



## Financial Schedules

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Three Year Budget Summary

# STANISLAUS COUNTY GENERAL FUND LONG RANGE SUMMARY 2009-2010 FINAL BUDGET

<u>ITEM</u>	2009-2010 Final Budget Total	2010-2011 Projected Budget Total	2011-2012 Projected Budget Total	2012-2013 Projected Budget Total
<b>Expenditure Assumptions:</b>				
Base Budget	\$ 235,697,348	\$ 258,188,410	\$ 262,197,600	\$ 270,520,422
Debt Service	\$ 10,120,034	\$ 10,767,350	\$ 10,758,160	\$ 9,435,338
Health Services Agency Funding Plan	\$ 4,080,656	\$ 4,080,656	\$ 4,080,656	\$ 4,080,656
<b>Total Expenditures:</b>	<b>\$ 249,898,038</b>	<b>\$ 273,036,416</b>	<b>\$ 277,036,416</b>	<b>\$ 284,036,416</b>
<b>Funding Assumptions:</b>				
Discretionary Revenue	\$ 154,156,740	\$ 157,405,587	\$ 157,578,736	\$ 163,881,885
Departmental Revenue	\$ 80,422,402	\$ 81,250,283	\$ 83,704,042	\$ 86,215,163
Required Fund Balance	\$ 12,466,585			
Contingency Designation	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	
Economic Development Bank	\$ 3,000,000			
Designation for State 1 A Funding Exposure	\$ (3,425,267)			
Designation for Retirement	\$ (2,000,000)			
Designation for Contingency	\$ (1,722,422)			
Designation for Litigation	\$ (1,000,000)			
<b>Total Funding:</b>	<b>\$ 249,898,038</b>	<b>\$ 246,655,870</b>	<b>\$ 249,282,778</b>	<b>\$ 250,097,048</b>
<b>Total (deficit in brackets)</b>	<b>\$ -</b>	<b>\$ (26,380,546)</b>	<b>\$ (27,753,638)</b>	<b>\$ (33,939,368)</b>

**A deficit indicates that additional fund balance or one-time revenue will be needed to balance the budget.**

# STANISLAUS COUNTY CONSOLIDATED FINANCIAL OVERVIEW

## 2009-2010 FINAL BUDGET

Revenue Categories	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	2009-2010 Final Budget Total
Charges for Service	\$ 40,714,158	\$ 53,067,233	\$ 23,672	\$ 52,111,617	\$ 71,612,800	\$ 217,529,480
Fines, Forfeitures, Penalties	10,447,350	1,163,464	1,515,000	-	-	13,125,814
Intergovernmental Revenue	61,123,804	404,336,829	45,000	1,596,962	13,462	467,116,057
Licenses, Permits, Franchises	2,448,678	1,648,046	-	-	-	4,096,724
Miscellaneous Revenue	1,227,968	3,641,301	50,000	4,115,845	347,519	9,382,633
Other Financing Sources	6,149,861	60,858,831	1,680,000	8,755,118	25,357	77,469,167
Revenue from Use of Assets	5,390,923	1,521,535	675,000	215,811	999,686	8,802,955
Taxes	107,076,400	8,490,935	4,050,000	2,962,738	-	122,580,073
<b>Total Revenue</b>	<b>\$ 234,579,142</b>	<b>\$ 534,728,174</b>	<b>\$ 8,038,672</b>	<b>\$ 69,758,091</b>	<b>\$ 72,998,824</b>	<b>\$ 920,102,903</b>

### Appropriation Categories

Salaries and Benefits	\$ 137,813,810	\$ 186,986,749	\$ 120,477	\$ 23,812,608	\$ 5,511,743	\$ 354,245,387
Services and Supplies	35,588,084	127,254,777	2,998,825	34,069,222	71,326,144	271,237,052
Other Charges	20,117,419	219,995,261	2,106,880	14,322,992	2,505,619	259,048,171
Fixed Assets	749,455	392,300	-	8,138,046	795,118	10,074,919
Other Financing Uses	51,593,349	3,428,123	2,288,307	1,075,000	882,090	59,266,869
Intrafund	35,921	(9,932)	-	37,598	89,658	153,245
Contingencies	4,000,000	20,882	-	-	-	4,020,882
<b>Total Appropriations</b>	<b>\$ 249,898,038</b>	<b>\$ 538,068,160</b>	<b>\$ 7,514,489</b>	<b>\$ 81,455,466</b>	<b>\$ 81,110,372</b>	<b>\$ 958,046,525</b>

<b>Net Increase (Decrease) in Fund Balance/Retained Earnings</b>	<b>\$ (15,318,896)</b>	<b>\$ (3,339,986)</b>	<b>\$ 524,183</b>	<b>\$ (11,697,375)</b>	<b>\$ (8,111,548)</b>	<b>\$ (37,943,622)</b>
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# STANISLAUS COUNTY NET COUNTY COST SCHEDULE

## 2009-2010 FINAL BUDGET

Fund Type	Final Budget Appropriations	Final Budget Revenue	Final Budget Fund Balance/ Retained Earnings	Final Budget Net County Cost
<u>General Fund</u>				
AAA - Veterans Services	\$ 379,298	\$ 85,500	\$ -	\$ 293,798
Agricultural Commissioner	4,185,099	2,869,661	-	1,315,438
Animal Services	3,281,875	1,771,438	-	1,510,437
Assessor	5,670,946	1,493,500	-	4,177,446
Auditor-Controller	4,344,800	2,761,984	-	1,582,816
Board of Supervisors	1,030,753	74,470	-	956,283
Board of Supervisors - Clerk of the Board	499,607	35,313	-	464,294
Board of Supervisors - Community Support	20,000	-	-	20,000
Chief Executive Office - Airport	205,000	205,000	-	-
Chief Executive Office - Appropriations for Contingencies	4,000,000	-	-	4,000,000
Chief Executive Office - C.I.F.A.	206,084	-	-	206,084
Chief Executive Office - County Court Funding	6,614,431	4,436,650	-	2,177,781
Chief Executive Office - County Facilities	294,149	-	-	294,149
Chief Executive Office - Crows Landing Air Facility	277,273	277,273	-	-
Chief Executive Office - Debt Service	10,120,034	4,842,294	-	5,277,740
Chief Executive Office - General Fund Match/Support	23,571,552	-	-	23,571,552
Chief Executive Office - General Fund Match/Support - VLF	18,985,901	18,985,901	-	-
Chief Executive Office - Jail Medical	7,231,465	-	-	7,231,465
Chief Executive Office - OES/Fire Warden	1,764,909	328,348	-	1,436,561
Chief Executive Office - Operations and Services	6,714,641	2,232,550	-	4,482,091
Chief Executive Office - Plant Acquisition	1,087,308	-	-	1,087,308
Chief Executive Office - Risk Management Division	1,729,874	1,350,483	-	379,391
Clerk-Recorder	1,694,615	1,328,223	-	366,392
Clerk-Recorder - Elections	2,033,628	592,203	-	1,441,425
Cooperative Extension	417,953	5,600	-	412,353
County Counsel	2,452,003	1,147,248	-	1,304,755
District Attorney - Criminal Division	14,134,668	939,873	-	13,194,795
General Services Agency - Administration	490,275	-	-	490,275
General Services Agency - Facilities Maintenance Division	3,908,101	3,908,101	-	-
General Services Agency - Purchasing Division	543,626	350,954	-	192,672
Grand Jury	107,722	-	-	107,722
Parks and Recreation	4,265,296	2,109,159	-	2,156,137
Parks and Recreation - 20-year Master Plan	40,000	40,000	-	-
Parks and Recreation - TRRP	192,740	-	-	192,740
Planning & Community Development	1,600,057	362,000	-	1,238,057
Probation - Administration	2,825,787	108,615	-	2,717,172
Probation - Field Services	11,333,783	3,862,863	-	7,470,920
Probation - Institutional Services	8,526,367	1,488,021	-	7,038,346
Public Defender	6,143,618	628,992	-	5,514,626
Public Defender - Indigent Defense	3,385,042	-	-	3,385,042
Sheriff - Administration	4,332,824	151,134	-	4,181,690
Sheriff - Contract Cities	8,951,770	8,563,948	-	387,822
Sheriff - Court Security	3,783,484	3,663,512	-	119,972
Sheriff - Detention	32,740,152	3,915,803	-	28,824,349
Sheriff - Operations	29,149,000	2,543,180	-	26,605,820
Sheriff - Ray Simon Training Center	1,574,904	936,700	-	638,204
Treasurer - Tax Collector	1,500,816	471,100	-	1,029,716

# STANISLAUS COUNTY NET COUNTY COST SCHEDULE 2009-2010 FINAL BUDGET

Fund Type	Final Budget Appropriations	Final Budget Revenue	Final Budget Fund Balance/ Retained Earnings	Final Budget Net County Cost
Treasurer - Revenue Recovery	835,638	835,638	-	-
Treasurer - Treasury	719,170	719,170	-	-
<b>Total General Fund</b>	<b>\$ 249,898,038</b>	<b>\$ 80,422,402</b>	<b>\$ -</b>	<b>\$ 169,475,636</b>

