335</b>	<b>Total Recreation and Cultural</b>	<b>718,688</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	70,119,105
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>88,712,173</b>
Other	848,371	<b>Total General County Expenditures Before Transfers</b>	<b>2,031,238,550</b>
<b>Total Protective Inspection</b>	<b>4,022,394</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	139,747	Operating Transfers Between Funds Other Than	
Recorder	9,068,925	Governmental and Enterprise	34,163,112
Coroner	6,034,619	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 2,065,401,662</b>
Emergency Services	3,293,412		
Planning and Zoning	33,149,714		
Pound	2,238,985		
Other	22,961,912		
<b>Total Other Protection</b>	<b>76,887,314</b>		
<b>Total Public Protection</b>	<b>602,910,730</b>		

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				
<b>Pension Obligation Bonds</b>							
1996 Pension Obligation Bonds	1996	2005	2018	\$ 935,505,000	\$ 935,505,000	\$ 217,160,000	\$ 718,345,000
<b>Total Pension Obligation Bonds</b>				<b>935,505,000</b>	<b>935,505,000</b>	<b>217,160,000</b>	<b>718,345,000</b>
<b>Special Assessment Bonds</b>							
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
<b>Total Special Assessment Bonds</b>				<b>1,830,000</b>	<b>1,830,000</b>	<b>1,285,900</b>	<b>544,100</b>
<b>Other Long-Term Debt Schedule</b>							
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
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>65,035,467</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 937,335,000</b>	<b>\$ 937,335,000</b>	<b>\$ 218,445,900</b>	<b>\$ 783,924,567</b>
<b>Total Future Principal and Interest Balance Due</b>							
<b>Total Lease Obligations</b>				<b>\$ 485,563,179</b>			

\* 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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

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

**Refuse Enterprise/Activity Statement of Revenues and Expenses**

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

**Other Enterprise Statement of Revenues and Expenses:**

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

**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**

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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	—
<b>Total Property Taxes</b>		<b>4,913,653</b>	<b>Other:</b>	
<b>Other Taxes</b>			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		—	<b>Total Federal</b>	<b>2,072,619</b>
<b>Total Other Taxes</b>		<b>657,018</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>5,570,671</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	48,000
Operations		—	<b>Total Other Aid</b>	<b>48,000</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	—
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>203,361</b>	Court Fees and Costs	44
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>228,472</b>	Road and Street Services	512,049
<b>Revenue from Use of Money and Property</b>			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
<b>Total Revenue from the Use of Money and Property</b>		<b>550,919</b>	Institutional Care and Services	—
<b>Aid from Other Governmental Agencies</b>			Library Services	723
<b>State</b>			Park and Recreation Fees	8,426
Highway Users Tax		454,904	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>1,457,343</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>693,958</b>
Homeowners' Property Tax Relief		8,037	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>—</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		100,502	<b>Total General County Revenues Before Transfers</b>	<b>16,140,487</b>
Office of Criminal Justice and Planning Programs		214,770	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 17,313,213</b>
Other		1,375,710		
<b>Total State</b>		<b>5,315,144</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>761,215</b>	<b>Total Public Ways and Facilities</b>	<b>2,250,593</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>938,425</b>	<b>Total Health</b>	<b>2,236,582</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	219,519	Total Refuse Collection and Disposal	17,492
Other	135,405	<b>Total Sanitation</b>	<b>17,492</b>
<b>Total Counsel</b>	<b>354,924</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>—</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>40,150</b>	Administration	968,962
<b>Total Communications</b>	<b>74,993</b>	Aid Programs - Cash (Grants)	103,262
<b>Total Property Management</b>	<b>512,620</b>	<b>Total Welfare</b>	<b>1,072,224</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	242,240
Courts	139,443	Other	299,636
Other	316,407	<b>Total Social Services</b>	<b>541,876</b>
<b>Total Plant Acquisition</b>	<b>455,850</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>82,541</b>	Aid to Indigents	1,317
<b>Total Other General</b>	<b>992,985</b>	Indigent Burial	—
<b>Total General</b>	<b>4,213,703</b>	<b>Total General Relief</b>	<b>1,317</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>—</b>
Trial Court Maintenance of Effort (MOE)	58,757	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	13,924	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	8,744
County Clerk	—	<b>Total Other Public Assistance</b>	<b>8,744</b>
Grand Jury (Including Audit)	12,656	<b>Total Public Assistance</b>	<b>1,624,161</b>
District Attorney-Prosecution	90,270	<b>Education</b>	
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
<b>Total Judicial</b>	<b>265,185</b>	<b>Total Education</b>	<b>492,775</b>
<b>Total Police Protection</b>	<b>2,255,451</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>470,171</b>	<b>Total Recreation and Cultural</b>	<b>300,717</b>
<b>Total Fire Protection</b>	<b>195,952</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	40,000
<b>Protective Inspection</b>		Total Interest on Long-Term Debt	32,895
Agricultural Commissioner	13,075	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	491,935	<b>Total Debt Service</b>	<b>72,895</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>15,902,466</b>
<b>Total Protective Inspection</b>	<b>505,010</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	1,130	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	171,586
Coroner	—	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 16,074,052</b>
Emergency Services	238,747		
Planning and Zoning	347,505		
Pound	—		
Other	414,397		
<b>Total Other Protection</b>	<b>1,001,779</b>		
<b>Total Public Protection</b>	<b>4,693,548</b>		

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**

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	—	—	—	—	—	—	\$ 330,159
Total Other Long-Term Debt Schedule				—	—	—	<u>330,159</u>
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	<u>\$ 330,159</u>
		Total Future Principal and Interest Balance Due					
Total Lease Obligations		\$	<u>640,608</u>				

\* 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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

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

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

**Other Enterprise Statement of Revenues and Expenses:**

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

Comments

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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>20,154,858</b>	<b>Other:</b>	
<b>Other Taxes</b>			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		—	<b>Total Federal</b>	<b>5,518,479</b>
<b>Total Other Taxes</b>		<b>3,165,341</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>23,320,199</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	118,391
Operations		—	<b>Total Other Aid</b>	<b>118,391</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	106,979
<b>Licenses, Permits and Franchises</b>			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	—
<b>Total Licenses Permits and Franchises</b>		<b>1,005,369</b>	Court Fees and Costs	16,744
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>642,629</b>	Road and Street Services	606,518
<b>Revenue from Use of Money and Property</b>			Health Fees	49,232
Interest		1,111,958	Mental Health Services	39,240
Rents and Concessions		—	California Children Services	—
Royalties		—	Sanitation Services	267,703
<b>Total Revenue from the Use of Money and Property</b>		<b>1,111,958</b>	Institutional Care and Services	—
<b>Aid from Other Governmental Agencies</b>			Library Services	14,388
<b>State</b>			Park and Recreation Fees	—
Highway Users Tax		1,268,824	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>3,631,490</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>1,240,358</b>
Homeowners' Property Tax Relief		208,229	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>—</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		609,652	<b>Total General County Revenues Before Transfers</b>	<b>59,827,005</b>
Office of Criminal Justice and Planning Programs		117,126	<b>Transfers In</b>	
Library		27,683	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than	—
Law Enforcement		1,268,489	Governmental and Enterprise	—
Other		2,583,471	<b>Total General County Revenues and Transfers In</b>	<b>\$ 59,827,005</b>
<b>Total State</b>		<b>23,238,132</b>		



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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>1,746,957</b>	<b>Total Public Ways and Facilities</b>	<b>6,261,217</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>2,310,466</b>	<b>Total Health</b>	<b>7,723,633</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	368,491	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>368,491</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>(70,899)</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>662,871</b>	Administration	3,064,582
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	3,941,382
<b>Total Property Management</b>	<b>492,293</b>	<b>Total Welfare</b>	<b>7,005,964</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	55,461	Administration and Programs	2,456,980
Courts	—	Other	—
Other	552,895	<b>Total Social Services</b>	<b>2,456,980</b>
<b>Total Plant Acquisition</b>	<b>608,356</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>43,359</b>	Aid to Indigents	27,111
<b>Total Other General</b>	<b>1,384,354</b>	Indigent Burial	4,900
<b>Total General</b>	<b>7,546,248</b>	<b>Total General Relief</b>	<b>32,011</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>102,911</b>
Trial Court Maintenance of Effort (MOE)	261,620	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	106,338	Workforce Investment Act (WIA)	—
Other Trial Court	119,117	Other	—
County Clerk	—	<b>Total Other Public Assistance</b>	<b>—</b>
Grand Jury (Including Audit)	97,740	<b>Total Public Assistance</b>	<b>9,597,866</b>
District Attorney-Prosecution	3,406,772	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>4,832,621</b>	<b>Total Education</b>	<b>1,098,863</b>
<b>Total Police Protection</b>	<b>8,865,401</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>5,718,928</b>	<b>Total Recreation and Cultural</b>	<b>378,096</b>
<b>Total Fire Protection</b>	<b>606,159</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	392,242
<b>Protective Inspection</b>		Total Interest on Long-Term Debt	354,419
Agricultural Commissioner	717,899	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	789,348	<b>Total Debt Service</b>	<b>746,661</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>60,193,225</b>
<b>Total Protective Inspection</b>	<b>1,507,247</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	583,334
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	854,478	Governmental and Enterprise	—
Coroner	226,662	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 60,776,559</b>
Emergency Services	292,963		
Planning and Zoning	906,460		
Pound	1,042,556		
Other	1,987,166		
<b>Total Other Protection</b>	<b>5,310,285</b>		
<b>Total Public Protection</b>	<b>26,840,641</b>		

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

<b>Total Lease Obligations</b>	<b>\$ 12,489,330</b>
--------------------------------	----------------------

\* 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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

**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**

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

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

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

**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**

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>46,972,852</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		—		<b>Total Federal</b>	<b>94,198,001</b>
<b>Total Other Taxes</b>		<b>5,278,046</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>52,250,898</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	6,062,907
Operations		—		<b>Total Other Aid</b>	<b>6,062,907</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>		Assessments and Tax Collection Fees	262,588
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>3,720,737</b>		Court Fees and Costs	1,557,653
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>5,304,539</b>		Road and Street Services	19,534
<b>Revenue from Use of Money and Property</b>				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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>3,752,827</b>		Institutional Care and Services	210,827
<b>Aid from Other Governmental Agencies</b>				Library Services	79,469
<b>State</b>				Park and Recreation Fees	—
Highway Users Tax		7,232,226		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>21,745,410</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>5,595,202</b>
Homeowners' Property Tax Relief		210,366		<b>Other Financing Sources</b>	
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	—
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>72,392</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		628,484		<b>Total General County Revenues Before Transfers</b>	<b>344,730,494</b>
Office of Criminal Justice and Planning Programs		477,568		<b>Transfers In</b>	
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		<b>Total General County Revenues and Transfers In</b>	<b>\$ 344,730,494</b>
Other		9,770,600			
<b>Total State</b>		<b>152,027,581</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>6,407,749</b>	<b>Total Public Ways and Facilities</b>	<b>15,387,555</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>8,166,330</b>	<b>Total Health</b>	<b>66,467,655</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	2,158,384	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>2,158,384</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>1,862,231</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>1,790,369</b>	Administration	32,473,819
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	46,503,509
<b>Total Property Management</b>	<b>259,385</b>	<b>Total Welfare</b>	<b>78,977,328</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	55,327,213
Courts	287	Other	—
Other	397,709	<b>Total Social Services</b>	<b>55,327,213</b>
<b>Total Plant Acquisition</b>	<b>397,996</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>—</b>	Aid to Indigents	1,316,564
<b>Total Other General</b>	<b>797,880</b>	Indigent Burial	—
<b>Total General</b>	<b>21,840,324</b>	<b>Total General Relief</b>	<b>1,316,564</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>137,327</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>225,886</b>
Trial Court Maintenance of Effort (MOE)	886,277	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	886,277	Workforce Investment Act (WIA)	—
Other Trial Court	2,143,368	Other	2,931,624
County Clerk	—	<b>Total Other Public Assistance</b>	<b>2,931,624</b>
Grand Jury (Including Audit)	75,659	<b>Total Public Assistance</b>	<b>138,915,942</b>
District Attorney-Prosecution	10,733,330	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>24,669,625</b>	<b>Total Education</b>	<b>3,174,365</b>
<b>Total Police Protection</b>	<b>16,194,830</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>29,022,043</b>	<b>Total Recreation and Cultural</b>	<b>387,789</b>
<b>Total Fire Protection</b>	<b>13,642,916</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>1,994,780</b>	Total Retirement of Long-Term Debt	618,101
<b>Protective Inspection</b>		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	—	<b>Total Debt Service</b>	<b>3,489,296</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>345,640,546</b>
<b>Total Protective Inspection</b>	<b>2,055,909</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	—	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 345,640,546</b>
Emergency Services	1,086,175		
Planning and Zoning	4,740,083		
Pound	—		
Other	1,128,432		
<b>Total Other Protection</b>	<b>8,397,517</b>		
<b>Total Public Protection</b>	<b>95,977,620</b>		

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				
<b>Pension Obligation Bonds</b>							
Unfunded Pension Liability	2004	2005	2034	\$ 49,895,000	\$ 49,895,000	\$ —	\$ 49,895,000
<b>Total Pension Obligation Bonds</b>				<b>49,895,000</b>	<b>49,895,000</b>	<b>—</b>	<b>49,895,000</b>
<b>State Construction Loans</b>							
Solar Energy Project	2003	—	—	3,167,000	—	672,640	2,494,360
<b>Total State Construction Loans</b>				<b>3,167,000</b>	<b>—</b>	<b>672,640</b>	<b>2,494,360</b>
<b>Other Long-Term Debt Schedule</b>							
Compensated Absences	—	—	—	—	—	—	12,873,238
Landfill Liability	—	—	—	—	—	—	563,047
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>13,436,285</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 53,062,000</b>	<b>\$ 49,895,000</b>	<b>\$ 672,640</b>	<b>\$ 65,825,645</b>
<b>Total Future Principal and Interest Balance Due</b>							
<b>Total Lease Obligations</b>				<b>\$ 19,131,527</b>			

\* 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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

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

**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
<b>Net Operating Income (Loss)</b>	<b>(85,277)</b>
Total Non-Operating Revenues	894,582
Total Non-Operating Expenses	264,713
<b>Income (Loss) Before Operating Transfers</b>	<b>544,592</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ 544,592</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

**Other Enterprise Statement of Revenues and Expenses:**

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

**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**

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>20,742,667</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>6,975,956</b>
<b>Total Other Taxes</b>		<b>3,051,829</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>23,794,496</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	142,819
Operations		—	<b>Total Other Aid</b>	<b>142,819</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	315,615
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>2,455,098</b>	Court Fees and Costs	247,027
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>1,556,118</b>	Road and Street Services	45,415
<b>Revenue from Use of Money and Property</b>			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
<b>Total Revenue from the Use of Money and Property</b>		<b>1,398,797</b>	Institutional Care and Services	57
<b>Aid from Other Governmental Agencies</b>			Library Services	14,644
<b>State</b>			Park and Recreation Fees	—
Highway Users Tax		2,343,428	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>6,193,112</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>1,723,304</b>
Homeowners' Property Tax Relief		167,822	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>30,900,843</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		266,754	<b>Total General County Revenues Before Transfers</b>	<b>103,036,853</b>
Office of Criminal Justice and Planning Programs		206,212	<b>Transfers In</b>	
Library		15,706	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		671,809	<b>Total General County Revenues and Transfers In</b>	<b>\$ 103,036,853</b>
Other		6,236,065		
<b>Total State</b>		<b>27,896,310</b>		



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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>1,112,072</b>	<b>Total Public Ways and Facilities</b>	<b>8,638,594</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>3,087,289</b>	<b>Total Health</b>	<b>9,734,883</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	709,363	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>709,363</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>576,597</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>526,396</b>	Administration	7,556,559
<b>Total Communications</b>	<b>40,751</b>	Aid Programs - Cash (Grants)	6,300,021
<b>Total Property Management</b>	<b>566,494</b>	<b>Total Welfare</b>	<b>13,856,580</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	439,495
Courts	—	Other	—
Other	3,844,598	<b>Total Social Services</b>	<b>439,495</b>
<b>Total Plant Acquisition</b>	<b>3,844,598</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>101,976</b>	Aid to Indigents	178,332
<b>Total Other General</b>	<b>3,965,312</b>	Indigent Burial	3,741
<b>Total General</b>	<b>14,530,848</b>	<b>Total General Relief</b>	<b>182,073</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>3,250</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>—</b>
Trial Court Maintenance of Effort (MOE)	298,541	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	119,145	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	321,419
County Clerk	—	<b>Total Other Public Assistance</b>	<b>321,419</b>
Grand Jury (Including Audit)	115,354	<b>Total Public Assistance</b>	<b>14,802,817</b>
District Attorney-Prosecution	1,495,600	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>2,558,901</b>	<b>Total Education</b>	<b>822,456</b>
<b>Total Police Protection</b>	<b>8,622,770</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>4,479,573</b>	<b>Total Recreation and Cultural</b>	<b>150,073</b>
<b>Total Fire Protection</b>	<b>508,167</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	724,855
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>1,250,255</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>72,037,068</b>
<b>Total Protective Inspection</b>	<b>2,310,551</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 72,037,068</b>
Emergency Services	858,781		
Planning and Zoning	1,507,084		
Pound	553,824		
Other	105,942		
<b>Total Other Protection</b>	<b>3,627,180</b>		
<b>Total Public Protection</b>	<b>22,107,142</b>		

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				
<b>General Obligation Bonds</b>							
Jail Construction	2008	2009	2038	\$ 30,998,489	\$ 30,998,489	\$ —	\$ 30,998,489
<b>Total General Obligation Bonds</b>				<b>30,998,489</b>	<b>30,998,489</b>	<b>—</b>	<b>30,998,489</b>
<b>State Construction Loans</b>							
Airport Ent. - Electric	1999	—	—	266,168	—	81,070	25,811
Airport Ent. - Hangars	1999	—	—	651,554	—	118,413	131,187
<b>Total State Construction Loans</b>				<b>917,722</b>	<b>—</b>	<b>199,483</b>	<b>156,998</b>
<b>Other Long-Term Debt Schedule</b>							
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
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>4,377,256</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 31,916,211</b>	<b>\$ 30,998,489</b>	<b>\$ 199,483</b>	<b>\$ 35,532,743</b>

Total Future Principal  
and Interest Balance Due

**Total Lease Obligations** \$ 14,269,650

\* 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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

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

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

**Other Enterprise Statement of Revenues and Expenses:**

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

Comments

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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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	—
<b>Total Property Taxes</b>		<b>9,487,128</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>3,878,369</b>
<b>Total Other Taxes</b>		<b>2,230,974</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>11,718,102</b>	Other In-Lieu Taxes	17,820
<b>Special Benefit Assessments</b>			Other Governmental Agencies	43,932
Operations		—	<b>Total Other Aid</b>	<b>61,752</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	96,494
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>1,526,245</b>	Court Fees and Costs	323,095
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>1,549,861</b>	Road and Street Services	164,380
<b>Revenue from Use of Money and Property</b>			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
<b>Total Revenue from the Use of Money and Property</b>		<b>708,317</b>	Institutional Care and Services	93,527
<b>Aid from Other Governmental Agencies</b>			Library Services	23,157
<b>State</b>			Park and Recreation Fees	—
Highway Users Tax		1,127,996	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>2,545,502</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>756,764</b>
Homeowners' Property Tax Relief		64,242	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>—</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		152,876	<b>Total General County Revenues Before Transfers</b>	<b>43,450,935</b>
Office of Criminal Justice and Planning Programs		583,943	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 43,452,312</b>
Other		4,358,917		
<b>Total State</b>		<b>20,706,023</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>842,511</b>	<b>Total Public Ways and Facilities</b>	<b>5,513,246</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>1,550,411</b>	<b>Total Health</b>	<b>8,254,154</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	(6,704)	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>(6,704)</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>34,547</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>325,522</b>	Administration	3,899,912
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	3,233,511
<b>Total Property Management</b>	<b>806,826</b>	<b>Total Welfare</b>	<b>7,133,423</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	63,348
Courts	—	Other	10,561
Other	—	<b>Total Social Services</b>	<b>73,909</b>
<b>Total Plant Acquisition</b>	<b>—</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>8,940</b>	Aid to Indigents	—
<b>Total Other General</b>	<b>336,938</b>	Indigent Burial	12,244
<b>Total General</b>	<b>3,898,991</b>	<b>Total General Relief</b>	<b>12,244</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>7,621</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>76,138</b>
Trial Court Maintenance of Effort (MOE)	394,004	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	108,398	Workforce Investment Act (WIA)	—
Other Trial Court	459,659	Other	155,221
County Clerk	—	<b>Total Other Public Assistance</b>	<b>155,221</b>
Grand Jury (Including Audit)	13,039	<b>Total Public Assistance</b>	<b>7,458,556</b>
District Attorney-Prosecution	1,145,472	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>3,266,267</b>	<b>Total Education</b>	<b>915,611</b>
<b>Total Police Protection</b>	<b>5,349,299</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>4,610,223</b>	<b>Total Recreation and Cultural</b>	<b>360,793</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>8,868</b>	Total Retirement of Long-Term Debt	393,522
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>596,559</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>43,315,639</b>
<b>Total Protective Inspection</b>	<b>1,218,120</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 43,315,639</b>
Emergency Services	323,525		
Planning and Zoning	276,755		
Pound	190,644		
Other	640,006		
<b>Total Other Protection</b>	<b>1,864,952</b>		
<b>Total Public Protection</b>	<b>16,317,729</b>		

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

<b>Total Lease Obligations</b>	<b>\$ 3,854,488</b>
--------------------------------	---------------------

\* 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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

**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**

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

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

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

**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**

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>313,817,979</b>	<b>Other:</b>	
<b>Other Taxes</b>			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		—	<b>Total Federal</b>	<b>210,717,085</b>
<b>Total Other Taxes</b>		<b>21,345,368</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>335,163,347</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	30,735,608
Operations		—	<b>Total Other Aid</b>	<b>30,735,608</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	11,013,895
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>24,684,264</b>	Court Fees and Costs	6,939,813
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>19,591,841</b>	Road and Street Services	42,442,950
<b>Revenue from Use of Money and Property</b>			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
<b>Total Revenue from the Use of Money and Property</b>		<b>11,980,060</b>	Institutional Care and Services	1,521,876
<b>Aid from Other Governmental Agencies</b>			Library Services	757,554
<b>State</b>			Park and Recreation Fees	—
Highway Users Tax		14,170,265	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>250,984,304</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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		—	<b>Total Miscellaneous Revenue</b>	<b>31,211,681</b>
Homeowners' Property Tax Relief		2,346,297	<b>Other Financing Sources</b>	
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
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>23,671,133</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,621,671	<b>Total General County Revenues Before Transfers</b>	<b>1,341,346,490</b>
Office of Criminal Justice and Planning Programs		—	<b>Transfers In</b>	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than	—
Law Enforcement		—	Governmental and Enterprise	—
Other		42,854,586	<b>Total General County Revenues and Transfers In</b>	<b>\$ 1,341,346,490</b>
<b>Total State</b>		<b>402,607,167</b>		



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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>9,831,212</b>	<b>Total Public Ways and Facilities</b>	<b>111,119,818</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>32,920,928</b>	<b>Total Health</b>	<b>211,718,808</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	4,438,508	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>4,438,508</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>7,389,974</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>9,113,407</b>	Administration	117,549,160
<b>Total Communications</b>	<b>1,976,747</b>	Aid Programs - Cash (Grants)	109,418,201
<b>Total Property Management</b>	<b>24,725,500</b>	<b>Total Welfare</b>	<b>226,967,361</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	101,007,361
Courts	10,824	Other	2,080,770
Other	18,507,286	<b>Total Social Services</b>	<b>103,088,131</b>
<b>Total Plant Acquisition</b>	<b>18,518,110</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>63,454</b>	Aid to Indigents	4,238,928
<b>Total Other General</b>	<b>17,835,462</b>	Indigent Burial	89,223
<b>Total General</b>	<b>126,813,302</b>	<b>Total General Relief</b>	<b>4,328,151</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>647,777</b>
Trial Court Maintenance of Effort (MOE)	15,110,842	<b>Other Public Assistance</b>	
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	—	<b>Total Other Public Assistance</b>	<b>60,080,128</b>
Grand Jury (Including Audit)	230,294	<b>Total Public Assistance</b>	<b>395,111,548</b>
District Attorney-Prosecution	27,363,475	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>96,137,344</b>	<b>Total Education</b>	<b>27,068,757</b>
<b>Total Police Protection</b>	<b>95,989,582</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>128,266,674</b>	<b>Total Recreation and Cultural</b>	<b>—</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>1,087,594</b>	Total Retirement of Long-Term Debt	36,253,724
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>66,497,729</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>1,314,916,076</b>
<b>Total Protective Inspection</b>	<b>20,935,804</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	61,349,686
Local Agency Formation Commission (LAFCO)	179,587	Operating Transfers Between Funds Other Than	—
Recorder	5,103,484	Governmental and Enterprise	—
Coroner	2,366,743	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 1,376,265,762</b>
Emergency Services	9,265,652		
Planning and Zoning	7,713,208		
Pound	8,969,336		
Other	571,106		
<b>Total Other Protection</b>	<b>34,169,116</b>		
<b>Total Public Protection</b>	<b>376,586,114</b>		

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				
<b>Pension Obligation Bonds</b>							
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
<b>Total Pension Obligation Bonds</b>				<b>767,080,000</b>	<b>767,080,000</b>	<b>265,699,559</b>	<b>501,380,441</b>
<b>Special Assessment Bonds</b>							
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
<b>Total Special Assessment Bonds</b>				<b>38,316,119</b>	<b>38,316,119</b>	<b>33,862,103</b>	<b>4,454,016</b>
<b>Other Long-Term Debt Schedule</b>							
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
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>54,525,886</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 805,396,119</b>	<b>\$ 805,396,119</b>	<b>\$ 299,561,662</b>	<b>\$ 560,360,343</b>
<b>Total Future Principal and Interest Balance Due</b>							
<b>Total Lease Obligations</b>				<b>\$ 442,663,471</b>			

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

**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	5,232,565
<b>Net Operating Income (Loss)</b>	<b>(1,328,700)</b>
Total Non-Operating Revenue	340,710
Total Non-Operating Expenses	118,333
<b>Income (Loss) Before Operating Transfers</b>	<b>(1,106,323)</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ (1,106,323)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 364,521</b>

**Refuse Enterprise/Activity Statement of Revenues and Expenses**

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

**Other Enterprise Statement of Revenues and Expenses: Medical Insurance**

Total Operating Revenue	\$ 936,000
Total Operating Expense	1,013,000
<b>Net Operating Income (Loss)</b>	<b>(77,000)</b>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
<b>Income (Loss) Before Operating Transfers</b>	<b>(77,000)</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ (77,000)</b>
<b>Current Year Capital Outlay</b>	<b>\$ —</b>

**Other Enterprise Statement of Revenues and Expenses: Sheriff Training Ctr**

Total Operating Revenue	\$ 800,000
Total Operating Expense	1,266,000
<b>Net Operating Income (Loss)</b>	<b>(466,000)</b>
Total Non-Operating Revenue	239,000
Total Non-Operating Expenses	—
<b>Income (Loss) Before Operating Transfers</b>	<b>(227,000)</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ (227,000)</b>
<b>Current Year Capital Outlay</b>	<b>\$ —</b>

**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**

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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	—
<b>Total Property Taxes</b>		<b>6,486,704</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		—		<b>Total Federal</b>	<b>18,870,743</b>
<b>Total Other Taxes</b>		<b>1,462,096</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>7,948,800</b>		Other In-Lieu Taxes	6,012
<b>Special Benefit Assessments</b>				Other Governmental Agencies	261,086
Operations		—		<b>Total Other Aid</b>	<b>267,098</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>		Assessments and Tax Collection Fees	126,793
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>915,512</b>		Court Fees and Costs	271,660
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>905,080</b>		Road and Street Services	271,775
<b>Revenue from Use of Money and Property</b>				Health Fees	106,642
Interest		441,704		Mental Health Services	67,818
Rents and Concessions		21,385		California Children Services	—
Royalties		—		Sanitation Services	—
<b>Total Revenue from the Use of Money and Property</b>		<b>463,089</b>		Institutional Care and Services	1,852,113
<b>Aid from Other Governmental Agencies</b>				Library Services	—
<b>State</b>				Park and Recreation Fees	116,210
Highway Users Tax		739,856		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>4,356,823</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>715,645</b>
Homeowners' Property Tax Relief		64,009		<b>Other Financing Sources</b>	
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	—
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>—</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		112,085		<b>Total General County Revenues Before Transfers</b>	<b>57,569,762</b>
Office of Criminal Justice and Planning Programs		—		<b>Transfers In</b>	
Library		—		Total Transfers In from Enterprises	—
District Attorney Programs		—		Operating Transfers Between Funds Other Than	—
Law Enforcement		769,543		Governmental and Enterprise	—
Other		5,627,980		<b>Total General County Revenues and Transfers In</b>	<b>\$ 57,569,762</b>
<b>Total State</b>		<b>23,126,972</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>2,989,567</b>	<b>Total Public Ways and Facilities</b>	<b>4,492,627</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>1,664,195</b>	<b>Total Health</b>	<b>7,401,364</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	378,820	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>378,820</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>419,343</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>177,254</b>	Administration	2,854,296
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	9,920,782
<b>Total Property Management</b>	<b>949,116</b>	<b>Total Welfare</b>	<b>12,775,078</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	5,074,304
Courts	—	Other	927,039
Other	481,531	<b>Total Social Services</b>	<b>6,001,343</b>
<b>Total Plant Acquisition</b>	<b>481,531</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>103,942</b>	Aid to Indigents	30,715
<b>Total Other General</b>	<b>1,994,866</b>	Indigent Burial	18,600
<b>Total General</b>	<b>9,158,634</b>	<b>Total General Relief</b>	<b>49,315</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>103,310</b>
Trial Court Maintenance of Effort (MOE)	124,085	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	90,270	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	358,407
County Clerk	—	<b>Total Other Public Assistance</b>	<b>358,407</b>
Grand Jury (Including Audit)	42,685	<b>Total Public Assistance</b>	<b>19,287,453</b>
District Attorney-Prosecution	1,080,203	<b>Education</b>	
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
<b>Total Judicial</b>	<b>3,916,724</b>	<b>Total Education</b>	<b>76,130</b>
<b>Total Police Protection</b>	<b>3,830,987</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>7,381,156</b>	<b>Total Recreation and Cultural</b>	<b>438,016</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	591,563
<b>Protective Inspection</b>		Total Interest on Long-Term Debt	471,832
Agricultural Commissioner	255,558	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	327,993	<b>Total Debt Service</b>	<b>1,063,395</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>59,201,814</b>
<b>Total Protective Inspection</b>	<b>583,551</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 59,201,814</b>
Emergency Services	187,299		
Planning and Zoning	221,242		
Pound	213,503		
Other	618,539		
<b>Total Other Protection</b>	<b>1,571,777</b>		
<b>Total Public Protection</b>	<b>17,284,195</b>		

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

County of Del Norte

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

Is this activity accounted for as an enterprise?

### Transportation Enterprise Statement of Revenues and Expenses

## Revenues

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

**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**

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

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

**Other Enterprise Statement of Revenues and Expenses:**

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

**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**

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>83,216,110</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>41,125,493</b>
<b>Total Other Taxes</b>		<b>13,072,230</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>96,288,340</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	1,310,419
Operations		—	<b>Total Other Aid</b>	<b>1,310,419</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	1,087,884
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>11,743,059</b>	Court Fees and Costs	3,615,186
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>5,958,459</b>	Road and Street Services	349,827
<b>Revenue from Use of Money and Property</b>			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
<b>Total Revenue from the Use of Money and Property</b>		<b>2,236,818</b>	Institutional Care and Services	577,655
<b>Aid from Other Governmental Agencies</b>			Library Services	251,171
<b>State</b>			Park and Recreation Fees	54,979
Highway Users Tax		5,614,115	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>21,620,408</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>3,491,270</b>
Homeowners' Property Tax Relief		670,878	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>12,515</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		672,667	<b>Total General County Revenues Before Transfers</b>	<b>262,448,188</b>
Office of Criminal Justice and Planning Programs		—	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 263,604,782</b>
Other		18,351,301		
<b>Total State</b>		<b>78,661,407</b>		



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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>3,005,540</b>	<b>Total Public Ways and Facilities</b>	<b>56,965,516</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>10,321,763</b>	<b>Total Health</b>	<b>33,322,834</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	2,404,136	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>2,404,136</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>899,716</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>1,524,798</b>	Administration	14,641,321
<b>Total Communications</b>	<b>3,239,047</b>	Aid Programs - Cash (Grants)	15,389,899
<b>Total Property Management</b>	<b>3,886,628</b>	<b>Total Welfare</b>	<b>30,031,220</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	6,811,308
Courts	—	Other	4,650,865
Other	2,308,340	<b>Total Social Services</b>	<b>11,462,173</b>
<b>Total Plant Acquisition</b>	<b>2,308,340</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>621,146</b>	Aid to Indigents	122,929
<b>Total Other General</b>	<b>8,094,754</b>	Indigent Burial	—
<b>Total General</b>	<b>36,305,868</b>	<b>Total General Relief</b>	<b>122,929</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>423,439</b>
Trial Court Maintenance of Effort (MOE)	764,772	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	228,537	Workforce Investment Act (WIA)	—
Other Trial Court	4,725,158	Other	3,153,639
County Clerk	—	<b>Total Other Public Assistance</b>	<b>3,153,639</b>
Grand Jury (Including Audit)	185,862	<b>Total Public Assistance</b>	<b>45,193,400</b>
District Attorney-Prosecution	7,835,499	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>21,538,938</b>	<b>Total Education</b>	<b>3,529,561</b>
<b>Total Police Protection</b>	<b>34,113,993</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>26,368,207</b>	<b>Total Recreation and Cultural</b>	<b>921,667</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>6,508,508</b>	Total Retirement of Long-Term Debt	2,020,199
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>2,280,607</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>284,418,073</b>
<b>Total Protective Inspection</b>	<b>6,513,453</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	68,394
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,387,737	Governmental and Enterprise	634,329
Coroner	834,531	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 285,120,796</b>
Emergency Services	595,662		
Planning and Zoning	2,376,838		
Pound	2,016,438		
Other	3,644,315		
<b>Total Other Protection</b>	<b>10,855,521</b>		
<b>Total Public Protection</b>	<b>105,898,620</b>		

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**

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				
<b>State Construction Loans</b>							
Airport Improvements	1985	—	—	\$ 221,694	\$ —	\$ 47,315	\$ 6,487
<b>Total State Construction Loans</b>				<b>221,694</b>	<b>—</b>	<b>47,315</b>	<b>6,487</b>
<b>Other Long-Term Debt Schedule</b>							
Compensated Absences	—	—	—	—	—	—	12,788,483
Equipment 2005	—	—	—	—	—	—	277,354
General Fund Loan	—	—	—	—	—	—	53,989
Postclosure Landfill Liability	—	—	—	—	—	—	8,109,468
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>21,229,294</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 221,694</b>	<b>\$ —</b>	<b>\$ 47,315</b>	<b>\$ 21,235,781</b>

Total Future Principal  
and Interest Balance Due

<b>Total Lease Obligations</b>	<b>\$ 4,687,856</b>
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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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

<b>Revenues</b>	
Passenger Fares	\$ 10,461
Local Cash Grants	356,428
State Cash Grants	292,216
Federal Cash Grants	55,713
Other Revenues	2,881
<b>Total Revenues</b>	<b>717,699</b>
Purchased Transportation	505,712
Other Expenses	202,250
<b>Total Expenses</b>	<b>707,962</b>
<b>Net Transit Income (Loss)</b>	<b>9,737</b>
Gain or Loss on Disposal of Fixed Assets	—
<b>Total Operator Net Income (Loss)</b>	<b>\$ 9,737</b>
<b>Capital Additions to Equity</b>	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
<b>Total Capital Additions to Equity</b>	<b>\$ —</b>

**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**

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

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

**Other Enterprise Statement of Revenues and Expenses:**

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

Comments

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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>212,215,397</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>294,579,638</b>
<b>Total Other Taxes</b>		<b>42,918,071</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>255,133,468</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	1,388,748
Operations		—	<b>Total Other Aid</b>	<b>1,388,748</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	461,162
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>8,777,256</b>	Court Fees and Costs	8,282,941
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>13,623,159</b>	Road and Street Services	12,907,596
<b>Revenue from Use of Money and Property</b>			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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>10,812,002</b>	Institutional Care and Services	17,841,863
<b>Aid from Other Governmental Agencies</b>			Library Services	2,085,113
<b>State</b>			Park and Recreation Fees	1,015,711
Highway Users Tax		16,541,055	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>117,136,932</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>5,570,196</b>
Homeowners' Property Tax Relief		1,218,614	<b>Other Financing Sources</b>	
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
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>1,794,747</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		214,972	<b>Total General County Revenues Before Transfers</b>	<b>1,215,024,487</b>
Office of Criminal Justice and Planning Programs		6,241,168	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 1,215,024,487</b>
Other		34,406,579		
<b>Total State</b>		<b>506,208,341</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>5,426,626</b>	<b>Total Public Ways and Facilities</b>	<b>56,323,885</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>23,232,975</b>	<b>Total Health</b>	<b>189,883,676</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	2,879,388	Total Refuse Collection and Disposal	633,350
Other	—	<b>Total Sanitation</b>	<b>633,350</b>
<b>Total Counsel</b>	<b>2,879,388</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>2,226,424</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>5,798,991</b>	Administration	174,823,864
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	244,217,976
<b>Total Property Management</b>	<b>191,031</b>	<b>Total Welfare</b>	<b>419,041,840</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	92,670,412
Courts	18,776,502	Other	—
Other	698,011	<b>Total Social Services</b>	<b>92,670,412</b>
<b>Total Plant Acquisition</b>	<b>19,474,513</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>91</b>	Aid to Indigents	7,230,847
<b>Total Other General</b>	<b>6,004,709</b>	Indigent Burial	—
<b>Total General</b>	<b>65,234,748</b>	<b>Total General Relief</b>	<b>7,230,847</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>160,428</b>
Trial Court Maintenance of Effort (MOE)	14,758,944	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	2,690,525	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	4,299,715
County Clerk	—	<b>Total Other Public Assistance</b>	<b>4,299,715</b>
Grand Jury (Including Audit)	55,977	<b>Total Public Assistance</b>	<b>523,403,242</b>
District Attorney-Prosecution	32,461,085	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>94,277,237</b>	<b>Total Education</b>	<b>31,280,506</b>
<b>Total Police Protection</b>	<b>74,884,339</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>143,475,189</b>	<b>Total Recreation and Cultural</b>	<b>3,589,064</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	18,300,000
<b>Protective Inspection</b>		Total Interest on Long-Term Debt	21,568,120
Agricultural Commissioner	9,465,867	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	<b>Total Debt Service</b>	<b>39,868,120</b>
Other	836,036	<b>Total General County Expenditures Before Transfers</b>	<b>1,256,412,733</b>
<b>Total Protective Inspection</b>	<b>10,301,903</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 1,256,412,733</b>
Emergency Services	—		
Planning and Zoning	15,595,143		
Pound	—		
Other	1,385,562		
<b>Total Other Protection</b>	<b>23,257,474</b>		
<b>Total Public Protection</b>	<b>346,196,142</b>		

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

<b>Total Lease Obligations</b>	<b>\$ 131,122,130</b>
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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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

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

**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
<b>Net Operating Income (Loss)</b>	<b>(5,049,069)</b>
Total Non-Operating Revenues	5,378,848
Total Non-Operating Expenses	239,692
<b>Income (Loss) Before Operating Transfers</b>	<b>90,087</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ 90,087</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 1,584,988</b>

**Other Enterprise Statement of Revenues and Expenses: Parking**

Total Operating Revenue	\$ 634,697
Total Operating Expense	748,060
<b>Net Operating Income (Loss)</b>	<b>(113,363)</b>
Total Non-Operating Revenue	2,407
Total Non-Operating Expenses	—
<b>Income (Loss) Before Operating Transfers</b>	<b>(110,956)</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ (110,956)</b>
<b>Current Year Capital Outlay</b>	<b>\$ —</b>

**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**

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>8,850,701</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		—		<b>Total Federal</b>	<b>17,770,111</b>
<b>Total Other Taxes</b>		<b>1,153,098</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>10,003,799</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	962,024
Operations		307,841		<b>Total Other Aid</b>	<b>962,024</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>307,841</b>		Assessments and Tax Collection Fees	65,933
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>1,091,116</b>		Court Fees and Costs	279,309
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>2,123,744</b>		Road and Street Services	1,500
<b>Revenue from Use of Money and Property</b>				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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>408,606</b>		Institutional Care and Services	130,951
<b>Aid from Other Governmental Agencies</b>				Library Services	—
<b>State</b>				Park and Recreation Fees	11,962
Highway Users Tax		1,505,666		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>4,010,680</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>725,151</b>
Homeowners' Property Tax Relief		68,783		<b>Other Financing Sources</b>	
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
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>609,563</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		111,994		<b>Total General County Revenues Before Transfers</b>	<b>64,537,853</b>
Office of Criminal Justice and Planning Programs		—		<b>Transfers In</b>	
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		<b>Total General County Revenues and Transfers In</b>	<b>\$ 66,379,390</b>
Other		3,901,639			
<b>Total State</b>		<b>26,524,618</b>			



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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>916,873</b>	<b>Total Public Ways and Facilities</b>	<b>4,570,754</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>1,834,068</b>	<b>Total Health</b>	<b>12,904,894</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	258,089	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>258,089</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>142,690</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>380,512</b>	Administration	9,228,113
<b>Total Communications</b>	<b>60,500</b>	Aid Programs - Cash (Grants)	5,572,215
<b>Total Property Management</b>	<b>706,264</b>	<b>Total Welfare</b>	<b>14,800,328</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	8,041,018
Courts	188,322	Other	—
Other	—	<b>Total Social Services</b>	<b>8,041,018</b>
<b>Total Plant Acquisition</b>	<b>188,322</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>6,500</b>	Aid to Indigents	84,621
<b>Total Other General</b>	<b>530,428</b>	Indigent Burial	7,543
<b>Total General</b>	<b>5,024,246</b>	<b>Total General Relief</b>	<b>92,164</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>40,500</b>
Trial Court Maintenance of Effort (MOE)	293,016	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	415,708	Workforce Investment Act (WIA)	593,786
Other Trial Court	204,462	Other	1,061,411
County Clerk	—	<b>Total Other Public Assistance</b>	<b>1,655,197</b>
Grand Jury (Including Audit)	57,127	<b>Total Public Assistance</b>	<b>24,629,207</b>
District Attorney-Prosecution	1,094,279	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>3,272,639</b>	<b>Total Education</b>	<b>409,448</b>
<b>Total Police Protection</b>	<b>5,704,551</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>5,876,340</b>	<b>Total Recreation and Cultural</b>	<b>—</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>9,221</b>	Total Retirement of Long-Term Debt	410,124
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>537,093</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>67,426,804</b>
<b>Total Protective Inspection</b>	<b>2,357,667</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	12,524
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	465,008	Governmental and Enterprise	—
Coroner	74,984	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 67,439,328</b>
Emergency Services	15,357		
Planning and Zoning	777,367		
Pound	463,051		
Other	334,977		
<b>Total Other Protection</b>	<b>2,130,744</b>		
<b>Total Public Protection</b>	<b>19,351,162</b>		

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				
<b>State Construction Loans</b>							
Willows Airport Fuel Facility	1998	—	—	\$ 125,000	\$ —	\$ 46,497	\$ 63,503
Orland Airport Fuel Facility	2000	—	—	120,000	—	46,667	68,533
<b>Total State Construction Loans</b>				<b>245,000</b>	<b>—</b>	<b>93,164</b>	<b>132,036</b>
<b>Other Long-Term Debt Schedule</b>							
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
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>9,509,573</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 245,000</b>	<b>\$ —</b>	<b>\$ 93,164</b>	<b>\$ 9,641,609</b>

Total Future Principal  
and Interest Balance Due

Total Lease Obligations	<u>\$ 6,455,228</u>
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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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

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

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

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

**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**

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>36,494,575</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>55,895,474</b>
<b>Total Other Taxes</b>		<b>8,845,929</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>45,340,504</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	—
Operations		—	<b>Total Other Aid</b>	<b>—</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	614,622
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>3,034,841</b>	Court Fees and Costs	2,274,036
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>2,724,896</b>	Road and Street Services	1,357,310
<b>Revenue from Use of Money and Property</b>			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
<b>Total Revenue from the Use of Money and Property</b>		<b>1,276,631</b>	Institutional Care and Services	817,077
<b>Aid from Other Governmental Agencies</b>			Library Services	85,685
<b>State</b>			Park and Recreation Fees	400,958
Highway Users Tax		4,117,440	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>16,507,859</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>4,531,991</b>
Homeowners' Property Tax Relief		378,470	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>—</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		177,311	<b>Total General County Revenues Before Transfers</b>	<b>223,169,243</b>
Office of Criminal Justice and Planning Programs		113,393	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 223,169,243</b>
Other		20,089,690		
<b>Total State</b>		<b>93,857,047</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>1,665,175</b>	<b>Total Public Ways and Facilities</b>	<b>22,685,103</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>5,223,387</b>	<b>Total Health</b>	<b>54,294,282</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	2,173,390	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>2,173,390</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>707,725</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>1,602,243</b>	Administration	47,043,778
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	11,404,518
<b>Total Property Management</b>	<b>2,665,178</b>	<b>Total Welfare</b>	<b>58,448,296</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	7,959,215
Courts	—	Other	—
Other	3,506,565	<b>Total Social Services</b>	<b>7,959,215</b>
<b>Total Plant Acquisition</b>	<b>3,506,565</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>240,210</b>	Aid to Indigents	1,808,886
<b>Total Other General</b>	<b>2,567,913</b>	Indigent Burial	—
<b>Total General</b>	<b>20,351,786</b>	<b>Total General Relief</b>	<b>1,808,886</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>153,711</b>
Trial Court Maintenance of Effort (MOE)	933,686	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	188,445	Workforce Investment Act (WIA)	2,787,015
Other Trial Court	344,975	Other	—
County Clerk	—	<b>Total Other Public Assistance</b>	<b>2,787,015</b>
Grand Jury (Including Audit)	56,627	<b>Total Public Assistance</b>	<b>71,157,123</b>
District Attorney-Prosecution	4,882,227	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>14,562,189</b>	<b>Total Education</b>	<b>3,152,400</b>
<b>Total Police Protection</b>	<b>14,857,920</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>19,567,898</b>	<b>Total Recreation and Cultural</b>	<b>758,733</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>1,838,752</b>	Total Retirement of Long-Term Debt	1,109,604
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>1,885,048</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>239,366,315</b>
<b>Total Protective Inspection</b>	<b>2,023,725</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 239,366,315</b>
Emergency Services	248,517		
Planning and Zoning	8,374,687		
Pound	1,277,910		
Other	611,773		
<b>Total Other Protection</b>	<b>12,231,356</b>		
<b>Total Public Protection</b>	<b>65,081,840</b>		

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

<b>Total Lease Obligations</b>	<b>\$ 27,236,754</b>
--------------------------------	----------------------

\* 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?

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

**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	2,594,837
<b>Net Operating Income (Loss)</b>	<b>69,939</b>
Total Non-Operating Revenue	2,350,471
Total Non-Operating Expenses	—
<b>Income (Loss) Before Operating Transfers</b>	<b>2,420,410</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ 2,420,410</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 3,394,436</b>

**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	502,355
<b>Net Operating Income (Loss)</b>	<b>(13,560)</b>
Total Non-Operating Revenues	—
Total Non-Operating Expenses	213,755
<b>Income (Loss) Before Operating Transfers</b>	<b>(227,315)</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ (227,315)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

**Other Enterprise Statement of Revenues and Expenses:**

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

Comments

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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>38,075,656</b>	<b>Other:</b>	
<b>Other Taxes</b>			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		—	<b>Total Federal</b>	<b>55,496,989</b>
<b>Total Other Taxes</b>		<b>3,741,054</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>41,816,710</b>	Other In-Lieu Taxes	261,099
<b>Special Benefit Assessments</b>			Other Governmental Agencies	263,225
Operations		—	<b>Total Other Aid</b>	<b>524,324</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	683,408
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>4,561,995</b>	Court Fees and Costs	1,153,390
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>7,403,175</b>	Road and Street Services	37,270
<b>Revenue from Use of Money and Property</b>			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
<b>Total Revenue from the Use of Money and Property</b>		<b>4,925,905</b>	Institutional Care and Services	6,441,999
<b>Aid from Other Governmental Agencies</b>			Library Services	4,582
<b>State</b>			Park and Recreation Fees	48,077
Highway Users Tax		5,761,913	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>24,156,541</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>4,426,350</b>
Homeowners' Property Tax Relief		195,030	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>2,625</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		97,353	<b>Total General County Revenues Before Transfers</b>	<b>258,837,001</b>
Office of Criminal Justice and Planning Programs		364,689	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 259,791,407</b>
Other		12,973,731		
<b>Total State</b>		<b>115,522,387</b>		



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

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

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				

\* 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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

<b>Revenues</b>	
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
<b>Total Revenues</b>	<b>5,631,184</b>
Purchased Transportation	4,413,200
Other Expenses	455,252
<b>Total Expenses</b>	<b>4,868,452</b>
<b>Net Transit Income (Loss)</b>	<b>762,732</b>
Gain or Loss on Disposal of Fixed Assets	—
<b>Total Operator Net Income (Loss)</b>	<b>\$ 762,732</b>
<b>Capital Additions to Equity</b>	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
<b>Total Capital Additions to Equity</b>	<b>\$ —</b>

**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**

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

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

**Other Enterprise Statement of Revenues and Expenses:**

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

Comments

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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>15,130,496</b>	<b>Other:</b>	
<b>Other Taxes</b>			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		—	<b>Total Federal</b>	<b>7,568,666</b>
<b>Total Other Taxes</b>		<b>3,708,215</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>18,838,711</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	5,830,910
Operations		—	<b>Total Other Aid</b>	<b>5,830,910</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	129,101
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>411,415</b>	Court Fees and Costs	442,236
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>2,025,633</b>	Road and Street Services	355,081
<b>Revenue from Use of Money and Property</b>			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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>1,326,266</b>	Institutional Care and Services	—
<b>Aid from Other Governmental Agencies</b>			Library Services	3,747
<b>State</b>			Park and Recreation Fees	265,302
Highway Users Tax		1,865,835	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>5,622,721</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>997,938</b>
Homeowners' Property Tax Relief		81,713	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>1,787</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		125,046	<b>Total General County Revenues Before Transfers</b>	<b>63,208,286</b>
Office of Criminal Justice and Planning Programs		—	<b>Transfers In</b>	
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		
Other		7,027,870	<b>Total General County Revenues and Transfers In</b>	<b>\$ 63,208,286</b>
<b>Total State</b>		<b>20,584,239</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>1,264,378</b>	<b>Total Public Ways and Facilities</b>	<b>6,849,356</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>2,223,083</b>	<b>Total Health</b>	<b>8,478,890</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	738,952	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>738,952</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>309,307</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>193,619</b>	Administration	4,427,488
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	1,522,084
<b>Total Property Management</b>	<b>1,280,325</b>	<b>Total Welfare</b>	<b>5,949,572</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	—	<b>Total Social Services</b>	<b>—</b>
<b>Total Plant Acquisition</b>	<b>—</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>323,963</b>	Aid to Indigents	162,366
<b>Total Other General</b>	<b>3,363,377</b>	Indigent Burial	—
<b>Total General</b>	<b>9,697,004</b>	<b>Total General Relief</b>	<b>162,366</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>153,390</b>
Trial Court Maintenance of Effort (MOE)	610,440	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	156,331	Workforce Investment Act (WIA)	59,306
Other Trial Court	79,356	Other	—
County Clerk	272,860	<b>Total Other Public Assistance</b>	<b>59,306</b>
Grand Jury (Including Audit)	15,996	<b>Total Public Assistance</b>	<b>6,324,634</b>
District Attorney-Prosecution	1,414,821	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>4,091,181</b>	<b>Total Education</b>	<b>747,352</b>
<b>Total Police Protection</b>	<b>5,393,004</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>7,367,132</b>	<b>Total Recreation and Cultural</b>	<b>1,090,779</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	619,494
<b>Protective Inspection</b>		Total Interest on Long-Term Debt	65,787
Agricultural Commissioner	440,215	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	308,101	<b>Total Debt Service</b>	<b>685,281</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>57,181,806</b>
<b>Total Protective Inspection</b>	<b>748,316</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	433,078
Local Agency Formation Commission (LAFCO)	26,500	Operating Transfers Between Funds Other Than	—
Recorder	56,599	Governmental and Enterprise	185,448
Coroner	106,664	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 57,800,332</b>
Emergency Services	1,028,276		
Planning and Zoning	2,047,955		
Pound	504,755		
Other	1,938,128		
<b>Total Other Protection</b>	<b>5,708,877</b>		
<b>Total Public Protection</b>	<b>23,308,510</b>		

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

<b>Total Lease Obligations</b>	<b>\$ 606,047</b>
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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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

**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	1,446,599
<b>Net Operating Income (Loss)</b>	<b>(207,537)</b>
Total Non-Operating Revenue	920,635
Total Non-Operating Expenses	—
<b>Income (Loss) Before Operating Transfers</b>	<b>713,098</b>
Transfers In from the County	96,658
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>96,658</b>
<b>Net Income (Loss)</b>	<b>\$ 809,756</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 841,260</b>

**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	2,213,959
<b>Net Operating Income (Loss)</b>	<b>(1,696,294)</b>
Total Non-Operating Revenues	1,397,708
Total Non-Operating Expenses	134,718
<b>Income (Loss) Before Operating Transfers</b>	<b>(433,304)</b>
Transfers In from the County	294,926
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>294,926</b>
<b>Net Income (Loss)</b>	<b>\$ (138,378)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 58,113</b>

**Other Enterprise Statement of Revenues and Expenses: Mosquito Abatement**

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

**Other Enterprise Statement of Revenues and Expenses: Water**

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

Comments

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

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>327,469,595</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		<b>Total Federal</b>	<b>262,828,774</b>
<b>Total Other Taxes</b>		<b>48,416,447</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>375,886,042</b>		Other In-Lieu Taxes	91,671
<b>Special Benefit Assessments</b>				Other Governmental Agencies	4,019,263
Operations		—		<b>Total Other Aid</b>	<b>4,110,934</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>		Assessments and Tax Collection Fees	2,158,688
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>17,687,335</b>		Court Fees and Costs	13,526,517
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>27,963,586</b>		Road and Street Services	4,312,154
<b>Revenue from Use of Money and Property</b>				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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>23,097,311</b>		Institutional Care and Services	44,064,163
<b>Aid from Other Governmental Agencies</b>				Library Services	409,210
<b>State</b>				Park and Recreation Fees	1,830,678
Highway Users Tax		13,353,412		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>130,562,638</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>8,645,227</b>
Homeowners' Property Tax Relief		2,070,128		<b>Other Financing Sources</b>	
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
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>96,474,368</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,565,968		<b>Total General County Revenues Before Transfers</b>	<b>1,359,375,966</b>
Office of Criminal Justice and Planning Programs		4,348,553		<b>Transfers In</b>	
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			
Other		46,720,547		<b>Total General County Revenues and Transfers In</b>	<b>\$ 1,359,375,966</b>
<b>Total State</b>		<b>412,119,751</b>			



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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>12,475,295</b>	<b>Total Public Ways and Facilities</b>	<b>63,270,098</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>19,290,052</b>	<b>Total Health</b>	<b>145,534,319</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	4,916,053	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>4,916,053</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>2,551,224</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>2,885,984</b>	Administration	168,710,679
<b>Total Communications</b>	<b>674,030</b>	Aid Programs - Cash (Grants)	185,767,583
<b>Total Property Management</b>	<b>25,599,300</b>	<b>Total Welfare</b>	<b>354,478,262</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	4,256,774
Courts	—	Other	—
Other	8,800,538	<b>Total Social Services</b>	<b>4,256,774</b>
<b>Total Plant Acquisition</b>	<b>8,800,538</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>805,167</b>	Aid to Indigents	281,375
<b>Total Other General</b>	<b>18,504,063</b>	Indigent Burial	—
<b>Total General</b>	<b>96,501,706</b>	<b>Total General Relief</b>	<b>281,375</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>727,956</b>
Trial Court Maintenance of Effort (MOE)	14,512,631	<b>Other Public Assistance</b>	
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	<b>Total Other Public Assistance</b>	<b>32,841,384</b>
Grand Jury (Including Audit)	259,930	<b>Total Public Assistance</b>	<b>392,585,751</b>
District Attorney-Prosecution	23,717,471	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>90,081,741</b>	<b>Total Education</b>	<b>9,668,649</b>
<b>Total Police Protection</b>	<b>86,216,537</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>133,465,974</b>	<b>Total Recreation and Cultural</b>	<b>13,572,492</b>
<b>Total Fire Protection</b>	<b>125,672,526</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	19,210,819
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>39,686,496</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>1,225,531,352</b>
<b>Total Protective Inspection</b>	<b>12,074,528</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	48,730,057
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	3,247,238	Governmental and Enterprise	—
Coroner	2,823,779	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 1,274,261,409</b>
Emergency Services	—		
Planning and Zoning	5,561,299		
Pound	4,941,113		
Other	627,106		
<b>Total Other Protection</b>	<b>17,200,535</b>		
<b>Total Public Protection</b>	<b>464,711,841</b>		

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				
<b>Pension Obligation Bonds</b>							
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
<b>Total Pension Obligation Bonds</b>				<b>584,541,007</b>	<b>498,894,086</b>	<b>51,602,145</b>	<b>447,291,941</b>
<b>Special Assessment Bonds</b>							
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
<b>Total Special Assessment Bonds</b>				<b>3,749,550</b>	<b>3,572,000</b>	<b>56,000</b>	<b>3,516,000</b>
<b>Federal Construction Loans</b>							
Rexland Acres Sewer Project	2006	—	—	6,409,611	—	33,000	3,079,000
<b>Total Federal Construction Loans</b>				<b>6,409,611</b>	<b>—</b>	<b>33,000</b>	<b>3,079,000</b>
<b>Other Long-Term Debt Schedule</b>							
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
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>169,351,724</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 594,700,168</b>	<b>\$ 502,466,086</b>	<b>\$ 51,691,145</b>	<b>\$ 623,238,665</b>

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

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

**Refuse Enterprise/Activity Statement of Revenues and Expenses**

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

**Other Enterprise Statement of Revenues and Expenses: Golf Course**

Total Operating Revenue	\$ 420,598
Total Operating Expense	322,793
<b>Net Operating Income (Loss)</b>	<b>97,805</b>
Total Non-Operating Revenue	66,382
Total Non-Operating Expenses	65,524
<b>Income (Loss) Before Operating Transfers</b>	<b>98,663</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ 98,663</b>
<b>Current Year Capital Outlay</b>	<b>\$ —</b>

Comments

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

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>36,802,859</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		<b>Total Federal</b>	<b>30,923,536</b>
<b>Total Other Taxes</b>		<b>4,686,960</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>41,489,819</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	4,497,752
Operations		—		<b>Total Other Aid</b>	<b>4,497,752</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>		Assessments and Tax Collection Fees	571,455
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>1,543,332</b>		Court Fees and Costs	2,346,540
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>1,001,914</b>		Road and Street Services	—
<b>Revenue from Use of Money and Property</b>				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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>2,130,331</b>		Institutional Care and Services	415,620
<b>Aid from Other Governmental Agencies</b>				Library Services	50,452
<b>State</b>				Park and Recreation Fees	39,644
Highway Users Tax		2,807,540		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>10,809,963</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>724,635</b>
Homeowners' Property Tax Relief		299,138		<b>Other Financing Sources</b>	
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	—
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>1,076</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		367,648		<b>Total General County Revenues Before Transfers</b>	<b>176,486,192</b>
Office of Criminal Justice and Planning Programs		218,127		<b>Transfers In</b>	
Library		52,582		Total Transfers In from Enterprises	—
District Attorney Programs		—		Operating Transfers Between Funds Other Than	—
Law Enforcement		1,130,008		Governmental and Enterprise	—
Other		7,269,542		<b>Total General County Revenues and Transfers In</b>	<b>\$ 176,486,192</b>
<b>Total State</b>		<b>83,363,834</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>1,553,900</b>	<b>Total Public Ways and Facilities</b>	<b>4,047,644</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>4,801,926</b>	<b>Total Health</b>	<b>27,831,914</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	896,065	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>896,065</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>1,088,871</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>908,478</b>	Administration	23,684,796
<b>Total Communications</b>	<b>1,198,570</b>	Aid Programs - Cash (Grants)	29,180,333
<b>Total Property Management</b>	<b>2,294,576</b>	<b>Total Welfare</b>	<b>52,865,129</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	155,525	Administration and Programs	163,909
Courts	—	Other	324,182
Other	6,788,939	<b>Total Social Services</b>	<b>488,091</b>
<b>Total Plant Acquisition</b>	<b>6,944,464</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>133,518</b>	Aid to Indigents	27,931
<b>Total Other General</b>	<b>4,664,907</b>	Indigent Burial	27,200
<b>Total General</b>	<b>24,485,275</b>	<b>Total General Relief</b>	<b>55,131</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>507,585</b>
Trial Court Maintenance of Effort (MOE)	808,882	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	5,284,884
Other Trial Court	291,313	Other	2,126,770
County Clerk	—	<b>Total Other Public Assistance</b>	<b>7,411,654</b>
Grand Jury (Including Audit)	81,591	<b>Total Public Assistance</b>	<b>61,327,590</b>
District Attorney-Prosecution	5,962,499	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>13,854,583</b>	<b>Total Education</b>	<b>2,081,592</b>
<b>Total Police Protection</b>	<b>13,756,137</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>21,081,679</b>	<b>Total Recreation and Cultural</b>	<b>1,604,774</b>
<b>Total Fire Protection</b>	<b>9,148,315</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	445,295
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>1,121,346</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>186,145,923</b>
<b>Total Protective Inspection</b>	<b>2,796,282</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	—	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 186,145,923</b>
Emergency Services	—		
Planning and Zoning	1,532,619		
Pound	858,380		
Other	—		
<b>Total Other Protection</b>	<b>3,008,792</b>		
<b>Total Public Protection</b>	<b>63,645,788</b>		

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

## County of Kings

[illegible]

\* 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?

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

## Transportation Enterprise Statement of Revenues and Expenses

## Revenues

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

**Airport Enterprise/Activity Statement of Revenues and Expenses**

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

**Refuse Enterprise/Activity Statement of Revenues and Expenses**

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

**Other Enterprise Statement of Revenues and Expenses:**

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

Comments

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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>26,061,602</b>	<b>Other:</b>	
<b>Other Taxes</b>			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		—	<b>Total Federal</b>	<b>19,587,640</b>
<b>Total Other Taxes</b>		<b>3,841,016</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>29,902,618</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	316,811
Operations		—	<b>Total Other Aid</b>	<b>316,811</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	301,586
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>2,020,499</b>	Court Fees and Costs	91,272
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>1,774,391</b>	Road and Street Services	678,840
<b>Revenue from Use of Money and Property</b>			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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>1,821,006</b>	Institutional Care and Services	160,522
<b>Aid from Other Governmental Agencies</b>			Library Services	24,916
<b>State</b>			Park and Recreation Fees	17,012
Highway Users Tax		2,400,189	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>9,731,025</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>2,466,208</b>
Homeowners' Property Tax Relief		216,822	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>9,986</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		148,996	<b>Total General County Revenues Before Transfers</b>	<b>114,278,751</b>
Office of Criminal Justice and Planning Programs		—	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 114,469,897</b>
Other		4,915,544		
<b>Total State</b>		<b>46,648,567</b>		



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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>1,227,008</b>	<b>Total Public Ways and Facilities</b>	<b>8,508,539</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>3,438,188</b>	<b>Total Health</b>	<b>16,190,709</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	704,289	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>704,289</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>484,214</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>521,419</b>	Administration	14,008,639
<b>Total Communications</b>	<b>13,380</b>	Aid Programs - Cash (Grants)	18,480,014
<b>Total Property Management</b>	<b>1,488,424</b>	<b>Total Welfare</b>	<b>32,488,653</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	1,067,656
Courts	—	Other	—
Other	2,300,924	<b>Total Social Services</b>	<b>1,067,656</b>
<b>Total Plant Acquisition</b>	<b>2,300,924</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>5,183,734</b>	Aid to Indigents	123,301
<b>Total Other General</b>	<b>5,085,112</b>	Indigent Burial	40,906
<b>Total General</b>	<b>20,446,692</b>	<b>Total General Relief</b>	<b>164,207</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>193,166</b>
Trial Court Maintenance of Effort (MOE)	133,004	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	341,593	Workforce Investment Act (WIA)	—
Other Trial Court	3,037	Other	2,410,705
County Clerk	—	<b>Total Other Public Assistance</b>	<b>2,410,705</b>
Grand Jury (Including Audit)	72,832	<b>Total Public Assistance</b>	<b>36,324,387</b>
District Attorney-Prosecution	2,812,028	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>7,784,261</b>	<b>Total Education</b>	<b>1,306,321</b>
<b>Total Police Protection</b>	<b>10,968,137</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>11,538,950</b>	<b>Total Recreation and Cultural</b>	<b>1,432,867</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	—
<b>Protective Inspection</b>		Total Interest on Long-Term Debt	—
Agricultural Commissioner	532,684	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	1,416,006	<b>Total Debt Service</b>	<b>—</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>119,192,427</b>
<b>Total Protective Inspection</b>	<b>1,948,690</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	477,248	Governmental and Enterprise	—
Coroner	—	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 119,192,427</b>
Emergency Services	204,519		
Planning and Zoning	1,030,544		
Pound	943,031		
Other	87,532		
<b>Total Other Protection</b>	<b>2,742,874</b>		
<b>Total Public Protection</b>	<b>34,982,912</b>		

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				
<b>Other Long-Term Debt Schedule</b>							
Compensated Absences	—	—	—	—	—	—	\$ 2,985,583
Postclosure Landfill Liability	—	—	—	—	—	—	4,495,521
<b>Total Other Long-Term Debt Schedule</b>				—	—	—	<b>7,481,104</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 7,481,104</b>

Total Future Principal  
and Interest Balance Due

<b>Total Lease Obligations</b>	<b>\$ —</b>
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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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

**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**

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

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

**Other Enterprise Statement of Revenues and Expenses:**

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

Comments

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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>8,297,472</b>	<b>Other:</b>	
<b>Other Taxes</b>			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		—	<b>Total Federal</b>	<b>9,149,544</b>
<b>Total Other Taxes</b>		<b>1,011,865</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>9,309,337</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	352,148
Operations		—	<b>Total Other Aid</b>	<b>352,148</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	40,978
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>450,305</b>	Court Fees and Costs	111,745
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>1,874,829</b>	Road and Street Services	38,140
<b>Revenue from Use of Money and Property</b>			Health Fees	16,728
Interest		960,204	Mental Health Services	28,951
Rents and Concessions		661,774	California Children Services	—
Royalties		—	Sanitation Services	—
<b>Total Revenue from the Use of Money and Property</b>		<b>1,621,978</b>	Institutional Care and Services	2,491,116
<b>Aid from Other Governmental Agencies</b>			Library Services	—
<b>State</b>			Park and Recreation Fees	—
Highway Users Tax		1,775,804	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>6,788,818</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>2,725,950</b>
Homeowners' Property Tax Relief		80,517	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>17,601</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		214,689	<b>Total General County Revenues Before Transfers</b>	<b>63,648,885</b>
Office of Criminal Justice and Planning Programs		305,250	<b>Transfers In</b>	
Library		—	Total Transfers In from Enterprises	29,732
District Attorney Programs		576,493	Operating Transfers Between Funds Other Than	—
Law Enforcement		500,000	Governmental and Enterprise	—
Other		10,561,687	<b>Total General County Revenues and Transfers In</b>	<b>\$ 63,678,617</b>
<b>Total State</b>		<b>31,358,375</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>759,929</b>	<b>Total Public Ways and Facilities</b>	<b>10,581,565</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>1,996,905</b>	<b>Total Health</b>	<b>9,725,117</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	361,405	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>361,405</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>236,826</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>300,234</b>	Administration	4,075,943
<b>Total Communications</b>	<b>386,343</b>	Aid Programs - Cash (Grants)	6,500,811
<b>Total Property Management</b>	<b>1,066,164</b>	<b>Total Welfare</b>	<b>10,576,754</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	2,977,539
Courts	—	Other	—
Other	484,951	<b>Total Social Services</b>	<b>2,977,539</b>
<b>Total Plant Acquisition</b>	<b>484,951</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>1,122,057</b>	Aid to Indigents	315,015
<b>Total Other General</b>	<b>1,258,865</b>	Indigent Burial	—
<b>Total General</b>	<b>7,973,679</b>	<b>Total General Relief</b>	<b>315,015</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>100,496</b>
Trial Court Maintenance of Effort (MOE)	390,535	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	123,403	Workforce Investment Act (WIA)	—
Other Trial Court	155,020	Other	922,680
County Clerk	37,203	<b>Total Other Public Assistance</b>	<b>922,680</b>
Grand Jury (Including Audit)	19,584	<b>Total Public Assistance</b>	<b>14,892,484</b>
District Attorney-Prosecution	805,755	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>3,981,369</b>	<b>Total Education</b>	<b>76,107</b>
<b>Total Police Protection</b>	<b>3,637,915</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>8,075,183</b>	<b>Total Recreation and Cultural</b>	<b>95,481</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	600,000
<b>Protective Inspection</b>		Total Interest on Long-Term Debt	43,447
Agricultural Commissioner	293,855	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	599,869	<b>Total Debt Service</b>	<b>643,447</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>62,408,611</b>
<b>Total Protective Inspection</b>	<b>893,724</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	273,561	Governmental and Enterprise	—
Coroner	—	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 62,408,611</b>
Emergency Services	158,899		
Planning and Zoning	552,342		
Pound	251,474		
Other	596,264		
<b>Total Other Protection</b>	<b>1,832,540</b>		
<b>Total Public Protection</b>	<b>18,420,731</b>		

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				—	—	—	<u>1,287,907</u>
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	<u>\$ 1,287,907</u>
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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

<b>Revenues</b>	
Passenger Fares	\$ 187,102
Local Cash Grants	398,216
State Cash Grants	111,105
Federal Cash Grants	143,713
Other Revenues	749
<b>Total Revenues</b>	<u>840,885</u>
Purchased Transportation	812,928
Other Expenses	147,724
<b>Total Expenses</b>	<u>960,652</u>
<b>Net Transit Income (Loss)</b>	<u>(119,767)</u>
Gain or Loss on Disposal of Fixed Assets	—
<b>Total Operator Net Income (Loss)</b>	<u>\$ (119,767)</u>
<b>Capital Additions to Equity</b>	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
<b>Total Capital Additions to Equity</b>	<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 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
<b>Net Operating Income (Loss)</b>	<b>(25,041)</b>
Total Non-Operating Revenue	54,124
Total Non-Operating Expenses	—
<b>Income (Loss) Before Operating Transfers</b>	<b>29,083</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ 29,083</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

**Refuse Enterprise/Activity Statement of Revenues and Expenses**

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

**Other Enterprise Statement of Revenues and Expenses: Parks**

Total Operating Revenue	\$ 26,580
Total Operating Expense	11,368
<b>Net Operating Income (Loss)</b>	<b>15,212</b>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	1,766
<b>Income (Loss) Before Operating Transfers</b>	<b>13,446</b>
Transfers In from the County	—
Transfers Out to the County	23,732
<b>Net Transfers In (Out)</b>	<b>(23,732)</b>
<b>Net Income (Loss)</b>	<b>\$ (10,286)</b>
<b>Current Year Capital Outlay</b>	<b>\$ —</b>

**Other Enterprise Statement of Revenues and Expenses: Water**

Total Operating Revenue	\$ 1,126
Total Operating Expense	6,605
<b>Net Operating Income (Loss)</b>	<b>(5,479)</b>
Total Non-Operating Revenue	630
Total Non-Operating Expenses	—
<b>Income (Loss) Before Operating Transfers</b>	<b>(4,849)</b>
Transfers In from the County	—
Transfers Out to the County	6,000
<b>Net Transfers In (Out)</b>	<b>(6,000)</b>
<b>Net Income (Loss)</b>	<b>\$ (10,849)</b>
<b>Current Year Capital Outlay</b>	<b>\$ —</b>

Comments

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

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>3,828,839,269</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		<b>Total Federal</b>	<b>3,094,749,102</b>
<b>Total Other Taxes</b>		<b>465,507,438</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>4,294,346,707</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	125,226,011
Operations		1,733,140		<b>Total Other Aid</b>	<b>125,226,011</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>1,733,140</b>		Assessments and Tax Collection Fees	44,121,215
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>50,251,869</b>		Court Fees and Costs	14,170,415
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>353,791,488</b>		Road and Street Services	3,043,059
<b>Revenue from Use of Money and Property</b>				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
<b>Total Revenue from the Use of Money and Property</b>		<b>222,953,303</b>		Institutional Care and Services	223,573,992
<b>Aid from Other Governmental Agencies</b>				Library Services	1,919,784
<b>State</b>				Park and Recreation Fees	20,291,276
Highway Users Tax		110,581,700		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>1,648,468,786</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>240,830,430</b>
Homeowners' Property Tax Relief		22,418,514		<b>Other Financing Sources</b>	
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	—
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>5,754,128</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		32,177,002		<b>Total General County Revenues Before Transfers</b>	<b>14,427,245,707</b>
Office of Criminal Justice and Planning Programs		6,007,153		<b>Transfers In</b>	
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		<b>Total General County Revenues and Transfers In</b>	<b>\$ 14,438,278,132</b>
Other		227,512,992			
<b>Total State</b>		<b>4,389,140,743</b>			