## Discretionary Revenue/Fund Balance

Chief Executive Office - Discretionary Revenue	\$ -	\$ 154,156,740	\$ -	\$ (154,156,740)
Designation for Contingency	-	-	8,000,000	(8,000,000)
Economic Development	-	-	3,000,000	(3,000,000)
Unreserved/Undesignated Fund Balance	-	-	12,466,585	(12,466,585)
<b>Total General Fund Prior to Designations</b>	<b>\$ 249,898,038</b>	<b>\$ 234,579,142</b>	<b>\$ 23,466,585</b>	<b>\$ (8,147,689)</b>

## Designation

Designation for Contingency	\$ -	\$ -	\$ (1,722,422)	\$ 1,722,422
Designation for Litigation	-	-	(1,000,000)	1,000,000
Designation for Retirement Exposure	-	-	(2,000,000)	2,000,000
Designation for State 1A Funding Exposure	-	-	(3,425,267)	3,425,267
<b>Adjusted General Fund</b>	<b>\$ 249,898,038</b>	<b>\$ 234,579,142</b>	<b>\$ 15,318,896</b>	<b>\$ -</b>

## Special Revenue Funds

Alliance Worknet	\$ 21,676,533	\$ 21,676,533	\$ -	\$ -
Alliance Worknet - STANWorks	2,581,300	2,581,300	-	-
Animal Services - Trust - Donations	222,989	222,989	-	-
Area Agency on Aging	2,507,119	2,185,227	-	321,892
BHRS - Alcohol and Drug	3,412,627	3,323,135	-	89,492
BHRS - Managed Care	4,124,386	4,223,781	(124,259)	24,864
BHRS - Mental Health Services Act	16,871,849	16,568,514	303,335	-
BHRS - Public Guardian	1,118,713	390,200	94,912	633,601
BHRS - Stanislaus Recovery Center	3,073,309	2,639,679	-	433,630
Behavioral Health and Recovery Services	37,866,906	36,323,094	220,251	1,323,561
CSA - County Children's Fund	474,512	166,075	308,437	-
CSA - Foster Care Incentive/Out of Home Placement	10,000	-	10,000	-
CSA - General Assistance	1,203,720	352,599	125,117	726,004
CSA - IHSS Public Authority - Administration	754,091	754,091	-	-
CSA - IHSS Public Authority - Benefits	3,544,820	3,544,820	-	-
CSA - Integrated Children's Services	50,000	50,000	-	-
CSA - Public Economic Assistance	96,202,902	93,616,050	238,224	2,348,628
CSA - Seriously Emotionally Disturbed Children	713,313	606,580	-	106,733
CSA - Services and Support	168,724,811	163,992,349	-	4,732,462
Chief Executive Office - County Fire Service Fund	1,896,325	1,374,935	230,390	291,000
Chief Executive Office - DOJ Drug & Alcohol	135,000	73,964	-	61,036
Child Support Services	16,100,137	15,812,663	287,474	-
Children and Families First Commission	10,820,270	8,000,909	2,819,361	-
Clerk-Recorder - Vital & Health Statistics	120,000	45,693	74,307	-
Clerk-Recorder Modernization	1,270,866	918,408	352,458	-
Cooperative Extension - Farm & Home Advisors Res	42,459	-	42,459	-
District Attorney - Arson Task Force	1,414	-	1,414	-
District Attorney - Auto Insurance Fraud Prosecution	314,464	314,464	-	-
District Attorney - Criminal Division Asset Forfeiture	15,420	10,000	5,420	-

# STANISLAUS COUNTY NET COUNTY COST SCHEDULE

## 2009-2010 FINAL BUDGET

Fund Type	Final Budget Appropriations	Final Budget Revenue	Final Budget Fund Balance/ Retained Earnings	Final Budget Net County Cost
District Attorney - Elder Abuse Advocacy & Outreach	79,553	79,553	-	-
District Attorney - Family Justice Center	100,000	100,000	-	-
District Attorney - Federal Asset Forfeiture	3,604	-	3,604	-
District Attorney - Real Estate Fraud	334,303	136,352	-	197,951
District Attorney - Rural Crimes Prevention	246,364	246,364	-	-
District Attorney - Vertical Prosecution Block Grant	417,804	303,730	-	114,074
District Attorney - Victim Compensation & Government Claims	60,122	60,122	-	-
District Attorney - Victim Services Program	355,942	352,285	-	3,657
Environmental Resources	8,897,392	7,546,882	778,727	571,783
Environmental Resources - AB 939	735,000	735,000	-	-
Environmental Resources - Abandoned Vehicles	129,665	90,000	18,325	21,340
Environmental Resources - Disclosure Program	375,000	360,000	15,000	-
Environmental Resources - E-Waste Collection Facility	108,000	108,000	-	-
Environmental Resources - Food Processing	40,000	40,000	-	-
Environmental Resources - Household Hazardous Waste	750,984	750,984	-	-
Environmental Resources - Trust Fund	44,222	-	44,222	-
Environmental Resources - Underground Storage Tank	258,970	258,970	-	-
Environmental Resources - Used Oil Recycling	78,787	78,787	-	-
Environmental Resources - Vehicle Registration Fee	75,000	10,000	65,000	-
Environmental Resources - Waste Tire Enforcement Grant	150,800	150,800	-	-
General Services Agency - 12th Street - Office Building	49,156	15,281	-	33,875
Health Services Agency - Administration	6,259,444	6,259,444	-	-
Health Services Agency - EMS Discretionary Fund	208,205	140,000	68,205	-
Health Services Agency - Health Coverage & Quality Svcs	677,582	-	677,582	-
Health Services Agency - IHCP EMS Hospital	268,000	268,000	-	-
Health Services Agency - IHCP EMS Physicians	574,000	574,000	-	-
Health Services Agency - Indigent Health Care	14,106,355	12,051,779	19,316	2,035,260
Health Services Agency - Local PH Preparedness Fund	1,014,500	884,500	130,000	-
Health Services Agency - PH Vital and Health Statistics	45,000	45,000	-	-
Health Services Agency - Public Health	26,135,018	25,230,107	20,872	884,039
Library	9,905,284	7,793,493	1,339,720	772,071
Parks and Recreation - Fish and Wildlife	50,000	-	50,000	-
Parks and Recreation - Modesto Reservoir Patrol	23,000	23,000	-	-
Parks and Recreation - Off Highway Vehicle Fund	1,800	1,800	-	-
Parks and Recreation - Regional Water Safety Training Center	100,000	100,000	-	-
Planning - Building Permits	1,889,416	1,723,922	165,494	-
Planning - Dangerous Bldg Abatement	10,000	-	10,000	-
Planning - General Plan Maintenance	90,000	184,480	(94,480)	-
Planning - Salida Planning Efforts	10,000	-	10,000	-
Planning - Special Revenue Grants	12,891,068	12,397,068	494,000	-
Probation - Juvenile Accountability Block Grant	28,538	28,538	-	-
Probation - Juvenile Justice Crime Prevention Act	1,353,350	1,328,839	24,511	-
Probation - Ward Welfare Fund	125,000	125,000	-	-
Probation - Youthful Offender Block Grant	238,000	238,000	-	-
Public Works - Administration	1,839,095	1,839,095	-	-
Public Works - Engineering	4,625,290	4,625,290	-	-
Public Works - Road and Bridge	43,995,564	49,596,648	(5,601,084)	-
Sheriff - CAL ID Program	437,924	425,000	12,924	-

# STANISLAUS COUNTY NET COUNTY COST SCHEDULE

## 2009-2010 FINAL BUDGET

Fund Type	Final Budget Appropriations	Final Budget Revenue	Final Budget Fund Balance/ Retained Earnings	Final Budget Net County Cost
Sheriff - CAL-MMET	1,018,842	1,018,842	-	-
Sheriff - Civil Process Fee	196,168	205,000	(8,832)	-
Sheriff - Dedicated Funds	107,580	-	107,580	-
Sheriff - Driver Training Program	278,214	278,214	-	-
Sheriff - Vehicle Theft Unit	425,000	425,000	-	-
<b>Total Special Revenue Funds</b>	<b>\$ 538,068,160</b>	<b>\$ 519,001,221</b>	<b>\$ 3,339,986</b>	<b>\$ 15,726,953</b>

### Capital Projects Funds

Chief Executive Office - Courthouse Construction Fund	\$ 405,097	\$ 740,000	\$ (334,903)	\$ -
Chief Executive Office - Criminal Justice Facilities Fund	546,055	950,000	(403,945)	-
Planning - RDA Housing Set Aside	1,180,100	1,830,000	(649,900)	-
Planning - Redevelopment Agency	5,383,237	4,518,672	864,565	-
<b>Total Capital Projects Funds</b>	<b>\$ 7,514,489</b>	<b>\$ 8,038,672</b>	<b>\$ (524,183)</b>	<b>\$ -</b>