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

<b>General</b>		<b>Public Ways and Facilities</b>	
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
<b>Total Legislative and Administrative</b>	<b>118,359,433</b>	<b>Total Public Ways and Facilities</b>	<b>260,273,504</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>274,096,088</b>	<b>Total Health</b>	<b>2,635,491,637</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	14,062,682	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>14,062,682</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>23,114,190</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>107,286,068</b>	Administration	1,549,456,707
<b>Total Communications</b>	<b>(1,273,781)</b>	Aid Programs - Cash (Grants)	1,623,356,269
<b>Total Property Management</b>	<b>105,990,116</b>	<b>Total Welfare</b>	<b>3,172,812,976</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	1,381,361,348
Courts	48,868,469	Other	—
Other	168,518,258	<b>Total Social Services</b>	<b>1,381,361,348</b>
<b>Total Plant Acquisition</b>	<b>217,386,727</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>—</b>	Aid to Indigents	188,623,608
<b>Total Other General</b>	<b>155,794,635</b>	Indigent Burial	—
<b>Total General</b>	<b>1,014,816,158</b>	<b>Total General Relief</b>	<b>188,623,608</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>2,438,867</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>2,277,346</b>
Trial Court Maintenance of Effort (MOE)	247,713,205	<b>Other Public Assistance</b>	
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	—	<b>Total Other Public Assistance</b>	<b>83,382,122</b>
Grand Jury (Including Audit)	1,553,814	<b>Total Public Assistance</b>	<b>4,830,896,267</b>
District Attorney-Prosecution	325,690,161	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>1,330,115,459</b>	<b>Total Education</b>	<b>115,725,512</b>
<b>Total Police Protection</b>	<b>1,517,310,400</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>1,499,954,473</b>	<b>Total Recreation and Cultural</b>	<b>254,595,898</b>
<b>Total Fire Protection</b>	<b>6,549,497</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	86,506,000
<b>Protective Inspection</b>		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	—	<b>Total Debt Service</b>	<b>245,907,315</b>
Other	8,688,146	<b>Total General County Expenditures Before Transfers</b>	<b>13,947,920,013</b>
<b>Total Protective Inspection</b>	<b>34,539,430</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	819,424,634
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	25,694,720	Governmental and Enterprise	18,185,068
Coroner	28,392,657	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 14,785,529,715</b>
Emergency Services	9,489,966		
Planning and Zoning	24,050,027		
Pound	26,823,277		
Other	87,293,816		
<b>Total Other Protection</b>	<b>201,744,463</b>		
<b>Total Public Protection</b>	<b>4,590,213,722</b>		

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

**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**

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

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

**Other Enterprise Statement of Revenues and Expenses:**

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

**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**

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>34,259,217</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		<b>Total Federal</b>	<b>33,996,171</b>
<b>Total Other Taxes</b>		<b>12,119,746</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>46,378,963</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	3,198,973
Operations		—		<b>Total Other Aid</b>	<b>3,198,973</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>		Assessments and Tax Collection Fees	331,577
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>3,370,610</b>		Court Fees and Costs	432,144
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>3,426,403</b>		Road and Street Services	1,718,884
<b>Revenue from Use of Money and Property</b>				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
<b>Total Revenue from the Use of Money and Property</b>		<b>1,476,488</b>		Institutional Care and Services	87,543
<b>Aid from Other Governmental Agencies</b>				Library Services	68,680
<b>State</b>				Park and Recreation Fees	—
Highway Users Tax		4,071,854		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>13,598,940</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>1,578,263</b>
Homeowners' Property Tax Relief		230,731		<b>Other Financing Sources</b>	
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	—
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>1,873</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		672,707		<b>Total General County Revenues Before Transfers</b>	<b>171,241,766</b>
Office of Criminal Justice and Planning Programs		—		<b>Transfers In</b>	
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		<b>Total General County Revenues and Transfers In</b>	<b>\$ 171,247,766</b>
Other		6,432,296			
<b>Total State</b>		<b>64,215,082</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>2,384,401</b>	<b>Total Public Ways and Facilities</b>	<b>14,946,060</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>6,477,111</b>	<b>Total Health</b>	<b>24,412,498</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	1,363,705	Total Refuse Collection and Disposal	1,124,662
Other	—	<b>Total Sanitation</b>	<b>1,124,662</b>
<b>Total Counsel</b>	<b>1,363,705</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>950,000</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>760,873</b>	Administration	19,382,683
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	28,583,681
<b>Total Property Management</b>	<b>5,603,422</b>	<b>Total Welfare</b>	<b>47,966,364</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	391,559	Administration and Programs	3,561,678
Courts	—	Other	—
Other	1,729,351	<b>Total Social Services</b>	<b>3,561,678</b>
<b>Total Plant Acquisition</b>	<b>2,120,910</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>265,000</b>	Aid to Indigents	562,280
<b>Total Other General</b>	<b>4,486,382</b>	Indigent Burial	44,787
<b>Total General</b>	<b>24,411,804</b>	<b>Total General Relief</b>	<b>607,067</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>324,127</b>
Trial Court Maintenance of Effort (MOE)	1,025,684	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	318,679	Other	335,432
County Clerk	592,982	<b>Total Other Public Assistance</b>	<b>335,432</b>
Grand Jury (Including Audit)	66,159	<b>Total Public Assistance</b>	<b>52,794,668</b>
District Attorney-Prosecution	3,579,674	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>10,636,892</b>	<b>Total Education</b>	<b>1,990,831</b>
<b>Total Police Protection</b>	<b>13,375,150</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>20,876,155</b>	<b>Total Recreation and Cultural</b>	<b>—</b>
<b>Total Fire Protection</b>	<b>5,929,638</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>174,141</b>	Total Retirement of Long-Term Debt	781,091
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>1,636,947</b>
Other	68,657	<b>Total General County Expenditures Before Transfers</b>	<b>179,255,309</b>
<b>Total Protective Inspection</b>	<b>2,960,846</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	51,799	Operating Transfers Between Funds Other Than	—
Recorder	615,542	Governmental and Enterprise	1,867,159
Coroner	423,023	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 181,122,468</b>
Emergency Services	13,369		
Planning and Zoning	1,631,324		
Pound	1,097,613		
Other	152,347		
<b>Total Other Protection</b>	<b>3,985,017</b>		
<b>Total Public Protection</b>	<b>57,937,839</b>		

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 - Sherriif	—	—	—	—	—	—	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

<b>Total Lease Obligations</b>	<b>\$ 28,923,521</b>
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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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

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

**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
<b>Net Operating Income (Loss)</b>	<b>(139,248)</b>
Total Non-Operating Revenues	191,677
Total Non-Operating Expenses	29,815
<b>Income (Loss) Before Operating Transfers</b>	<b>22,614</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ 22,614</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

**Other Enterprise Statement of Revenues and Expenses: Putney Ranch Camp**

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

**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**

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>167,442,509</b>	<b>Other:</b>	
<b>Other Taxes</b>			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		—	<b>Total Federal</b>	<b>42,766,662</b>
<b>Total Other Taxes</b>		<b>7,774,198</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>175,216,707</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	7,869,611
Operations		1,707,388	<b>Total Other Aid</b>	<b>7,869,611</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>1,707,388</b>	Assessments and Tax Collection Fees	1,508,118
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>9,284,870</b>	Court Fees and Costs	430,288
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>14,172,643</b>	Road and Street Services	—
<b>Revenue from Use of Money and Property</b>			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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>6,762,136</b>	Institutional Care and Services	1,093,641
<b>Aid from Other Governmental Agencies</b>			Library Services	309,101
<b>State</b>			Park and Recreation Fees	590,179
Highway Users Tax		3,962,053	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>38,311,593</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>10,275,583</b>
Homeowners' Property Tax Relief		739,341	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>104,902</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		799,956	<b>Total General County Revenues Before Transfers</b>	<b>422,219,504</b>
Office of Criminal Justice and Planning Programs		—	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 422,219,504</b>
<b>Total State</b>		<b>115,747,409</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>5,292,835</b>	<b>Total Public Ways and Facilities</b>	<b>7,818,707</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>14,300,068</b>	<b>Total Health</b>	<b>81,286,219</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	4,311,327	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>4,311,327</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>4,653,496</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>2,970,089</b>	Administration	12,020,636
<b>Total Communications</b>	<b>7,431,967</b>	Aid Programs - Cash (Grants)	15,093,880
<b>Total Property Management</b>	<b>7,014,422</b>	<b>Total Welfare</b>	<b>27,114,516</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	968,342	Administration and Programs	17,980,302
Courts	—	Other	—
Other	—	<b>Total Social Services</b>	<b>17,980,302</b>
<b>Total Plant Acquisition</b>	<b>968,342</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>—</b>	Aid to Indigents	4,227,746
<b>Total Other General</b>	<b>76,854,899</b>	Indigent Burial	—
<b>Total General</b>	<b>123,797,445</b>	<b>Total General Relief</b>	<b>4,227,746</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>87,311</b>
Trial Court Maintenance of Effort (MOE)	2,111,712	<b>Other Public Assistance</b>	
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	<b>Total Other Public Assistance</b>	<b>8,831,029</b>
Grand Jury (Including Audit)	141,780	<b>Total Public Assistance</b>	<b>58,240,904</b>
District Attorney-Prosecution	12,528,117	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>29,418,760</b>	<b>Total Education</b>	<b>11,743,207</b>
<b>Total Police Protection</b>	<b>27,325,438</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>33,888,068</b>	<b>Total Recreation and Cultural</b>	<b>8,356,274</b>
<b>Total Fire Protection</b>	<b>14,758,501</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	3,602,279
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>11,332,445</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>429,371,906</b>
<b>Total Protective Inspection</b>	<b>3,995,968</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,472,566	Governmental and Enterprise	—
Coroner	1,346,311	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 429,371,906</b>
Emergency Services	6,052,081		
Planning and Zoning	3,563,993		
Pound	2,955,699		
Other	2,019,320		
<b>Total Other Protection</b>	<b>17,409,970</b>		
<b>Total Public Protection</b>	<b>126,796,705</b>		

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				
<b>Pension Obligation Bonds</b>							
2003 Unfunded Pension Liab	2003	2003	2026	\$ 112,805,000	\$ 112,805,000	\$ 50,000	\$ 112,755,000
<b>Total Pension Obligation Bonds</b>				<b>112,805,000</b>	<b>112,805,000</b>	<b>50,000</b>	<b>112,755,000</b>
<b>Other Long-Term Debt Schedule</b>							
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
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>13,542,571</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 112,805,000</b>	<b>\$ 112,805,000</b>	<b>\$ 50,000</b>	<b>\$ 126,297,571</b>

Total Future Principal  
and Interest Balance Due

<b>Total Lease Obligations</b>	<b>\$ 50,959,591</b>
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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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

**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	973,658
<b>Net Operating Income (Loss)</b>	<b>(293,521)</b>
Total Non-Operating Revenue	659,764
Total Non-Operating Expenses	—
<b>Income (Loss) Before Operating Transfers</b>	<b>366,243</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ 366,243</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 464,175</b>

**Refuse Enterprise/Activity Statement of Revenues and Expenses**

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

**Other Enterprise Statement of Revenues and Expenses: Marin Center**

Total Operating Revenue	\$ 4,746,960
Total Operating Expense	5,034,195
<b>Net Operating Income (Loss)</b>	<b>(287,235)</b>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	28,484
<b>Income (Loss) Before Operating Transfers</b>	<b>(315,719)</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ (315,719)</b>
<b>Current Year Capital Outlay</b>	<b>\$ —</b>

**Other Enterprise Statement of Revenues and Expenses: Parks**

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

Comments

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

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>7,063,050</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		—		<b>Total Federal</b>	<b>5,984,038</b>
<b>Total Other Taxes</b>		<b>11,559,389</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>18,622,439</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	—
Operations		—		<b>Total Other Aid</b>	<b>—</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>		Assessments and Tax Collection Fees	92,386
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>525,110</b>		Court Fees and Costs	230,327
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>553,957</b>		Road and Street Services	529,265
<b>Revenue from Use of Money and Property</b>				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
<b>Total Revenue from the Use of Money and Property</b>		<b>327,066</b>		Institutional Care and Services	7,875
<b>Aid from Other Governmental Agencies</b>				Library Services	19,004
<b>State</b>				Park and Recreation Fees	25,426
Highway Users Tax		1,025,199		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>3,037,855</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>626,313</b>
Homeowners' Property Tax Relief		79,193		<b>Other Financing Sources</b>	
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	—
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>—</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		36,572		<b>Total General County Revenues Before Transfers</b>	<b>49,614,940</b>
Office of Criminal Justice and Planning Programs		—		<b>Transfers In</b>	
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		<b>Total General County Revenues and Transfers In</b>	<b>\$ 49,633,154</b>
Other		7,159,951			
<b>Total State</b>		<b>19,938,162</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>1,006,322</b>	<b>Total Public Ways and Facilities</b>	<b>6,413,930</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>2,109,665</b>	<b>Total Health</b>	<b>6,190,897</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	271,268	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>271,268</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>192,006</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>265,986</b>	Administration	1,501,573
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	2,355,409
<b>Total Property Management</b>	<b>1,859,375</b>	<b>Total Welfare</b>	<b>3,856,982</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	35,683	Administration and Programs	3,901,833
Courts	—	Other	403,470
Other	269,372	<b>Total Social Services</b>	<b>4,305,303</b>
<b>Total Plant Acquisition</b>	<b>305,055</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>927,242</b>	Aid to Indigents	20,321
<b>Total Other General</b>	<b>1,385,698</b>	Indigent Burial	1,900
<b>Total General</b>	<b>8,322,617</b>	<b>Total General Relief</b>	<b>22,221</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>42,992</b>
Trial Court Maintenance of Effort (MOE)	131,611	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	75,436	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	1,612,800
County Clerk	79,324	<b>Total Other Public Assistance</b>	<b>1,612,800</b>
Grand Jury (Including Audit)	71,351	<b>Total Public Assistance</b>	<b>9,840,298</b>
District Attorney-Prosecution	1,108,032	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>2,569,320</b>	<b>Total Education</b>	<b>775,310</b>
<b>Total Police Protection</b>	<b>5,168,775</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>3,796,783</b>	<b>Total Recreation and Cultural</b>	<b>463,498</b>
<b>Total Fire Protection</b>	<b>3,127,492</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	134,000
<b>Protective Inspection</b>		Total Interest on Long-Term Debt	81,246
Agricultural Commissioner	361,629	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	643,613	<b>Total Debt Service</b>	<b>215,246</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>51,341,691</b>
<b>Total Protective Inspection</b>	<b>1,005,242</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 51,483,752</b>
Emergency Services	—		
Planning and Zoning	1,086,484		
Pound	—		
Other	451,095		
<b>Total Other Protection</b>	<b>3,452,283</b>		
<b>Total Public Protection</b>	<b>19,119,895</b>		

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				
<b>Federal Construction Loans</b>							
Government Center	1997	—	—	\$ 2,730,850	\$ —	\$ 1,172,850	\$ 1,558,000
<b>Total Federal Construction Loans</b>				<b>2,730,850</b>	<b>—</b>	<b>1,172,850</b>	<b>1,558,000</b>
<b>State Construction Loans</b>							
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
<b>Total State Construction Loans</b>				<b>3,573,686</b>	<b>—</b>	<b>383,310</b>	<b>3,190,376</b>
<b>Other Long-Term Debt Schedule</b>							
Compensated Absences	—	—	—	—	—	—	1,851,582
Compensated Absences - Transit	—	—	—	—	—	—	7,994
Postclosure Landfill Liability	—	—	—	—	—	—	2,432,680
Solid Waste - Septic	—	—	—	—	—	—	30,500
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>4,322,756</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 6,304,536</b>	<b>\$ —</b>	<b>\$ 1,556,160</b>	<b>\$ 9,071,132</b>

Total Future Principal  
and Interest Balance Due

<b>Total Lease Obligations</b>	<b>\$ —</b>
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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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

**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**

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

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

**Other Enterprise Statement of Revenues and Expenses:**

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

Comments



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

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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	—
<b>Total Property Taxes</b>		<b>42,513,294</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		—		<b>Total Federal</b>	<b>37,496,773</b>
<b>Total Other Taxes</b>		<b>9,684,916</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>52,198,210</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	884,990
Operations		—		<b>Total Other Aid</b>	<b>884,990</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>		Assessments and Tax Collection Fees	172,401
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>2,898,902</b>		Court Fees and Costs	2,113,373
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>4,121,726</b>		Road and Street Services	600,290
<b>Revenue from Use of Money and Property</b>				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
<b>Total Revenue from the Use of Money and Property</b>		<b>1,027,422</b>		Institutional Care and Services	380,381
<b>Aid from Other Governmental Agencies</b>				Library Services	84,132
<b>State</b>				Park and Recreation Fees	13,570
Highway Users Tax		3,316,545		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>13,937,838</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>2,478,248</b>
Homeowners' Property Tax Relief		312,271		<b>Other Financing Sources</b>	
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	—
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>16,547</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		473,640		<b>Total General County Revenues Before Transfers</b>	<b>185,353,530</b>
Office of Criminal Justice and Planning Programs		—		<b>Transfers In</b>	
Library		295,794		Total Transfers In from Enterprises	—
District Attorney Programs		841,018		Operating Transfers Between Funds Other Than	—
Law Enforcement		500,000		Governmental and Enterprise	—
Other		10,478,543		<b>Total General County Revenues and Transfers In</b>	<b>\$ 185,353,530</b>
<b>Total State</b>		<b>70,292,874</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>2,561,991</b>	<b>Total Public Ways and Facilities</b>	<b>12,619,066</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>3,144,295</b>	<b>Total Health</b>	<b>33,153,819</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	746,351	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>746,351</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>570,599</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>501,961</b>	Administration	5,990,349
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	19,820,936
<b>Total Property Management</b>	<b>2,486,240</b>	<b>Total Welfare</b>	<b>25,811,285</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	717,406	Administration and Programs	28,317,630
Courts	—	Other	—
Other	2,387,623	<b>Total Social Services</b>	<b>28,317,630</b>
<b>Total Plant Acquisition</b>	<b>3,105,029</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>483,799</b>	Aid to Indigents	765,923
<b>Total Other General</b>	<b>6,099,645</b>	Indigent Burial	22,588
<b>Total General</b>	<b>19,699,910</b>	<b>Total General Relief</b>	<b>788,511</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>272,623</b>
Trial Court Maintenance of Effort (MOE)	441,036	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	567,557	Workforce Investment Act (WIA)	—
Other Trial Court	1,818,410	Other	—
County Clerk	110,289	<b>Total Other Public Assistance</b>	<b>—</b>
Grand Jury (Including Audit)	163,826	<b>Total Public Assistance</b>	<b>55,190,049</b>
District Attorney-Prosecution	4,269,385	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>13,126,105</b>	<b>Total Education</b>	<b>1,753,428</b>
<b>Total Police Protection</b>	<b>10,623,511</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>14,780,938</b>	<b>Total Recreation and Cultural</b>	<b>339,257</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>617,379</b>	Total Retirement of Long-Term Debt	6,513,813
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>18,995,951</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>188,207,084</b>
<b>Total Protective Inspection</b>	<b>2,274,816</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 188,207,084</b>
Emergency Services	140,976		
Planning and Zoning	1,771,674		
Pound	973,529		
Other	95,498		
<b>Total Other Protection</b>	<b>5,032,855</b>		
<b>Total Public Protection</b>	<b>46,455,604</b>		

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

\* 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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

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

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

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

Comments

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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>73,005,058</b>	<b>Other:</b>	
<b>Other Taxes</b>			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		—	<b>Total Federal</b>	<b>103,226,218</b>
<b>Total Other Taxes</b>		<b>7,847,849</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>80,852,907</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	739,499
Operations		—	<b>Total Other Aid</b>	<b>739,499</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	453,702
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>5,861,368</b>	Court Fees and Costs	3,140,979
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>6,957,610</b>	Road and Street Services	2,313,676
<b>Revenue from Use of Money and Property</b>			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
<b>Total Revenue from the Use of Money and Property</b>		<b>10,209,801</b>	Institutional Care and Services	2,611,254
<b>Aid from Other Governmental Agencies</b>			Library Services	139,171
<b>State</b>			Park and Recreation Fees	347,955
Highway Users Tax		5,403,261	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>29,887,739</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>5,410,209</b>
Homeowners' Property Tax Relief		538,726	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>19,717</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		713,392	<b>Total General County Revenues Before Transfers</b>	<b>382,615,349</b>
Office of Criminal Justice and Planning Programs		590,393	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 382,633,497</b>
Other		23,625,936		
<b>Total State</b>		<b>139,450,281</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>4,169,792</b>	<b>Total Public Ways and Facilities</b>	<b>19,944,661</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>11,336,765</b>	<b>Total Health</b>	<b>46,290,425</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	2,003,177	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>2,003,177</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>1,451,031</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>1,233,010</b>	Administration	45,547,720
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	67,407,763
<b>Total Property Management</b>	<b>2,340,684</b>	<b>Total Welfare</b>	<b>112,955,483</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	74,717	Administration and Programs	27,688,793
Courts	150,730	Other	—
Other	9,911,388	<b>Total Social Services</b>	<b>27,688,793</b>
<b>Total Plant Acquisition</b>	<b>10,136,835</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>3,076,824</b>	Aid to Indigents	513,848
<b>Total Other General</b>	<b>5,988,417</b>	Indigent Burial	—
<b>Total General</b>	<b>41,736,535</b>	<b>Total General Relief</b>	<b>513,848</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>268,535</b>
Trial Court Maintenance of Effort (MOE)	1,616,287	<b>Other Public Assistance</b>	
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	<b>Total Other Public Assistance</b>	<b>8,019,165</b>
Grand Jury (Including Audit)	145,413	<b>Total Public Assistance</b>	<b>149,445,824</b>
District Attorney-Prosecution	10,334,131	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>29,993,299</b>	<b>Total Education</b>	<b>3,083,380</b>
<b>Total Police Protection</b>	<b>18,803,719</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>37,406,601</b>	<b>Total Recreation and Cultural</b>	<b>2,916,566</b>
<b>Total Fire Protection</b>	<b>14,138,608</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>361,799</b>	Total Retirement of Long-Term Debt	4,885,810
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>9,337,984</b>
Other	512,169	<b>Total General County Expenditures Before Transfers</b>	<b>386,690,584</b>
<b>Total Protective Inspection</b>	<b>4,894,774</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	566,719
Local Agency Formation Commission (LAFCO)	80,021	Operating Transfers Between Funds Other Than	—
Recorder	1,367,795	Governmental and Enterprise	304,053
Coroner	949,006	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 387,561,356</b>
Emergency Services	232,462		
Planning and Zoning	3,815,083		
Pound	1,754,988		
Other	137,054		
<b>Total Other Protection</b>	<b>8,336,409</b>		
<b>Total Public Protection</b>	<b>113,935,209</b>		

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				
<b>Pension Obligation Bonds</b>							
Pension - Prior Svc Cost	1999	1999	2016	\$ 63,070,000	\$ 63,070,000	\$ 14,490,000	\$ 48,580,000
<b>Total Pension Obligation Bonds</b>				<b>63,070,000</b>	<b>63,070,000</b>	<b>14,490,000</b>	<b>48,580,000</b>
<b>Special Assessment Bonds</b>							
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
<b>Total Special Assessment Bonds</b>				<b>5,415,016</b>	<b>4,805,016</b>	<b>710,016</b>	<b>4,095,000</b>
<b>Other Long-Term Debt Schedule</b>							
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	—	—	—	—	—	—	—
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>33,813,955</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 68,485,016</b>	<b>\$ 67,875,016</b>	<b>\$ 15,200,016</b>	<b>\$ 86,488,955</b>

Total Future Principal  
and Interest Balance Due

Total Lease Obligations	<u>\$ 37,944,846</u>
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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
<b>Patient Revenues</b>	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
<b>Net Patient Revenue</b>	<u>—</u>
Total Other Operating Revenues	<u>120,000</u>
<b>Total Operating Revenue</b>	<u>120,000</u>
Total Operating Expenses	—
<b>Net Operating Income (Loss)</b>	<u>120,000</u>
Total Non-Operating Revenue	70,863
Total Non-Operating Expenses	—
<b>Net Non-Operating Income</b>	<u>70,863</u>
<b>Net Income Before Extraordinary Items</b>	<u>190,863</u>
Extraordinary Items	—
<b>Income (Loss) Before Operating Transfers</b>	<u>190,863</u>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<u>—</u>
<b>Net Income (Loss)</b>	<u>\$ 190,863</u>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<u>\$ —</u>

**Transportation Enterprise Statement of Revenues and Expenses**

<b>Revenues</b>	
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
<b>Total Revenues</b>	<u>10,510,944</u>
Purchased Transportation	4,207,522
Other Expenses	3,930,208
<b>Total Expenses</b>	<u>8,137,730</u>
<b>Net Transit Income (Loss)</b>	<u>2,373,214</u>
Gain or Loss on Disposal of Fixed Assets	—
<b>Total Operator Net Income (Loss)</b>	<u>\$ 2,373,214</u>
<b>Capital Additions to Equity</b>	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
<b>Total Capital Additions to Equity</b>	<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 Merced**

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

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

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

**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**

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>3,828,517</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		—		<b>Total Federal</b>	<b>7,472,636</b>
<b>Total Other Taxes</b>		<b>328,992</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>4,157,509</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	27,159
Operations		355,351		<b>Total Other Aid</b>	<b>27,159</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>355,351</b>		Assessments and Tax Collection Fees	221,172
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>162,122</b>		Court Fees and Costs	3,702
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>374,757</b>		Road and Street Services	205,640
<b>Revenue from Use of Money and Property</b>				Health Fees	3,145
Interest		120,131		Mental Health Services	9,173
Rents and Concessions		480		California Children Services	146,272
Royalties		—		Sanitation Services	—
<b>Total Revenue from the Use of Money and Property</b>		<b>120,611</b>		Institutional Care and Services	—
<b>Aid from Other Governmental Agencies</b>				Library Services	7,901
<b>State</b>				Park and Recreation Fees	2,031
Highway Users Tax		1,433,680		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>1,662,938</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>1,577,601</b>
Homeowners' Property Tax Relief		43,757		<b>Other Financing Sources</b>	
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	—
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>—</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		181,129		<b>Total General County Revenues Before Transfers</b>	<b>32,727,819</b>
Office of Criminal Justice and Planning Programs		106,161		<b>Transfers In</b>	
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		<b>Total General County Revenues and Transfers In</b>	<b>\$ 32,742,700</b>
Other		5,508,355			
<b>Total State</b>		<b>16,817,135</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>1,347,024</b>	<b>Total Public Ways and Facilities</b>	<b>5,602,892</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>1,205,439</b>	<b>Total Health</b>	<b>4,288,294</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	62,071	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>62,071</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>—</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>91,836</b>	Administration	2,005,379
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	2,016,924
<b>Total Property Management</b>	<b>571,447</b>	<b>Total Welfare</b>	<b>4,022,303</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	508,519
Courts	—	Other	73,605
Other	1,709,955	<b>Total Social Services</b>	<b>582,124</b>
<b>Total Plant Acquisition</b>	<b>1,709,955</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>—</b>	Aid to Indigents	64,963
<b>Total Other General</b>	<b>549,937</b>	Indigent Burial	3,605
<b>Total General</b>	<b>5,537,709</b>	<b>Total General Relief</b>	<b>68,568</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>52,292</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>32,564</b>
Trial Court Maintenance of Effort (MOE)	104,521	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	—
County Clerk	52,168	<b>Total Other Public Assistance</b>	<b>—</b>
Grand Jury (Including Audit)	17,116	<b>Total Public Assistance</b>	<b>4,757,851</b>
District Attorney-Prosecution	445,392	<b>Education</b>	
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
<b>Total Judicial</b>	<b>1,624,167</b>	<b>Total Education</b>	<b>491,961</b>
<b>Total Police Protection</b>	<b>1,817,610</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>1,358,967</b>	<b>Total Recreation and Cultural</b>	<b>358,809</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>191</b>	Total Retirement of Long-Term Debt	—
<b>Protective Inspection</b>		Total Interest on Long-Term Debt	—
Agricultural Commissioner	758,563	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	152,583	<b>Total Debt Service</b>	<b>—</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>28,314,968</b>
<b>Total Protective Inspection</b>	<b>911,146</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 28,314,968</b>
Emergency Services	563,960		
Planning and Zoning	327,868		
Pound	—		
Other	497,636		
<b>Total Other Protection</b>	<b>1,565,371</b>		
<b>Total Public Protection</b>	<b>7,277,452</b>		

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

County of Modoc

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

## Transportation Enterprise Statement of Revenues and Expenses

Revenues

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

**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**

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

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

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

#### 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**

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>19,333,065</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		<b>Total Federal</b>	<b>5,908,923</b>
<b>Total Other Taxes</b>		<b>3,093,289</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>22,426,354</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	21,350
Operations		—		<b>Total Other Aid</b>	<b>21,350</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>		Assessments and Tax Collection Fees	510,334
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>339,390</b>		Court Fees and Costs	6,331
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>1,007,110</b>		Road and Street Services	1,305,162
<b>Revenue from Use of Money and Property</b>				Health Fees	390,092
Interest		481,968		Mental Health Services	102,180
Rents and Concessions		38,993		California Children Services	—
Royalties		—		Sanitation Services	—
<b>Total Revenue from the Use of Money and Property</b>		<b>520,961</b>		Institutional Care and Services	856,409
<b>Aid from Other Governmental Agencies</b>				Library Services	—
<b>State</b>				Park and Recreation Fees	26,875
Highway Users Tax		1,328,931		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>6,114,590</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>495,790</b>
Homeowners' Property Tax Relief		48,689		<b>Other Financing Sources</b>	
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	—
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>1,200</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		133,085		<b>Total General County Revenues Before Transfers</b>	<b>49,302,214</b>
Office of Criminal Justice and Planning Programs		—		<b>Transfers In</b>	
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			
Other		2,953,231		<b>Total General County Revenues and Transfers In</b>	<b>\$ 49,302,214</b>
<b>Total State</b>		<b>12,466,546</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>2,264,127</b>	<b>Total Public Ways and Facilities</b>	<b>6,480,116</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>4,232,946</b>	<b>Total Health</b>	<b>9,984,462</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	720,357	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>720,357</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>—</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>109,525</b>	Administration	2,210,750
<b>Total Communications</b>	<b>151,753</b>	Aid Programs - Cash (Grants)	645,015
<b>Total Property Management</b>	<b>871,666</b>	<b>Total Welfare</b>	<b>2,855,765</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	1,040,353
Courts	—	Other	—
Other	969,855	<b>Total Social Services</b>	<b>1,040,353</b>
<b>Total Plant Acquisition</b>	<b>969,855</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>—</b>	Aid to Indigents	57,959
<b>Total Other General</b>	<b>4,606,183</b>	Indigent Burial	—
<b>Total General</b>	<b>13,926,412</b>	<b>Total General Relief</b>	<b>57,959</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>37,124</b>
Trial Court Maintenance of Effort (MOE)	409,748	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	112,330	Workforce Investment Act (WIA)	—
Other Trial Court	743,565	Other	—
County Clerk	195,421	<b>Total Other Public Assistance</b>	<b>—</b>
Grand Jury (Including Audit)	12,121	<b>Total Public Assistance</b>	<b>3,991,201</b>
District Attorney-Prosecution	1,537,830	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>4,908,883</b>	<b>Total Education</b>	<b>36,363</b>
<b>Total Police Protection</b>	<b>5,335,372</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>3,149,762</b>	<b>Total Recreation and Cultural</b>	<b>1,180,779</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	407,770
<b>Protective Inspection</b>		Total Interest on Long-Term Debt	60,463
Agricultural Commissioner	—	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	583,356	<b>Total Debt Service</b>	<b>468,233</b>
Other	96,298	<b>Total General County Expenditures Before Transfers</b>	<b>52,967,013</b>
<b>Total Protective Inspection</b>	<b>679,654</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	—	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 52,967,013</b>
Emergency Services	299,036		
Planning and Zoning	1,540,331		
Pound	561,292		
Other	105,910		
<b>Total Other Protection</b>	<b>2,825,776</b>		
<b>Total Public Protection</b>	<b>16,899,447</b>		

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

<b>Total Lease Obligations</b>	<b>\$ 6,547,316</b>
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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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

**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**

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

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

**Other Enterprise Statement of Revenues and Expenses:**

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

**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**

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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	—
<b>Total Property Taxes</b>		<b>131,163,176</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>95,564,938</b>
<b>Total Other Taxes</b>		<b>26,910,931</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>158,074,107</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	3,006,812
Operations		—	<b>Total Other Aid</b>	<b>3,006,812</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	3,036,221
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>19,837,753</b>	Court Fees and Costs	4,298,966
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>13,163,545</b>	Road and Street Services	98,683
<b>Revenue from Use of Money and Property</b>			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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>1,245,321</b>	Institutional Care and Services	1,677,444
<b>Aid from Other Governmental Agencies</b>			Library Services	142,585
<b>State</b>			Park and Recreation Fees	4,481,812
Highway Users Tax		6,345,614	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>72,579,739</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>13,045,874</b>
Homeowners' Property Tax Relief		478,354	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>546,173</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,128,695	<b>Total General County Revenues Before Transfers</b>	<b>594,277,049</b>
Office of Criminal Justice and Planning Programs		—	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 594,277,049</b>
<b>Total State</b>		<b>217,212,787</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>6,575,875</b>	<b>Total Public Ways and Facilities</b>	<b>41,344,627</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>22,361,865</b>	<b>Total Health</b>	<b>129,251,851</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	2,846,797	Total Refuse Collection and Disposal	172,942
Other	796,776	<b>Total Sanitation</b>	<b>172,942</b>
<b>Total Counsel</b>	<b>3,643,573</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>4,954,724</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>4,113,597</b>	Administration	72,689,251
<b>Total Communications</b>	<b>10,057,072</b>	Aid Programs - Cash (Grants)	69,215,260
<b>Total Property Management</b>	<b>17,333,241</b>	<b>Total Welfare</b>	<b>141,904,511</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	1,096,336
Courts	—	Other	2,826,639
Other	42,868,424	<b>Total Social Services</b>	<b>3,922,975</b>
<b>Total Plant Acquisition</b>	<b>42,868,424</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>1,750,459</b>	Aid to Indigents	630,461
<b>Total Other General</b>	<b>4,863,889</b>	Indigent Burial	—
<b>Total General</b>	<b>118,522,719</b>	<b>Total General Relief</b>	<b>630,461</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>622,824</b>
Trial Court Maintenance of Effort (MOE)	7,166,487	<b>Other Public Assistance</b>	
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	—	<b>Total Other Public Assistance</b>	<b>9,476,583</b>
Grand Jury (Including Audit)	240,802	<b>Total Public Assistance</b>	<b>156,557,354</b>
District Attorney-Prosecution	15,138,735	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>43,692,938</b>	<b>Total Education</b>	<b>7,943,198</b>
<b>Total Police Protection</b>	<b>39,179,391</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>69,772,426</b>	<b>Total Recreation and Cultural</b>	<b>11,036,628</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	4,255,000
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>14,819,396</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>663,045,747</b>
<b>Total Protective Inspection</b>	<b>10,702,623</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	6,200,000
Local Agency Formation Commission (LAFCO)	5,735,808	Operating Transfers Between Funds Other Than	—
Recorder	1,609,343	Governmental and Enterprise	—
Coroner	1,732,123	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 669,245,747</b>
Emergency Services	1,781,106		
Planning and Zoning	3,980,349		
Pound	1,978,830		
Other	3,232,095		
<b>Total Other Protection</b>	<b>20,049,654</b>		
<b>Total Public Protection</b>	<b>183,397,032</b>		

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				
<b>Revenue Bonds</b>							
Judgment Obligation Bonds	2004	2004	2013	\$ 7,470,000	\$ 7,470,000	\$ 3,455,000	\$ 4,015,000
<b>Total Revenue Bonds</b>				<u>7,470,000</u>	<u>7,470,000</u>	<u>3,455,000</u>	<u>4,015,000</u>
<b>Other Long-Term Debt Schedule</b>							
Compensated Absences Payable	—	—	—	—	—	—	30,472,683
Estimated Self-Insurance	—	—	—	—	—	—	41,979,896
Landfill Closure/Postclosure Liability	—	—	—	—	—	—	2,565,612
<b>Total Other Long-Term Debt Schedule</b>				<u>—</u>	<u>—</u>	<u>—</u>	<u>75,018,191</u>
<b>County Total Bonds and Other Long-Term Debt</b>				<u>\$ 7,470,000</u>	<u>\$ 7,470,000</u>	<u>\$ 3,455,000</u>	<u>\$ 79,033,191</u>