### Enterprise Funds

Environmental Resources - Fink Road Landfill	\$ 13,638,074	\$ 5,475,245	\$ 8,162,829	\$ -
Environmental Resources - Geer Road Landfill	855,220	855,220	-	-
Environmental Resources - Waste-to-Energy	9,900,774	7,391,211	2,509,563	-
Health Services Agency - Clinic and Ancillary Svcs	49,513,811	45,935,428	(502,273)	4,080,656
Public Works - Local Transit System	5,467,949	4,593,331	874,618	-
Sheriff - Jail Commissary / Inmate Welfare	2,079,638	1,427,000	652,638	-
<b>Total Enterprise Funds</b>	<b>\$ 81,455,466</b>	<b>\$ 65,677,435</b>	<b>\$ 11,697,375</b>	<b>\$ 4,080,656</b>

### Internal Service Funds

Chief Executive Office - Dental Self-Insurance	\$ 5,181,280	\$ 4,340,524	\$ 840,756	\$ -
Chief Executive Office - General Liability	3,504,220	3,004,440	499,780	-
Chief Executive Office - Professional Liability	1,379,840	1,379,840	-	-
Chief Executive Office - Purchased Insurance	48,917,000	48,917,000	-	-
Chief Executive Office - Unemployment Insurance	1,004,030	463,700	540,330	-
Chief Executive Office - Vision Care Insurance	1,018,656	1,018,656	-	-
Chief Executive Office - Workers' Compensation	6,814,453	1,682,090	5,132,363	-
General Services Agency - Central Services Division	1,103,583	995,096	108,487	-
General Services Agency - Fleet Services Division	2,123,661	2,123,661	-	-
ICJIS	540,530	540,530	-	-
Public Works - Morgan Shop	4,012,806	3,547,974	464,832	-
S.B.T. - Telecommunications	1,208,240	933,240	275,000	-
Strategic Business Technology	4,302,073	4,052,073	250,000	-
<b>Total Internal Service Funds</b>	<b>\$ 81,110,372</b>	<b>\$ 72,998,824</b>	<b>\$ 8,111,548</b>	<b>\$ -</b>

**Total All Funds \$ 958,046,525 \$ 900,295,294 \$ 37,943,622 \$ 19,807,609**

### OTHER COUNTY MATCH CONTRIBUTIONS

HSA Deficit Repayment	\$ -	\$ -	\$ -	\$ 2,010,464
Law Library	-	-	-	58,047
North McHenry Sales Tax	-	-	-	1,518,585
Planning - LAFCO	-	-	-	172,240
Stanislaus County of Governments	-	-	-	4,607
<b>Total Other County Match Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,763,943</b>

**TOTAL COUNTY APPROPRIATIONS \$ 958,046,525 \$ 900,295,294 \$ 37,943,622 \$ 23,571,552**

# STANISLAUS COUNTY FUND BALANCE REPORT

## 2009-2010 FINAL BUDGET

	Beginning Fund Balance 7/1/09	Final Budget Recommended Revenue	Final Budget Recommended Appropriations	Projected Fund Balance 6/30/10
<b>GENERAL FUND</b>	\$ 121,500,148	\$ 234,579,142	\$ (249,898,038)	\$ 106,181,252
<b>SPECIAL REVENUE</b>				
1001 ER Environmental Resources	\$ 2,507,650	\$ 8,118,665	\$ (8,897,392)	\$ 1,728,923
1002 ER Household Hazardous Waste	11,857	750,984	(750,984)	11,857
1003 ER Vehicle Registration	442,770	10,000	(75,000)	377,770
1004 ER Source Reduction & Recycling	25,067	735,000	(735,000)	25,067
1005 ER Disclosure Program	226,997	360,000	(375,000)	211,997
1006 ER Local Oversight Program	94,580	258,970	(258,970)	94,580
1008 ER Used Oil Recycling	77,932	78,787	(78,787)	77,932
1009 ER Environmental Enforcement	51,821	-	(44,222)	7,599
1010 ER Beverage Container Recycling	53	-	-	53
1011 ER Food Processing By-Products Research Project	18,610	40,000	(40,000)	18,610
1012 ER Waste Tire Enforcement Grant	47,172	150,800	(150,800)	47,172
1014 ER Abandoned Vehicle	101,438	111,340	(129,665)	83,113
1015 ER E-Waste Collection Center	50,103	108,000	(108,000)	50,103
1051 AAA Area Agency on Aging	183,033	2,507,119	(2,507,119)	183,033
1071 Department of Child Support Services	1,484,381	15,812,663	(16,100,137)	1,196,907
1101 PW Road & Bridge	10,485,957	13,846,648	(8,486,648)	15,845,957
1102 PW Road Projects	(3,419,103)	28,850,000	(28,850,000)	(3,419,103)
1103 PW AB-2928 Supplemental Maintenance	6,019,044	6,900,000	(6,658,916)	6,260,128
1104 PW Kaiser Voluntary Funds (Road Infrastructure)	475,780	-	-	475,780
1201 PW Administration	99,412	1,839,095	(1,839,095)	99,412
1202 PW Engineering	(8,382)	4,505,290	(4,505,290)	(8,382)
1203 PW County survey monument pres	155,278	120,000	(120,000)	155,278
1206 PL Building Permits Division	1,123,803	1,723,922	(1,889,416)	958,309
1317 AW Stan Work	(23,872)	2,581,300	(2,581,300)	(23,872)
1320 AW Subfund Clearing Pool	829,316	21,676,533	(21,676,533)	829,316
1401 HSA Administration	98,816	6,259,444	(6,259,444)	98,816
1402 HSA Public Health	2,453,443	25,952,364	(25,973,236)	2,432,571
1403 HSA Health Coverage and Quality Services	1,095,615	-	(677,582)	418,033
1404 HSA Indigent Health Care	575,591	14,087,039	(14,106,355)	556,275
1405 HSA PH Tobacco Tax Education	239,440	161,782	(161,782)	239,440
1423 HSA IHCP EMSA Physician/Unallocate 09/10	-	-	-	-
1425 HSA IHCP EMSA Physician/Unallocate 07/08	3,704	-	-	3,704
1427 HSA IHCP EMSA Physician/Unallocate 08/09	858	-	-	858
1428 HSA PH Vital and Health Statistics	437,463	45,000	(45,000)	437,463
1429 HSA EMS - Discretionary	190,933	140,000	(208,205)	122,728
1431 HSA PH California Children Services Donation	4,178	-	-	4,178
1433 HSA PH Local Public Health Preparedness	878,261	884,500	(1,014,500)	748,261
1434 HSA IHCP EMS-Hospitals	57,606	268,000	(268,000)	57,606
1435 HSA IHCP EMS-Physicians	104,602	574,000	(574,000)	104,602
1501 Mental Health	17,373,441	37,646,655	(37,866,906)	17,153,190
1502 MH Alcohol & Drug	447,266	3,412,627	(3,412,627)	\$447,266
1503 MH Public Guardian	(581,429)	1,023,801	(1,118,713)	(676,341)
1504 MH Managed Care	(2,383,752)	4,248,645	(4,124,386)	(2,259,493)
1505 MH Stanislaus Recovery Center	980,333	3,073,309	(3,073,309)	980,333
1506 MH Substance Abuse & Crime Prevention Act	308	-	-	308
1507 MH Prop 63	(594,053)	16,568,514	(16,871,849)	(897,388)
1631 CSA Program Services & Support	636,257	168,724,811	(168,724,811)	636,257
1632 CSA Public Economic Assistance	238,225	95,964,678	(96,202,902)	1