Total Future Principal  
and Interest Balance Due

<b>Total Lease Obligations</b>	<u>\$ 399,073,841</u>
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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
<b>Patient Revenues</b>	
Gross Patient Revenue	\$ 571,380,846
Total Deductions from Revenues	<u>457,776,975</u>
<b>Net Patient Revenue</b>	<u>113,603,871</u>
Total Other Operating Revenues	<u>2,454,461</u>
<b>Total Operating Revenue</b>	<u>116,058,332</u>
Total Operating Expenses	<u>147,226,910</u>
<b>Net Operating Income (Loss)</b>	<u>(31,168,578)</u>
Total Non-Operating Revenue	<u>36,761,155</u>
Total Non-Operating Expenses	<u>3,901,028</u>
<b>Net Non-Operating Income</b>	<u>32,860,127</u>
<b>Net Income Before Extraordinary Items</b>	<u>1,691,549</u>
Extraordinary Items	<u>—</u>
<b>Income (Loss) Before Operating Transfers</b>	<u>1,691,549</u>
Transfers In from the County	<u>6,200,000</u>
Transfers Out to the County	<u>—</u>
<b>Net Transfers In (Out)</b>	<u>6,200,000</u>
<b>Net Income (Loss)</b>	<u>\$ 7,891,549</u>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<u>\$ —</u>

**Transportation Enterprise Statement of Revenues and Expenses**

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

**Airport Enterprise/Activity Statement of Revenues and Expenses**

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

**Refuse Enterprise/Activity Statement of Revenues and Expenses**

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

**Other Enterprise Statement of Revenues and Expenses:**

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

**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**

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>69,571,829</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>14,935,989</b>
<b>Total Other Taxes</b>		<b>16,257,187</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>85,829,016</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	2,060,972
Operations		—	<b>Total Other Aid</b>	<b>2,060,972</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	793,661
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>8,937,285</b>	Court Fees and Costs	228,580
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>5,872,484</b>	Road and Street Services	—
<b>Revenue from Use of Money and Property</b>			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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>3,977,957</b>	Institutional Care and Services	187,778
<b>Aid from Other Governmental Agencies</b>			Library Services	—
<b>State</b>			Park and Recreation Fees	—
Highway Users Tax		2,507,663	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>29,212,305</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>3,995,420</b>
Homeowners' Property Tax Relief		328,033	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>5,823</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		443,332	<b>Total General County Revenues Before Transfers</b>	<b>233,099,422</b>
Office of Criminal Justice and Planning Programs		351,289	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 233,099,422</b>
<b>Total State</b>		<b>78,272,171</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>4,163,546</b>	<b>Total Public Ways and Facilities</b>	<b>11,696,366</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>6,836,844</b>	<b>Total Health</b>	<b>39,762,391</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	3,299,201	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>3,299,201</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>1,925,672</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>1,229,713</b>	Administration	7,034,906
<b>Total Communications</b>	<b>1,026,589</b>	Aid Programs - Cash (Grants)	9,509,441
<b>Total Property Management</b>	<b>4,807,160</b>	<b>Total Welfare</b>	<b>16,544,347</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	245,571	Administration and Programs	12,012,461
Courts	—	Other	—
Other	7,608,369	<b>Total Social Services</b>	<b>12,012,461</b>
<b>Total Plant Acquisition</b>	<b>7,853,940</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>—</b>	Aid to Indigents	621,459
<b>Total Other General</b>	<b>11,342,811</b>	Indigent Burial	—
<b>Total General</b>	<b>42,485,476</b>	<b>Total General Relief</b>	<b>621,459</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>559,559</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>139,482</b>
Trial Court Maintenance of Effort (MOE)	719,168	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	286,035	Workforce Investment Act (WIA)	723,671
Other Trial Court	—	Other	4,001,836
County Clerk	—	<b>Total Other Public Assistance</b>	<b>4,725,507</b>
Grand Jury (Including Audit)	50,009	<b>Total Public Assistance</b>	<b>34,602,815</b>
District Attorney-Prosecution	7,716,764	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>17,336,994</b>	<b>Total Education</b>	<b>386,940</b>
<b>Total Police Protection</b>	<b>23,525,962</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>25,159,456</b>	<b>Total Recreation and Cultural</b>	<b>51,393</b>
<b>Total Fire Protection</b>	<b>10,372,978</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	2,441,916
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>3,964,830</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>227,462,049</b>
<b>Total Protective Inspection</b>	<b>6,047,781</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 227,462,049</b>
Emergency Services	76,990		
Planning and Zoning	7,421,343		
Pound	1,495,091		
Other	1,597,223		
<b>Total Other Protection</b>	<b>12,068,667</b>		
<b>Total Public Protection</b>	<b>94,511,838</b>		

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	<u>\$ 46,583,781</u>
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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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

<b>Revenues</b>	
Passenger Fares	\$ —
Local Cash Grants	—
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	—
<b>Total Revenues</b>	<u>—</u>
Purchased Transportation	—
Other Expenses	—
<b>Total Expenses</b>	<u>—</u>
<b>Net Transit Income (Loss)</b>	<u>—</u>
Gain or Loss on Disposal of Fixed Assets	—
<b>Total Operator Net Income (Loss)</b>	<u>\$ —</u>
<b>Capital Additions to Equity</b>	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
<b>Total Capital Additions to Equity</b>	<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 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	2,589,450
<b>Net Operating Income (Loss)</b>	<b>(810,529)</b>
Total Non-Operating Revenue	907,285
Total Non-Operating Expenses	63,553
<b>Income (Loss) Before Operating Transfers</b>	<b>33,203</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ 33,203</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 660,310</b>

**Refuse Enterprise/Activity Statement of Revenues and Expenses**

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

**Other Enterprise Statement of Revenues and Expenses: Parking**

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

Comments



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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>34,182,649</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>27,660,338</b>
<b>Total Other Taxes</b>		<b>4,316,602</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>38,499,251</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	1,485,217
Operations		—	<b>Total Other Aid</b>	<b>1,485,217</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	259,905
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>2,471,412</b>	Court Fees and Costs	1,164,622
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>3,350,451</b>	Road and Street Services	772,154
<b>Revenue from Use of Money and Property</b>			Health Fees	507,136
Interest		771,958	Mental Health Services	305,570
Rents and Concessions		394,681	California Children Services	—
Royalties		—	Sanitation Services	—
<b>Total Revenue from the Use of Money and Property</b>		<b>1,166,639</b>	Institutional Care and Services	2,554,418
<b>Aid from Other Governmental Agencies</b>			Library Services	86,613
<b>State</b>			Park and Recreation Fees	20,480
Highway Users Tax		2,451,850	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>13,794,760</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>3,902,692</b>
Homeowners' Property Tax Relief		248,482	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>21,426</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		337,825	<b>Total General County Revenues Before Transfers</b>	<b>136,174,801</b>
Office of Criminal Justice and Planning Programs		264,853	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 136,174,801</b>
Other		6,669,336		
<b>Total State</b>		<b>43,822,615</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>1,459,580</b>	<b>Total Public Ways and Facilities</b>	<b>15,430,622</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>4,374,192</b>	<b>Total Health</b>	<b>23,424,547</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	331,212	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>331,212</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>186,149</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>1,447,110</b>	Administration	11,771,872
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	7,679,638
<b>Total Property Management</b>	<b>982,088</b>	<b>Total Welfare</b>	<b>19,451,510</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	(113)	Administration and Programs	4,370,005
Courts	1,586	Other	—
Other	885,181	<b>Total Social Services</b>	<b>4,370,005</b>
<b>Total Plant Acquisition</b>	<b>886,654</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>367,649</b>	Aid to Indigents	214,356
<b>Total Other General</b>	<b>1,532,427</b>	Indigent Burial	—
<b>Total General</b>	<b>11,567,061</b>	<b>Total General Relief</b>	<b>214,356</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>1,469,423</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>172,836</b>
Trial Court Maintenance of Effort (MOE)	1,197,136	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	36,050	Workforce Investment Act (WIA)	—
Other Trial Court	978,401	Other	3,689,125
County Clerk	—	<b>Total Other Public Assistance</b>	<b>3,689,125</b>
Grand Jury (Including Audit)	94,706	<b>Total Public Assistance</b>	<b>29,367,255</b>
District Attorney-Prosecution	3,785,996	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>12,707,783</b>	<b>Total Education</b>	<b>2,708,731</b>
<b>Total Police Protection</b>	<b>14,244,235</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>17,994,721</b>	<b>Total Recreation and Cultural</b>	<b>—</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	1,074,035
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>1,881,552</b>
Other	120,281	<b>Total General County Expenditures Before Transfers</b>	<b>137,496,353</b>
<b>Total Protective Inspection</b>	<b>2,178,297</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	1,117,563	Governmental and Enterprise	—
Coroner	—	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 137,496,353</b>
Emergency Services	551,350		
Planning and Zoning	2,895,009		
Pound	816,902		
Other	610,725		
<b>Total Other Protection</b>	<b>5,991,549</b>		
<b>Total Public Protection</b>	<b>53,116,585</b>		

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

\* 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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

**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	1,355,036
<b>Net Operating Income (Loss)</b>	<b>(421,706)</b>
Total Non-Operating Revenue	172,449
Total Non-Operating Expenses	57,483
<b>Income (Loss) Before Operating Transfers</b>	<b>(306,740)</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ (306,740)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

**Refuse Enterprise/Activity Statement of Revenues and Expenses**

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

**Other Enterprise Statement of Revenues and Expenses: Sanitation**

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

**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**

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>526,941,520</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		<b>Total Federal</b>	<b>452,498,375</b>
<b>Total Other Taxes</b>		<b>61,154,097</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>588,095,617</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	67,184,831
Operations		112,397		<b>Total Other Aid</b>	<b>67,184,831</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>112,397</b>		Assessments and Tax Collection Fees	11,724,373
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>17,529,687</b>		Court Fees and Costs	63,680,434
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>108,202,941</b>		Road and Street Services	7,152,540
<b>Revenue from Use of Money and Property</b>				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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>40,828,864</b>		Institutional Care and Services	2,794,051
<b>Aid from Other Governmental Agencies</b>				Library Services	1,105,960
<b>State</b>				Park and Recreation Fees	961,473
Highway Users Tax		12,995,059		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>395,262,441</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>90,842,951</b>
Homeowners' Property Tax Relief		2,261,286		<b>Other Financing Sources</b>	
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	—
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>5,579,869</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		9,085,458		<b>Total General County Revenues Before Transfers</b>	<b>2,868,998,435</b>
Office of Criminal Justice and Planning Programs		—		<b>Transfers In</b>	
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		<b>Total General County Revenues and Transfers In</b>	<b>\$ 2,880,631,849</b>
Other		64,407,898			
<b>Total State</b>		<b>1,102,860,462</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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
<b>Total Legislative and Administrative</b>	<b>31,482,367</b>	<b>Total Public Ways and Facilities</b>	<b>79,804,137</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>85,145,179</b>	<b>Total Health</b>	<b>568,410,685</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	12,088,568	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>12,088,568</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>281,822</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>19,227,810</b>	Administration	262,334,313
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	231,862,302
<b>Total Property Management</b>	<b>19,004,358</b>	<b>Total Welfare</b>	<b>494,196,615</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	6,343,762	Administration and Programs	170,015,584
Courts	806	Other	47,409,950
Other	50,778,862	<b>Total Social Services</b>	<b>217,425,534</b>
<b>Total Plant Acquisition</b>	<b>57,123,430</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>—</b>	Aid to Indigents	7,794,799
<b>Total Other General</b>	<b>92,619,194</b>	Indigent Burial	—
<b>Total General</b>	<b>316,972,728</b>	<b>Total General Relief</b>	<b>7,794,799</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>—</b>
Trial Court Maintenance of Effort (MOE)	54,449,487	<b>Other Public Assistance</b>	
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	—	<b>Total Other Public Assistance</b>	<b>36,394,233</b>
Grand Jury (Including Audit)	507,712	<b>Total Public Assistance</b>	<b>755,811,181</b>
District Attorney-Prosecution	109,817,380	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>349,163,992</b>	<b>Total Education</b>	<b>36,363,104</b>
<b>Total Police Protection</b>	<b>293,824,509</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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
<b>Total Detention and Correction</b>	<b>363,392,251</b>	<b>Total Recreation and Cultural</b>	<b>21,328,393</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	204,452,556
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>246,504,682</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>3,149,978,320</b>
<b>Total Protective Inspection</b>	<b>5,807,105</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	
Recorder	11,861,810	Governmental and Enterprise	356,734
Coroner	6,974,665	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 3,150,335,054</b>
Emergency Services	1,759,866		
Planning and Zoning	5,445,315		
Pound	4,780,398		
Other	81,773,499		
<b>Total Other Protection</b>	<b>112,595,553</b>		
<b>Total Public Protection</b>	<b>1,124,783,410</b>		

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**  
**Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses**

**County of Orange**

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-Series A	1996	2005	2016	\$ 121,680,326	\$ 121,680,326	\$ 84,698,095	\$ 36,982,231
Pension Obligation-Series A	1997	1997	2021	136,923,081	136,923,081	104,192,312	32,730,769
Pension Bond - Bond Accretion	1998	2010	2022	208,460,509	208,460,509	90,524,902	117,935,607
Total Pension Obligation Bonds				467,063,916	467,063,916	279,415,309	187,648,607
Revenue Bonds							
Teeter Plan	1995	1998	2014	155,000,000	155,000,000	155,000,000	—
Airport Revenue Bonds	1997	1998	2012	135,050,000	135,050,000	135,050,000	—
Telecommunication Equipment Lease	2001	2001	2008	10,330,000	10,330,000	10,330,000	—
Airport	2003	2004	2018	48,680,000	48,680,000	12,625,000	36,055,000
Refunding - 2005 Series A	2005	2006	2015	146,005,000	146,005,000	52,400,000	93,605,000
Total Revenue Bonds				495,065,000	495,065,000	365,405,000	129,660,000
Special Assessment Bonds							
1915 Act - RAD 88-1	1988	1990	2018	165,705,000	165,705,000	129,760,000	35,945,000
1915 Act - CFD 87-4	1997	1998	2019	23,630,000	10,815,000	2,795,000	8,020,000
1915 Act - CFD 86-2	1998	1998	2017	25,705,000	10,975,000	1,870,000	9,105,000
1915 Act - RAD 99-1	1999	2000	2018	23,835,000	23,835,000	8,825,000	15,010,000
1915 Act - CFD 86-2	2001	2001	2017	8,005,000	8,005,000	5,530,000	2,475,000
1915 Act - RAD 01-1	2001	2002	2018	10,785,000	10,785,000	3,670,000	7,115,000
1915 Act - AD 01-1	2003	2003	2033	60,237,925	55,345,000	31,825,000	23,520,000
1915 Act - CFD 02-1	2003	2004	2022	75,000,000	68,280,000	1,170,000	67,110,000
1915 Act - CFD 03-1	2004	2004	2034	60,000,000	57,185,000	575,000	56,610,000
1915 Act - CFD 04-1	2005	2005	2034	85,000,000	75,645,000	1,070,000	74,575,000
1915 Act - AD01-1	2006	2007	2033	13,000,000	11,655,000	465,000	11,190,000
1915 Act - AD01-1	2006	2006	2035	30,000,000	21,500,000	15,056,000	6,444,000
1915 Act - AD01-1	2007	2008	2033	14,500,000	13,680,000	—	13,680,000
Total Special Assessment Bonds				595,402,925	533,410,000	202,611,000	330,799,000
Other Long-Term Debt Schedule							
Arbitrage Rebate Payable	—	—	—	—	—	—	1,239,247
Compensated Absences Liability	—	—	—	—	—	—	163,982,893
County Landfill Closure Liability	—	—	—	—	—	—	173,048,155
Total Other Long-Term Debt Schedule				—	—	—	338,270,295
County Total Bonds and Other Long-Term Debt				\$ 1,557,531,841	\$ 1,495,538,916	\$ 847,431,309	\$ 986,377,902
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	582,518,361					

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

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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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



**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**

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

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

**Other Enterprise Statement of Revenues and Expenses:**

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

**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**

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>140,568,463</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		<b>Total Federal</b>	<b>64,569,862</b>
<b>Total Other Taxes</b>		<b>29,192,765</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>169,761,228</b>		Other In-Lieu Taxes	5,833,961
<b>Special Benefit Assessments</b>				Other Governmental Agencies	2,687,756
Operations		1,121,661		<b>Total Other Aid</b>	<b>8,521,717</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>1,121,661</b>		Assessments and Tax Collection Fees	2,348,810
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>7,961,510</b>		Court Fees and Costs	6,752,936
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>14,608,430</b>		Road and Street Services	8,333,383
<b>Revenue from Use of Money and Property</b>				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
<b>Total Revenue from the Use of Money and Property</b>		<b>14,247,549</b>		Institutional Care and Services	1,304,444
<b>Aid from Other Governmental Agencies</b>				Library Services	346,076
<b>State</b>				Park and Recreation Fees	1,676,469
Highway Users Tax		7,875,728		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>65,688,254</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>1,933,350</b>
Homeowners' Property Tax Relief		1,035,252		<b>Other Financing Sources</b>	
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
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>1,574,951</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		236,962		<b>Total General County Revenues Before Transfers</b>	<b>477,231,934</b>
Office of Criminal Justice and Planning Programs		584,618		<b>Transfers In</b>	
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		<b>Total General County Revenues and Transfers In</b>	<b>\$ 487,695,090</b>
Other		13,451,251			
<b>Total State</b>		<b>127,243,422</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>10,366,386</b>	<b>Total Public Ways and Facilities</b>	<b>49,642,279</b>
<b>Finance</b>		<b>Health</b>	
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	—
<b>Total Finance</b>	<b>19,887,613</b>	<b>Total Health</b>	<b>52,905,460</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	3,105,242	Total Refuse Collection and Disposal	3,064
Other	—	<b>Total Sanitation</b>	<b>3,064</b>
<b>Total Counsel</b>	<b>3,105,242</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>7,025,678</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>4,234,411</b>	Administration	22,924,852
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	33,124,121
<b>Total Property Management</b>	<b>6,880,069</b>	<b>Total Welfare</b>	<b>56,048,973</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	1,108,180	Administration and Programs	33,284,417
Courts	61,350,928	Other	—
Other	29,250,821	<b>Total Social Services</b>	<b>33,284,417</b>
<b>Total Plant Acquisition</b>	<b>91,709,929</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>5,291,511</b>	Aid to Indigents	1,282,769
<b>Total Other General</b>	<b>7,301,733</b>	Indigent Burial	—
<b>Total General</b>	<b>155,802,572</b>	<b>Total General Relief</b>	<b>1,282,769</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>409,756</b>
Trial Court Maintenance of Effort (MOE)	835,468	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	1,336,385	Workforce Investment Act (WIA)	—
Other Trial Court	1,723,201	Other	2,238,527
County Clerk	—	<b>Total Other Public Assistance</b>	<b>2,238,527</b>
Grand Jury (Including Audit)	93,724	<b>Total Public Assistance</b>	<b>93,264,442</b>
District Attorney-Prosecution	16,955,656	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>32,962,374</b>	<b>Total Education</b>	<b>6,316,204</b>
<b>Total Police Protection</b>	<b>60,559,214</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>45,884,509</b>	<b>Total Recreation and Cultural</b>	<b>4,513,183</b>
<b>Total Fire Protection</b>	<b>6,988,705</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	2,566,232
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>5,001,669</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>537,147,180</b>
<b>Total Protective Inspection</b>	<b>6,954,683</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	5,302,095
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	3,753,667	Governmental and Enterprise	6,783,700
Coroner	1,025,328	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 549,232,975</b>
Emergency Services	1,162,489		
Planning and Zoning	7,771,659		
Pound	2,588,181		
Other	47,498		
<b>Total Other Protection</b>	<b>16,348,822</b>		
<b>Total Public Protection</b>	<b>169,698,307</b>		

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				
<b>Revenue Bonds</b>							
1997 Series A	1998	1998	2012	\$ 4,170,000	\$ 4,170,000	\$ 3,100,000	\$ 1,070,000
<b>Total Revenue Bonds</b>				<b>4,170,000</b>	<b>4,170,000</b>	<b>3,100,000</b>	<b>1,070,000</b>
<b>Special Assessment Bonds</b>							
1915 Act Bonds	1975	1976	2030	11,315,893	5,102,900	2,212,900	2,890,000
<b>Total Special Assessment Bonds</b>				<b>11,315,893</b>	<b>5,102,900</b>	<b>2,212,900</b>	<b>2,890,000</b>
<b>Other Long-Term Debt Schedule</b>							
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
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>21,883,139</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 15,485,893</b>	<b>\$ 9,272,900</b>	<b>\$ 5,312,900</b>	<b>\$ 25,843,139</b>

**Total Future Principal  
and Interest Balance Due**

<b>Total Lease Obligations</b>	<b>\$ 77,561,453</b>
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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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

<b>Revenues</b>	
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
<b>Total Revenues</b>	<b>7,955,374</b>
Purchased Transportation	1,859,263
Other Expenses	7,058,893
<b>Total Expenses</b>	<b>8,918,156</b>
<b>Net Transit Income (Loss)</b>	<b>(962,782)</b>
Gain or Loss on Disposal of Fixed Assets	—
<b>Total Operator Net Income (Loss)</b>	<b>\$ (962,782)</b>
<b>Capital Additions to Equity</b>	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	47,812
Non-Governmental Donations	\$ —
<b>Total Capital Additions to Equity</b>	<b>\$ 47,812</b>

**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?	<b>No</b>
Total Operating Revenue	\$ —
Total Operating Expenses	137
<b>Net Operating Income (Loss)</b>	<b>(137)</b>
Total Non-Operating Revenue	11,023
Total Non-Operating Expenses	13,249
<b>Income (Loss) Before Operating Transfers</b>	<b>(2,363)</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ (2,363)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

**Refuse Enterprise/Activity Statement of Revenues and Expenses**

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

**Other Enterprise Statement of Revenues and Expenses: DeWitt Development**

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

Comments

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

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>11,956,455</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		—		<b>Total Federal</b>	<b>8,804,382</b>
<b>Total Other Taxes</b>		<b>3,312,670</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>15,269,125</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	—
Operations		—		<b>Total Other Aid</b>	<b>—</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>		Assessments and Tax Collection Fees	146,115
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>872,963</b>		Court Fees and Costs	229,279
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>1,223,153</b>		Road and Street Services	466,884
<b>Revenue from Use of Money and Property</b>				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
<b>Total Revenue from the Use of Money and Property</b>		<b>871,545</b>		Institutional Care and Services	30,945
<b>Aid from Other Governmental Agencies</b>				Library Services	34,771
<b>State</b>				Park and Recreation Fees	8,875
Highway Users Tax		1,952,513		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>5,965,653</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>945,821</b>
Homeowners' Property Tax Relief		73,012		<b>Other Financing Sources</b>	
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	—
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>745</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		108,593		<b>Total General County Revenues Before Transfers</b>	<b>55,989,320</b>
Office of Criminal Justice and Planning Programs		133,103		<b>Transfers In</b>	
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		<b>Total General County Revenues and Transfers In</b>	<b>\$ 56,321,742</b>
Other		4,869,164			
<b>Total State</b>		<b>22,035,933</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>1,293,636</b>	<b>Total Public Ways and Facilities</b>	<b>7,868,910</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>2,037,496</b>	<b>Total Health</b>	<b>8,826,105</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	435,863	Total Refuse Collection and Disposal	17,325
Other	—	<b>Total Sanitation</b>	<b>17,325</b>
<b>Total Counsel</b>	<b>435,863</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>418,045</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>294,682</b>	Administration	2,973,903
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	3,523,431
<b>Total Property Management</b>	<b>1,332,091</b>	<b>Total Welfare</b>	<b>6,497,334</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	1,201,882
Courts	—	Other	—
Other	617,527	<b>Total Social Services</b>	<b>1,201,882</b>
<b>Total Plant Acquisition</b>	<b>617,527</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>960,133</b>	Aid to Indigents	165,579
<b>Total Other General</b>	<b>1,462,786</b>	Indigent Burial	—
<b>Total General</b>	<b>8,852,259</b>	<b>Total General Relief</b>	<b>165,579</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>90,190</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>158,364</b>
Trial Court Maintenance of Effort (MOE)	160,444	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	37,264	Workforce Investment Act (WIA)	—
Other Trial Court	215,668	Other	773,677
County Clerk	—	<b>Total Other Public Assistance</b>	<b>773,677</b>
Grand Jury (Including Audit)	28,983	<b>Total Public Assistance</b>	<b>8,887,026</b>
District Attorney-Prosecution	1,101,815	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>2,915,664</b>	<b>Total Education</b>	<b>786,144</b>
<b>Total Police Protection</b>	<b>6,420,103</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>2,974,805</b>	<b>Total Recreation and Cultural</b>	<b>504,502</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>64,000</b>	Total Retirement of Long-Term Debt	499,532
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>1,362,241</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>52,553,460</b>
<b>Total Protective Inspection</b>	<b>1,361,104</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	—	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 52,553,460</b>
Emergency Services	24,374		
Planning and Zoning	778,873		
Pound	202,291		
Other	357,060		
<b>Total Other Protection</b>	<b>1,713,272</b>		
<b>Total Public Protection</b>	<b>15,448,948</b>		

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				
<b>State Construction Loans</b>							
Fuel System	1997	—	—	\$ 261,619	\$ —	\$ 198,359	\$ 23,062
<b>Total State Construction Loans</b>				<b>261,619</b>	<b>—</b>	<b>198,359</b>	<b>23,062</b>
<b>Other Long-Term Debt Schedule</b>							
Compensated Absences	—	—	—	—	—	—	2,971,859
Heat and Cooling Equipment	—	—	—	—	—	—	395,525
Postclosure Landfill Liability	—	—	—	—	—	—	2,267,336
Airport Loan	—	—	—	—	—	—	9,999
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>5,644,719</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 261,619</b>	<b>\$ —</b>	<b>\$ 198,359</b>	<b>\$ 5,667,781</b>
<b>Total Future Principal and Interest Balance Due</b>							
<b>Total Lease Obligations</b>		<b>\$</b>	<b>29,057,471</b>				

\* 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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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



**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**

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

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

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

Comments

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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>514,346,645</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>543,756,647</b>
<b>Total Other Taxes</b>		<b>71,799,093</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>586,145,738</b>	Other In-Lieu Taxes	59,450
<b>Special Benefit Assessments</b>			Other Governmental Agencies	155,954,113
Operations		—	<b>Total Other Aid</b>	<b>156,013,563</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	14,120,010
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>39,348,972</b>	Court Fees and Costs	17,568,106
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>108,175,457</b>	Road and Street Services	6,899,082
<b>Revenue from Use of Money and Property</b>			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
<b>Total Revenue from the Use of Money and Property</b>		<b>73,250,069</b>	Institutional Care and Services	11,096,313
<b>Aid from Other Governmental Agencies</b>			Library Services	6,001
<b>State</b>			Park and Recreation Fees	44,952
Highway Users Tax		27,343,026	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>407,440,444</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>23,407,752</b>
Homeowners' Property Tax Relief		3,721,499	<b>Other Financing Sources</b>	
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
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>4,372,947</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		6,643,455	<b>Total General County Revenues Before Transfers</b>	<b>2,676,414,075</b>
Office of Criminal Justice and Planning Programs		93,500	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 2,680,333,700</b>
Other		40,199,326		
<b>Total State</b>		<b>734,502,486</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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
<b>Total Legislative and Administrative</b>	<b>20,038,681</b>	<b>Total Public Ways and Facilities</b>	<b>138,351,633</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>59,156,780</b>	<b>Total Health</b>	<b>386,588,688</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	6,282,768	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>6,282,768</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>12,113,748</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>12,230,277</b>	Administration	143,301,201
<b>Total Communications</b>	<b>5,820,797</b>	Aid Programs - Cash (Grants)	335,979,908
<b>Total Property Management</b>	<b>67,252,273</b>	<b>Total Welfare</b>	<b>479,281,109</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	11,164,515	Administration and Programs	289,742,615
Courts	139,312	Other	—
Other	29,386,257	<b>Total Social Services</b>	<b>289,742,615</b>
<b>Total Plant Acquisition</b>	<b>40,690,084</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>26,574,213</b>	Aid to Indigents	546,555
<b>Total Other General</b>	<b>16,458,683</b>	Indigent Burial	—
<b>Total General</b>	<b>266,618,304</b>	<b>Total General Relief</b>	<b>546,555</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>916,250</b>
Trial Court Maintenance of Effort (MOE)	24,965,789	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	4,648,926	Workforce Investment Act (WIA)	—
Other Trial Court	2,201,006	Other	—
County Clerk	14,650,003	<b>Total Other Public Assistance</b>	<b>—</b>
Grand Jury (Including Audit)	—	<b>Total Public Assistance</b>	<b>770,486,529</b>
District Attorney-Prosecution	108,330,993	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>243,136,132</b>	<b>Total Education</b>	<b>15,730,714</b>
<b>Total Police Protection</b>	<b>368,872,711</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>271,881,883</b>	<b>Total Recreation and Cultural</b>	<b>280,226</b>
<b>Total Fire Protection</b>	<b>170,386,023</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	32,192,043
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>88,262,561</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>2,796,825,809</b>
<b>Total Protective Inspection</b>	<b>28,524,566</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 2,811,225,809</b>
Emergency Services	—		
Planning and Zoning	11,444,034		
Pound	25,642,120		
Other	3,063,045		
<b>Total Other Protection</b>	<b>47,705,839</b>		
<b>Total Public Protection</b>	<b>1,130,507,154</b>		

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				
<b>Pension Obligation Bonds</b>							
Unfunded Actuarial Liability	2005	2006	2035	\$ 400,000,000	\$ 400,000,000	\$ 21,475,000	\$ 378,525,000
<b>Total Pension Obligation Bonds</b>				<b>400,000,000</b>	<b>400,000,000</b>	<b>21,475,000</b>	<b>378,525,000</b>
<b>Other Long-Term Debt Schedule</b>							
Compensated Absences	—	—	—	—	—	—	16,713,260
Compensated Absences (Govt)	—	—	—	—	—	—	133,954,173
Postclosure Landfill Liability	—	—	—	—	—	—	49,645,506
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>200,312,939</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 400,000,000</b>	<b>\$ 400,000,000</b>	<b>\$ 21,475,000</b>	<b>\$ 578,837,939</b>

Total Future Principal  
and Interest Balance Due

<b>Total Lease Obligations</b>	<b>\$ 1,208,586,483</b>
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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
<b>Patient Revenues</b>	
Gross Patient Revenue	\$ 1,346,405,164
Total Deductions from Revenues	1,140,969,118
<b>Net Patient Revenue</b>	<b>205,436,046</b>
Total Other Operating Revenues	10,504,031
<b>Total Operating Revenue</b>	<b>215,940,077</b>
Total Operating Expenses	369,662,650
<b>Net Operating Income (Loss)</b>	<b>(153,722,573)</b>
Total Non-Operating Revenue	138,943,948
Total Non-Operating Expenses	13,043,218
<b>Net Non-Operating Income</b>	<b>125,900,730</b>
<b>Net Income Before Extraordinary Items</b>	<b>(27,821,843)</b>
Extraordinary Items	—
<b>Income (Loss) Before Operating Transfers</b>	<b>(27,821,843)</b>
Transfers In from the County	14,400,000
Transfers Out to the County	3,635,000
<b>Net Transfers In (Out)</b>	<b>10,765,000</b>
<b>Net Income (Loss)</b>	<b>\$ (17,056,843)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 11,049,206</b>

**Transportation Enterprise Statement of Revenues and Expenses**

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

**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**

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

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

**Other Enterprise Statement of Revenues and Expenses:**

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

**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**

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>405,346,464</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		—		<b>Total Federal</b>	<b>614,776,750</b>
<b>Total Other Taxes</b>		<b>133,260,904</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>538,607,368</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	30,335,744
Operations		381,258		<b>Total Other Aid</b>	<b>30,335,744</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>381,258</b>		Assessments and Tax Collection Fees	7,769,620
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>40,330,184</b>		Court Fees and Costs	7,738,694
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>23,580,813</b>		Road and Street Services	939,986
<b>Revenue from Use of Money and Property</b>				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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>39,174,262</b>		Institutional Care and Services	27,494,075
<b>Aid from Other Governmental Agencies</b>				Library Services	—
<b>State</b>				Park and Recreation Fees	8,445,357
Highway Users Tax		26,026,410		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>224,812,804</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>21,074,177</b>
Homeowners' Property Tax Relief		3,144,223		<b>Other Financing Sources</b>	
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	—
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>353,277</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,258,887		<b>Total General County Revenues Before Transfers</b>	<b>2,278,799,926</b>
Office of Criminal Justice and Planning Programs		—		<b>Transfers In</b>	
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		<b>Total General County Revenues and Transfers In</b>	<b>\$ 2,294,009,841</b>
Other		45,105,597			
<b>Total State</b>		<b>745,373,289</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>7,662,106</b>	<b>Total Public Ways and Facilities</b>	<b>100,988,907</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>36,720,510</b>	<b>Total Health</b>	<b>680,192,959</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	5,407,651	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>5,407,651</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>16,058,837</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>9,033,211</b>	Administration	264,471,474
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	357,766,614
<b>Total Property Management</b>	<b>16,476</b>	<b>Total Welfare</b>	<b>622,238,088</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	30,664,471	Administration and Programs	24,289,163
Courts	857,531	Other	—
Other	12,996,581	<b>Total Social Services</b>	<b>24,289,163</b>
<b>Total Plant Acquisition</b>	<b>44,518,583</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>30,717,355</b>	Aid to Indigents	20,241,534
<b>Total Other General</b>	<b>12,178,342</b>	Indigent Burial	—
<b>Total General</b>	<b>162,313,071</b>	<b>Total General Relief</b>	<b>20,241,534</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>—</b>
Trial Court Maintenance of Effort (MOE)	22,089,007	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	2,422,626	Workforce Investment Act (WIA)	—
Other Trial Court	35,316,823	Other	—
County Clerk	—	<b>Total Other Public Assistance</b>	<b>—</b>
Grand Jury (Including Audit)	224,838	<b>Total Public Assistance</b>	<b>666,768,785</b>
District Attorney-Prosecution	70,289,822	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>207,834,271</b>	<b>Total Education</b>	<b>20,567,151</b>
<b>Total Police Protection</b>	<b>236,328,197</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>258,226,660</b>	<b>Total Recreation and Cultural</b>	<b>18,438,021</b>
<b>Total Fire Protection</b>	<b>1,029,000</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	44,690,089
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>118,129,502</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>2,527,825,860</b>
<b>Total Protective Inspection</b>	<b>18,327,246</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	2,933,446
Local Agency Formation Commission (LAFCO)	228,833	Operating Transfers Between Funds Other Than	—
Recorder	8,103,929	Governmental and Enterprise	—
Coroner	6,717,110	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 2,530,759,306</b>
Emergency Services	5,673,042		
Planning and Zoning	8,566,482		
Pound	5,140,334		
Other	4,252,360		
<b>Total Other Protection</b>	<b>38,682,090</b>		
<b>Total Public Protection</b>	<b>760,427,464</b>		

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 Inpsection	—	—	—	—	—	—	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					

\* 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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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



**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	110,476,854
<b>Net Operating Income (Loss)</b>	<b>8,513,162</b>
Total Non-Operating Revenue	35,781,833
Total Non-Operating Expenses	18,766,784
<b>Income (Loss) Before Operating Transfers</b>	<b>25,528,211</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ 25,528,211</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 215,251,761</b>

**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	63,463,481
<b>Net Operating Income (Loss)</b>	<b>(1,810,287)</b>
Total Non-Operating Revenues	3,605,718
Total Non-Operating Expenses	1,346,554
<b>Income (Loss) Before Operating Transfers</b>	<b>448,877</b>
Transfers In from the County	2,933,446
Transfers Out to the County	5,478,726
<b>Net Transfers In (Out)</b>	<b>(2,545,280)</b>
<b>Net Income (Loss)</b>	<b>\$ (2,096,403)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 19,322,087</b>