# STANISLAUS COUNTY FUND BALANCE REPORT

## 2009-2010 FINAL BUDGET

	Beginning Fund Balance 7/1/09	Final Budget Recommended Revenue	Final Budget Recommended Appropriations	Projected Fund Balance 6/30/10
1633 CSA General Assistance	125,117	1,078,603	(1,203,720)	-
1634 CSA Assistance to SED Children	-	713,313	(713,313)	-
1635 CSA FC/Out of Home Placement Incentives	10,000	-	(10,000)	-
1636 CSA Integrated Childrens Services	-	50,000	(50,000)	-
1637 CSA County Children's Fund	308,437	166,075	(474,512)	-
1640 CSA Public Authority - Administration	-	754,091	(754,091)	-
1641 CSA Public Authority - Benefits Administration	-	3,544,820	(3,544,820)	-
1651 Library	4,571,679	8,565,564	(9,905,284)	3,231,959
1694 PKS Regional Water Safety Training Center	-	100,000	(100,000)	-
1695 PL Con Plan-County-CDBG/NSP	(53,335)	4,022,482	(4,022,482)	(53,335)
1697 CEO OES Homeland Security Grant 2008	(97,862)	-	-	(97,862)
1698 PROB Youthful Offender Block Grant (YOBG)	183,657	238,000	(238,000)	183,657
1699 DA Stanislaus Family Justice Center	-	100,000	(100,000)	-
1702 PKS Off Highway Vehicle	85,547	1,800	(1,800)	85,547
1703 SO Cal Id	146,918	425,000	(437,924)	133,994
1706 DA Elder Abuse Program	(16,161)	79,553	(79,553)	(16,161)
1707 DA Federal Asset Forfeiture	3,741	-	(3,604)	137
1710 DA BOC Victim Restitution	(4,376)	60,122	(60,122)	(4,376)
1711 DA Child Abduction	(163,283)	-	-	(163,283)
1712 DA Auto Fraud	11,362	314,464	(314,464)	11,362
1713 DA Workers' Comp Fraud	(441)	-	-	(441)
1714 DA Victim Witness	(7,704)	355,942	(355,942)	(7,704)
1715 SO Vehicle Theft	15,951	425,000	(425,000)	15,951
1716 DA Rural Crime Task Force	1,149	246,364	(246,364)	1,149
1717 PL State CDBG Program Income	45,798	51,200	(50,000)	46,998
171A GSA 12th Street Office Bldg	4,201	49,156	(49,156)	4,201
171B GSA 12th St Condominium Resv (former parking garage)	12,000	-	-	12,000
1723 CLK Fixed Asset Acquisition	5,420,023	918,408	(1,270,866)	5,067,565
1725 CEO County Fire Service	943,943	1,665,935	(1,896,325)	713,553
1726 CEO Alcohol and Drug Analysis	30,984	135,000	(135,000)	30,984
1727 PKS Fish and Game	48,448	-	(50,000)	(1,552)
1728 PKS Modesto Reservoir Patrol	140,404	23,000	(23,000)	140,404
1737 PROB Criminalistics Lab	88,852	-	-	88,852
1741 DA Spousal Abuser Prosecution	11,828	-	-	11,828
1743 SO Sheriff's Dedicated Funds	305,561	-	(107,580)	197,981
1746 PL Dangerous Bldg Abatement fund	110,754	-	(10,000)	100,754
1755 CFFC Children and Families Commission	19,162,266	8,000,909	(10,820,270)	16,342,905
1759 AG Ag Comm Development Fees	856	-	-	856
1760 AS Animal Services Donations	96,422	222,989	(222,989)	96,422
1761 DA Arson Task Force	1,415	-	(1,414)	1
1764 PROB Juvenile Accountability Grant 2003	6,621	28,538	(28,538)	6,621
1765 PROB Ward Welfare fund	235,680	125,000	(125,000)	235,680
1766 COOP Farm & Home Advisors Research	64,507	-	(42,459)	22,048
1767 CEO 2003 Local Law Enforcement Block Grant	248	-	-	248
1768 SO Sheriff's Civil Process Fee	737,179	205,000	(196,168)	746,011
1769 SO Sheriff's Driver Training Program	55,992	278,214	(278,214)	55,992
1771 DA Asset Forfeiture	11,976	10,000	(15,420)	6,556
1775 DA Vertical Prosecution Block Grant	15,720	417,804	(417,804)	15,720
1776 DA Real Estate Fraud Prosecution	3,362	334,303	(334,303)	3,362
1777 CEO Prop 69-DNA Identification	671,046	-	-	671,046
177A DA Enforce Consumer Protection Law	125,310	-	-	125,310

# STANISLAUS COUNTY FUND BALANCE REPORT

## 2009-2010 FINAL BUDGET

	Beginning Fund Balance 7/1/09	Final Budget Recommended Revenue	Final Budget Recommended Appropriations	Projected Fund Balance 6/30/10
1780 SO Cal-MMET	556	1,018,842	(1,018,842)	556
1781 AC Tobacco Settlement Securitization	55,219,402	-	-	55,219,402
1782 PL State CalHome Grant	80,640	-	(81,240)	(600)
1783 PL Annual Work Plan-County	(130,604)	1,399,677	(1,813,637)	(544,564)
1784 PL Annual Work Plan-Oakdale	-	1,056,074	(1,056,074)	-
1785 PL Annual Work Plan-Patterson	-	1,834,990	(1,834,990)	-
1786 CLK Vital and Health Statistics	154,117	45,693	(120,000)	79,810
1787 CEO OES Grant Programs	13,378	-	-	13,378
178A PL Annual Work Plan-Ceres	-	1,393,876	(1,393,876)	-
178B PL Annual Work Plan-Newman	-	1,254,742	(1,254,742)	-
178C PL Annual Work Plan-Waterford	-	1,384,027	(1,384,027)	-
178D PL Salida Planning Efforts	441,220	-	(10,000)	431,220
1791 CEO OES Homeland Security Grant	(100)	-	-	(100)
1792 CEO OES Homeland Security Grant 2006	4,174	-	-	4,174
1793 PROB cpa 2004/2005	16,313	-	-	16,313
1794 CEO OES Homeland Security Part II (WMD)	8,555	-	-	8,555
1795 PW Hammett/Kiernan PSR's	58,958	-	-	58,958
1796 CEO OES Homeland Security Grant 2004	1,917	-	-	1,917
1797 CEO 2004 Local Law Enforcement Block Grant	1,653	-	-	1,653
1798 PROB JJCPA Programs	215,456	1,328,839	(1,353,350)	190,945
1799 CEO Justice Assistance Grants (JAG)	34,047	-	-	34,047
179A PL General Plan Maintenance Fees	1,139,773	184,480	(90,000)	1,234,253
179B CEO OES Homeland Security Grant 2005	(13,972)	-	-	(13,972)
179C AC 2006 Tobacco Securitization	42,214,815	-	-	42,214,815
179D CEO OES Homeland Security Grant 2007	11,388	-	-	11,388

**Total Special Revenue Funds**    \$    176,261,281    \$    534,728,174    \$    (538,068,160)    \$    172,921,295

### CAPITAL PROJECTS

2025 CEO Courthouse Construction	\$ 1,963,304	\$ 740,000	\$ (405,097)	\$ 2,298,207
2026 CEO Criminal Justice Facility	4,642,046	950,000	(546,055)	5,045,991
2061 Redevelopment	23,476,374	4,518,672	(5,383,237)	22,611,809
2062 Redevelopment-Housing set-aside	6,541,154	1,830,000	(1,180,100)	7,191,054

**Capital Projects Total**    \$    36,622,878    \$    8,038,672    \$    (7,514,489)    \$    37,147,061

### ENTERPRISE

4001 PW Transit	\$ 5,943,875	\$ 4,593,331	\$ (5,467,949)	\$ 5,069,257
4021 ER Fink Road Landfill	22,934,266	5,475,245	(13,638,074)	14,771,437
4031 ER Geer Road Landfill	(5,652,710)	855,220	(855,220)	(5,652,710)
4051 HSA Clinic & Ancillary Services	(23,230,806)	50,016,084	(49,513,811)	(22,728,533)
4061 ER Waste to Energy	18,630,047	7,391,211	(9,900,774)	16,120,484
4081 SO Inmate Welfare/Commissary	1,144,190	1,427,000	(2,079,638)	491,552

**Enterprise Fund Total**    \$    19,768,862    \$    69,758,091    \$    (81,455,466)    \$    8,071,487

### INTERNAL SERVICE

5001 GSA Central Services	\$ 112,993	\$ 995,096	\$ (1,103,583)	\$ 4,506
5011 Communications	800,984	933,240	(1,208,240)	525,984
5021 GSA Fleet Services	780,324	2,123,661	(2,123,661)	780,324
5022 GSA Fleet Services Vehicle Replace	1,380,617	0	0	1,380,617

# STANISLAUS COUNTY FUND BALANCE REPORT

## 2009-2010 FINAL BUDGET

	Beginning Fund Balance 7/1/09	Final Budget Recommended Revenue	Final Budget Recommended Appropriations	Projected Fund Balance 6/30/10
5031 MIS General	2,390,964	4,052,073	(4,302,073)	2,140,964
5051 General Liability	945,518	3,004,440	(3,504,220)	445,738
5061 Professional Liability	1,092,010	1,379,840	(1,379,840)	1,092,010
5071 Unemployment Insurance	633,628	463,700	(1,004,030)	93,298
5081 Workers' Compensation Ins	8,277,972	1,682,090	(6,814,453)	3,145,609
5091 Purchased Insurance	83,787	48,917,000	(48,917,000)	83,787
5101 Dental Insurance	837,143	4,340,524	(5,181,280)	(3,613)
5111 Vision Insurance	573,781	1,018,656	(1,018,656)	573,781
5121 PW Morgan Shop Garage	6,002,450	3,547,974	(4,012,806)	5,537,618
5141 CEO I-CJIS Project	413,002	540,530	(540,530)	413,002
<b>Internal Service Fund Total</b>	<b>\$ 24,325,173</b>	<b>\$ 72,998,824</b>	<b>\$ (81,110,372)</b>	<b>\$ 16,213,625</b>
<b>Total</b>	<b>\$ 378,478,342</b>	<b>\$ 920,102,903</b>	<b>\$ (958,046,525)</b>	<b>\$ 340,534,720</b>