**Other Enterprise Statement of Revenues and Expenses: Parking**

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

Comments

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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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	—
<b>Total Property Taxes</b>		<b>13,884,907</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>11,552,132</b>
<b>Total Other Taxes</b>		<b>2,430,236</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>16,315,143</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	—
Operations		440,810	<b>Total Other Aid</b>	<b>—</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>440,810</b>	Assessments and Tax Collection Fees	126,230
<b>Licenses, Permits and Franchises</b>			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	—
<b>Total Licenses Permits and Franchises</b>		<b>970,000</b>	Court Fees and Costs	575,627
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>1,662,003</b>	Road and Street Services	1,013,996
<b>Revenue from Use of Money and Property</b>			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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>1,218,757</b>	Institutional Care and Services	—
<b>Aid from Other Governmental Agencies</b>			Library Services	58,459
<b>State</b>			Park and Recreation Fees	30,130
Highway Users Tax		1,143,637	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>9,611,234</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>1,805,000</b>
Homeowners' Property Tax Relief		82,393	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>502,089</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		283,819	<b>Total General County Revenues Before Transfers</b>	<b>73,706,028</b>
Office of Criminal Justice and Planning Programs		118,440	<b>Transfers In</b>	
Library		54,236	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than	—
Law Enforcement		655,252	Governmental and Enterprise	—
Other		7,643,693	<b>Total General County Revenues and Transfers In</b>	<b>\$ 73,706,028</b>
<b>Total State</b>		<b>29,628,860</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>988,794</b>	<b>Total Public Ways and Facilities</b>	<b>6,626,758</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>3,912,591</b>	<b>Total Health</b>	<b>9,389,628</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	1,429,838	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>1,429,838</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>565,758</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>707,029</b>	Administration	4,721,098
<b>Total Communications</b>	<b>1,637,690</b>	Aid Programs - Cash (Grants)	8,520,879
<b>Total Property Management</b>	<b>2,106,203</b>	<b>Total Welfare</b>	<b>13,241,977</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	2,789,070
Courts	—	Other	83,019
Other	—	<b>Total Social Services</b>	<b>2,872,089</b>
<b>Total Plant Acquisition</b>	<b>—</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>—</b>	Aid to Indigents	2,570
<b>Total Other General</b>	<b>730,000</b>	Indigent Burial	—
<b>Total General</b>	<b>12,077,903</b>	<b>Total General Relief</b>	<b>2,570</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>51,345</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>65,263</b>
Trial Court Maintenance of Effort (MOE)	273,552	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	—	Workforce Investment Act (WIA)	1,207,542
Other Trial Court	—	Other	667,844
County Clerk	490,544	<b>Total Other Public Assistance</b>	<b>1,875,386</b>
Grand Jury (Including Audit)	14,696	<b>Total Public Assistance</b>	<b>18,108,630</b>
District Attorney-Prosecution	1,382,671	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>4,852,677</b>	<b>Total Education</b>	<b>946,970</b>
<b>Total Police Protection</b>	<b>5,586,494</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>7,982,432</b>	<b>Total Recreation and Cultural</b>	<b>780,589</b>
<b>Total Fire Protection</b>	<b>1,200,502</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	205,000
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>238,770</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>73,108,352</b>
<b>Total Protective Inspection</b>	<b>1,395,606</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	471,413	Governmental and Enterprise	—
Coroner	56,167	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 73,108,352</b>
Emergency Services	1,064,668		
Planning and Zoning	2,117,907		
Pound	203,738		
Other	7,500		
<b>Total Other Protection</b>	<b>3,921,393</b>		
<b>Total Public Protection</b>	<b>24,939,104</b>		

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**

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	—	—	—	—	—	—	\$ 1,773,656
Post Closure Landfill Liability	—	—	—	—	—	—	3,947,779
Total Other Long-Term Debt Schedule				—	—	—	5,721,435
County Total Bonds and Other Long-Term Debt				\$ —	\$ —	\$ —	\$ 5,721,435
Total Future Principal and Interest Balance Due							
Total Lease Obligations		\$ 709,770					

\* 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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

<b>Revenues</b>	
Passenger Fares	\$ 158,413
Local Cash Grants	1,141,115
State Cash Grants	116,569
Federal Cash Grants	305,045
Other Revenues	6,624
<b>Total Revenues</b>	<b>1,727,766</b>
Purchased Transportation	1,125,582
Other Expenses	872,225
<b>Total Expenses</b>	<b>1,997,807</b>
<b>Net Transit Income (Loss)</b>	<b>(270,041)</b>
Gain or Loss on Disposal of Fixed Assets	—
<b>Total Operator Net Income (Loss)</b>	<b>\$ (270,041)</b>
<b>Capital Additions to Equity</b>	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	294,107
Non-Governmental Donations	\$ —
<b>Total Capital Additions to Equity</b>	<b>\$ 294,107</b>

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

**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
<b>Net Operating Income (Loss)</b>	<b>192,113</b>
Total Non-Operating Revenues	217,038
Total Non-Operating Expenses	—
<b>Income (Loss) Before Operating Transfers</b>	<b>409,151</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ 409,151</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

**Other Enterprise Statement of Revenues and Expenses:**

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

**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**

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>472,981,629</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>529,119,571</b>
<b>Total Other Taxes</b>		<b>29,842,142</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>502,823,771</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	—
Operations		3,032,907	<b>Total Other Aid</b>	<b>—</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>3,032,907</b>	Assessments and Tax Collection Fees	7,745,391
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>24,728,664</b>	Court Fees and Costs	15,549,592
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>29,853,810</b>	Road and Street Services	2,807,389
<b>Revenue from Use of Money and Property</b>			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
<b>Total Revenue from the Use of Money and Property</b>		<b>57,592,234</b>	Institutional Care and Services	3,584,125
<b>Aid from Other Governmental Agencies</b>			Library Services	1,239,604
<b>State</b>			Park and Recreation Fees	6,588,884
Highway Users Tax		26,860,127	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>327,012,473</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>45,744,159</b>
Homeowners' Property Tax Relief		2,509,867	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>1,033,083</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,053,379	<b>Total General County Revenues Before Transfers</b>	<b>2,405,877,515</b>
Office of Criminal Justice and Planning Programs		—	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 2,405,877,515</b>
<b>Total State</b>		<b>884,936,843</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>20,063,190</b>	<b>Total Public Ways and Facilities</b>	<b>62,221,352</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>54,663,170</b>	<b>Total Health</b>	<b>331,700,554</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	9,784,362	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>9,784,362</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>13,761,206</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>9,536,378</b>	Administration	352,826,045
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	430,064,398
<b>Total Property Management</b>	<b>28,209,446</b>	<b>Total Welfare</b>	<b>782,890,443</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	4,463,129	Administration and Programs	1,532,671
Courts	55,367,902	Other	—
Other	—	<b>Total Social Services</b>	<b>1,532,671</b>
<b>Total Plant Acquisition</b>	<b>59,831,031</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>—</b>	Aid to Indigents	1,395,299
<b>Total Other General</b>	<b>19,083,822</b>	Indigent Burial	—
<b>Total General</b>	<b>214,932,605</b>	<b>Total General Relief</b>	<b>1,395,299</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>1,496,524</b>
Trial Court Maintenance of Effort (MOE)	23,780,912	<b>Other Public Assistance</b>	
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	—	<b>Total Other Public Assistance</b>	<b>47,947,652</b>
Grand Jury (Including Audit)	317,079	<b>Total Public Assistance</b>	<b>835,262,589</b>
District Attorney-Prosecution	66,254,193	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>182,970,043</b>	<b>Total Education</b>	<b>20,968,496</b>
<b>Total Police Protection</b>	<b>268,821,110</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>237,071,027</b>	<b>Total Recreation and Cultural</b>	<b>16,444,571</b>
<b>Total Fire Protection</b>	<b>2,723,914</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	41,571,841
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>79,697,746</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>2,303,799,891</b>
<b>Total Protective Inspection</b>	<b>13,568,520</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	71,020,000
Local Agency Formation Commission (LAFCO)	350,000	Operating Transfers Between Funds Other Than	—
Recorder	8,368,177	Governmental and Enterprise	13,871,782
Coroner	6,367,709	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 2,388,691,673</b>
Emergency Services	—		
Planning and Zoning	11,649,697		
Pound	5,921,232		
Other	4,760,549		
<b>Total Other Protection</b>	<b>37,417,364</b>		
<b>Total Public Protection</b>	<b>742,571,978</b>		

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**

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				
<b>Pension Obligation Bonds</b>							
Pension Obligation Bonds	1995	1996	2021	\$ 386,265,591	\$ 355,648,670	\$ 129,818,079	\$ 225,830,591
Pension Obligation Bonds 2004	2004	2004	2023	463,895,000	460,667,311	159,072,311	301,595,000
POB Refunding 2008	2008	2009	2024	160,900,000	160,900,000	—	160,900,000
<b>Total Pension Obligation Bonds</b>				<b>1,011,060,591</b>	<b>977,215,981</b>	<b>288,890,390</b>	<b>688,325,591</b>
<b>Other Long-Term Debt Schedule</b>							
Compensated Absences	—	—	—	—	—	—	150,209,002
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>150,209,002</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 1,011,060,591</b>	<b>\$ 977,215,981</b>	<b>\$ 288,890,390</b>	<b>\$ 838,534,593</b>
<b>Total Future Principal and Interest Balance Due</b>							
<b>Total Lease Obligations</b>				<b>\$ 1,100,484,765</b>			

\* 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
<b>Patient Revenues</b>	
Gross Patient Revenue	\$ 1,231,789,696
Total Deductions from Revenues	1,006,742,065
<b>Net Patient Revenue</b>	<b>225,047,631</b>
Total Other Operating Revenues	153,994,132
<b>Total Operating Revenue</b>	<b>379,041,763</b>
Total Operating Expenses	418,230,499
<b>Net Operating Income (Loss)</b>	<b>(39,188,736)</b>
Total Non-Operating Revenue	22,963,526
Total Non-Operating Expenses	28,680,039
<b>Net Non-Operating Income</b>	<b>(5,716,513)</b>
<b>Net Income Before Extraordinary Items</b>	<b>(44,905,249)</b>
Extraordinary Items	—
<b>Income (Loss) Before Operating Transfers</b>	<b>(44,905,249)</b>
Transfers In from the County	71,020,000
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>71,020,000</b>
<b>Net Income (Loss)</b>	<b>\$ 26,114,751</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 25,068,810</b>

**Transportation Enterprise Statement of Revenues and Expenses**

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



**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	1,928,290
<b>Net Operating Income (Loss)</b>	<b>1,390,011</b>
Total Non-Operating Revenue	2,023,746
Total Non-Operating Expenses	2,279,738
<b>Income (Loss) Before Operating Transfers</b>	<b>1,134,019</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ 1,134,019</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

**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	86,947,242
<b>Net Operating Income (Loss)</b>	<b>(37,400,300)</b>
Total Non-Operating Revenues	19,188,291
Total Non-Operating Expenses	6,254,331
<b>Income (Loss) Before Operating Transfers</b>	<b>(24,466,340)</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ (24,466,340)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

**Other Enterprise Statement of Revenues and Expenses:**

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

**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**

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>897,553,598</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>754,632,823</b>
<b>Total Other Taxes</b>		<b>40,767,353</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>938,320,951</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	68,389,124
Operations		—	<b>Total Other Aid</b>	<b>68,389,124</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	2,261,996
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>42,913,740</b>	Court Fees and Costs	67,842,725
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>68,768,372</b>	Road and Street Services	12,864,045
<b>Revenue from Use of Money and Property</b>			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
<b>Total Revenue from the Use of Money and Property</b>		<b>65,590,558</b>	Institutional Care and Services	36,301,546
<b>Aid from Other Governmental Agencies</b>			Library Services	1,768,921
<b>State</b>			Park and Recreation Fees	5,150,818
Highway Users Tax		39,987,245	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>369,331,270</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>48,100,986</b>
Homeowners' Property Tax Relief		5,350,974	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>2,421,105</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		9,377,254	<b>Total General County Revenues Before Transfers</b>	<b>3,531,566,146</b>
Office of Criminal Justice and Planning Programs		—	<b>Transfers In</b>	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		5,319,423	<b>Total General County Revenues and Transfers In</b>	<b>\$ 3,531,566,146</b>
Other		71,484,692		
<b>Total State</b>		<b>1,173,097,217</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>33,267,039</b>	<b>Total Public Ways and Facilities</b>	<b>118,249,837</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>102,171,426</b>	<b>Total Health</b>	<b>574,059,013</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	20,285,870	Total Refuse Collection and Disposal	7,256,845
Other	—	<b>Total Sanitation</b>	<b>7,256,845</b>
<b>Total Counsel</b>	<b>20,285,870</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>19,241,283</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>21,620,711</b>	Administration	136,886,188
<b>Total Communications</b>	<b>122,614,220</b>	Aid Programs - Cash (Grants)	401,090,057
<b>Total Property Management</b>	<b>66,234,427</b>	<b>Total Welfare</b>	<b>537,976,245</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	749,613	Administration and Programs	389,944,453
Courts	35,187,331	Other	—
Other	125,614,580	<b>Total Social Services</b>	<b>389,944,453</b>
<b>Total Plant Acquisition</b>	<b>161,551,524</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>2,514,709</b>	Aid to Indigents	2,010,023
<b>Total Other General</b>	<b>—</b>	Indigent Burial	—
<b>Total General</b>	<b>549,501,209</b>	<b>Total General Relief</b>	<b>2,010,023</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>10,033,690</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>805,756</b>
Trial Court Maintenance of Effort (MOE)	56,930,885	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	3,453,187	Workforce Investment Act (WIA)	—
Other Trial Court	56,807,213	Other	77,787,888
County Clerk	—	<b>Total Other Public Assistance</b>	<b>77,787,888</b>
Grand Jury (Including Audit)	546,093	<b>Total Public Assistance</b>	<b>1,018,558,055</b>
District Attorney-Prosecution	129,680,802	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>365,090,496</b>	<b>Total Education</b>	<b>36,175,983</b>
<b>Total Police Protection</b>	<b>270,264,874</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>330,359,118</b>	<b>Total Recreation and Cultural</b>	<b>24,890,781</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	101,025,000
<b>Protective Inspection</b>		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	—	<b>Total Debt Service</b>	<b>180,630,421</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>3,593,171,137</b>
<b>Total Protective Inspection</b>	<b>15,151,802</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 3,593,171,137</b>
Emergency Services	9,006,229		
Planning and Zoning	74,122,609		
Pound	11,933,786		
Other	—		
<b>Total Other Protection</b>	<b>102,982,703</b>		
<b>Total Public Protection</b>	<b>1,083,848,993</b>		

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-Assesmt. 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				

\* 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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

**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	11,023,729
<b>Net Operating Income (Loss)</b>	<b>2,746,750</b>
Total Non-Operating Revenue	13,391,022
Total Non-Operating Expenses	—
<b>Income (Loss) Before Operating Transfers</b>	<b>16,137,772</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ 16,137,772</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

**Refuse Enterprise/Activity Statement of Revenues and Expenses**

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

**Other Enterprise Statement of Revenues and Expenses:**

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

Comments

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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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	—
<b>Total Property Taxes</b>		<b>202,999,708</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>216,392,427</b>
<b>Total Other Taxes</b>		<b>25,400,906</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>228,400,614</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	5,972,369
Operations		—	<b>Total Other Aid</b>	<b>5,972,369</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	2,088,527
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>4,848,825</b>	Court Fees and Costs	1,826,014
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>11,320,689</b>	Road and Street Services	—
<b>Revenue from Use of Money and Property</b>			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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>6,702,351</b>	Institutional Care and Services	1,300,941
<b>Aid from Other Governmental Agencies</b>			Library Services	267,629
<b>State</b>			Park and Recreation Fees	1,326,308
Highway Users Tax		12,098,102	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>78,315,617</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>12,797,721</b>
Homeowners' Property Tax Relief		1,451,369	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>—</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,281,351	<b>Total General County Revenues Before Transfers</b>	<b>854,972,986</b>
Office of Criminal Justice and Planning Programs		2,505,888	<b>Transfers In</b>	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		6,821,965	Operating Transfers Between Funds Other Than	—
Law Enforcement		2,138,928	Governmental and Enterprise	—
Other		28,208,693	<b>Total General County Revenues and Transfers In</b>	<b>\$ 854,972,986</b>
<b>Total State</b>		<b>290,222,373</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>6,781,984</b>	<b>Total Public Ways and Facilities</b>	<b>47,122,975</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>18,921,682</b>	<b>Total Health</b>	<b>118,835,799</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	1,171,983	Total Refuse Collection and Disposal	37,732
Other	—	<b>Total Sanitation</b>	<b>37,732</b>
<b>Total Counsel</b>	<b>1,171,983</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>2,055,656</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>6,813,111</b>	Administration	107,861,775
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	171,962,637
<b>Total Property Management</b>	<b>8,050,212</b>	<b>Total Welfare</b>	<b>279,824,412</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	32,395,066
Courts	—	Other	483,563
Other	16,203,481	<b>Total Social Services</b>	<b>32,878,629</b>
<b>Total Plant Acquisition</b>	<b>16,203,481</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>274,924</b>	Aid to Indigents	2,734,025
<b>Total Other General</b>	<b>1,169,831</b>	Indigent Burial	28,320
<b>Total General</b>	<b>61,442,864</b>	<b>Total General Relief</b>	<b>2,762,345</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>6,457,249</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>424,922</b>
Trial Court Maintenance of Effort (MOE)	8,701,871	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	777,590	Workforce Investment Act (WIA)	11,220,203
Other Trial Court	1,460,007	Other	—
County Clerk	—	<b>Total Other Public Assistance</b>	<b>11,220,203</b>
Grand Jury (Including Audit)	139,595	<b>Total Public Assistance</b>	<b>333,567,760</b>
District Attorney-Prosecution	32,097,327	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>83,984,842</b>	<b>Total Education</b>	<b>5,877,855</b>
<b>Total Police Protection</b>	<b>59,273,079</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>99,918,945</b>	<b>Total Recreation and Cultural</b>	<b>6,062,843</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	6,392,485
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>13,634,178</b>
Other	714,277	<b>Total General County Expenditures Before Transfers</b>	<b>859,887,958</b>
<b>Total Protective Inspection</b>	<b>13,736,424</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	25,841,614
Local Agency Formation Commission (LAFCO)	209,293	Operating Transfers Between Funds Other Than	—
Recorder	2,759,491	Governmental and Enterprise	—
Coroner	1,767,634	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 885,729,572</b>
Emergency Services	1,984,599		
Planning and Zoning	7,900,395		
Pound	—		
Other	1,771,250		
<b>Total Other Protection</b>	<b>16,392,662</b>		
<b>Total Public Protection</b>	<b>273,305,952</b>		

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				
<b>Revenue Bonds</b>							
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
<b>Total Revenue Bonds</b>				<b>145,250,000</b>	<b>145,250,000</b>	<b>49,375,000</b>	<b>95,875,000</b>
<b>Other Long-Term Debt Schedule</b>							
Capital Leases	—	—	—	—	—	—	128,425
Compensated Absences	—	—	—	—	—	—	5,079,345
Loan	—	—	—	—	—	—	1,066,997
Teeter Note	—	—	—	—	—	—	42,000,000
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>48,274,767</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 145,250,000</b>	<b>\$ 145,250,000</b>	<b>\$ 49,375,000</b>	<b>\$ 144,149,767</b>

Total Future Principal  
and Interest Balance Due

<b>Total Lease Obligations</b>	<b>\$ 235,803,785</b>
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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
<b>Patient Revenues</b>	
Gross Patient Revenue	\$ 384,445,897
Total Deductions from Revenues	294,740,858
<b>Net Patient Revenue</b>	<b>89,705,039</b>
Total Other Operating Revenues	25,995,104
<b>Total Operating Revenue</b>	<b>115,700,143</b>
Total Operating Expenses	198,311,389
<b>Net Operating Income (Loss)</b>	<b>(82,611,246)</b>
Total Non-Operating Revenue	50,032,514
Total Non-Operating Expenses	4,136,732
<b>Net Non-Operating Income</b>	<b>45,895,782</b>
<b>Net Income Before Extraordinary Items</b>	<b>(36,715,464)</b>
Extraordinary Items	—
<b>Income (Loss) Before Operating Transfers</b>	<b>(36,715,464)</b>
Transfers In from the County	25,409,386
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>25,409,386</b>
<b>Net Income (Loss)</b>	<b>\$ (11,306,078)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 2,634,575</b>

**Transportation Enterprise Statement of Revenues and Expenses**

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



**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**

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

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

**Other Enterprise Statement of Revenues and Expenses:**

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

**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**

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>130,419,072</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>55,374,737</b>
<b>Total Other Taxes</b>		<b>18,118,506</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>148,537,578</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	6,911,390
Operations		—	<b>Total Other Aid</b>	<b>6,911,390</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	1,083,248
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>6,255,231</b>	Court Fees and Costs	2,443,626
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>12,206,256</b>	Road and Street Services	1,453,829
<b>Revenue from Use of Money and Property</b>			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
<b>Total Revenue from the Use of Money and Property</b>		<b>3,982,724</b>	Institutional Care and Services	250,104
<b>Aid from Other Governmental Agencies</b>			Library Services	335,837
<b>State</b>			Park and Recreation Fees	4,393,736
Highway Users Tax		6,516,009	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>34,690,493</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>6,625,265</b>
Homeowners' Property Tax Relief		869,987	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>(41,458)</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		752,267	<b>Total General County Revenues Before Transfers</b>	<b>406,788,157</b>
Office of Criminal Justice and Planning Programs		—	<b>Transfers In</b>	
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		
Other		14,213,818	<b>Total General County Revenues and Transfers In</b>	<b>\$ 406,788,157</b>
<b>Total State</b>		<b>132,245,941</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>3,912,959</b>	<b>Total Public Ways and Facilities</b>	<b>21,321,457</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>16,756,484</b>	<b>Total Health</b>	<b>66,549,080</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	3,389,034	Total Refuse Collection and Disposal	177,749
Other	—	<b>Total Sanitation</b>	<b>177,749</b>
<b>Total Counsel</b>	<b>3,389,034</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>2,122,509</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>770,671</b>	Administration	24,745,474
<b>Total Communications</b>	<b>15,864,226</b>	Aid Programs - Cash (Grants)	28,343,079
<b>Total Property Management</b>	<b>14,301,998</b>	<b>Total Welfare</b>	<b>53,088,553</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	24,745,474
Courts	—	Other	—
Other	2,311,601	<b>Total Social Services</b>	<b>24,745,474</b>
<b>Total Plant Acquisition</b>	<b>2,311,601</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>—</b>	Aid to Indigents	4,940,084
<b>Total Other General</b>	<b>1,610,251</b>	Indigent Burial	34,708
<b>Total General</b>	<b>61,039,733</b>	<b>Total General Relief</b>	<b>4,974,792</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>5,569,027</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>397,730</b>
Trial Court Maintenance of Effort (MOE)	2,063,203	<b>Other Public Assistance</b>	
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	<b>Total Other Public Assistance</b>	<b>6,443,914</b>
Grand Jury (Including Audit)	130,772	<b>Total Public Assistance</b>	<b>95,219,490</b>
District Attorney-Prosecution	12,590,333	<b>Education</b>	
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
<b>Total Judicial</b>	<b>29,574,507</b>	<b>Total Education</b>	<b>9,295,809</b>
<b>Total Police Protection</b>	<b>26,886,614</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>31,260,615</b>	<b>Total Recreation and Cultural</b>	<b>7,109,931</b>
<b>Total Fire Protection</b>	<b>14,462,304</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	3,264,577
<b>Protective Inspection</b>		Total Interest on Long-Term Debt	5,531,060
Agricultural Commissioner	4,992,230	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	<b>Total Debt Service</b>	<b>8,795,637</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>392,019,596</b>
<b>Total Protective Inspection</b>	<b>4,992,230</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	8,898
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	397,498	Governmental and Enterprise	—
Coroner	—	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 392,028,494</b>
Emergency Services	758,215		
Planning and Zoning	12,099,151		
Pound	2,065,880		
Other	13,696		
<b>Total Other Protection</b>	<b>15,334,440</b>		
<b>Total Public Protection</b>	<b>122,510,710</b>		

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				
<b>Pension Obligation Bonds</b>							
Unfunded Actuarial Accrued Liability	2003	2003	2033	\$ 137,194,398	\$ 137,194,398	\$ 10,025,000	\$ 127,169,398
<b>Total Pension Obligation Bonds</b>				<b>137,194,398</b>	<b>137,194,398</b>	<b>10,025,000</b>	<b>127,169,398</b>
<b>State Construction Loans</b>							
Construct Airport Hangars	2006	—	—	4,734,200	—	521,255	4,181,332
<b>Total State Construction Loans</b>				<b>4,734,200</b>	<b>—</b>	<b>521,255</b>	<b>4,181,332</b>
<b>Other Long-Term Debt Schedule</b>							
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
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>28,672,761</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 141,928,598</b>	<b>\$ 137,194,398</b>	<b>\$ 10,546,255</b>	<b>\$ 160,023,491</b>
<b>Total Future Principal and Interest Balance Due</b>							
<b>Total Lease Obligations</b>				<b>\$ 61,869,840</b>			

\* 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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

**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	5,121,637
<b>Net Operating Income (Loss)</b>	<b>(2,118,349)</b>
Total Non-Operating Revenue	7,936,310
Total Non-Operating Expenses	236,144
<b>Income (Loss) Before Operating Transfers</b>	<b>5,581,817</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ 5,581,817</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

**Refuse Enterprise/Activity Statement of Revenues and Expenses**

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

**Other Enterprise Statement of Revenues and Expenses: Golf Course**

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

Comments

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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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	—
<b>Total Property Taxes</b>		<b>282,941,890</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>101,313,445</b>
<b>Total Other Taxes</b>		<b>27,821,941</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>310,763,831</b>	Other In-Lieu Taxes	19,251
<b>Special Benefit Assessments</b>			Other Governmental Agencies	10,345,970
Operations		—	<b>Total Other Aid</b>	<b>10,365,221</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	4,764,494
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>12,850,865</b>	Court Fees and Costs	4,111,796
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>11,846,469</b>	Road and Street Services	657,406
<b>Revenue from Use of Money and Property</b>			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
<b>Total Revenue from the Use of Money and Property</b>		<b>15,216,758</b>	Institutional Care and Services	44,719,169
<b>Aid from Other Governmental Agencies</b>			Library Services	—
<b>State</b>			Park and Recreation Fees	1,178,609
Highway Users Tax		13,397,384	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>146,131,285</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>26,214,503</b>
Homeowners' Property Tax Relief		1,374,537	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>2,162</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		414,001	<b>Total General County Revenues Before Transfers</b>	<b>973,136,677</b>
Office of Criminal Justice and Planning Programs		941,830	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 983,698,310</b>
Other		92,170,716		
<b>Total State</b>		<b>338,432,138</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>9,051,193</b>	<b>Total Public Ways and Facilities</b>	<b>25,091,406</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>25,013,680</b>	<b>Total Health</b>	<b>199,232,782</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	7,084,197	Total Refuse Collection and Disposal	5,929,013
Other	—	<b>Total Sanitation</b>	<b>5,929,013</b>
<b>Total Counsel</b>	<b>7,084,197</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>7,985,372</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>7,300,808</b>	Administration	49,851,996
<b>Total Communications</b>	<b>8,830,131</b>	Aid Programs - Cash (Grants)	18,270,010
<b>Total Property Management</b>	<b>2,838,410</b>	<b>Total Welfare</b>	<b>68,122,006</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	78,145,705
Courts	—	Other	—
Other	7,391,029	<b>Total Social Services</b>	<b>78,145,705</b>
<b>Total Plant Acquisition</b>	<b>7,391,029</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>—</b>	Aid to Indigents	9,064,531
<b>Total Other General</b>	<b>32,593,498</b>	Indigent Burial	—
<b>Total General</b>	<b>108,088,318</b>	<b>Total General Relief</b>	<b>9,064,531</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>—</b>
Trial Court Maintenance of Effort (MOE)	14,859,556	<b>Other Public Assistance</b>	
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	—	<b>Total Other Public Assistance</b>	<b>52,567,104</b>
Grand Jury (Including Audit)	482,060	<b>Total Public Assistance</b>	<b>207,899,346</b>
District Attorney-Prosecution	23,043,790	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>82,294,867</b>	<b>Total Education</b>	<b>146,063</b>
<b>Total Police Protection</b>	<b>79,329,328</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>118,497,674</b>	<b>Total Recreation and Cultural</b>	<b>9,137,057</b>
<b>Total Fire Protection</b>	<b>5,201,383</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	11,712,966
<b>Protective Inspection</b>		Total Interest on Long-Term Debt	14,378,754
Agricultural Commissioner	4,117,310	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	<b>Total Debt Service</b>	<b>26,091,720</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>890,777,037</b>
<b>Total Protective Inspection</b>	<b>4,117,310</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	81,776,667
Local Agency Formation Commission (LAFCO)	167,766	Operating Transfers Between Funds Other Than	—
Recorder	3,363,601	Governmental and Enterprise	10,379,784
Coroner	2,598,437	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 982,933,488</b>
Emergency Services	1,741,457		
Planning and Zoning	7,642,220		
Pound	4,201,125		
Other	6,164		
<b>Total Other Protection</b>	<b>19,720,770</b>		
<b>Total Public Protection</b>	<b>309,161,332</b>		

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

<b>Total Lease Obligations</b>	<b>\$ 661,132,319</b>
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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
<b>Patient Revenues</b>	
Gross Patient Revenue	\$ 338,291,597
Total Deductions from Revenues	236,860,737
<b>Net Patient Revenue</b>	<b>101,430,860</b>
Total Other Operating Revenues	31,603,528
<b>Total Operating Revenue</b>	<b>133,034,388</b>
Total Operating Expenses	235,848,247
<b>Net Operating Income (Loss)</b>	<b>(102,813,859)</b>
Total Non-Operating Revenue	46,092,649
Total Non-Operating Expenses	9,749
<b>Net Non-Operating Income</b>	<b>46,082,900</b>
<b>Net Income Before Extraordinary Items</b>	<b>(56,730,959)</b>
Extraordinary Items	—
<b>Income (Loss) Before Operating Transfers</b>	<b>(56,730,959)</b>
Transfers In from the County	81,776,667
Transfers Out to the County	10,307,985
<b>Net Transfers In (Out)</b>	<b>71,468,682</b>
<b>Net Income (Loss)</b>	<b>\$ 14,737,723</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 2,327,197</b>

**Transportation Enterprise Statement of Revenues and Expenses**

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



**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	2,245,288
<b>Net Operating Income (Loss)</b>	<b>322,102</b>
Total Non-Operating Revenue	1,963,958
Total Non-Operating Expenses	191,316
<b>Income (Loss) Before Operating Transfers</b>	<b>2,094,744</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ 2,094,744</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 876,095</b>

**Refuse Enterprise/Activity Statement of Revenues and Expenses**

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

**Other Enterprise Statement of Revenues and Expenses: Marina**

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

**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**

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>162,944,182</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>100,644,833</b>
<b>Total Other Taxes</b>		<b>26,680,809</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>189,624,991</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	36,289,975
Operations		—	<b>Total Other Aid</b>	<b>36,289,975</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	2,109,653
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>14,540,341</b>	Court Fees and Costs	1,208,094
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>13,437,339</b>	Road and Street Services	1,701,292
<b>Revenue from Use of Money and Property</b>			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
<b>Total Revenue from the Use of Money and Property</b>		<b>5,876,285</b>	Institutional Care and Services	2,873,157
<b>Aid from Other Governmental Agencies</b>			Library Services	—
<b>State</b>			Park and Recreation Fees	3,710,363
Highway Users Tax		6,497,984	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>141,867,525</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>12,270,458</b>
Homeowners' Property Tax Relief		930,082	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>147,287</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,040,717	<b>Total General County Revenues Before Transfers</b>	<b>681,284,265</b>
Office of Criminal Justice and Planning Programs		805,254	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 681,289,085</b>
Other		20,791,101		
<b>Total State</b>		<b>166,585,231</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>7,176,684</b>	<b>Total Public Ways and Facilities</b>	<b>14,867,433</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>20,730,082</b>	<b>Total Health</b>	<b>152,112,051</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	7,850,194	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>7,850,194</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>4,489,275</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>4,590,739</b>	Administration	43,355,941
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	47,863,058
<b>Total Property Management</b>	<b>9,890,181</b>	<b>Total Welfare</b>	<b>91,218,999</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	67,683	Administration and Programs	24,159,496
Courts	—	Other	—
Other	20,930,785	<b>Total Social Services</b>	<b>24,159,496</b>
<b>Total Plant Acquisition</b>	<b>20,998,468</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>—</b>	Aid to Indigents	856,281
<b>Total Other General</b>	<b>8,741,268</b>	Indigent Burial	—
<b>Total General</b>	<b>84,466,891</b>	<b>Total General Relief</b>	<b>856,281</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>1,899,891</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>281,897</b>
Trial Court Maintenance of Effort (MOE)	9,882,469	<b>Other Public Assistance</b>	
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	<b>Total Other Public Assistance</b>	<b>12,014,145</b>
Grand Jury (Including Audit)	220,952	<b>Total Public Assistance</b>	<b>130,430,709</b>
District Attorney-Prosecution	18,739,461	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>63,561,105</b>	<b>Total Education</b>	<b>3,222,661</b>
<b>Total Police Protection</b>	<b>59,327,395</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>67,111,736</b>	<b>Total Recreation and Cultural</b>	<b>10,684,896</b>
<b>Total Fire Protection</b>	<b>46,959,442</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	6,230,104
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>9,368,902</b>
Other	345,867	<b>Total General County Expenditures Before Transfers</b>	<b>676,862,966</b>
<b>Total Protective Inspection</b>	<b>7,800,130</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	413,676	Operating Transfers Between Funds Other Than	—
Recorder	—	Governmental and Enterprise	—
Coroner	1,243,852	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 676,862,966</b>
Emergency Services	2,848,454		
Planning and Zoning	14,701,761		
Pound	3,169,850		
Other	4,572,022		
<b>Total Other Protection</b>	<b>26,949,615</b>		
<b>Total Public Protection</b>	<b>271,709,423</b>		

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

<b>Total Lease Obligations</b>	<b>\$ 98,861,097</b>
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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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

**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**

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

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

**Other Enterprise Statement of Revenues and Expenses:**

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

Comments

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

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>674,047,517</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		<b>Total Federal</b>	<b>461,903,441</b>
<b>Total Other Taxes</b>		<b>22,160,531</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>696,208,048</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	86,045,949
Operations		—		<b>Total Other Aid</b>	<b>86,045,949</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>		Assessments and Tax Collection Fees	8,645,985
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>28,132,870</b>		Court Fees and Costs	4,801,394
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>68,129,712</b>		Road and Street Services	287,721
<b>Revenue from Use of Money and Property</b>				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
<b>Total Revenue from the Use of Money and Property</b>		<b>19,262,919</b>		Institutional Care and Services	19,814,796
<b>Aid from Other Governmental Agencies</b>				Library Services	—
<b>State</b>				Park and Recreation Fees	4,271,333
Highway Users Tax		21,770,399		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>203,618,098</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>29,405,592</b>
Homeowners' Property Tax Relief		3,877,792		<b>Other Financing Sources</b>	
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	—
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>366,404,065</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		894,307		<b>Total General County Revenues Before Transfers</b>	<b>2,627,261,198</b>
Office of Criminal Justice and Planning Programs		2,616,095		<b>Transfers In</b>	
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		<b>Total General County Revenues and Transfers In</b>	<b>\$ 2,819,771,974</b>
Other		43,936,932			
<b>Total State</b>		<b>668,150,504</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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
<b>Total Legislative and Administrative</b>	<b>19,413,656</b>	<b>Total Public Ways and Facilities</b>	<b>60,933,590</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>67,736,546</b>	<b>Total Health</b>	<b>409,171,561</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	10,613,516	Total Refuse Collection and Disposal	1,330,406
Other	—	<b>Total Sanitation</b>	<b>1,330,406</b>
<b>Total Counsel</b>	<b>10,613,516</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>13,932,448</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>16,865,824</b>	Administration	214,251,998
<b>Total Communications</b>	<b>12,655,480</b>	Aid Programs - Cash (Grants)	187,072,598
<b>Total Property Management</b>	<b>43,182,913</b>	<b>Total Welfare</b>	<b>401,324,596</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	139,589,987
Courts	—	Other	98,833,726
Other	80,048,110	<b>Total Social Services</b>	<b>238,423,713</b>
<b>Total Plant Acquisition</b>	<b>80,048,110</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>—</b>	Aid to Indigents	3,118,330
<b>Total Other General</b>	<b>15,782,858</b>	Indigent Burial	—
<b>Total General</b>	<b>280,231,351</b>	<b>Total General Relief</b>	<b>3,118,330</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>20,386,084</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>580,749</b>
Trial Court Maintenance of Effort (MOE)	40,649,788	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	790,122	Workforce Investment Act (WIA)	—
Other Trial Court	5,452,855	Other	6,217,498
County Clerk	—	<b>Total Other Public Assistance</b>	<b>6,217,498</b>
Grand Jury (Including Audit)	—	<b>Total Public Assistance</b>	<b>670,050,970</b>
District Attorney-Prosecution	86,766,745	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>223,949,773</b>	<b>Total Education</b>	<b>109,556</b>
<b>Total Police Protection</b>	<b>111,887,725</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>310,242,634</b>	<b>Total Recreation and Cultural</b>	<b>43,912,863</b>
<b>Total Fire Protection</b>	<b>1,676,945</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>1,073,798</b>	Total Retirement of Long-Term Debt	14,966,228
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>31,490,909</b>
Other	946,934	<b>Total General County Expenditures Before Transfers</b>	<b>2,186,396,929</b>
<b>Total Protective Inspection</b>	<b>10,147,870</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	694,166,142
Local Agency Formation Commission (LAFCO)	363,041	Operating Transfers Between Funds Other Than	—
Recorder	8,507,530	Governmental and Enterprise	1,099,434
Coroner	3,287,838	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 2,881,662,505</b>
Emergency Services	5,748,141		
Planning and Zoning	6,057,119		
Pound	1,449,443		
Other	4,773,866		
<b>Total Other Protection</b>	<b>30,186,978</b>		
<b>Total Public Protection</b>	<b>689,165,723</b>		