# STANISLAUS COUNTY DISCRETIONARY REVENUE

## 2009-2010 FINAL BUDGET

ACCOUNT DESCRIPTION	Actuals As of 6/30/2008	Actuals As of 6/30/2009	Proposed Budget 2009-2010	Recommended Final Budget 2009-2010
<b><u>TAXES</u></b>				
10000 PT - Current Secured	\$ 41,554,265	\$ 38,380,231	\$ 35,944,000	\$ 35,944,000
10005 PT - Unitary	901,423	945,505	945,000	945,000
10210 RDA Pass Through Increment	2,556,016	2,942,989	2,402,400	2,402,400
10400 PT - Current Unsecured	1,673,562	1,758,046	1,710,000	1,710,000
11000 PT - Prior Unsecured	115,073	31,208	34,000	34,000
11400 PT - Supplemental	4,080,230	636,236	500,000	500,000
11800 Sales Tax	14,921,157	13,059,344	13,264,000	13,264,000
12630 Other Tax - Occupancy Tax	854,857	835,803	902,000	902,000
12640 Other Tax - Race Horse	51	30	-	-
12650 Other Tax - Transfer	1,528,543	1,552,846	1,651,000	1,651,000
12680 Other Tax - Aircraft Tax	-	94,658	16,000	16,000
12700 In-lieu of Sales and Use Tax	5,027,967	4,728,116	4,633,000	4,633,000
12710 Property Tax in-lieu of VLF	55,357,938	51,554,401	44,852,000	44,852,000
12750 FHA Tax Apportionment	19,858	19,937	18,000	18,000
<b>Total</b>	<b>\$ 128,590,940</b>	<b>\$ 116,539,350</b>	<b>\$ 106,871,400</b>	<b>\$ 106,871,400</b>
<b><u>LICENSES, PERMITS AND FRANCHISES</u></b>				
14000 Franchises	\$ 1,108,177	\$ 1,156,595	\$ 1,108,000	\$ 1,108,000
<b>Total</b>	<b>\$ 1,108,177</b>	<b>\$ 1,156,595</b>	<b>\$ 1,108,000</b>	<b>\$ 1,108,000</b>
<b><u>FINES, FORFEITURES &amp; PENALTIES</u></b>				
16500 Fines, Forfeitures & Penalties	\$ 3,014,823	\$ 10,923,451	\$ 6,400,000	\$ 6,400,000
<b>Total</b>	<b>\$ 3,014,823</b>	<b>\$ 10,923,451</b>	<b>\$ 6,400,000</b>	<b>\$ 6,400,000</b>
<b><u>REVENUE FROM USE OF MONEY</u></b>				
17000 Interest	\$ 4,277,848	\$ 2,741,137	\$ 3,398,000	\$ 3,398,000
18000 Rents & Concessions	204,116	202,076	202,080	202,080
18060 SCOE Rent	140,400	140,400	140,400	140,400
18070 U S Postal Rent	166,250	-	-	-
<b>Total</b>	<b>\$ 4,788,614</b>	<b>\$ 3,083,613</b>	<b>\$ 3,740,480</b>	<b>\$ 3,740,480</b>
<b><u>INTERGOVERNMENTAL REVENUES</u></b>				
21460 Stabilization-AB650 to Realignment	\$ 922,000	\$ 922,000	\$ 922,000	\$ 922,000
24400 St-Homeowners Property Tax Relief	596,602	609,164	541,000	541,000
24800 Public Safety (Prop 172)	35,480,878	29,626,380	30,748,000	30,748,000
25090 Open Space Subvention	1,466,943	1,332,316	1,467,000	-
28800 Federal Entitlement	84,504	(223,259)	80,000	80,000
<b>Total</b>	<b>\$ 38,550,927</b>	<b>\$ 32,266,601</b>	<b>\$ 33,758,000</b>	<b>\$ 32,291,000</b>
<b><u>CHARGES FOR SERVICES</u></b>				
36990 SB813-Admin Cost	\$ 1,221,172	\$ 550,253	\$ 300,000	\$ 300,000
38021 Gov't Fund Revenue A-87	69,169	240,025	240,980	240,980
38700 Interfund Revenue	19,447	-	-	-
39901 Funds >13 A-87 Carry Forward	(62,894)	(28,950)	160,690	160,690
<b>Total</b>	<b>\$ 1,246,894</b>	<b>\$ 761,328</b>	<b>\$ 701,670</b>	<b>\$ 701,670</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
40400 Miscellaneous Revenues	\$ 47,814	\$ 4,351	\$ 4,000	\$ 4,000
40445 Rebates & refunds	48,298	1,379	3,000	3,000
40560 Canceled Warrants	85,689	67,993	156,000	156,000
<b>Total</b>	<b>\$ 181,801</b>	<b>\$ 73,723</b>	<b>\$ 163,000</b>	<b>\$ 163,000</b>

# STANISLAUS COUNTY DISCRETIONARY REVENUE 2009-2010 FINAL BUDGET

ACCOUNT DESCRIPTION	Actuals As of 6/30/2008	Actuals As of 6/30/2009	Proposed Budget 2009-2010	Recommended Final Budget 2009-2010
<b>OTHER FINANCING SOURCES</b>				
46600 Operating Transfers In	\$ 44,258	\$ 1,000,000	\$ -	\$ -
46612 Transfer-endowment drawdown - 2002	2,076,654	2,078,850	2,079,000	2,010,464
46613 Transfer-endowment drawdown - 2006	1,180,069	1,196,600	1,197,000	870,726
Total	\$ 3,300,981	\$ 4,275,450	\$ 3,276,000	\$ 2,881,190
<b>TOTAL DISCRETIONARY REVENUE</b>	<b>\$ 180,783,157</b>	<b>\$ 169,080,111</b>	<b>\$ 156,018,550</b>	<b>\$ 154,156,740</b>
17610 Increase (Decrease) in fair value of investments	795,136	7,041	-	-
<b>TOTAL ADJUSTED DISCRETIONARY REVENUE</b>	<b>\$ 181,578,293</b>	<b>\$ 169,087,152</b>	<b>\$ 156,018,550</b>	<b>\$ 154,156,740</b>

## **GENERAL FUND—DESIGNATIONS, RESERVES AND FUND BALANCE**

The County's long-term goals, encompassed in the priorities the Board has established, have been considered in the preparation of the Fiscal Year 2009-2010 Final Budget. One of the identified goals, consistent with the County's financial policies, has been to increase the County's fund balance designations and/or reserves in the General Fund. The Final Budget contains a recommendation to establish two new designations, increase four existing designations and decrease one designation. The Final Budget for Fiscal Year 2009-2010 is balanced using \$12.5 million in undesignated/unreserved fund balance and \$2.8 million from the Contingency designation.

### **DESIGNATIONS**

As of the fiscal year ending June 30, 2009 General Fund Designations were \$48,564,287. The undesignation of \$8,000,000 in Contingency, approved as part of the 2009-2010 Proposed Budget as a budget balancing strategy, was completed in July 2009.

The Final Budget recommends the following seven adjustments to designations:

- 1) Increase the Contingency designation in the amount of \$1,722,422. The funding for this increase comes from a portion of the uncommitted fund balance in the Economic Development Bank fund;
- 2) Redesignate \$41,939 of unused Tobacco Settlement funding which is being returned to County Match from the Salida Library remodel project;
- 3) Increase the existing Litigation designation in the amount of \$1,000,000 for potential future exposure for the change of venue expense in a capital murder case. Funding is from a portion of the Economic Development Bank fund balance;
- 4) Increase by \$3,425,267 the existing designation established in Fiscal Year 2006-2007 for potential exposures associated with Proposition 1A;
- 5) Establish a new designation in the amount of \$2,000,000 for future retirement exposures. This designation is funded with fund balance remaining after the budget balancing requirement is met for Fiscal Year 2009-2010;
- 6) Establish a new designation in the amount of \$13,344,174 to fund future increases to the Teeter Receivable reserve. The funding for this designation is the result of a decrease in the reserve needed for Fiscal Year 2009-2010 due to the combination of falling property values and decreasing delinquent taxes outstanding; and
- 7) Decrease designations by \$1,753,211 for unused carryover appropriations from Fiscal Year 2008-2009 in the General Fund.

The following chart shows the detail of the individual designations:

Designation	2008-2009 Fiscal Year-End Designations	2009-2010 Adopted Proposed Budget	2009-2010 Recommended Adjustments	2009-2010 Total Designations
Debt Service	\$ 11,779,459			\$ 11,779,459
Contingency	9,552,967	(8,000,000)	1,722,422	3,275,389
Tobacco Settlement	1,696,799		41,939	1,738,738
Tobacco Securitization	202,508			202,508
Restricted	1,300,000			1,300,000
Parks Projects (Other)	926,762			926,762
Litigation (Other)	2,757,614		1,000,000	3,757,614
Facility Mtce & Improve (Other)	1,000,000			1,000,000
State 1A Funding Exposure (Other)	4,516,707		3,425,267	7,941,974
Landfill Repayment (Other)	8,691,959			8,691,959
Retirement Obligation (Other)			2,000,000	2,000,000
Teeter Plan			13,344,174	13,344,174
Carryover Appropriations (Fund 100)	4,605,329		(1,753,211)	2,852,118
Carryover Appropriations (Fund 105)	34,183		-	34,183
Carryover Appropriations (Fund 107)	1,500,000		(1,400,000)	100,000
<b>Total Designations</b>	<b>\$ 48,564,287</b>	<b>\$ (8,000,000)</b>	<b>\$ 18,380,591</b>	<b>\$ 58,944,878</b>

## RESERVES

When the 2009-2010 Proposed Budget was presented to the Board, fund balance reserves totaled \$56,206,128. These are legally restricted funds established for specific future uses and are not available for general appropriation. Adjustments in the amount of \$14,446,464 have occurred bringing the total unavailable balance down to \$41,759,664. Included in the adjustments are year-end changes in encumbrances and in advances to other governmental entities or funds to correctly show the required amount necessary to fund the obligation.