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				
<b>Revenue Bonds</b>							
Capital Improvements	2002	2003	2032	\$ 6,780,000	\$ 6,780,000	\$ 1,324,137	\$ 5,455,863
<b>Total Revenue Bonds</b>				<u>6,780,000</u>	<u>6,780,000</u>	<u>1,324,137</u>	<u>5,455,863</u>
<b>General Obligation Bonds</b>							
Valley Medical Center Improvements	2009	2010	2039	840,000,000	350,000,000	—	350,000,000
<b>Total General Obligation Bonds</b>				<u>840,000,000</u>	<u>350,000,000</u>	<u>—</u>	<u>350,000,000</u>
<b>Other Long-Term Debt Schedule</b>							
Accrued Vacation and Sick Leave	—	—	—	—	—	—	108,234,899
Capital Leases	—	—	—	—	—	—	—
Compensated Absences	—	—	—	—	—	—	52,278,951
<b>Total Other Long-Term Debt Schedule</b>				<u>—</u>	<u>—</u>	<u>—</u>	<u>160,513,850</u>
<b>County Total Bonds and Other Long-Term Debt</b>				<u>\$ 846,780,000</u>	<u>\$ 356,780,000</u>	<u>\$ 1,324,137</u>	<u>\$ 515,969,713</u>
<b>Total Future Principal and Interest Balance Due</b>							
<b>Total Lease Obligations</b>							<u>\$ 411,732,891</u>

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

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

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

**Other Enterprise Statement of Revenues and Expenses:**

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

**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**

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>78,789,296</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		<b>Total Federal</b>	<b>68,831,114</b>
<b>Total Other Taxes</b>		<b>13,511,117</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>92,300,413</b>		Other In-Lieu Taxes	22,376
<b>Special Benefit Assessments</b>				Other Governmental Agencies	2,214,714
Operations		—		<b>Total Other Aid</b>	<b>2,237,090</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>		Assessments and Tax Collection Fees	1,000,649
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>9,221,479</b>		Court Fees and Costs	377,332
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>11,195,954</b>		Road and Street Services	852,429
<b>Revenue from Use of Money and Property</b>				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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>2,577,488</b>		Institutional Care and Services	130,817
<b>Aid from Other Governmental Agencies</b>				Library Services	—
<b>State</b>				Park and Recreation Fees	1,252,176
Highway Users Tax		4,382,517		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>57,016,272</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>7,467,798</b>
Homeowners' Property Tax Relief		434,476		<b>Other Financing Sources</b>	
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
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>110,563</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		895,324		<b>Total General County Revenues Before Transfers</b>	<b>371,429,213</b>
Office of Criminal Justice and Planning Programs		195,123		<b>Transfers In</b>	
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		<b>Total General County Revenues and Transfers In</b>	<b>\$ 371,429,213</b>
Other		9,600,495			
<b>Total State</b>		<b>120,471,042</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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
<b>Total Legislative and Administrative</b>	<b>5,054,185</b>	<b>Total Public Ways and Facilities</b>	<b>17,051,953</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>8,625,962</b>	<b>Total Health</b>	<b>103,956,748</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	1,689,487	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>1,689,487</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>2,086,125</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>3,198,475</b>	Administration	64,822,920
<b>Total Communications</b>	<b>2,548,183</b>	Aid Programs - Cash (Grants)	30,078,761
<b>Total Property Management</b>	<b>63,328</b>	<b>Total Welfare</b>	<b>94,901,681</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	5,205,557
Courts	—	Other	—
Other	4,337,334	<b>Total Social Services</b>	<b>5,205,557</b>
<b>Total Plant Acquisition</b>	<b>4,337,334</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>—</b>	Aid to Indigents	494,287
<b>Total Other General</b>	<b>5,538,129</b>	Indigent Burial	29,847
<b>Total General</b>	<b>33,141,208</b>	<b>Total General Relief</b>	<b>524,134</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>130,129</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>346,885</b>
Trial Court Maintenance of Effort (MOE)	1,495,692	<b>Other Public Assistance</b>	
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	<b>Total Other Public Assistance</b>	<b>453,986</b>
Grand Jury (Including Audit)	63,257	<b>Total Public Assistance</b>	<b>101,562,372</b>
District Attorney-Prosecution	12,315,171	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>29,671,490</b>	<b>Total Education</b>	<b>5,424,931</b>
<b>Total Police Protection</b>	<b>26,683,366</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>39,708,925</b>	<b>Total Recreation and Cultural</b>	<b>6,784,979</b>
<b>Total Fire Protection</b>	<b>2,836,069</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	3,516,596
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>7,100,836</b>
Other	280,037	<b>Total General County Expenditures Before Transfers</b>	<b>391,884,581</b>
<b>Total Protective Inspection</b>	<b>4,628,548</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	—	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 391,884,581</b>
Emergency Services	557,989		
Planning and Zoning	9,939,425		
Pound	1,334,068		
Other	41,083		
<b>Total Other Protection</b>	<b>13,333,156</b>		
<b>Total Public Protection</b>	<b>116,861,554</b>		

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				

\* 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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

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

**Refuse Enterprise/Activity Statement of Revenues and Expenses**

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

**Other Enterprise Statement of Revenues and Expenses:**

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

**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**

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>40,599,741</b>	<b>Other:</b>	
<b>Other Taxes</b>			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		—	<b>Total Federal</b>	<b>64,575,830</b>
<b>Total Other Taxes</b>		<b>5,967,969</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>46,567,710</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	710,740
Operations		184,598	<b>Total Other Aid</b>	<b>710,740</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>184,598</b>	Assessments and Tax Collection Fees	1,798,034
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>3,072,448</b>	Court Fees and Costs	1,214,816
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>3,223,109</b>	Road and Street Services	254,528
<b>Revenue from Use of Money and Property</b>			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
<b>Total Revenue from the Use of Money and Property</b>		<b>3,030,031</b>	Institutional Care and Services	1,356,195
<b>Aid from Other Governmental Agencies</b>			Library Services	—
<b>State</b>			Park and Recreation Fees	—
Highway Users Tax		5,596,143	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>21,173,276</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>5,847,615</b>
Homeowners' Property Tax Relief		381,590	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>147,656</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		211,702	<b>Total General County Revenues Before Transfers</b>	<b>261,101,002</b>
Office of Criminal Justice and Planning Programs		1,331,579	<b>Transfers In</b>	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than Governmental and Enterprise	281,271
Law Enforcement		925,506	<b>Total General County Revenues and Transfers In</b>	<b>\$ 261,382,273</b>
Other		13,184,090		
<b>Total State</b>		<b>112,567,989</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>993,283</b>	<b>Total Public Ways and Facilities</b>	<b>29,082,383</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>5,761,204</b>	<b>Total Health</b>	<b>47,204,574</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	63,276	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>63,276</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>(51,918)</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>1,642,468</b>	Administration	41,003,324
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	43,965,465
<b>Total Property Management</b>	<b>1,047</b>	<b>Total Welfare</b>	<b>84,968,789</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	1,552,644	<b>Total Social Services</b>	<b>—</b>
<b>Total Plant Acquisition</b>	<b>1,552,644</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>679,938</b>	Aid to Indigents	1,589,833
<b>Total Other General</b>	<b>(546,859)</b>	Indigent Burial	—
<b>Total General</b>	<b>10,095,083</b>	<b>Total General Relief</b>	<b>1,589,833</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>295,550</b>
Trial Court Maintenance of Effort (MOE)	574,384	<b>Other Public Assistance</b>	
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	<b>Total Other Public Assistance</b>	<b>6,616,823</b>
Grand Jury (Including Audit)	106,480	<b>Total Public Assistance</b>	<b>93,470,995</b>
District Attorney-Prosecution	6,830,948	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>24,068,200</b>	<b>Total Education</b>	<b>1,519,566</b>
<b>Total Police Protection</b>	<b>19,915,040</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>25,418,234</b>	<b>Total Recreation and Cultural</b>	<b>336,902</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	1,840,614
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>4,412,780</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>264,333,777</b>
<b>Total Protective Inspection</b>	<b>2,624,137</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	62,000	Operating Transfers Between Funds Other Than	—
Recorder	1,233,769	Governmental and Enterprise	3,408,864
Coroner	1,151,140	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 267,742,641</b>
Emergency Services	1,183,852		
Planning and Zoning	1,164,625		
Pound	801,422		
Other	589,075		
<b>Total Other Protection</b>	<b>6,185,883</b>		
<b>Total Public Protection</b>	<b>78,211,494</b>		

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

\* 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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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



**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**

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

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

**Other Enterprise Statement of Revenues and Expenses:**

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

**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**

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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	—
<b>Total Property Taxes</b>		<b>3,495,748</b>	<b>Other:</b>	
<b>Other Taxes</b>			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		—	<b>Total Federal</b>	<b>2,408,452</b>
<b>Total Other Taxes</b>		<b>468,037</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>3,963,785</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	—
Operations		—	<b>Total Other Aid</b>	<b>—</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	14,989
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>148,256</b>	Court Fees and Costs	—
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>436,989</b>	Road and Street Services	391,317
<b>Revenue from Use of Money and Property</b>			Health Fees	76,734
Interest		148,419	Mental Health Services	45,989
Rents and Concessions		11,640	California Children Services	—
Royalties		—	Sanitation Services	—
<b>Total Revenue from the Use of Money and Property</b>		<b>160,059</b>	Institutional Care and Services	—
<b>Aid from Other Governmental Agencies</b>			Library Services	1,911
<b>State</b>			Park and Recreation Fees	97,201
Highway Users Tax		789,275	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>1,110,757</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>836,953</b>
Homeowners' Property Tax Relief		37,530	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>—</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		201,278	<b>Total General County Revenues Before Transfers</b>	<b>19,338,244</b>
Office of Criminal Justice and Planning Programs		—	<b>Transfers In</b>	
Library		—	Total Transfers In from Enterprises	—
District Attorney Programs		—	Operating Transfers Between Funds Other Than	—
Law Enforcement		500,000	Governmental and Enterprise	—
Other		5,110,636	<b>Total General County Revenues and Transfers In</b>	<b>\$ 19,338,244</b>
<b>Total State</b>		<b>10,272,993</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>458,558</b>	<b>Total Public Ways and Facilities</b>	<b>3,932,600</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>1,089,259</b>	<b>Total Health</b>	<b>3,264,013</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	325,320	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>325,320</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>—</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>35,927</b>	Administration	1,362,891
<b>Total Communications</b>	<b>340,565</b>	Aid Programs - Cash (Grants)	373,324
<b>Total Property Management</b>	<b>229,468</b>	<b>Total Welfare</b>	<b>1,736,215</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	584,096
Courts	—	Other	194,791
Other	—	<b>Total Social Services</b>	<b>778,887</b>
<b>Total Plant Acquisition</b>	<b>—</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>52,287</b>	Aid to Indigents	—
<b>Total Other General</b>	<b>74,074</b>	Indigent Burial	—
<b>Total General</b>	<b>2,605,458</b>	<b>Total General Relief</b>	<b>—</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>—</b>
Trial Court Maintenance of Effort (MOE)	48,521	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	14,892	Workforce Investment Act (WIA)	—
Other Trial Court	15,000	Other	83,995
County Clerk	—	<b>Total Other Public Assistance</b>	<b>83,995</b>
Grand Jury (Including Audit)	28,502	<b>Total Public Assistance</b>	<b>2,599,097</b>
District Attorney-Prosecution	230,008	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>425,934</b>	<b>Total Education</b>	<b>44,808</b>
<b>Total Police Protection</b>	<b>2,042,605</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>506,290</b>	<b>Total Recreation and Cultural</b>	<b>170,221</b>
<b>Total Fire Protection</b>	<b>92,137</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	116,936
<b>Protective Inspection</b>		Total Interest on Long-Term Debt	18,473
Agricultural Commissioner	18,344	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	171,553	<b>Total Debt Service</b>	<b>135,409</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>16,697,362</b>
<b>Total Protective Inspection</b>	<b>189,897</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	200,667	Governmental and Enterprise	—
Coroner	—	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 16,697,362</b>
Emergency Services	144,786		
Planning and Zoning	301,633		
Pound	4,307		
Other	37,500		
<b>Total Other Protection</b>	<b>688,893</b>		
<b>Total Public Protection</b>	<b>3,945,756</b>		

Appropriations Limits		
Appropriations Limit	Total Annual Appropriations Subject to the Limit	Total Annual Appropriations Under / (Over) Appropriations Limit
\$ 5,627,090	\$ 4,532,936	\$ 1,094,154

**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

<b>Total Lease Obligations</b>	<b>\$ —</b>
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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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

**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**

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

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

**Other Enterprise Statement of Revenues and Expenses:**

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

Comments

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

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>15,341,495</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		<b>Total Federal</b>	<b>26,820,413</b>
<b>Total Other Taxes</b>		<b>2,110,760</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>17,452,255</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	33,501
Operations		—		<b>Total Other Aid</b>	<b>33,501</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>		Assessments and Tax Collection Fees	80,854
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>1,115,155</b>		Court Fees and Costs	697,891
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>2,396,592</b>		Road and Street Services	168,311
<b>Revenue from Use of Money and Property</b>				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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>1,588,291</b>		Institutional Care and Services	71,554
<b>Aid from Other Governmental Agencies</b>				Library Services	18,003
<b>State</b>				Park and Recreation Fees	—
Highway Users Tax		3,596,809		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>6,892,318</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>1,125,242</b>
Homeowners' Property Tax Relief		157,833		<b>Other Financing Sources</b>	
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	—
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>25,620</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		83,784		<b>Total General County Revenues Before Transfers</b>	<b>104,661,778</b>
Office of Criminal Justice and Planning Programs		22,712		<b>Transfers In</b>	
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		<b>Total General County Revenues and Transfers In</b>	<b>\$ 104,683,773</b>
Other		13,175,705			
<b>Total State</b>		<b>47,212,391</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>1,354,853</b>	<b>Total Public Ways and Facilities</b>	<b>17,077,526</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>4,061,742</b>	<b>Total Health</b>	<b>22,376,748</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	1,194,487	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>1,194,487</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>—</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>454,125</b>	Administration	7,181,253
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	10,197,564
<b>Total Property Management</b>	<b>634,936</b>	<b>Total Welfare</b>	<b>17,378,817</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	1,797,273
Courts	—	Other	—
Other	3,063,999	<b>Total Social Services</b>	<b>1,797,273</b>
<b>Total Plant Acquisition</b>	<b>3,063,999</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>210,630</b>	Aid to Indigents	179,904
<b>Total Other General</b>	<b>1,345,773</b>	Indigent Burial	42,381
<b>Total General</b>	<b>12,320,545</b>	<b>Total General Relief</b>	<b>222,285</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>85,670</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>144,984</b>
Trial Court Maintenance of Effort (MOE)	482,084	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	283,163	Workforce Investment Act (WIA)	—
Other Trial Court	21,206	Other	—
County Clerk	363,681	<b>Total Other Public Assistance</b>	<b>—</b>
Grand Jury (Including Audit)	43,188	<b>Total Public Assistance</b>	<b>19,629,029</b>
District Attorney-Prosecution	2,650,219	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>8,325,715</b>	<b>Total Education</b>	<b>1,051,448</b>
<b>Total Police Protection</b>	<b>9,002,218</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>8,223,940</b>	<b>Total Recreation and Cultural</b>	<b>105,380</b>
<b>Total Fire Protection</b>	<b>42,549</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	246,314
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>1,311,013</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>103,820,912</b>
<b>Total Protective Inspection</b>	<b>2,006,585</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	21,755
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	361,232	Governmental and Enterprise	—
Coroner	—	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 103,842,667</b>
Emergency Services	348,433		
Planning and Zoning	660,377		
Pound	237,152		
Other	741,022		
<b>Total Other Protection</b>	<b>2,348,216</b>		
<b>Total Public Protection</b>	<b>29,949,223</b>		

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				
<b>Pension Obligation Bonds</b>							
POB 2007	2007	2007	2037	\$ 16,620,000	\$ 16,620,000	\$ 235,000	\$ 16,385,000
<b>Total Pension Obligation Bonds</b>				<b>16,620,000</b>	<b>16,620,000</b>	<b>235,000</b>	<b>16,385,000</b>
<b>Other Long-Term Debt Schedule</b>							
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
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>15,080,178</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 16,620,000</b>	<b>\$ 16,620,000</b>	<b>\$ 235,000</b>	<b>\$ 31,465,178</b>
<b>Total Future Principal and Interest Balance Due</b>							
<b>Total Lease Obligations</b>				<b>\$ —</b>			

\* 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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

<b>Revenues</b>	
Passenger Fares	\$ 240,898
Local Cash Grants	955,670
State Cash Grants	149,792
Federal Cash Grants	188,206
Other Revenues	21,920
<b>Total Revenues</b>	<b>1,556,486</b>
Purchased Transportation	—
Other Expenses	1,567,869
<b>Total Expenses</b>	<b>1,567,869</b>
<b>Net Transit Income (Loss)</b>	<b>(11,383)</b>
Gain or Loss on Disposal of Fixed Assets	—
<b>Total Operator Net Income (Loss)</b>	<b>\$ (11,383)</b>
<b>Capital Additions to Equity</b>	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
<b>Total Capital Additions to Equity</b>	<b>\$ —</b>



**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**

<b>Airport Enterprise/Activity Statement of Revenues and Expenses</b>		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	165,287
Total Operating Expenses		827,555
<b>Net Operating Income (Loss)</b>		<b>(662,268)</b>
Total Non-Operating Revenue		347,603
Total Non-Operating Expenses		103
<b>Income (Loss) Before Operating Transfers</b>		<b>(314,768)</b>
Transfers In from the County		—
Transfers Out to the County		240
<b>Net Transfers In (Out)</b>		<b>(240)</b>
<b>Net Income (Loss)</b>	<b>\$</b>	<b>(315,008)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$</b>	<b>(4,507)</b>

<b>Refuse Enterprise/Activity Statement of Revenues and Expenses</b>		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	2,113,232
Total Operating Expenses		1,567,591
<b>Net Operating Income (Loss)</b>		<b>545,641</b>
Total Non-Operating Revenues		206,542
Total Non-Operating Expenses		71,548
<b>Income (Loss) Before Operating Transfers</b>		<b>680,635</b>
Transfers In from the County		21,755
Transfers Out to the County		21,755
<b>Net Transfers In (Out)</b>		<b>—</b>
<b>Net Income (Loss)</b>	<b>\$</b>	<b>680,635</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$</b>	<b>153,664</b>

**Other Enterprise Statement of Revenues and Expenses:**

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

Comments

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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>123,425,959</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>97,414,795</b>
<b>Total Other Taxes</b>		<b>10,248,797</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>133,674,756</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	24,601,777
Operations		—	<b>Total Other Aid</b>	<b>24,601,777</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	3,929,090
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>11,548,852</b>	Court Fees and Costs	1,333,359
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>16,030,211</b>	Road and Street Services	1,130,029
<b>Revenue from Use of Money and Property</b>			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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>6,266,428</b>	Institutional Care and Services	643,785
<b>Aid from Other Governmental Agencies</b>			Library Services	5,250,554
<b>State</b>			Park and Recreation Fees	412,272
Highway Users Tax		5,603,209	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>76,201,109</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>8,460,911</b>
Homeowners' Property Tax Relief		1,136,044	<b>Other Financing Sources</b>	
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
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>1,516,764</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,123,265	<b>Total General County Revenues Before Transfers</b>	<b>558,010,775</b>
Office of Criminal Justice and Planning Programs		—	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 558,140,338</b>
Other		16,416,615		
<b>Total State</b>		<b>182,295,172</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>7,341,924</b>	<b>Total Public Ways and Facilities</b>	<b>14,497,671</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>13,084,205</b>	<b>Total Health</b>	<b>103,403,596</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	3,452,819	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>3,452,819</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>2,910,363</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>3,539,923</b>	Administration	70,987,148
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	50,288,935
<b>Total Property Management</b>	<b>448,111</b>	<b>Total Welfare</b>	<b>121,276,083</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	11,427,293
Courts	9,287	Other	6,409,827
Other	32,829,381	<b>Total Social Services</b>	<b>17,837,120</b>
<b>Total Plant Acquisition</b>	<b>32,838,668</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>327,365</b>	Aid to Indigents	12,207,467
<b>Total Other General</b>	<b>14,675,928</b>	Indigent Burial	19,123
<b>Total General</b>	<b>78,619,306</b>	<b>Total General Relief</b>	<b>12,226,590</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>166,025</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>615,532</b>
Trial Court Maintenance of Effort (MOE)	9,015,682	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	894,963	Workforce Investment Act (WIA)	5,301,145
Other Trial Court	4,523,237	Other	—
County Clerk	—	<b>Total Other Public Assistance</b>	<b>5,301,145</b>
Grand Jury (Including Audit)	171,197	<b>Total Public Assistance</b>	<b>157,422,495</b>
District Attorney-Prosecution	20,284,883	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>63,226,738</b>	<b>Total Education</b>	<b>22,754,386</b>
<b>Total Police Protection</b>	<b>64,369,438</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>39,700,322</b>	<b>Total Recreation and Cultural</b>	<b>1,536,756</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	39,691,364
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>53,093,920</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>622,083,010</b>
<b>Total Protective Inspection</b>	<b>4,000,850</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	431,046	Operating Transfers Between Funds Other Than	—
Recorder	2,162,725	Governmental and Enterprise	—
Coroner	1,485,081	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 622,083,010</b>
Emergency Services	1,754,835		
Planning and Zoning	11,196,234		
Pound	2,209,360		
Other	218,251		
<b>Total Other Protection</b>	<b>19,457,532</b>		
<b>Total Public Protection</b>	<b>190,754,880</b>		

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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

**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	2,024,413
<b>Net Operating Income (Loss)</b>	<b>(731,729)</b>
Total Non-Operating Revenue	2,647,510
Total Non-Operating Expenses	237,120
<b>Income (Loss) Before Operating Transfers</b>	<b>1,678,661</b>
Transfers In from the County	—
Transfers Out to the County	12,593
<b>Net Transfers In (Out)</b>	<b>(12,593)</b>
<b>Net Income (Loss)</b>	<b>\$ 1,666,068</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 143,266</b>

**Refuse Enterprise/Activity Statement of Revenues and Expenses**

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

**Other Enterprise Statement of Revenues and Expenses: Fouts Springs YF**

Total Operating Revenue	\$ 3,257,293
Total Operating Expense	3,696,351
<b>Net Operating Income (Loss)</b>	<b>(439,058)</b>
Total Non-Operating Revenue	401,757
Total Non-Operating Expenses	60,173
<b>Income (Loss) Before Operating Transfers</b>	<b>(97,474)</b>
Transfers In from the County	—
Transfers Out to the County	116,970
<b>Net Transfers In (Out)</b>	<b>(116,970)</b>
<b>Net Income (Loss)</b>	<b>\$ (214,444)</b>
<b>Current Year Capital Outlay</b>	<b>\$ —</b>

**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**

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>189,425,176</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		<b>Total Federal</b>	<b>60,327,338</b>
<b>Total Other Taxes</b>		<b>26,515,291</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>215,940,467</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	27,876,729
Operations		14,773		<b>Total Other Aid</b>	<b>27,876,729</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>14,773</b>		Assessments and Tax Collection Fees	4,293,491
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>15,510,876</b>		Court Fees and Costs	771,866
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>11,335,270</b>		Road and Street Services	2,249,074
<b>Revenue from Use of Money and Property</b>				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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>16,094,087</b>		Institutional Care and Services	1,163,825
<b>Aid from Other Governmental Agencies</b>				Library Services	40,481
<b>State</b>				Park and Recreation Fees	2,245,054
Highway Users Tax		7,692,370		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>48,058,889</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>14,409,063</b>
Homeowners' Property Tax Relief		1,348,287		<b>Other Financing Sources</b>	
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
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>18,949,556</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		299,022		<b>Total General County Revenues Before Transfers</b>	<b>695,030,622</b>
Office of Criminal Justice and Planning Programs		144,285		<b>Transfers In</b>	
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		<b>Total General County Revenues and Transfers In</b>	<b>\$ 695,055,662</b>
Other		33,061,431			
<b>Total State</b>		<b>266,513,574</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>6,701,135</b>	<b>Total Public Ways and Facilities</b>	<b>35,899,021</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>26,594,620</b>	<b>Total Health</b>	<b>119,505,395</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	4,687,770	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>4,687,770</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>5,079,490</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>3,652,904</b>	Administration	78,232,136
<b>Total Communications</b>	<b>2,458,871</b>	Aid Programs - Cash (Grants)	39,347,378
<b>Total Property Management</b>	<b>16,823,250</b>	<b>Total Welfare</b>	<b>117,579,514</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	8,043,650	Administration and Programs	27,603,698
Courts	166,346	Other	—
Other	9,439,519	<b>Total Social Services</b>	<b>27,603,698</b>
<b>Total Plant Acquisition</b>	<b>17,649,515</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>3,602,782</b>	Aid to Indigents	1,404,813
<b>Total Other General</b>	<b>22,374,529</b>	Indigent Burial	—
<b>Total General</b>	<b>109,624,866</b>	<b>Total General Relief</b>	<b>1,404,813</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>461,160</b>
Trial Court Maintenance of Effort (MOE)	7,601,654	<b>Other Public Assistance</b>	
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	<b>Total Other Public Assistance</b>	<b>9,717,753</b>
Grand Jury (Including Audit)	77,882	<b>Total Public Assistance</b>	<b>156,766,938</b>
District Attorney-Prosecution	19,501,784	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>61,858,649</b>	<b>Total Education</b>	<b>1,158,812</b>
<b>Total Police Protection</b>	<b>62,159,915</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>96,772,848</b>	<b>Total Recreation and Cultural</b>	<b>14,045,569</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	18,015,622
<b>Protective Inspection</b>		Total Interest on Long-Term Debt	19,895,936
Agricultural Commissioner	3,776,164	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	<b>Total Debt Service</b>	<b>37,911,558</b>
Other	957,302	<b>Total General County Expenditures Before Transfers</b>	<b>730,125,430</b>
<b>Total Protective Inspection</b>	<b>4,733,466</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 730,510,294</b>
Emergency Services	3,082,418		
Planning and Zoning	18,532,838		
Pound	3,897,405		
Other	167,292		
<b>Total Other Protection</b>	<b>29,688,393</b>		
<b>Total Public Protection</b>	<b>255,213,271</b>		

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**  
**Statement of Long-Term Debt and Statement of Enterprise/Activity Revenues and Expenses**

**County of Sonoma**

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 Fund Obligation	1993	1993	2013	\$ 97,400,000	\$ 97,400,000	\$ 50,510,000	\$ 46,890,000
Pension Fund Obligation 2003 A	2003	2003	2023	210,200,000	210,200,000	15,865,000	194,335,000
Pension Fund Obligation 2003 B	2004	2004	2023	21,000,000	21,000,000	—	21,000,000
Total Pension Obligation Bonds				328,600,000	328,600,000	66,375,000	262,225,000
Revenue Bonds							
Measure F Sales Tax 2007 A	2007	2012	2030	93,845,000	93,845,000	—	93,845,000
Measure F Sales Tax 2007 B	2007	2011	2011	3,040,000	3,040,000	—	3,040,000
Total Revenue Bonds				96,885,000	96,885,000	—	96,885,000
Special Assessment Bonds							
1915 Act - Willowsich Estate	1988	1989	2008	836,205	245,000	245,000	—
1915 Act - Sunnyslope	1991	1992	2011	817,627	250,000	135,000	115,000
1915 Act - Airport Business Center 97	1997	1998	2010	3,120,000	1,621,000	1,248,000	373,000
1915 Act - Larkfield Sewer	1997	1998	2011	1,187,000	548,000	361,000	187,000
1915 Act - South S.R. Avenue	1997	1998	2009	1,476,000	743,000	642,000	101,000
1915 Act - Vinecrest Road	1997	1998	2011	1,869,000	1,158,000	731,000	427,000
1915 Act - Canon Manor West	2006	2007	2031	4,866,576	4,866,576	296,576	4,570,000
Total Special Assessment Bonds				14,172,408	9,431,576	3,658,576	5,773,000
State Construction Loans							
Marina Air. Hangars	1984	—	—	12,791,313	—	3,430,361	3,807,544
Hangar and Building	2003	—	—	2,545,000	—	599,493	1,022,907
Total State Construction Loans				15,336,313	—	4,029,854	4,830,451
Other Long-Term Debt Schedule							
Compensated Absences	—	—	—	—	—	—	35,642,384
Postclosure Landfill Liability	—	—	—	—	—	—	107,999,705
Short-Term Capital Leases	—	—	—	—	—	—	240,084
Various Short-Term Capital Leases	—	—	—	—	—	—	108,168
Sheriff Marine Unit (Truck)	—	—	—	—	—	—	17,740
Wheel Loader	—	—	—	—	—	—	163,020
Total Other Long-Term Debt Schedule				—	—	—	144,171,101
County Total Bonds and Other Long-Term Debt				\$ 454,993,721	\$ 434,916,576	\$ 74,063,430	\$ 513,884,552
Total Future Principal and Interest Balance Due							
Total Lease Obligations	\$	75,475,660					

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



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
<b>Patient Revenues</b>	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
<b>Net Patient Revenue</b>	—
Total Other Operating Revenues	—
<b>Total Operating Revenue</b>	—
Total Operating Expenses	775,000
<b>Net Operating Income (Loss)</b>	<b>(775,000)</b>
Total Non-Operating Revenue	745,000
Total Non-Operating Expenses	265,000
<b>Net Non-Operating Income</b>	<b>480,000</b>
<b>Net Income Before Extraordinary Items</b>	<b>(295,000)</b>
Extraordinary Items	—
<b>Income (Loss) Before Operating Transfers</b>	<b>(295,000)</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ (295,000)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

## Transportation Enterprise Statement of Revenues and Expenses

<b>Revenues</b>	
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
<b>Total Revenues</b>	<b>13,507,890</b>
Purchased Transportation	8,619,507
Other Expenses	7,161,019
<b>Total Expenses</b>	<b>15,780,526</b>
<b>Net Transit Income (Loss)</b>	<b>(2,272,636)</b>
Gain or Loss on Disposal of Fixed Assets	22,899
<b>Total Operator Net Income (Loss)</b>	<b>\$ (2,249,737)</b>
<b>Capital Additions to Equity</b>	
Total Local Capital Grants	\$ 410,089
Total State Capital Grants	1,495,430
Total Federal Capital Grants	2,153,502
Non-Governmental Donations	\$ —
<b>Total Capital Additions to Equity</b>	<b>\$ 4,059,021</b>

**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**

<b>Airport Enterprise/Activity Statement of Revenues and Expenses</b>		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	3,432,365
Total Operating Expenses		3,453,775
<b>Net Operating Income (Loss)</b>		<b>(21,410)</b>
Total Non-Operating Revenue		1,999,550
Total Non-Operating Expenses		164,061
<b>Income (Loss) Before Operating Transfers</b>		<b>1,814,079</b>
Transfers In from the County		—
Transfers Out to the County		—
<b>Net Transfers In (Out)</b>		<b>—</b>
<b>Net Income (Loss)</b>	<b>\$</b>	<b>1,814,079</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$</b>	<b>1,468,854</b>

<b>Refuse Enterprise/Activity Statement of Revenues and Expenses</b>		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	31,874,002
Total Operating Expenses		35,883,514
<b>Net Operating Income (Loss)</b>		<b>(4,009,512)</b>
Total Non-Operating Revenues		520,501
Total Non-Operating Expenses		505,522
<b>Income (Loss) Before Operating Transfers</b>		<b>(3,994,533)</b>
Transfers In from the County		—
Transfers Out to the County		25,040
<b>Net Transfers In (Out)</b>		<b>(25,040)</b>
<b>Net Income (Loss)</b>	<b>\$</b>	<b>(4,019,573)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$</b>	<b>139,352</b>

<b>Other Enterprise Statement of Revenues and Expenses: Harbor</b>		
Total Operating Revenue	\$	1,362,644
Total Operating Expense		1,498,068
<b>Net Operating Income (Loss)</b>		<b>(135,424)</b>
Total Non-Operating Revenue		6,170
Total Non-Operating Expenses		157,061
<b>Income (Loss) Before Operating Transfers</b>		<b>(286,315)</b>
Transfers In from the County		384,864
Transfers Out to the County		—
<b>Net Transfers In (Out)</b>		<b>384,864</b>
<b>Net Income (Loss)</b>	<b>\$</b>	<b>98,549</b>
<b>Current Year Capital Outlay</b>	<b>\$</b>	<b>—</b>

Comments

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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>94,485,742</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>162,902,108</b>
<b>Total Other Taxes</b>		<b>33,626,319</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>128,112,061</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	4,959,162
Operations		—	<b>Total Other Aid</b>	<b>4,959,162</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	835,834
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>4,364,273</b>	Court Fees and Costs	1,073,736
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>18,738,633</b>	Road and Street Services	110,559
<b>Revenue from Use of Money and Property</b>			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
<b>Total Revenue from the Use of Money and Property</b>		<b>11,849,809</b>	Institutional Care and Services	1,161,175
<b>Aid from Other Governmental Agencies</b>			Library Services	1,009,852
<b>State</b>			Park and Recreation Fees	1,869,514
Highway Users Tax		7,705,379	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>74,119,739</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>3,764,665</b>
Homeowners' Property Tax Relief		625,132	<b>Other Financing Sources</b>	
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
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>1,005,918</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		1,773,420	<b>Total General County Revenues Before Transfers</b>	<b>668,346,176</b>
Office of Criminal Justice and Planning Programs		1,129,558	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 672,243,854</b>
Other		24,181,360		
<b>Total State</b>		<b>258,529,808</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>9,154,262</b>	<b>Total Public Ways and Facilities</b>	<b>23,936,029</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>13,647,902</b>	<b>Total Health</b>	<b>110,888,591</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	2,243,488	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>2,243,488</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>—</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>2,685,605</b>	Administration	136,542,039
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	2,881,674
<b>Total Property Management</b>	<b>5,194,411</b>	<b>Total Welfare</b>	<b>139,423,713</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	104,086,347
Courts	—	Other	—
Other	8,987,830	<b>Total Social Services</b>	<b>104,086,347</b>
<b>Total Plant Acquisition</b>	<b>8,987,830</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>259,983</b>	Aid to Indigents	—
<b>Total Other General</b>	<b>13,752,072</b>	Indigent Burial	—
<b>Total General</b>	<b>55,925,553</b>	<b>Total General Relief</b>	<b>—</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>—</b>
Trial Court Maintenance of Effort (MOE)	4,586,224	<b>Other Public Assistance</b>	
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	<b>Total Other Public Assistance</b>	<b>11,890,923</b>
Grand Jury (Including Audit)	110,964	<b>Total Public Assistance</b>	<b>255,400,983</b>
District Attorney-Prosecution	16,548,325	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>56,691,447</b>	<b>Total Education</b>	<b>9,639,859</b>
<b>Total Police Protection</b>	<b>48,884,458</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>56,263,267</b>	<b>Total Recreation and Cultural</b>	<b>7,988,033</b>
<b>Total Fire Protection</b>	<b>1,550,005</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	15,187,193
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>22,999,387</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>673,153,935</b>
<b>Total Protective Inspection</b>	<b>6,376,445</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 681,042,195</b>
Emergency Services	2,279,554		
Planning and Zoning	3,688,536		
Pound	3,379,467		
Other	5,635,378		
<b>Total Other Protection</b>	<b>16,609,878</b>		
<b>Total Public Protection</b>	<b>186,375,500</b>		

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				
<b>Pension Obligation Bonds</b>							
Pension Obligation Bonds	1995	1998	2013	\$ 108,970,000	\$ 108,970,000	\$ 60,900,000	\$ 48,070,000
<b>Total Pension Obligation Bonds</b>				<b>108,970,000</b>	<b>108,970,000</b>	<b>60,900,000</b>	<b>48,070,000</b>
<b>Other Long-Term Debt Schedule</b>							
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
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>70,707,340</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 108,970,000</b>	<b>\$ 108,970,000</b>	<b>\$ 60,900,000</b>	<b>\$ 118,777,340</b>

Total Future Principal  
and Interest Balance Due

Total Lease Obligations	<u>\$ 117,009,659</u>
-------------------------	-----------------------

\* 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
<b>Patient Revenues</b>	
Gross Patient Revenue	\$ 68,183,408
Total Deductions from Revenues	<u>42,816,369</u>
<b>Net Patient Revenue</b>	<u>25,367,039</u>
Total Other Operating Revenues	<u>3,046,462</u>
<b>Total Operating Revenue</b>	<u>28,413,501</u>
Total Operating Expenses	<u>42,980,902</u>
<b>Net Operating Income (Loss)</b>	<u>(14,567,401)</u>
Total Non-Operating Revenue	1,065,280
Total Non-Operating Expenses	<u>741,858</u>
<b>Net Non-Operating Income</b>	<u>323,422</u>
<b>Net Income Before Extraordinary Items</b>	<u>(14,243,979)</u>
Extraordinary Items	—
<b>Income (Loss) Before Operating Transfers</b>	<u>(14,243,979)</u>
Transfers In from the County	7,888,260
Transfers Out to the County	<u>297,998</u>
<b>Net Transfers In (Out)</b>	<u>7,590,262</u>
<b>Net Income (Loss)</b>	<u>\$ (6,653,717)</u>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<u>\$ —</u>

**Transportation Enterprise Statement of Revenues and Expenses**

<b>Revenues</b>	
Passenger Fares	\$ 361,282
Local Cash Grants	2,781,611
State Cash Grants	995,256
Federal Cash Grants	379,127
Other Revenues	<u>65,192</u>
<b>Total Revenues</b>	<u>4,582,468</u>
Purchased Transportation	2,661,385
Other Expenses	<u>1,013,789</u>
<b>Total Expenses</b>	<u>3,675,174</u>
<b>Net Transit Income (Loss)</b>	<u>907,294</u>
Gain or Loss on Disposal of Fixed Assets	<u>78,710</u>
<b>Total Operator Net Income (Loss)</b>	<u>\$ 986,004</u>
<b>Capital Additions to Equity</b>	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	<u>\$ —</u>
<b>Total Capital Additions to Equity</b>	<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 Stanislaus**

**Airport Enterprise/Activity Statement of Revenues and Expenses**

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

**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
<b>Net Operating Income (Loss)</b>	<b>(7,957,860)</b>
Total Non-Operating Revenues	1,460,632
Total Non-Operating Expenses	—
<b>Income (Loss) Before Operating Transfers</b>	<b>(6,497,228)</b>
Transfers In from the County	—
Transfers Out to the County	26,090
<b>Net Transfers In (Out)</b>	<b>(26,090)</b>
<b>Net Income (Loss)</b>	<b>\$ (6,523,318)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

**Other Enterprise Statement of Revenues and Expenses: Jail Commissary**

Total Operating Revenue	\$ 1,570,546
Total Operating Expense	1,863,293
<b>Net Operating Income (Loss)</b>	<b>(292,747)</b>
Total Non-Operating Revenue	27,589
Total Non-Operating Expenses	3,109
<b>Income (Loss) Before Operating Transfers</b>	<b>(268,267)</b>
Transfers In from the County	—
Transfers Out to the County	20,840
<b>Net Transfers In (Out)</b>	<b>(20,840)</b>
<b>Net Income (Loss)</b>	<b>\$ (289,107)</b>
<b>Current Year Capital Outlay</b>	<b>\$ —</b>

**Other Enterprise Statement of Revenues and Expenses: Stan. Behav. Hlth.**

Total Operating Revenue	\$ —
Total Operating Expense	—
<b>Net Operating Income (Loss)</b>	<b>—</b>
Total Non-Operating Revenue	(21,990)
Total Non-Operating Expenses	22,698
<b>Income (Loss) Before Operating Transfers</b>	<b>(44,688)</b>
Transfers In from the County	—
Transfers Out to the County	2,283,673
<b>Net Transfers In (Out)</b>	<b>(2,283,673)</b>
<b>Net Income (Loss)</b>	<b>\$ (2,328,361)</b>
<b>Current Year Capital Outlay</b>	<b>\$ —</b>

**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**

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>23,941,144</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		—		<b>Total Federal</b>	<b>33,263,420</b>
<b>Total Other Taxes</b>		<b>3,603,500</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>27,544,644</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	2,599,862
Operations		—		<b>Total Other Aid</b>	<b>2,599,862</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>		Assessments and Tax Collection Fees	62,498
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>3,392,825</b>		Court Fees and Costs	966,140
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>2,831,626</b>		Road and Street Services	5,454
<b>Revenue from Use of Money and Property</b>				Health Fees	371,376
Interest		1,752,034		Mental Health Services	942,208
Rents and Concessions		225,786		California Children Services	—
Royalties		—		Sanitation Services	—
<b>Total Revenue from the Use of Money and Property</b>		<b>1,977,820</b>		Institutional Care and Services	125,007
<b>Aid from Other Governmental Agencies</b>				Library Services	62,149
<b>State</b>				Park and Recreation Fees	—
Highway Users Tax		2,465,675		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>8,814,246</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>2,200,588</b>
Homeowners' Property Tax Relief		196,544		<b>Other Financing Sources</b>	
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	—
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>61,689</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		329,230		<b>Total General County Revenues Before Transfers</b>	<b>137,668,692</b>
Office of Criminal Justice and Planning Programs		392,267		<b>Transfers In</b>	
Library		190,149		Total Transfers In from Enterprises	—
District Attorney Programs		—		Operating Transfers Between Funds Other Than Governmental and Enterprise	—
Law Enforcement		101,413		<b>Total General County Revenues and Transfers In</b>	<b>\$ 137,668,692</b>
Other		7,496,157			
<b>Total State</b>		<b>54,981,972</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>2,502,525</b>	<b>Total Public Ways and Facilities</b>	<b>12,197,643</b>
<b>Finance</b>		<b>Health</b>	
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	—
<b>Total Finance</b>	<b>4,932,900</b>	<b>Total Health</b>	<b>36,232,812</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	1,061,667	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>1,061,667</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>958,501</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>759,066</b>	Administration	9,248,677
<b>Total Communications</b>	<b>2,950,242</b>	Aid Programs - Cash (Grants)	17,620,310
<b>Total Property Management</b>	<b>3,126,693</b>	<b>Total Welfare</b>	<b>26,868,987</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	4,410,765
Courts	—	Other	—
Other	2,268,680	<b>Total Social Services</b>	<b>4,410,765</b>
<b>Total Plant Acquisition</b>	<b>2,268,680</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>—</b>	Aid to Indigents	45,286
<b>Total Other General</b>	<b>8,644,653</b>	Indigent Burial	—
<b>Total General</b>	<b>27,204,927</b>	<b>Total General Relief</b>	<b>45,286</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>111,231</b>
Trial Court Maintenance of Effort (MOE)	678,681	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	243,114	Workforce Investment Act (WIA)	—
Other Trial Court	1,097,574	Other	—
County Clerk	214,566	<b>Total Other Public Assistance</b>	<b>—</b>
Grand Jury (Including Audit)	120,822	<b>Total Public Assistance</b>	<b>31,436,269</b>
District Attorney-Prosecution	3,616,561	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>9,974,059</b>	<b>Total Education</b>	<b>1,899,514</b>
<b>Total Police Protection</b>	<b>7,907,195</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>11,217,052</b>	<b>Total Recreation and Cultural</b>	<b>778,140</b>
<b>Total Fire Protection</b>	<b>594,038</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>126,368</b>	Total Retirement of Long-Term Debt	127,163
<b>Protective Inspection</b>		Total Interest on Long-Term Debt	242,440
Agricultural Commissioner	2,519,797	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	<b>Total Debt Service</b>	<b>369,603</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>143,227,006</b>
<b>Total Protective Inspection</b>	<b>2,519,797</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	554,350	Governmental and Enterprise	—
Coroner	—	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 143,227,006</b>
Emergency Services	—		
Planning and Zoning	—		
Pound	—		
Other	215,239		
<b>Total Other Protection</b>	<b>769,589</b>		
<b>Total Public Protection</b>	<b>33,108,098</b>		

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



County of Sutter

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

Is this activity accounted for as an enterprise?

## Transportation Enterprise Statement of Revenues and Expenses

Passenger Fares	\$	—
Local Cash Grants		—
State Cash Grants		—
Federal Cash Grants		—
Other Revenues		—

### 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**

<b>Airport Enterprise/Activity Statement of Revenues and Expenses</b>		
Is this activity accounted for as an enterprise?		<b>No</b>
Total Operating Revenue	\$	161,408
Total Operating Expenses		608,823
<b>Net Operating Income (Loss)</b>		<b>(447,415)</b>
Total Non-Operating Revenue		285,458
Total Non-Operating Expenses		62,310
<b>Income (Loss) Before Operating Transfers</b>		<b>(224,267)</b>
Transfers In from the County		—
Transfers Out to the County		—
<b>Net Transfers In (Out)</b>		<b>—</b>
<b>Net Income (Loss)</b>	<b>\$</b>	<b>(224,267)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$</b>	<b>—</b>

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

**Other Enterprise Statement of Revenues and Expenses:**

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

Comments

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

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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	—
<b>Total Property Taxes</b>		<b>19,147,210</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		<b>Total Federal</b>	<b>22,343,223</b>
<b>Total Other Taxes</b>		<b>2,896,795</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>22,044,005</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	152,675
Operations		—		<b>Total Other Aid</b>	<b>152,675</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>		Assessments and Tax Collection Fees	115,716
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>1,809,484</b>		Court Fees and Costs	1,204,914
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>2,498,654</b>		Road and Street Services	640,303
<b>Revenue from Use of Money and Property</b>				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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>1,274,824</b>		Institutional Care and Services	67,286
<b>Aid from Other Governmental Agencies</b>				Library Services	14,897
<b>State</b>				Park and Recreation Fees	27,007
Highway Users Tax		2,674,586		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>7,762,261</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>1,620,688</b>
Homeowners' Property Tax Relief		236,226		<b>Other Financing Sources</b>	
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	—
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>50,692</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		270,472		<b>Total General County Revenues Before Transfers</b>	<b>100,817,216</b>
Office of Criminal Justice and Planning Programs		47,268		<b>Transfers In</b>	
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			
Other		5,556,027		<b>Total General County Revenues and Transfers In</b>	<b>\$ 100,817,216</b>
<b>Total State</b>		<b>41,260,710</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>560,120</b>	<b>Total Public Ways and Facilities</b>	<b>11,223,217</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>3,001,131</b>	<b>Total Health</b>	<b>15,422,709</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	457,470	Total Refuse Collection and Disposal	15,590
Other	32,065	<b>Total Sanitation</b>	<b>15,590</b>
<b>Total Counsel</b>	<b>489,535</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>485,530</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>422,513</b>	Administration	17,250,569
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	16,884,190
<b>Total Property Management</b>	<b>1,438,126</b>	<b>Total Welfare</b>	<b>34,134,759</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	291,438	Administration and Programs	270,537
Courts	—	Other	—
Other	194,553	<b>Total Social Services</b>	<b>270,537</b>
<b>Total Plant Acquisition</b>	<b>485,991</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>64,950</b>	Aid to Indigents	298,969
<b>Total Other General</b>	<b>260,420</b>	Indigent Burial	16,123
<b>Total General</b>	<b>7,208,316</b>	<b>Total General Relief</b>	<b>315,092</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>180,593</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>39,629</b>
Trial Court Maintenance of Effort (MOE)	627,960	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	308,093	Workforce Investment Act (WIA)	—
Other Trial Court	20,913	Other	695,260
County Clerk	115,103	<b>Total Other Public Assistance</b>	<b>695,260</b>
Grand Jury (Including Audit)	18,244	<b>Total Public Assistance</b>	<b>35,635,870</b>
District Attorney-Prosecution	2,083,517	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>5,620,853</b>	<b>Total Education</b>	<b>705,431</b>
<b>Total Police Protection</b>	<b>7,488,008</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>8,511,587</b>	<b>Total Recreation and Cultural</b>	<b>230,836</b>
<b>Total Fire Protection</b>	<b>3,159,842</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	580,213
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>1,054,829</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>99,894,116</b>
<b>Total Protective Inspection</b>	<b>1,466,944</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 100,459,678</b>
Emergency Services	346,456		
Planning and Zoning	621,055		
Pound	342,206		
Other	280,595		
<b>Total Other Protection</b>	<b>2,150,084</b>		
<b>Total Public Protection</b>	<b>28,397,318</b>		

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				
<b>Other Long-Term Debt Schedule</b>							
Compensated Absences	—	—	—	—	—	—	\$ 3,813,407
Lease Purchase Live Scan	—	—	—	—	—	—	—
<b>Total Other Long-Term Debt Schedule</b>				—	—	—	<b>3,813,407</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 3,813,407</b>

Total Future Principal  
and Interest Balance Due

<b>Total Lease Obligations</b>	<b>\$ 11,641,114</b>
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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

<b>Patient Revenues</b>	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
<b>Net Patient Revenue</b>	<b>—</b>
Total Other Operating Revenues	—
<b>Total Operating Revenue</b>	<b>—</b>
Total Operating Expenses	318,028
<b>Net Operating Income (Loss)</b>	<b>(318,028)</b>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	—
<b>Net Non-Operating Income</b>	<b>—</b>
<b>Net Income Before Extraordinary Items</b>	<b>(318,028)</b>
Extraordinary Items	—
<b>Income (Loss) Before Operating Transfers</b>	<b>(318,028)</b>
Transfers In from the County	565,562
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>565,562</b>
<b>Net Income (Loss)</b>	<b>\$ 247,534</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

**Transportation Enterprise Statement of Revenues and Expenses**

<b>Revenues</b>	
Passenger Fares	\$ 90,264
Local Cash Grants	786,584
State Cash Grants	226,899
Federal Cash Grants	255,667
Other Revenues	33,467
<b>Total Revenues</b>	<b>1,392,881</b>
Purchased Transportation	1,168,320
Other Expenses	342,221
<b>Total Expenses</b>	<b>1,510,541</b>
<b>Net Transit Income (Loss)</b>	<b>(117,660)</b>
Gain or Loss on Disposal of Fixed Assets	—
<b>Total Operator Net Income (Loss)</b>	<b>\$ (117,660)</b>
<b>Capital Additions to Equity</b>	
Total Local Capital Grants	\$ 72,799
Total State Capital Grants	470,664
Total Federal Capital Grants	198,240
Non-Governmental Donations	\$ —
<b>Total Capital Additions to Equity</b>	<b>\$ 741,703</b>

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

**Refuse Enterprise/Activity Statement of Revenues and Expenses**

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

**Other Enterprise Statement of Revenues and Expenses:**

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

Comments

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

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>5,082,538</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		—		<b>Total Federal</b>	<b>13,139,872</b>
<b>Total Other Taxes</b>		<b>1,210,923</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>6,293,461</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	221,319
Operations		—		<b>Total Other Aid</b>	<b>221,319</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>		Assessments and Tax Collection Fees	105,147
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>556,957</b>		Court Fees and Costs	—
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>455,064</b>		Road and Street Services	298,622
<b>Revenue from Use of Money and Property</b>				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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>381,533</b>		Institutional Care and Services	151,105
<b>Aid from Other Governmental Agencies</b>				Library Services	5,987
<b>State</b>				Park and Recreation Fees	3,794
Highway Users Tax		1,374,093		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>1,721,490</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>487,108</b>
Homeowners' Property Tax Relief		57,548		<b>Other Financing Sources</b>	
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
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>3,003,511</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		133,487		<b>Total General County Revenues Before Transfers</b>	<b>44,025,974</b>
Office of Criminal Justice and Planning Programs		77,310		<b>Transfers In</b>	
Library		4,755		Total Transfers In from Enterprises	—
District Attorney Programs		186,662		Operating Transfers Between Funds Other Than	—
Law Enforcement		704,785		Governmental and Enterprise	—
Other		5,507,135		<b>Total General County Revenues and Transfers In</b>	<b>\$ 44,025,974</b>
<b>Total State</b>		<b>17,765,659</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>467,246</b>	<b>Total Public Ways and Facilities</b>	<b>8,469,096</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>1,358,038</b>	<b>Total Health</b>	<b>5,511,853</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	115,142	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>115,142</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>112,206</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>110,496</b>	Administration	3,865,747
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	2,794,981
<b>Total Property Management</b>	<b>495,111</b>	<b>Total Welfare</b>	<b>6,660,728</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	97,680	<b>Total Social Services</b>	<b>—</b>
<b>Total Plant Acquisition</b>	<b>97,680</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>152,998</b>	Aid to Indigents	49,986
<b>Total Other General</b>	<b>2,377,016</b>	Indigent Burial	—
<b>Total General</b>	<b>5,285,933</b>	<b>Total General Relief</b>	<b>49,986</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>46,496</b>
Trial Court Maintenance of Effort (MOE)	102,232	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	87,791	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	84,587
County Clerk	—	<b>Total Other Public Assistance</b>	<b>84,587</b>
Grand Jury (Including Audit)	22,633	<b>Total Public Assistance</b>	<b>6,841,797</b>
District Attorney-Prosecution	826,410	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>2,132,123</b>	<b>Total Education</b>	<b>260,527</b>
<b>Total Police Protection</b>	<b>2,346,714</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>3,341,358</b>	<b>Total Recreation and Cultural</b>	<b>—</b>
<b>Total Fire Protection</b>	<b>10,891</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	791,505
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>4,791,310</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>41,433,725</b>
<b>Total Protective Inspection</b>	<b>795,941</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 41,550,971</b>
Emergency Services	247,889		
Planning and Zoning	160,630		
Pound	154,814		
Other	943,379		
<b>Total Other Protection</b>	<b>1,646,182</b>		
<b>Total Public Protection</b>	<b>10,273,209</b>		

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				
<b>Pension Obligation Bonds</b>							
Finance Unfunded Pers Liab	1998	1998	2017	\$ 9,140,000	\$ 9,140,000	\$ 2,030,000	\$ 7,110,000
<b>Total Pension Obligation Bonds</b>				<b>9,140,000</b>	<b>9,140,000</b>	<b>2,030,000</b>	<b>7,110,000</b>
<b>Other Long-Term Debt Schedule</b>							
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
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>6,569,160</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 9,140,000</b>	<b>\$ 9,140,000</b>	<b>\$ 2,030,000</b>	<b>\$ 13,679,160</b>

Total Future Principal  
and Interest Balance Due

<b>Total Lease Obligations</b>	<b>\$ 9,092,300</b>
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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
<b>Patient Revenues</b>	
Gross Patient Revenue	\$ —
Total Deductions from Revenues	—
<b>Net Patient Revenue</b>	<b>—</b>
Total Other Operating Revenues	—
<b>Total Operating Revenue</b>	<b>—</b>
Total Operating Expenses	—
<b>Net Operating Income (Loss)</b>	<b>—</b>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	118,180
<b>Net Non-Operating Income</b>	<b>(118,180)</b>
<b>Net Income Before Extraordinary Items</b>	<b>(118,180)</b>
Extraordinary Items	—
<b>Income (Loss) Before Operating Transfers</b>	<b>(118,180)</b>
Transfers In from the County	117,246
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>117,246</b>
<b>Net Income (Loss)</b>	<b>\$ (934)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

**Transportation Enterprise Statement of Revenues and Expenses**

<b>Revenues</b>	
Passenger Fares	\$ 20,212
Local Cash Grants	23,201
State Cash Grants	173,580
Federal Cash Grants	55,322
Other Revenues	22,669
<b>Total Revenues</b>	<b>294,984</b>
Purchased Transportation	33,201
Other Expenses	295,343
<b>Total Expenses</b>	<b>328,544</b>
<b>Net Transit Income (Loss)</b>	<b>(33,560)</b>
Gain or Loss on Disposal of Fixed Assets	—
<b>Total Operator Net Income (Loss)</b>	<b>\$ (33,560)</b>
<b>Capital Additions to Equity</b>	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
<b>Total Capital Additions to Equity</b>	<b>\$ —</b>

**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	65,108
<b>Net Operating Income (Loss)</b>	<b>38,309</b>
Total Non-Operating Revenue	500,227
Total Non-Operating Expenses	586,589
<b>Income (Loss) Before Operating Transfers</b>	<b>(48,053)</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ (48,053)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

**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	2,221,832
<b>Net Operating Income (Loss)</b>	<b>(10,807)</b>
Total Non-Operating Revenues	132,831
Total Non-Operating Expenses	360,934
<b>Income (Loss) Before Operating Transfers</b>	<b>(238,910)</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ (238,910)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 14,291</b>

**Other Enterprise Statement of Revenues and Expenses: Cemetery**

Total Operating Revenue	\$ 4,543
Total Operating Expense	9,001
<b>Net Operating Income (Loss)</b>	<b>(4,458)</b>
Total Non-Operating Revenue	1,722
Total Non-Operating Expenses	—
<b>Income (Loss) Before Operating Transfers</b>	<b>(2,736)</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ (2,736)</b>
<b>Current Year Capital Outlay</b>	<b>\$ —</b>

Comments

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

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>100,888,577</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		<b>Total Federal</b>	<b>151,019,258</b>
<b>Total Other Taxes</b>		<b>21,339,876</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>122,228,453</b>		Other In-Lieu Taxes	17,239
<b>Special Benefit Assessments</b>				Other Governmental Agencies	8,770,893
Operations		—		<b>Total Other Aid</b>	<b>8,788,132</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>		Assessments and Tax Collection Fees	1,377,155
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>10,100,166</b>		Court Fees and Costs	6,439,709
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>6,883,441</b>		Road and Street Services	1,561,780
<b>Revenue from Use of Money and Property</b>				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
<b>Total Revenue from the Use of Money and Property</b>		<b>5,141,090</b>		Institutional Care and Services	591,806
<b>Aid from Other Governmental Agencies</b>				Library Services	256,573
<b>State</b>				Park and Recreation Fees	182,126
Highway Users Tax		9,782,051		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>77,708,645</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>19,210,066</b>
Homeowners' Property Tax Relief		659,594		<b>Other Financing Sources</b>	
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	—
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>169,163</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		453,794		<b>Total General County Revenues Before Transfers</b>	<b>646,677,636</b>
Office of Criminal Justice and Planning Programs		—		<b>Transfers In</b>	
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		<b>Total General County Revenues and Transfers In</b>	<b>\$ 649,982,426</b>
Other		27,973,324			
<b>Total State</b>		<b>245,429,222</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>1,624,708</b>	<b>Total Public Ways and Facilities</b>	<b>43,208,613</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>10,807,414</b>	<b>Total Health</b>	<b>119,895,780</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	4,452,729	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>4,452,729</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>2,842,530</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>1,745,815</b>	Administration	30,798,550
<b>Total Communications</b>	<b>1,117,108</b>	Aid Programs - Cash (Grants)	119,574,985
<b>Total Property Management</b>	<b>1,211,565</b>	<b>Total Welfare</b>	<b>150,373,535</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	75,583,537
Courts	—	Other	—
Other	7,189,956	<b>Total Social Services</b>	<b>75,583,537</b>
<b>Total Plant Acquisition</b>	<b>7,189,956</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>—</b>	Aid to Indigents	2,936,613
<b>Total Other General</b>	<b>3,242,976</b>	Indigent Burial	—
<b>Total General</b>	<b>34,234,801</b>	<b>Total General Relief</b>	<b>2,936,613</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>447,488</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>245,472</b>
Trial Court Maintenance of Effort (MOE)	1,562,606	<b>Other Public Assistance</b>	
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	<b>Total Other Public Assistance</b>	<b>12,963,719</b>
Grand Jury (Including Audit)	188,688	<b>Total Public Assistance</b>	<b>242,550,364</b>
District Attorney-Prosecution	19,156,133	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>56,800,549</b>	<b>Total Education</b>	<b>4,893,393</b>
<b>Total Police Protection</b>	<b>38,533,917</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>61,338,089</b>	<b>Total Recreation and Cultural</b>	<b>2,229,983</b>
<b>Total Fire Protection</b>	<b>12,721,342</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	10,134,567
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>13,626,425</b>
Other	436,102	<b>Total General County Expenditures Before Transfers</b>	<b>651,407,421</b>
<b>Total Protective Inspection</b>	<b>8,480,630</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	620,433
Local Agency Formation Commission (LAFCO)	1,764,457	Operating Transfers Between Funds Other Than	—
Recorder	971,408	Governmental and Enterprise	4,994,244
Coroner	—	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 657,022,098</b>
Emergency Services	—		
Planning and Zoning	7,151,559		
Pound	976,771		
Other	2,029,340		
<b>Total Other Protection</b>	<b>12,893,535</b>		
<b>Total Public Protection</b>	<b>190,768,062</b>		

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				
<b>Pension Obligation Bonds</b>							
Pension Obligation Bond	1997	1998	2011	\$ 41,460,000	\$ 41,460,000	\$ 24,505,000	\$ 16,955,000
<b>Total Pension Obligation Bonds</b>				<b>41,460,000</b>	<b>41,460,000</b>	<b>24,505,000</b>	<b>16,955,000</b>
<b>Other Long-Term Debt Schedule</b>							
Compensated Absences	—	—	—	—	—	—	19,452,556
Equipment - Wide Copier	—	—	—	—	—	—	—
Landfill Liability	—	—	—	—	—	—	46,569,025
Vehicle Lease 2003/04	—	—	—	—	—	—	—
Vehicles 04/05	—	—	—	—	—	—	263,861
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>66,285,442</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 41,460,000</b>	<b>\$ 41,460,000</b>	<b>\$ 24,505,000</b>	<b>\$ 83,240,442</b>

Total Future Principal  
and Interest Balance Due

<b>Total Lease Obligations</b>	<b>\$ 43,310,926</b>
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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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

<b>Revenues</b>	
Passenger Fares	\$ 196,245
Local Cash Grants	886,889
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	119,856
<b>Total Revenues</b>	<b>1,202,990</b>
Purchased Transportation	870,669
Other Expenses	591,430
<b>Total Expenses</b>	<b>1,462,099</b>
<b>Net Transit Income (Loss)</b>	<b>(259,109)</b>
Gain or Loss on Disposal of Fixed Assets	—
<b>Total Operator Net Income (Loss)</b>	<b>\$ (259,109)</b>
<b>Capital Additions to Equity</b>	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
<b>Total Capital Additions to Equity</b>	<b>\$ —</b>

**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**

<b>Airport Enterprise/Activity Statement of Revenues and Expenses</b>	
Is this activity accounted for as an enterprise?	No
Total Operating Revenue	\$ 38,620
Total Operating Expenses	330,340
<b>Net Operating Income (Loss)</b>	<b>(291,720)</b>
Total Non-Operating Revenue	1,809,051
Total Non-Operating Expenses	20,652
<b>Income (Loss) Before Operating Transfers</b>	<b>1,496,679</b>
Transfers In from the County	39,693
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>39,693</b>
<b>Net Income (Loss)</b>	<b>\$ 1,536,372</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

<b>Refuse Enterprise/Activity Statement of Revenues and Expenses</b>	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 8,122,347
Total Operating Expenses	14,137,699
<b>Net Operating Income (Loss)</b>	<b>(6,015,352)</b>
Total Non-Operating Revenues	2,465,401
Total Non-Operating Expenses	—
<b>Income (Loss) Before Operating Transfers</b>	<b>(3,549,951)</b>
Transfers In from the County	580,740
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>580,740</b>
<b>Net Income (Loss)</b>	<b>\$ (2,969,211)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

**Other Enterprise Statement of Revenues and Expenses:**

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

**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**

<b>Taxes</b>				<b>Federal</b>	
<b>Property Taxes</b>				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
<b>Total Property Taxes</b>		<b>26,173,074</b>		<b>Other:</b>	
<b>Other Taxes</b>				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		—		<b>Total Federal</b>	<b>16,564,732</b>
<b>Total Other Taxes</b>		<b>5,545,875</b>		<b>Other Aid</b>	
<b>Total Taxes</b>		<b>31,718,949</b>		Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>				Other Governmental Agencies	1,137,493
Operations		255,047		<b>Total Other Aid</b>	<b>1,137,493</b>
Capital Outlay		—		<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>255,047</b>		Assessments and Tax Collection Fees	39,424
<b>Licenses, Permits and Franchises</b>				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
<b>Total Licenses Permits and Franchises</b>		<b>1,887,752</b>		Court Fees and Costs	350,027
<b>Fines, Forfeitures and Penalties</b>				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
<b>Total Fines, Forfeitures and Penalties</b>		<b>2,160,312</b>		Road and Street Services	706,266
<b>Revenue from Use of Money and Property</b>				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
<b>Total Revenue from the Use of Money and Property</b>		<b>327,100</b>		Institutional Care and Services	118,002
<b>Aid from Other Governmental Agencies</b>				Library Services	48,308
<b>State</b>				Park and Recreation Fees	254,554
Highway Users Tax		1,955,367		<b>Other:</b>	
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		<b>Total Charges for Current Services</b>	<b>12,752,053</b>
<b>Health:</b>				<b>Miscellaneous Revenue</b>	
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		<b>Total Miscellaneous Revenue</b>	<b>954,713</b>
Homeowners' Property Tax Relief		283,135		<b>Other Financing Sources</b>	
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	—
<b>Other:</b>				<b>Total Other Financing Sources</b>	<b>13,736</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		295,041		<b>Total General County Revenues Before Transfers</b>	<b>98,317,907</b>
Office of Criminal Justice and Planning Programs		—		<b>Transfers In</b>	
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			
Other		5,834,226		<b>Total General County Revenues and Transfers In</b>	<b>\$ 98,317,907</b>
<b>Total State</b>		<b>30,546,020</b>			

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>1,591,457</b>	<b>Total Public Ways and Facilities</b>	<b>9,534,782</b>
<b>Finance</b>		<b>Health</b>	
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	—
<b>Total Finance</b>	<b>3,500,911</b>	<b>Total Health</b>	<b>13,769,388</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	1,016,829	Total Refuse Collection and Disposal	1,115,669
Other	—	<b>Total Sanitation</b>	<b>1,115,669</b>
<b>Total Counsel</b>	<b>1,016,829</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>827,468</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>619,514</b>	Administration	10,303,506
<b>Total Communications</b>	<b>1,188,640</b>	Aid Programs - Cash (Grants)	7,143,845
<b>Total Property Management</b>	<b>5,383,278</b>	<b>Total Welfare</b>	<b>17,447,351</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	—
Courts	—	Other	—
Other	—	<b>Total Social Services</b>	<b>—</b>
<b>Total Plant Acquisition</b>	<b>—</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>466,111</b>	Aid to Indigents	—
<b>Total Other General</b>	<b>4,318,376</b>	Indigent Burial	—
<b>Total General</b>	<b>18,912,584</b>	<b>Total General Relief</b>	<b>—</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>325,956</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>154,361</b>
Trial Court Maintenance of Effort (MOE)	277,573	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	183,862	Workforce Investment Act (WIA)	—
Other Trial Court	8,484	Other	—
County Clerk	—	<b>Total Other Public Assistance</b>	<b>—</b>
Grand Jury (Including Audit)	24,331	<b>Total Public Assistance</b>	<b>17,927,668</b>
District Attorney-Prosecution	2,090,562	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>5,736,838</b>	<b>Total Education</b>	<b>1,451,696</b>
<b>Total Police Protection</b>	<b>11,346,809</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>6,882,357</b>	<b>Total Recreation and Cultural</b>	<b>1,273,833</b>
<b>Total Fire Protection</b>	<b>3,923,338</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	112,000
<b>Protective Inspection</b>		Total Interest on Long-Term Debt	257,661
Agricultural Commissioner	592,877	Total Interest on Short-Term Notes and Warrants	—
Building Inspector	—	<b>Total Debt Service</b>	<b>369,661</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>97,987,038</b>
<b>Total Protective Inspection</b>	<b>592,877</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	3,610,412
Local Agency Formation Commission (LAFCO)	—	Operating Transfers Between Funds Other Than	—
Recorder	185,646	Governmental and Enterprise	—
Coroner	—	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 101,597,450</b>
Emergency Services	213,539		
Planning and Zoning	2,735,255		
Pound	836,815		
Other	1,178,283		
<b>Total Other Protection</b>	<b>5,149,538</b>		
<b>Total Public Protection</b>	<b>33,631,757</b>		

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**

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				
<b>Revenue Bonds</b>							
Mine Liability Bonds	2006	2006	2006	\$ 6,595,000	\$ 6,195,000	\$ 239,500	\$ 5,955,500
<b>Total Revenue Bonds</b>				<b>6,595,000</b>	<b>6,195,000</b>	<b>239,500</b>	<b>5,955,500</b>
<b>Other Long-Term Debt Schedule</b>							
Closure/Postclosure Landfill Liability	—	—	—	—	—	—	6,718,444
Hospital Loan	—	—	—	—	—	—	380,415
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>7,098,859</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 6,595,000</b>	<b>\$ 6,195,000</b>	<b>\$ 239,500</b>	<b>\$ 13,054,359</b>

Total Future Principal  
and Interest Balance Due

<b>Total Lease Obligations</b>	<b>\$ —</b>
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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
<b>Patient Revenues</b>	
Gross Patient Revenue	\$ 7,618,002
Total Deductions from Revenues	1,700,973
<b>Net Patient Revenue</b>	<b>5,917,029</b>
Total Other Operating Revenues	—
<b>Total Operating Revenue</b>	<b>5,917,029</b>
Total Operating Expenses	9,667,792
<b>Net Operating Income (Loss)</b>	<b>(3,750,763)</b>
Total Non-Operating Revenue	217,559
Total Non-Operating Expenses	61,362
<b>Net Non-Operating Income</b>	<b>156,197</b>
<b>Net Income Before Extraordinary Items</b>	<b>(3,594,566)</b>
Extraordinary Items	—
<b>Income (Loss) Before Operating Transfers</b>	<b>(3,594,566)</b>
Transfers In from the County	3,126,000
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>3,126,000</b>
<b>Net Income (Loss)</b>	<b>\$ (468,566)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ —</b>

**Transportation Enterprise Statement of Revenues and Expenses**

<b>Revenues</b>	
Passenger Fares	\$ 227,107
Local Cash Grants	1,321,107
State Cash Grants	114,249
Federal Cash Grants	—
Other Revenues	347,842
<b>Total Revenues</b>	<b>2,010,305</b>
Purchased Transportation	1,296,979
Other Expenses	653,767
<b>Total Expenses</b>	<b>1,950,746</b>
<b>Net Transit Income (Loss)</b>	<b>59,559</b>
Gain or Loss on Disposal of Fixed Assets	—
<b>Total Operator Net Income (Loss)</b>	<b>\$ 59,559</b>
<b>Capital Additions to Equity</b>	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
<b>Total Capital Additions to Equity</b>	<b>\$ —</b>

**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	816,339
<b>Net Operating Income (Loss)</b>	<b>(401,436)</b>
Total Non-Operating Revenue	138,040
Total Non-Operating Expenses	—
<b>Income (Loss) Before Operating Transfers</b>	<b>(263,396)</b>
Transfers In from the County	114,067
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>114,067</b>
<b>Net Income (Loss)</b>	<b>\$ (149,329)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 1,147</b>

**Refuse Enterprise/Activity Statement of Revenues and Expenses**

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

**Other Enterprise Statement of Revenues and Expenses: Ambulance**

Total Operating Revenue	\$ 4,317,026
Total Operating Expense	4,452,969
<b>Net Operating Income (Loss)</b>	<b>(135,943)</b>
Total Non-Operating Revenue	—
Total Non-Operating Expenses	2,421
<b>Income (Loss) Before Operating Transfers</b>	<b>(138,364)</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ (138,364)</b>
<b>Current Year Capital Outlay</b>	<b>\$ 197,613</b>

**Other Enterprise Statement of Revenues and Expenses: Visiting Nurse (VNA)**

Total Operating Revenue	\$ 4,368,419
Total Operating Expense	4,843,225
<b>Net Operating Income (Loss)</b>	<b>(474,806)</b>
Total Non-Operating Revenue	409,398
Total Non-Operating Expenses	34,717
<b>Income (Loss) Before Operating Transfers</b>	<b>(100,125)</b>
Transfers In from the County	370,345
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>370,345</b>
<b>Net Income (Loss)</b>	<b>\$ 270,220</b>
<b>Current Year Capital Outlay</b>	<b>\$ 10,002</b>

**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**

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>275,862,381</b>	<b>Other:</b>	
<b>Other Taxes</b>			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		—	<b>Total Federal</b>	<b>169,284,350</b>
<b>Total Other Taxes</b>		<b>12,581,921</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>288,444,302</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	25,225,905
Operations		—	<b>Total Other Aid</b>	<b>25,225,905</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	8,180,821
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>17,529,695</b>	Court Fees and Costs	11,313,519
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>14,457,372</b>	Road and Street Services	—
<b>Revenue from Use of Money and Property</b>			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
<b>Total Revenue from the Use of Money and Property</b>		<b>7,913,973</b>	Institutional Care and Services	4,520,445
<b>Aid from Other Governmental Agencies</b>			Library Services	280,841
<b>State</b>			Park and Recreation Fees	—
Highway Users Tax		11,623,857	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>165,904,039</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>19,387,351</b>
Homeowners' Property Tax Relief		1,803,348	<b>Other Financing Sources</b>	
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
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>8,127,946</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		2,773,029	<b>Total General County Revenues Before Transfers</b>	<b>977,839,522</b>
Office of Criminal Justice and Planning Programs		2,843,767	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 978,101,797</b>
Other		22,574,703		
<b>Total State</b>		<b>261,564,589</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>14,897,832</b>	<b>Total Public Ways and Facilities</b>	<b>32,962,051</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>30,209,011</b>	<b>Total Health</b>	<b>144,919,497</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	5,560,212	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>5,560,212</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>3,814,720</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>4,834,531</b>	Administration	57,277,246
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	62,652,053
<b>Total Property Management</b>	<b>7,117,654</b>	<b>Total Welfare</b>	<b>119,929,299</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	40,774	Administration and Programs	39,868,643
Courts	396	Other	331,173
Other	548,513	<b>Total Social Services</b>	<b>40,199,816</b>
<b>Total Plant Acquisition</b>	<b>589,683</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>—</b>	Aid to Indigents	990,029
<b>Total Other General</b>	<b>2,261,937</b>	Indigent Burial	—
<b>Total General</b>	<b>69,285,580</b>	<b>Total General Relief</b>	<b>990,029</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>—</b>
Trial Court Maintenance of Effort (MOE)	12,157,792	<b>Other Public Assistance</b>	
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	<b>Total Other Public Assistance</b>	<b>43,062,798</b>
Grand Jury (Including Audit)	343,507	<b>Total Public Assistance</b>	<b>204,181,942</b>
District Attorney-Prosecution	37,153,866	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>97,619,452</b>	<b>Total Education</b>	<b>11,219,808</b>
<b>Total Police Protection</b>	<b>138,623,556</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>152,060,798</b>	<b>Total Recreation and Cultural</b>	<b>—</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	9,514,289
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>18,805,035</b>
Other	862,232	<b>Total General County Expenditures Before Transfers</b>	<b>898,740,529</b>
<b>Total Protective Inspection</b>	<b>7,712,484</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	42,294,645
Local Agency Formation Commission (LAFCO)	162,895	Operating Transfers Between Funds Other Than	—
Recorder	4,019,662	Governmental and Enterprise	7,536,727
Coroner	1,861,099	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 948,571,901</b>
Emergency Services	—		
Planning and Zoning	5,046,597		
Pound	4,853,373		
Other	5,406,700		
<b>Total Other Protection</b>	<b>21,350,326</b>		
<b>Total Public Protection</b>	<b>417,366,616</b>		