Over 90 percent of the change in reserves is attributed to the Teeter Receivable. The County and its political subdivision operate under the alternative method of tax apportionments known as the "Teeter Plan", crediting each taxing entity with 100 percent of their secured tax levy, regardless of the actual payment or delinquencies. The benefit to the County comes through interest (1 ½ percent per month) and penalties (10 percent) earned on the unpaid taxes. In Fiscal Year 2008-2009 the interest and penalties earned was \$10.3 million which was recorded as discretionary revenue in the General Fund. In order to fund the payments advanced to taxing agencies and the accumulated pool of delinquencies, a reserve was established and has been maintained with transfers from the General Fund. As assessed property values rise, property taxes increase and the resulting distribution to taxing agencies also increases. This situation, coupled with rising delinquencies in past years, has necessitated an increase to the reserve. The secured outstanding balance of the delinquencies as of June 30, 2008, was \$52,833,124. Of this amount, \$42,288,351 was identified as the long term portion which is reserved and not available to fund current County obligations. In Fiscal Year 2008-2009 unparalleled decreases in property values resulted in lower property taxes due, meaning fewer dollars were distributed out to taxing agencies. The County's high foreclosure rate caused delinquent taxes to be paid sooner resulting in a lower rate of outstanding delinquencies. The combination of these two factors resulted in a sizable drop in outstanding delinquencies to a new balance of \$39,494,331 as of June 30, 2009. The long term portion of this balance was identified as \$28,944,177, a decrease of \$13,344,174 from last year. As part of the Fiscal Year 2008-2009 closing entries, the Auditor-Controller decreased the Teeter Reserve from \$42.3 million to \$28.9 million. Given the volatility in the local real estate market, the Auditor Controller and the Chief Executive Office request that the adjustment of \$13.3 million be designated at the time of the adoption of the Fiscal Year 2009-2010 Final Budget to mitigate the impact that future increases in the delinquency rate will have on General Fund resources.

No new reserves or liquidations of existing reserves are recommended for the 2009-2010 Final Budget. The following chart reflects the General Fund Reserves for Fiscal Year 2009-2010:

Reserves	Proposed Budget FY 2009-2010	Adjustments FYE 2008-2009	Unavailable Balance
Encumbrances (Fund 100)	\$ 4,246,260	\$ (1,958,688)	\$ 2,287,572
Encumbrances (Funds 102 & 105)	1,644,313	(1,644,313)	-
Imprest Cash (Fund 100)	42,445		42,445
Advances to Other Funds (Fund 100)	500,000		500,000
Advances to other Governments (Fund 100)	177,333	141,583	318,916
Teeter Receivable (Fund 100)	42,288,351	(13,344,174)	28,944,177
Deposits with Others (Fund 100)	10,000		10,000
Prepaid Items	52,131	205,477	257,608
Econ Dev Bank Undisbursed Loan Commitments		1,142,521	1,142,521
Adv to other Govts (ED Bank Loans Outstanding)	2,736,845	1,032,486	3,769,331
Tax Loss Reserve - required minimum reserve (Reserved Other-Fund 106)	4,508,450	(21,356)	4,487,094
<b>Total Reserves</b>	<b>\$ 56,206,128</b>	<b>\$ (14,446,464)</b>	<b>\$ 41,759,664</b>

#### UNRESERVED/UNDESIGNATED—FUND BALANCE

The 2008-2009 unreserved/undesignated year-end General Fund fund balance, including a proposed Auditor's post-closing adjustment, totaled \$26 million, a \$20.6 million increase to the \$5.4 million beginning balance. Fund balance is typically created through a combination of expenditure savings and revenue growth; however, overall expenditures in Fiscal Year 2008-2009 exceeded revenue by nearly \$2.4 million. This highlights the fact that the \$20.6 million growth in fund balance occurred exclusively as the result of changes to designations and reserves. Over \$13.3 million came from decreasing the Teeter Receivable reserve, \$6.5 million was the result of a transfer in from the Tax Loss Reserve fund and the remainder was from the reduction in carryover designations and decreases to the reserve for encumbrances. The Fiscal Year 2009-2010 Proposed Budget was balanced using \$5.1 million of unreserved/undesignated fund balance, \$3.5 million from tax loss reserve revenue, and \$5 million from the Contingency designation. The Final Budget is balanced using \$12.5 million from unreserved/undesignated fund balance which includes the tax loss reserve revenue and \$2.8 million from the Contingency designation. This increased use of unreserved/undesignated is due to the use of \$5.6 million of the Contingency designation to fund an increase in the State 1A designation and to establish the designation for retirement. The majority of the remaining fund balance is targeted for the Teeter designation as requested above.

As part of the Final Budget Addendum, it is recommended to transfer a total of \$3 million from the Economic Development Bank to the General Fund leaving a total of over \$400,000 in the portfolio. This estimate includes activity in the Economic Development Bank portfolio that has occurred since the Fiscal Year 2008-2009 year-end close. Since the inception of the program in Fiscal Year 2001-2002, the Economic Development Bank, funded by the Board of Supervisors at \$7.7 million, has provided funding for 25 economic development projects in Stanislaus County. Project areas have varied from road infrastructure and water system improvements to business park development, renovation efforts and workforce development. In recent years, the number of Economic Development Bank applications received by the Board of Supervisors for consideration has declined significantly. The last economic development proposal that was approved for funding occurred in December of 2008. Given the current budget challenges facing the County, the use of this funding source to assist with shortfalls in other areas is appropriate. Furthermore, as local jurisdictions repay their loan obligations, per the executed project funding agreements, the unreserved/undesignated balance will increase. The Chief Executive Office will continue to manage and monitor the Economic Development Bank portfolio and bring any additional recommendations to the Board of Supervisors for consideration, if necessary.

Although the unreserved/undesignated balance in the Community Development Fund totals \$38,780, the total balance available for community projects benefiting the unincorporated area that demonstrates strong local support, commitment and a general public benefit is over \$1.3 million. Since inception, the Board has approved funding for community projects in West Modesto and Keyes and for a Countywide Growth Management Strategy.

The chart below shows the fund balance assumed in the Final Budget for the past several years as well as the anticipated fund balance recommended in the 2009-2010 Final Budget:

Fiscal Year	Fund Balance Budget Assumption
1999-2000	\$5.9 million
2000-2001	8.4 million
2001-2002	8.8 million
2002-2003	6.5 million
2003-2004	13.2 million
2004-2005	10.0 million
2005-2006	14.2 million
2006-2007	14.6 million
2007-2008	13.0 million
2008-2009	5.4 million
2009-2010 Final	12.5 million

For the fiscal year ending June 30, 2009, unaudited, unreserved/undesignated fund balance in the General Funds is reflected as follows

Fund	Unreserved/ Undesignated		
	Available Balance	Committed	Available
100 – General	\$ 25,977,454	\$ 12,466,585	\$13,510,869
100 – Fair value adjustment	981,983		981,983
102 – Contract Cities	380,923		380,923
105 – Economic Development Bank	3,227,299	3,000,000	227,299
105 – Fair value adjustment	54,338		54,338
107 – Community Development Bank	38,780	(1,400,000)	1,438,780
107 – Fair value adjustment	15,421		15,421
<b>Total Fund Balance</b>	<b>\$ 30,676,198</b>	<b>\$ 14,066,585</b>	<b>\$16,609,613</b>

## SUMMARY

The General Funds, as of June 30, 2009, reflected an overall fund balance in all funds of \$121,000,149 including reserves, designations, and unreserved/undesignated funds. The reserved funds that total \$41.8 million are restricted and not available for other purposes in accordance with generally accepted accounting principles (GAAP). The designations of \$48.6 million approved by the Board of Supervisors are funds that are set aside for specific purposes. This includes funds set aside as a contingency in the event of an unanticipated one-time crisis or event and reflect a limitation on the use of otherwise available expendable financial resources. They are essentially the County's designated savings required to maintain County finances overall in a sound fiscal position. The remaining fund balance, classified as unreserved/undesignated, is used to assist with balancing the annual operating budget and can be used

to establish new designations. Of the \$26 million available in the General Fund (excluding the Contract Cities and the Economic and Community Development Banks) at the beginning of Fiscal Year 2009-2010, a balance of \$1.9 million is projected as of June 30, 2010 after funding the operations for the year and after adjusting the designations as recommended above. The goal for the unreserved/undesignated General Fund fund balance is between 5% and 15% of the average final budgeted General Fund appropriations for the preceding three fiscal years. The average would be approximately \$40.5 million at the high end and \$13.5 million at the low end. The \$1.9 million of projected undesignated/unreserved fund balance for 2009-2010 year-end is definitely well short of the County's stated financial policy goal. However, pro-active measures have been taken in designating funds to assist with the balancing of next year's budget.

The following chart summarizes the designations, reserves and use of unreserved/undesignated fund balance for Fiscal Year 2009-2010.

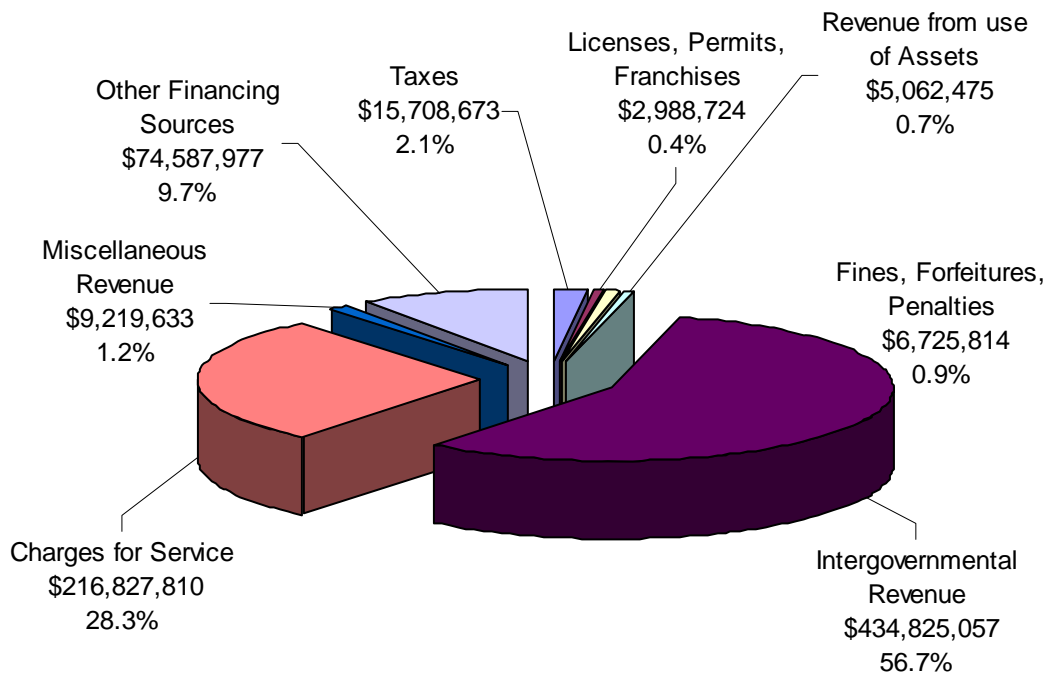
	Fund Balance as of June 30, 2009	2009-2010 Adjustments (Cancelations, New &/or increases)	2009-2010 Estimated Revenues	2009-2010 Estimated Expenditures	Projected Fund Balance as of June 30, 2010
Reserved for Encumbrances	\$ 2,287,572				\$ 2,287,572
Reserved for Advances	4,588,247				4,588,247
Reserved for Teeter Receivable	28,944,177				28,944,177
Reserved for Tax Loss Reserve (Other)	4,487,094				4,487,094
Reserved for Imprest Cash	42,445				42,445
Reserved for Deposits with Other Funds	10,000				10,000
Reserved for Pre-paid Items	257,608				257,608
Reserved for Econ Bank Commitments	1,142,521				1,142,521
Designated for Debt Service	11,779,459				11,779,459
Designated for Contingency	9,552,967	(6,277,578)			3,275,389
Designated - Other	17,893,042	6,425,267			24,318,309
Designated for Teeter Plan	-	13,344,174			13,344,174
Designated for Tobacco Settlement	1,696,799	41,939			1,738,738
Designated for Tobacco Securitization	202,508				202,508
Designated - Restricted	1,300,000				1,300,000
Designated for Prior Year Carryover	6,139,512	(3,153,211)			2,986,301
<b>Subtotal</b>	<b>\$ 90,323,951</b>	<b>\$ 10,380,591</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,704,542</b>
<b>Unreserved/Undesignated</b>					
Fund 100 - General	25,977,454	(8,780,591)	234,579,142	(249,898,038)	1,877,967
Fund 100 - Fair value adjustment	981,983				981,983
Fund 102 - Contract Cities	380,923	-			380,923
Fund 105 - Econ Dev Bank	3,227,299	(3,000,000)			227,299
Fund 105 - Fair value adjustment	54,338				54,338
Fund 107 - Community Dev Bank	38,780	1,400,000			1,438,780
Fund 107 - Fair value adjustment	15,421				15,421
<b>Subtotal</b>	<b>30,676,198</b>	<b>(10,380,591)</b>	<b>234,579,142</b>	<b>(249,898,038)</b>	<b>4,976,711</b>
<b>Total Fund Balance</b>	<b>\$ 121,000,149</b>	<b>\$ -</b>	<b>\$ 234,579,142</b>	<b>\$ (249,898,038)</b>	<b>\$ 105,681,253</b>

**OTHER MAJOR REVENUE SOURCES**

In addition to discretionary revenue, other revenue is included as part of the County budget. These revenue sources are designated for specific purposes by statute or Federal/State grant requirements. Over 81% of the revenue that Stanislaus County receives is dedicated for specific purposes and can only be used for those purposes. An example of this is “Federal Administration In-Home Supportive Services Case Management”, the single largest revenue account in the County, with a budget estimate of over \$36 million. These funds can only be used by the Community Services Agency to make in-home supportive service provider payments.

The County budget for Fiscal Year 2009-2010 anticipates \$765,946,163 in specific or departmental revenue that is not discretionary revenue. The following chart represents the total major revenue sources other than discretionary revenue by category of revenue type.

**2009-2010 Final Budget  
Other Major Revenue Sources**



The categories of revenue are further divided into accounts. Following is a listing and brief description of the County’s other major revenue sources by the largest accounts that are included in the 2009-2010 Final Budget.

**INTERGOVERNMENTAL REVENUE**—Funds received from other governments in the form of operating grants, entitlements, shared revenues, or payments in lieu of taxes.

**Federal Administration Aid to Families with Dependent Children Family Group/Unemployed/Account 27060**—This revenue from the Federal government is for administration and services costs of the CalWORKs, Mental Health/Substance Abuse, Promote Safe and Stable Families (PSSF) Programs, and the Consortium IV (CIV) Project and is budgeted at \$26,291,736. This level is lower by \$396,896 than the 2008-2009 Final Budget level.

**Federal Administration Child Care Stage II/Account 27191**—This revenue from the Federal government is for administration and services costs of the Child Care Stage II program and is budgeted at \$6,421,673. This level is approximately 3% lower than the 2008-2009 Final Budget level.

**Federal Administration–Child Support Enforcement/Account 27080**—This account is the Federal funding contribution that supports the Department of Child Support Services. Revenue estimates for the 2009-2010 Final Budget are \$10,544,216, up from the 2008-2009 Final Budget level.

**Federal Administration Child Welfare Services Title IVE/Account 27020**—This revenue from the Federal government is for administration and services costs of the Child Welfare Services (CWS) and CWS Redesign programs allowable for Title IVE funding and is budgeted at \$8,776,785. This level is lower than the 2008-2009 Final Budget.

**Federal Administration In-Home Supportive Services Case Management/Account 27184**—This revenue from the Federal government is for administration costs and provision of In-Home Supportive Services and is budgeted at \$36,718,606. This level is approximately 44% higher than the 2008-2009 Final Budget.

**Federal Administration Non-Assisted Food Stamps/Food Stamp Fraud/Account 27040**—This revenue from the Federal government is for administration of the Food Stamp Program and is budgeted at \$6,302,836. This level is approximately 17% higher than the 2008-2009 Final Budget.

**Federal Adoptions Assistance Program/Account 27210**—This revenue from the Federal government is for assistance payments and administration of the Adoptions Assistance Program and is budgeted at \$5,268,292. This level is approximately 5% higher than the 2008-2009 Final Budget due to a projected caseload decline for assistance payments.

**Federal Aid for Children – Family Group/Account 27240**—This revenue from the Federal government is for assistance payments for the CalWORKs All Other Families Program and is budgeted at \$31,044,370. This level is lower than the 2008-2009 Final Budget.

**Federal Construction/Account 27600**— This revenue from the Federal government for the Construction Program is budgeted at \$12,150,000.

**Federal Grant Revenue/Account 29581**—This Workforce Investment Act revenue funds a number of Alliance Worknet programs. The estimated revenue for the 2009-2010 Final Budget of \$9,349,893 is up by 7% from the 2008-2009 Final Budget.

**Federal-Other/Account 28800**—This is Federal revenue of various types used primarily to fund Public Health and Community Development Block Grant (CDBG) Programs. This includes Emergency Preparedness, California Children Services (CCS), CCS-Medical Therapy Unit, Children Health and Disability Prevention (CHDP), California Nutrition Network, Refugee Health, Childhood lead Program, Immunization Assistance Program and TB Prevention. CDBG funding provides for annual work plans in Oakdale, Patterson, Ceres, Newman, Waterford and unincorporated sections of the County. Revenue estimates of \$10,771,169 are down from the 2008-2009 Final Budget levels by \$352,637.

**State Administration Aid to Families with Dependent Children Family Group/Unemployed/Foster Care/ Account 21050**—This revenue from the State is for administration and services costs of the CalWORKs, Mental Health/Substance Abuse and Foster Care programs and the Consortium IV (C-IV) Project and is budgeted at \$5,991,375. This level is approximately 19% lower than the 2008-2009 Final Budget due to a projected decrease in the C-IV allocation.