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				
<b>Federal Construction Loans</b>							
Airports Fuel Facility	1998	—	—	\$ 500,000	\$ —	\$ 252,796	\$ 230,296
<b>Total Federal Construction Loans</b>				<b>500,000</b>	<b>—</b>	<b>252,796</b>	<b>230,296</b>
<b>Other Long-Term Debt Schedule</b>							
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
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>38,749,239</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 500,000</b>	<b>\$ —</b>	<b>\$ 252,796</b>	<b>\$ 38,979,535</b>

Total Future Principal  
and Interest Balance Due

Total Lease Obligations \$ 120,602,397

\* 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
<b>Patient Revenues</b>	
Gross Patient Revenue	\$ 766,914,338
Total Deductions from Revenues	567,392,832
<b>Net Patient Revenue</b>	<b>199,521,506</b>
Total Other Operating Revenues	4,486,781
<b>Total Operating Revenue</b>	<b>204,008,287</b>
Total Operating Expenses	251,687,308
<b>Net Operating Income (Loss)</b>	<b>(47,679,021)</b>
Total Non-Operating Revenue	5,453,202
Total Non-Operating Expenses	927,117
<b>Net Non-Operating Income</b>	<b>4,526,085</b>
<b>Net Income Before Extraordinary Items</b>	<b>(43,152,936)</b>
Extraordinary Items	—
<b>Income (Loss) Before Operating Transfers</b>	<b>(43,152,936)</b>
Transfers In from the County	41,486,999
Transfers Out to the County	262,275
<b>Net Transfers In (Out)</b>	<b>41,224,724</b>
<b>Net Income (Loss)</b>	<b>\$ (1,928,212)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 16,836,710</b>

**Transportation Enterprise Statement of Revenues and Expenses**

<b>Revenues</b>	
Passenger Fares	\$ 39,470
Local Cash Grants	292,405
State Cash Grants	—
Federal Cash Grants	—
Other Revenues	2,174
<b>Total Revenues</b>	<b>334,049</b>
Purchased Transportation	334,049
Other Expenses	—
<b>Total Expenses</b>	<b>334,049</b>
<b>Net Transit Income (Loss)</b>	<b>—</b>
Gain or Loss on Disposal of Fixed Assets	—
<b>Total Operator Net Income (Loss)</b>	<b>\$ —</b>
<b>Capital Additions to Equity</b>	
Total Local Capital Grants	\$ —
Total State Capital Grants	—
Total Federal Capital Grants	—
Non-Governmental Donations	\$ —
<b>Total Capital Additions to Equity</b>	<b>\$ —</b>

**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	7,256,957
<b>Net Operating Income (Loss)</b>	<b>(2,174,388)</b>
Total Non-Operating Revenue	2,892,223
Total Non-Operating Expenses	166,380
<b>Income (Loss) Before Operating Transfers</b>	<b>551,455</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ 551,455</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 3,503,659</b>

**Refuse Enterprise/Activity Statement of Revenues and Expenses**

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

**Other Enterprise Statement of Revenues and Expenses: Harbor**

Total Operating Revenue	\$ 8,402,864
Total Operating Expense	8,836,385
<b>Net Operating Income (Loss)</b>	<b>(433,521)</b>
Total Non-Operating Revenue	589,891
Total Non-Operating Expenses	323,066
<b>Income (Loss) Before Operating Transfers</b>	<b>(166,696)</b>
Transfers In from the County	570,000
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>570,000</b>
<b>Net Income (Loss)</b>	<b>\$ 403,304</b>
<b>Current Year Capital Outlay</b>	<b>\$ 576,744</b>

**Other Enterprise Statement of Revenues and Expenses: Health Care**

Total Operating Revenue	\$ 33,893,197
Total Operating Expense	33,539,218
<b>Net Operating Income (Loss)</b>	<b>353,979</b>
Total Non-Operating Revenue	401,588
Total Non-Operating Expenses	8,617
<b>Income (Loss) Before Operating Transfers</b>	<b>746,950</b>
Transfers In from the County	—
Transfers Out to the County	—
<b>Net Transfers In (Out)</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$ 746,950</b>
<b>Current Year Capital Outlay</b>	<b>\$ 417,046</b>

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		3,825,170
<b>Net Operating Income (Loss)</b>		<b>(1,003,119)</b>
Total Non-Operating Revenue		1,273,273
Total Non-Operating Expenses		742,921
<b>Income (Loss) Before Operating Transfers</b>		<b>(472,767)</b>
Transfers In from the County		237,646
Transfers Out to the County		—
<b>Net Transfers In (Out)</b>		<b>237,646</b>
<b>Net Income (Loss)</b>	<b>\$</b>	<b>(235,121)</b>
<b>Current Year Capital Outlay</b>	<b>\$</b>	<b>823,563</b>

Comments

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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>41,588,094</b>	<b>Other:</b>	
<b>Other Taxes</b>			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		—	<b>Total Federal</b>	<b>52,580,171</b>
<b>Total Other Taxes</b>		<b>4,974,276</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>46,562,370</b>	Other In-Lieu Taxes	46,173
<b>Special Benefit Assessments</b>			Other Governmental Agencies	14,594,805
Operations		1,266,108	<b>Total Other Aid</b>	<b>14,640,978</b>
Capital Outlay		582,860	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>1,848,968</b>	Assessments and Tax Collection Fees	396,497
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>9,286,397</b>	Court Fees and Costs	2,181,153
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>5,993,656</b>	Road and Street Services	7,309
<b>Revenue from Use of Money and Property</b>			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	—
<b>Total Revenue from the Use of Money and Property</b>		<b>2,968,451</b>	Institutional Care and Services	3,784,361
<b>Aid from Other Governmental Agencies</b>			Library Services	158,200
<b>State</b>			Park and Recreation Fees	139,922
Highway Users Tax		3,119,387	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>21,366,248</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>2,658,400</b>
Homeowners' Property Tax Relief		219,952	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>6,628,070</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		577,868	<b>Total General County Revenues Before Transfers</b>	<b>248,814,778</b>
Office of Criminal Justice and Planning Programs		—	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 249,942,673</b>
Other		7,693,211		
<b>Total State</b>		<b>84,281,069</b>		



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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>4,325,579</b>	<b>Total Public Ways and Facilities</b>	<b>11,930,141</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>5,868,354</b>	<b>Total Health</b>	<b>47,756,088</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	874,409	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>874,409</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>3,813,159</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>2,235,870</b>	Administration	26,307,466
<b>Total Communications</b>	<b>1,516,959</b>	Aid Programs - Cash (Grants)	29,613,834
<b>Total Property Management</b>	<b>2,706,157</b>	<b>Total Welfare</b>	<b>55,921,300</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	85,663	Administration and Programs	15,144,224
Courts	—	Other	—
Other	10,454,744	<b>Total Social Services</b>	<b>15,144,224</b>
<b>Total Plant Acquisition</b>	<b>10,540,407</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>—</b>	Aid to Indigents	366,682
<b>Total Other General</b>	<b>1,836,047</b>	Indigent Burial	—
<b>Total General</b>	<b>33,716,941</b>	<b>Total General Relief</b>	<b>366,682</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>1,868,146</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>215,134</b>
Trial Court Maintenance of Effort (MOE)	464,030	<b>Other Public Assistance</b>	
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	—	<b>Total Other Public Assistance</b>	<b>3,487,207</b>
Grand Jury (Including Audit)	151,960	<b>Total Public Assistance</b>	<b>77,002,693</b>
District Attorney-Prosecution	11,631,876	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>28,455,934</b>	<b>Total Education</b>	<b>5,008,858</b>
<b>Total Police Protection</b>	<b>9,581,091</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>27,761,920</b>	<b>Total Recreation and Cultural</b>	<b>2,008,529</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>—</b>	Total Retirement of Long-Term Debt	772,949
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>2,385,709</b>
Other	276,525	<b>Total General County Expenditures Before Transfers</b>	<b>257,328,806</b>
<b>Total Protective Inspection</b>	<b>2,741,674</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	—
Local Agency Formation Commission (LAFCO)	399,140	Operating Transfers Between Funds Other Than	
Recorder	1,152,003	Governmental and Enterprise	336,685
Coroner	623,447	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 257,665,491</b>
Emergency Services	610,640		
Planning and Zoning	3,332,617		
Pound	2,082,262		
Other	779,119		
<b>Total Other Protection</b>	<b>8,979,228</b>		
<b>Total Public Protection</b>	<b>77,519,847</b>		

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				
<b>Special Assessment Bonds</b>							
Mello-Roos Davis Branch Library	2003	2003	2038	\$ 8,735,000	\$ 8,735,000	\$ 310,000	\$ 8,425,000
<b>Total Special Assessment Bonds</b>				<u>8,735,000</u>	<u>8,735,000</u>	<u>310,000</u>	<u>8,425,000</u>
<b>State Construction Loans</b>							
Water Well	2004	—	—	249,333	—	25,202	224,131
<b>Total State Construction Loans</b>				<u>249,333</u>	<u>—</u>	<u>25,202</u>	<u>224,131</u>
<b>Other Long-Term Debt Schedule</b>							
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
<b>Total Other Long-Term Debt Schedule</b>				<u>—</u>	<u>—</u>	<u>—</u>	<u>24,959,666</u>
<b>County Total Bonds and Other Long-Term Debt</b>				<u>\$ 8,984,333</u>	<u>\$ 8,735,000</u>	<u>\$ 335,202</u>	<u>\$ 33,608,797</u>

Total Future Principal  
and Interest Balance Due

<b>Total Lease Obligations</b>	<u>\$ 30,249,662</u>
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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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

<b>Airport Enterprise/Activity Statement of Revenues and Expenses</b>		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	189,579
Total Operating Expenses		446,954
<b>Net Operating Income (Loss)</b>		<b>(257,375)</b>
Total Non-Operating Revenue		214,703
Total Non-Operating Expenses		11,727
<b>Income (Loss) Before Operating Transfers</b>		<b>(54,399)</b>
Transfers In from the County		—
Transfers Out to the County		—
<b>Net Transfers In (Out)</b>		<b>—</b>
<b>Net Income (Loss)</b>	<b>\$</b>	<b>(54,399)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$</b>	<b>—</b>

<b>Refuse Enterprise/Activity Statement of Revenues and Expenses</b>		
Is this activity accounted for as an enterprise?		Yes
Total Operating Revenue	\$	8,142,991
Total Operating Expenses		9,091,403
<b>Net Operating Income (Loss)</b>		<b>(948,412)</b>
Total Non-Operating Revenues		1,282,291
Total Non-Operating Expenses		29,381
<b>Income (Loss) Before Operating Transfers</b>		<b>304,498</b>
Transfers In from the County		—
Transfers Out to the County		—
<b>Net Transfers In (Out)</b>		<b>—</b>
<b>Net Income (Loss)</b>	<b>\$</b>	<b>304,498</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$</b>	<b>420,119</b>

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

Comments

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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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	—
<b>Total Property Taxes</b>		<b>19,587,515</b>	<b>Other:</b>	
<b>Other Taxes</b>			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		—	<b>Total Federal</b>	<b>26,681,457</b>
<b>Total Other Taxes</b>		<b>4,462,979</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>24,050,494</b>	Other In-Lieu Taxes	—
<b>Special Benefit Assessments</b>			Other Governmental Agencies	2,719,191
Operations		—	<b>Total Other Aid</b>	<b>2,719,191</b>
Capital Outlay		—	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>—</b>	Assessments and Tax Collection Fees	645,440
<b>Licenses, Permits and Franchises</b>			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	—
<b>Total Licenses Permits and Franchises</b>		<b>3,508,329</b>	Court Fees and Costs	319,565
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>2,123,713</b>	Road and Street Services	366,076
<b>Revenue from Use of Money and Property</b>			Health Fees	1,855,065
Interest		2,042,527	Mental Health Services	—
Rents and Concessions		396,328	California Children Services	—
Royalties		—	Sanitation Services	—
<b>Total Revenue from the Use of Money and Property</b>		<b>2,438,855</b>	Institutional Care and Services	4,780,977
<b>Aid from Other Governmental Agencies</b>			Library Services	16,308
<b>State</b>			Park and Recreation Fees	—
Highway Users Tax		2,066,169	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>11,004,184</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>5,652,459</b>
Homeowners' Property Tax Relief		160,871	<b>Other Financing Sources</b>	
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	—
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>6,936</b>
Supplemental Law Enforcement Services Fund (SLESF/COPS)		114,774	<b>Total General County Revenues Before Transfers</b>	<b>126,162,084</b>
Office of Criminal Justice and Planning Programs		—	<b>Transfers In</b>	
Library		44,778	Total Transfers In from Enterprises	47,296
District Attorney Programs		—	Operating Transfers Between Funds Other Than	
Law Enforcement		—	Governmental and Enterprise	140,000
Other		11,298,374	<b>Total General County Revenues and Transfers In</b>	<b>\$ 126,349,380</b>
<b>Total State</b>		<b>47,976,466</b>		

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

<b>General</b>		<b>Public Ways and Facilities</b>	
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	—
<b>Total Legislative and Administrative</b>	<b>3,536,646</b>	<b>Total Public Ways and Facilities</b>	<b>12,956,289</b>
<b>Finance</b>		<b>Health</b>	
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	—
<b>Total Finance</b>	<b>2,754,733</b>	<b>Total Health</b>	<b>8,541,780</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	609,639	Total Refuse Collection and Disposal	—
Other	—	<b>Total Sanitation</b>	<b>—</b>
<b>Total Counsel</b>	<b>609,639</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>754,971</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>593,686</b>	Administration	22,267,315
<b>Total Communications</b>	<b>—</b>	Aid Programs - Cash (Grants)	20,190,990
<b>Total Property Management</b>	<b>830,531</b>	<b>Total Welfare</b>	<b>42,458,305</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	—	Administration and Programs	4,723,825
Courts	—	Other	—
Other	6,244	<b>Total Social Services</b>	<b>4,723,825</b>
<b>Total Plant Acquisition</b>	<b>6,244</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>224,974</b>	Aid to Indigents	67,476
<b>Total Other General</b>	<b>1,928,543</b>	Indigent Burial	—
<b>Total General</b>	<b>11,239,967</b>	<b>Total General Relief</b>	<b>67,476</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>—</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>250,147</b>
Trial Court Maintenance of Effort (MOE)	273,437	<b>Other Public Assistance</b>	
Fifty Percent Excess Revenue Calculation	357,893	Workforce Investment Act (WIA)	—
Other Trial Court	—	Other	1,031,517
County Clerk	—	<b>Total Other Public Assistance</b>	<b>1,031,517</b>
Grand Jury (Including Audit)	101,841	<b>Total Public Assistance</b>	<b>48,531,270</b>
District Attorney-Prosecution	2,449,569	<b>Education</b>	
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	—
<b>Total Judicial</b>	<b>8,287,549</b>	<b>Total Education</b>	<b>817,140</b>
<b>Total Police Protection</b>	<b>12,101,339</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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	—
<b>Total Detention and Correction</b>	<b>17,940,179</b>	<b>Total Recreation and Cultural</b>	<b>—</b>
<b>Total Fire Protection</b>	<b>—</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>244,030</b>	Total Retirement of Long-Term Debt	265,000
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>291,389</b>
Other	—	<b>Total General County Expenditures Before Transfers</b>	<b>127,461,329</b>
<b>Total Protective Inspection</b>	<b>3,642,142</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		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	—	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 127,463,206</b>
Emergency Services	572,958		
Planning and Zoning	1,191,168		
Pound	651,430		
Other	335,210		
<b>Total Other Protection</b>	<b>2,868,255</b>		
<b>Total Public Protection</b>	<b>45,083,494</b>		

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				
<b>State Construction Loans</b>							
DOT Aero Loan	1995	—	—	\$ 465,922	\$ —	\$ 315,923	\$ 74,547
<b>Total State Construction Loans</b>				<b>465,922</b>	<b>—</b>	<b>315,923</b>	<b>74,547</b>
<b>Other Long-Term Debt Schedule</b>							
Compensated Absences	—	—	—	—	—	—	11,018,807
Compensated Absences - Airport	—	—	—	—	—	—	188,241
<b>Total Other Long-Term Debt Schedule</b>				<b>—</b>	<b>—</b>	<b>—</b>	<b>11,207,048</b>
<b>County Total Bonds and Other Long-Term Debt</b>				<b>\$ 465,922</b>	<b>\$ —</b>	<b>\$ 315,923</b>	<b>\$ 11,281,595</b>

Total Future Principal  
and Interest Balance Due

<b>Total Lease Obligations</b>	<b>\$ 711,925</b>
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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?

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

**Transportation Enterprise Statement of Revenues and Expenses**

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

**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**

<b>Airport Enterprise/Activity Statement of Revenues and Expenses</b>	
Is this activity accounted for as an enterprise?	Yes
Total Operating Revenue	\$ 329,998
Total Operating Expenses	547,516
<b>Net Operating Income (Loss)</b>	<b>(217,518)</b>
Total Non-Operating Revenue	67,906
Total Non-Operating Expenses	70,743
<b>Income (Loss) Before Operating Transfers</b>	<b>(220,355)</b>
Transfers In from the County	1,877
Transfers Out to the County	47,296
<b>Net Transfers In (Out)</b>	<b>(45,419)</b>
<b>Net Income (Loss)</b>	<b>\$ (265,774)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 20,096</b>

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

**Other Enterprise Statement of Revenues and Expenses:**

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

Comments

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

<b>Taxes</b>			<b>Federal</b>	
<b>Property Taxes</b>			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
<b>Total Property Taxes</b>		<b>11,612,026,912</b>	<b>Other:</b>	
<b>Other Taxes</b>			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	<b>Total Federal</b>	<b>9,849,863,030</b>
<b>Total Other Taxes</b>		<b>1,447,387,256</b>	<b>Other Aid</b>	
<b>Total Taxes</b>		<b>13,059,414,168</b>	Other In-Lieu Taxes	6,375,052
<b>Special Benefit Assessments</b>			Other Governmental Agencies	829,259,407
Operations		10,913,279	<b>Total Other Aid</b>	<b>835,634,459</b>
Capital Outlay		582,860	<b>Charges for Current Services</b>	
<b>Total Special Benefit Assessments</b>		<b>11,496,139</b>	Assessments and Tax Collection Fees	164,787,853
<b>Licenses, Permits and Franchises</b>			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
<b>Total Licenses Permits and Franchises</b>		<b>530,449,498</b>	Court Fees and Costs	298,467,800
<b>Fines, Forfeitures and Penalties</b>			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
<b>Total Fines, Forfeitures and Penalties</b>		<b>1,105,668,222</b>	Road and Street Services	128,575,420
<b>Revenue from Use of Money and Property</b>			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
<b>Total Revenue from the Use of Money and Property</b>		<b>767,015,645</b>	Institutional Care and Services	514,718,942
<b>Aid from Other Governmental Agencies</b>			Library Services	21,670,097
<b>State</b>			Park and Recreation Fees	73,879,490
Highway Users Tax		518,871,447	<b>Other:</b>	
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	<b>Total Charges for Current Services</b>	<b>5,771,929,903</b>
<b>Health:</b>			<b>Miscellaneous Revenue</b>	
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	<b>Total Miscellaneous Revenue</b>	<b>808,146,393</b>
Homeowners' Property Tax Relief		71,650,547	<b>Other Financing Sources</b>	
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
<b>Other:</b>			<b>Total Other Financing Sources</b>	<b>587,329,375</b>
Citizens Option for Public Safety (COPS)		95,079,763	<b>Total General County Revenues Before Transfers</b>	<b>49,448,278,538</b>
Office of Criminal Justice and Planning Programs		35,081,586	<b>Transfers In</b>	
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	<b>Total General County Revenues and Transfers In</b>	<b>\$ 49,729,909,475</b>
Other		1,371,244,207		
<b>Total State</b>		<b>16,121,331,706</b>		



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

<b>General</b>		<b>Public Ways and Facilities</b>	
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
<b>Total Legislative and Administrative</b>	<b>447,968,852</b>	<b>Total Public Ways and Facilities</b>	<b>1,854,575,335</b>
<b>Finance</b>		<b>Health</b>	
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
<b>Total Finance</b>	<b>1,187,412,646</b>	<b>Total Health</b>	<b>8,870,679,175</b>
<b>Counsel</b>		<b>Sanitation</b>	
County Counsel	176,075,466	Total Refuse Collection and Disposal	17,831,839
Other	964,246	<b>Total Sanitation</b>	<b>17,831,839</b>
<b>Total Counsel</b>	<b>177,039,712</b>	<b>Public Assistance</b>	
<b>Total Personnel</b>	<b>193,143,300</b>	<b>Welfare</b>	
<b>Total Elections</b>	<b>301,752,621</b>	Administration	4,646,895,942
<b>Total Communications</b>	<b>204,658,652</b>	Aid Programs - Cash (Grants)	5,550,991,102
<b>Total Property Management</b>	<b>543,865,994</b>	<b>Total Welfare</b>	<b>10,197,887,044</b>
<b>Plant Acquisition</b>		<b>Social Services</b>	
Jails	71,848,645	Administration and Programs	3,455,349,828
Courts	223,958,589	Other	165,342,816
Other	767,565,000	<b>Total Social Services</b>	<b>3,620,692,644</b>
<b>Total Plant Acquisition</b>	<b>1,063,372,234</b>	<b>General Relief</b>	
<b>Total Promotion</b>	<b>89,517,382</b>	Aid to Indigents	323,511,141
<b>Total Other General</b>	<b>661,815,339</b>	Indigent Burial	543,576
<b>Total General</b>	<b>4,870,546,732</b>	<b>Total General Relief</b>	<b>324,054,717</b>
<b>Public Protection</b>		<b>Total Care of Court Wards</b>	<b>56,040,009</b>
<b>Judicial</b>		<b>Total Veteran Services</b>	<b>16,494,335</b>
Trial Court Maintenance of Effort (MOE)	643,895,058	<b>Other Public Assistance</b>	
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	<b>Total Other Public Assistance</b>	<b>680,669,002</b>
Grand Jury (Including Audit)	8,563,827	<b>Total Public Assistance</b>	<b>14,895,837,751</b>
District Attorney-Prosecution	1,407,886,987	<b>Education</b>	
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
<b>Total Judicial</b>	<b>4,413,524,788</b>	<b>Total Education</b>	<b>483,138,341</b>
<b>Total Police Protection</b>	<b>4,494,662,613</b>	<b>Recreation and Cultural Services</b>	
<b>Detention and Correction</b>		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
<b>Total Detention and Correction</b>	<b>5,245,065,353</b>	<b>Total Recreation and Cultural</b>	<b>507,249,781</b>
<b>Total Fire Protection</b>	<b>485,310,264</b>	<b>Debt Service</b>	
<b>Total Flood Control - Soil and Water Conservation</b>	<b>14,109,429</b>	Total Retirement of Long-Term Debt	835,634,128
<b>Protective Inspection</b>		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	<b>Total Debt Service</b>	<b>1,541,989,502</b>
Other	15,989,234	<b>Total General County Expenditures Before Transfers</b>	<b>49,143,473,857</b>
<b>Total Protective Inspection</b>	<b>332,511,030</b>	<b>Transfers Out</b>	
<b>Other Protection</b>		Total Transfers Out to Enterprises	1,888,464,403
Local Agency Formation Commission (LAFCO)	12,581,323	Operating Transfers Between Funds Other Than	
Recorder	124,229,268	Governmental and Enterprise	105,232,163
Coroner	107,442,648	<b>Total General County Expenditures and Transfers Out</b>	<b>\$ 51,137,170,423</b>
Emergency Services	80,333,871		
Planning and Zoning	376,276,352		
Pound	152,096,388		
Other	263,482,074		
<b>Total Other Protection</b>	<b>1,116,441,924</b>		
<b>Total Public Protection</b>	<b>16,101,625,401</b>		

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
<b>County Total Bonds and Other Long-Term Debt</b>	<b>\$ 13,067,924,015</b>	<b>\$ 12,066,206,394</b>	<b>\$ 4,152,687,041</b>	<b>\$ 11,341,506,814</b>
Total Future Principal and Interest Balance Due				
<b>Total Lease Obligations</b>	<b>\$ 10,068,418,939</b>			

\* 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
<b>Net Patient Revenue</b>	<b>4,227,959,711</b>
Total Other Operating Revenues	526,371,135
<b>Total Operating Revenue</b>	<b>4,754,330,846</b>
Total Operating Expenses	6,228,827,794
<b>Net Operating Income (Loss)</b>	<b>(1,474,496,948)</b>
Total Non-Operating Revenue	586,185,309
Total Non-Operating Expenses	355,417,215
<b>Net Non-Operating Income</b>	<b>230,768,094</b>
<b>Net Income Before Extraordinary Items</b>	<b>(1,243,728,854)</b>
Extraordinary Items	—
<b>Income (Loss) Before Operating Transfers</b>	<b>(1,243,728,854)</b>
Transfers In from the County	1,875,650,030
Transfers Out to the County	176,552,393
<b>Net Transfers In (Out)</b>	<b>1,699,097,637</b>
<b>Net Income (Loss)</b>	<b>\$ 455,368,783</b>
<b>Current Year Capital Outlay</b>	<b>\$ 207,716,867</b>

**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
<b>Total Revenues</b>	<b>90,211,526</b>
Purchased Transportation	52,304,103
Other Expenses	43,367,986
<b>Total Expenses</b>	<b>95,672,089</b>
<b>Net Transit Income (Loss)</b>	<b>(\$ 5,460,563)</b>
Gain or Loss on Disposal of Fixed Assets	60,276
<b>Total Operator Net Income (Loss)</b>	<b>\$ (5,400,287)</b>
<b>Capital Additions to Equity</b>	
Total Local Capital Grants	707,381
Total State Capital Grants	3,313,807
Total Federal Capital Grants	3,326,327
Non-Governmental Donations	
<b>Total Capital Additions to Equity</b>	

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

<b>Airport Enterprise/Activity Statement of Revenues and Expenses</b>	
Total Operating Revenue	\$ 289,501,798
Total Operating Expenses	275,477,158
<b>Net Operating Income (Loss)</b>	<b>14,024,640</b>
Total Non-Operating Revenue	116,304,247
Total Non-Operating Expenses	33,996,445
<b>Income (Loss) Before Operating Transfers</b>	<b>96,332,442</b>
Transfers In from the County	1,484,830
Transfers Out to the County	91,103
<b>Net Transfers In (Out)</b>	<b>1,393,727</b>
<b>Net Income (Loss)</b>	<b>\$ 97,726,169</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 283,737,796</b>

<b>Refuse Enterprise/Activity Statement of Revenues and Expenses</b>	
Total Operating Revenue	\$ 443,201,836
Total Operating Expenses	477,088,631
<b>Net Operating Income (Loss)</b>	<b>(33,886,795)</b>
Total Non-Operating Revenues	64,492,775
Total Non-Operating Expenses	41,827,488
<b>Income (Loss) Before Operating Transfers</b>	<b>(11,221,508)</b>
Transfers In from the County	8,238,295
Transfers Out to the County	21,305,619
<b>Net Transfers In (Out)</b>	<b>(13,067,324)</b>
<b>Net Income (Loss)</b>	<b>\$ (24,288,832)</b>
<b>Current Year Capital Outlay (Enterprise Activity)</b>	<b>\$ 57,379,237</b>

<b>Other Enterprise Statement of Revenues and Expenses</b>	
Total Operating Revenue	\$ 87,349,544
Total Operating Expense	92,713,910
<b>Net Operating Income (Loss)</b>	<b>(5,364,366)</b>
Total Non-Operating Revenue	21,903,749
Total Non-Operating Expenses	3,090,635
<b>Income (Loss) Before Operating Transfers</b>	<b>13,448,748</b>
Transfers In from the County	3,091,248
Transfers Out to the County	9,905,231
<b>Net Transfers In (Out)</b>	<b>(6,813,983)</b>
<b>Net Income (Loss)</b>	<b>\$ 6,634,765</b>
<b>Current Year Capital Outlay</b>	<b>\$ 2,041,406</b>

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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
<b>Taxes</b>	
<b>Property Taxes</b>	
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	12,378,479
<b>Total Property Taxes</b>	<b>\$ 1,227,989,073</b>
<b>Other Taxes</b>	
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	113,034,788
<b>Total Other Taxes</b>	<b>\$ 1,047,086,692</b>
<b>Total Taxes</b>	<b>\$ 2,275,075,765</b>
<b>Special Benefit Assessments</b>	
Operations	\$ —
<b>Total Special Benefit Assessments</b>	<b>\$ —</b>
<b>Licenses, Permits, and Franchises</b>	
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	10,007,356
<b>Total Licenses, Permits, and Franchises</b>	<b>\$ 59,760,803</b>
<b>Fines, Forfeitures, and Penalties</b>	
Vehicle Code Fines	\$ 6,021,827
Other Court Fines	350,873
Forfeitures and Penalties	4,054,840
Penalties and Cost on Delinquent Taxes	10,347,906
<b>Total Fines, Forfeitures, and Penalties</b>	<b>\$ 20,775,446</b>
<b>Revenue From Use of Money and Property</b>	
Interest	\$ 75,490,288
Rents and Concessions	33,848,330
Royalties	—
Other	—
<b>Total Revenue From Use of Money and Property</b>	<b>\$ 109,338,618</b>
<b>Aid From Other Governmental Agencies</b>	
<b>State</b>	
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
<b>Health</b>	
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
<b>Other</b>	
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
<b>Total State</b>	<b>\$ 744,422,768</b>
<b>Federal</b>	
Public Assistance Administration	\$ 46,926,213
Public Assistance Programs	143,429,615
Health Administration	—
Workforce Investment Act (WIA)	—
Community Development Block Grant	81,146
<b>Other</b>	
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
<b>Total Federal</b>	<b>\$ 366,145,874</b>
<b>Other Aid</b>	
Other In-Lieu Taxes	\$ —
Other Governmental Agencies	84,117,190
<b>Total Other Aid</b>	<b>\$ 84,117,190</b>
<b>Charges for Current Services</b>	
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	Amount
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
<b>Other</b>	
Personnel Services	—
Building Maintenance and Grounds	—
Administrative Services	—
Other	34,383,029
<b>Total Charges for Current Services</b>	<b>\$ 2,288,579,829</b>
<b>Miscellaneous Revenue</b>	
Welfare Repayments	\$ 78,486
Cancelled Warrants	736,481
Other	172,122,155
<b>Total Miscellaneous Revenue</b>	<b>\$ 172,937,122</b>
<b>Other Financing Sources</b>	
Sale of Fixed Assets	\$ 1,079,611
Proceeds From the Sale of Bonds	(111,635,000)
Other Long -Term Debt Proceeds	514,425,084
<b>Total Other Financing Sources</b>	<b>\$ 403,869,695</b>
<b>Total Revenues</b>	<b>\$ 6,525,023,110</b>

# Appendix A (continued)

## City and County of San Francisco Year Ended June 30, 2009

Expenditures	Amount
<b>General</b>	
<b>Legislative and Administrative</b>	
Legislative	\$ 11,038,305
Management and Support	694,850,381
<b>Total Legislative and Administrative</b>	<b>\$ 705,888,686</b>
<b>Finance</b>	
Auditor Controller	\$ 13,778,958
Treasurer and Tax Collector	19,635,091
Assessor	13,756,011
<b>Total Finance</b>	<b>\$ 47,170,060</b>
<b>Counsel</b>	
County Counsel	\$ 9,627,478
<b>Total Counsel</b>	<b>\$ 9,627,478</b>
<b>Total Personnel</b>	<b>\$ —</b>
<b>Total Elections</b>	<b>\$ 14,788,059</b>
<b>Total Property Management</b>	<b>\$ —</b>
<b>Plant Acquisition</b>	
Police	\$ 4,201,279
Courts	—
Public Transit	64,348,725
Airports	343,376,381
Other	558,806,017
<b>Total Plant Acquisition</b>	<b>\$ 970,732,402</b>
<b>Total Promotion</b>	<b>\$ —</b>
<b>Total Other General</b>	<b>\$ —</b>
<b>Public Protection</b>	
<b>Judicial</b>	
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	—
<b>Total Judicial</b>	<b>\$ 108,897,703</b>
<b>Total Police Protection</b>	<b>\$ 386,454,492</b>
<b>Detention and Correction</b>	
Adult Detention	\$ 134,738,118
Juvenile Detention	33,979,669
Probation	12,000,191
<b>Total Detention and Correction</b>	<b>\$ 180,717,978</b>
<b>Total Fire Protection</b>	<b>\$ 248,258,004</b>
<b>Community Development</b>	
Planning	\$ 49,365,917
Construction and Engineering Regulation	55,521,875
Housing	101,008,199
Other	—
<b>Total Community Development</b>	<b>\$ 205,895,991</b>

# Appendix A

## (continued)

### City and County of San Francisco Year Ended June 30, 2009

Expenditures	Amount
<b>Other Protection</b>	
Recorder	\$ —
Coroner	5,413,307
Emergency Services	—
Planning and Zoning	—
Pound	3,908,111
Street Lighting	2,834,422
Other	82,943,571
<b>Total Other Protection</b>	<b>\$ 95,099,411</b>
<b>Total Public Protection</b>	<b>\$ 1,225,323,579</b>
<b>Public Ways and Facilities</b>	
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
<b>Total Public Ways and Facilities</b>	<b>\$ 1,182,780,331</b>
<b>Health</b>	
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
<b>Total Health</b>	<b>\$ 1,353,126,609</b>
<b>Sanitation</b>	
Refuse Collection and Disposal	\$ —
Sewers	127,216,289
<b>Total Sanitation</b>	<b>\$ 127,216,289</b>
<b>Public Assistance</b>	
<b>Welfare</b>	
Administration	\$ 183,315,908
Aid Programs - Cash (Grants)	427,737,117
<b>Total Welfare</b>	<b>\$ 611,053,025</b>
<b>Social Services</b>	
Administration and Programs	\$ 26,145,504
Other	—
<b>Total Social Services</b>	<b>\$ 26,145,504</b>
<b>General Relief</b>	
Aid to Indigents	\$ —
<b>Total General Relief</b>	<b>\$ —</b>
<b>Total Care of Court Wards</b>	<b>\$ —</b>
<b>Other Public Assistance</b>	
Workforce Investment Act (WIA)	\$ 530,077
Other	—
<b>Total Other Public Assistance</b>	<b>\$ 530,077</b>
<b>Total Public Assistance</b>	<b>\$ 637,728,606</b>

# Appendix A

## (continued)

### City and County of San Francisco Year Ended June 30, 2009

Expenditures	Amount
<b>Education</b>	
Library Services	\$ 76,789,725
<b>Total Education</b>	<u>\$ 76,789,725</u>
<b>Recreation and Cultural Services</b>	
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
<b>Total Recreation and Cultural Services</b>	<u>\$ 230,330,767</u>
<b>Public Utilities</b>	
Water	\$ 160,962,253
Electric	88,147,908
Other	90,039
<b>Total Public Utilities</b>	<u>\$ 249,200,200</u>
<b>Total Other</b>	<u>\$ —</u>
<b>Debt Service</b>	
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
<b>Total Debt Service</b>	<u>\$ 650,021,620</u>
<b>Total Expenditures</b>	<u><u>\$ 7,480,724,411</u></u>
 Appropriations Limit	 \$ 2,396,755,118
Total Annual Appropriations Subject to the Limit	<u>2,110,576,415</u>
<b>Total Annual Appropriations Under/(Over) Appropriations Limit</b>	<u><u>\$ 286,178,703</u></u>

## 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.

County / City	%	County / City	%
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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