**State Administration Child Welfare Services/Account 21170**—This revenue from the State is for administration and services costs of the Child Welfare Services (CWS) and CWS Redesign programs and is budgeted at \$7,428,443. This level is lower than the 2008-2009 Final Budget based on a shift in the Federal/State funding.

**State Administration In Home Supportive Services/Account 21060**—This revenue from the State government is for administration costs and provision of In-Home Supportive Services and is budgeted at \$20,244,029. This level is higher than the 2008-2009 Final Budget by \$3,500,377.

**State Administration Medi-Cal/Account 21070**—This revenue from the State government is for administration costs of the Medi-Cal Program and is budgeted at \$20,575,266. This level is higher than the 2008-2009 Final Budget by \$4,488.

**State Administration Child Support Enforcement/Account 21210**—This revenue from the State government is for administration costs of the Child Support Enforcement Program and is budgeted at \$5,184,157.

**State Aid for Adoption of Children/Account 21450**—This revenue from the State is for assistance payments for the Adoption Assistance Program and is budgeted at \$3,887,033. This level is slightly higher than the 2008-2009 Final Budget due to projected caseload growth.

**State Aid for Children–Unemployed Parent/Account 21420**—This revenue from the State government is for assistance payments for the CalWORKs Two-Parent Families Program and is budgeted at \$774,016. This level is higher than the 2008-2009 Final Budget by \$363,912.

**State Aid-Realignment/Account 21460**—This revenue from the State government is for Sales Tax revenue designated for Social Services programs, allocated to the County based on legislated methodologies and is budgeted at \$12,873,035. This level is approximately 18% lower than the 2008-2009 Final Budget.

**State Aid-Mental Health/Account 22430**—This revenue from the State government designated for Mental Health programs, allocated to the County based on legislated methodologies and is budgeted at \$13,778,326.

**State Aid-Realignment/Account 22510**—This revenue allocated from the State's sales tax and vehicle license fee collections is for the County's required Medi-Cal Match and services to severely mentally ill residents not covered under other funding. Realignment is budgeted at \$8,654,979 and which is 12% lower than the 2008-2009 Final Budget.

**State Aid-Realignment/Account 22820**—This is realignment revenue received from the State of California to fund health care programs. Revenue is estimated at \$3,113,000 and provides funding to Public Health, the Indigent Health Care Program, the Clinic and Ancillary System and Environmental Resources Programs. Revenue estimates are approximately 3% lower than the 2008-2009 Final Budget levels.

**State-Assistance-CW All Other Families/Account 21430**—This revenue recognizes the State cash reimbursements/operating revenue associated with the State share of cost for CalWORKs. All Other Families represent the Federally eligible single parent families who receive monthly CalWORKs public assistance payments. This population accounts for approximately 75% of the persons receiving CalWORKs public assistance and is budgeted at \$29,451,821.

**State Highway Users Tax/Account 20200**—This revenue is from the State and is comprised of fuel tax levied per gallon of fuel (2.035 cents-Motor Vehicle Fuel License Tax, 1.80 cents-Use fuel tax, 1.80 cents Diesel fuel tax). Funds are apportioned to counties in proportion to the number of fee-paid and exempt vehicles registered within the County as compared to the total number in the State. Funds are dedicated to: 1) Providing research, planning, construction, improvement, maintenance, and operation of public streets and highways, including mitigation of their environmental effects, the property taken or damaged for such purposes and the administrative costs necessarily incurred in fulfilling these purposes; 2) Research, planning, construction, and improvement of exclusive public mass transit guideways. The estimated revenue for this account for the 2009-2010 Final Budget is \$12,900,000, a 2% decrease from the 2008-2009 Final Budget.

**State Motor Vehicle License Fees/In-lieu Tax Realignment/Account 20390**—This is a companion to Account 46610 and is used to record the receipts of this VLF revenue into the General Fund. Revenue estimates for this account were prepared by the Chief Executive Office and reflect an estimate of \$18,985,901 in the 2009-2010 Final Budget.

**State-Other/Account 25000**—This is more of an all encompassing revenue account used to capture revenue from the State of California for a host of grants and other State funded programs. Revenue estimates for the 2009-2010 Final Budget are at \$4,874,816, up from the 2008-2009 Final Budget by \$853,014.

**State-Other-Early Periodic Screening Diagnosis and Treatment State Match/Account 24920**—This revenue from the State is for the required Medi-Match for services to children 0-21 years of age and is budgeted at \$4,062,221. This level is approximately a 17% decrease from the 2008-2009 Final Budget due to estimated caseload decreases.

**State Other–Proposition 10 Tobacco Tax/Account 25862**—This is revenue received by the Children and Families Commission from Proposition 10 tobacco taxes and is used to fund the innovation and improvement of programs for children 0-5 years of age. The 2009-2010 Final Budget estimate is \$7,430,909, which is a 4% decrease from the 2008-2009 Final Budget.

**CHARGES FOR SERVICE**—Fees collected for services provided by the department.

**Government Interfund Revenue/Account 38000**—This account reflects receipts from the internal transfer of cash between County departments when the funds are of different governmental fund types. These revenue transfers are budgeted at \$9,815,657 for the 2009-2010 Final Budget.

**Health Insurance–Kaiser/Account 39084**—This account is for the internal transfer of cash between funds and reflects revenue collected from charges to departments and employees for participation in the Kaiser health plans. Revenue estimates for the 2009-2010 Final Budget are \$15,314,684 which is down from the 2008-2009 Final Budget by \$10,361,331.

**Health Insurance–Purchased–PacifiCare/Account 39130**—This account is for the internal transfer of cash between funds and reflects revenue collected from charges to departments and employees for participation in the PacifiCare health plans. Revenue estimates for the 2009-2010 Final Budget are \$18,032,284.

**Health Insurance–Purchased–Health Plan of San Joaquin/Account 39086**—This account is for the internal transfer of cash between funds and reflects revenue collected from charges to departments and employees for participation in the San Joaquin health plans. Revenue estimates for the 2009-2010 Final Budget are \$15,114,806.

**Interfund Revenue – Dental Self-Insurance/Account 38710**—This account is for the internal transfer of cash between funds and reflects revenue collected from charges to departments and employees for participation in the County’s dental self-insurance plan. Revenue estimates for the 2009-2010 Final Budget are \$3,967,210.

**Interfund Revenue – Workers’ Compensation Self-Insurance/Account 38780**—This account is for the internal transfer of cash between funds and reflects revenue collected from charges to departments to fund the County’s Workers’ Compensation Self-Insurance Fund. Revenue estimates for the 2009-2010 Final Budget are \$1,710,672, down from the 2008-2009 Final Budget level of \$5,500,000.

**Law Enforcement Services/Account 32800**—This revenue primarily funds contractual law enforcement services provided by the Sheriff’s Department and District Attorney to other County and governmental agencies. Of the \$12,661,542 estimated revenue budgeted in County Public Safety Departments nearly \$9 million is for the four city contracts for police services provided by the Sheriff. Also included are Sheriff’s contracts to provide canal patrols for Modesto and Turlock Irrigation Districts, City of Modesto

road crew supervision services and security services at 1010 10<sup>th</sup> Street. The District Attorney anticipates revenue receipts for agreements with the Department of Child Support Services and the Community Services Agency to provide investigation services and funding for a prosecutor for the Vehicle Theft Unit.

**Mental Health Services-Medi-Cal Reimbursement/Account 33950**—This revenue from the Federal government is the Federal Financial Participation share (50%) of mental health services to Medi-Cal eligible clients. A 50% match is required of the County to access these funds. Funding from Medi-Cal is budgeted at \$13,980,843 and reflects an increase from the 2008-2009 Final Budget.

**Outpatient Revenue/Account 34930**—This revenue is from health services provided by the Health Services Agency as part of the County's Clinic and Ancillary Services System. Estimated revenue of \$1,262,000 is approximately \$33.5 million lower than the 2008-2009 Final Budget level.

**Patient Insurance-Mental Health/Account 34120**—This revenue is from private insurance carriers for mental health services provided to their beneficiaries and is budgeted at \$131,689. This level is lower by \$38,793 than 2008-2009 Final Budget due to the anticipated sale of the Stanislaus Behavior Health Center.

**Sanitation Services/Account 34400**—Revenue collected from tipping fees at the County's landfill and waste-to-energy plant are recorded in this account and are budgeted at \$13,707,400, which is \$572,400 higher than the 2008-2009 Final Budget. A surcharge fee is placed on tonnage that is processed through the waste-to-energy plant and is split between the Household Hazardous Waste Program (\$1.50 per ton) and AB939 - Source Reduction and Recycling Programs (\$1.50 per ton), a portion of which is directed to the nine cities.

**MISCELLANEOUS REVENUE**—Money received from various sources.

**Reimbursement from Doctors Medical Center/Account 40450**—This is revenue received from Doctors Medical Center. Revenue estimates for the 2009-2010 Final Budget are \$2,200,000.

**OTHER FINANCING**—Increase in current financial resources that are reported separately from revenues to avoid distorting revenue trends.

**County Contribution-Vehicle License Fees (VLF)/Account 46610**—This is realignment revenue received from the State of California to fund health and mental health care programs that first must transfer through the County's General Fund. This account accommodates the transfer of funds from the General Fund to the Health Services Agency, Behavioral Health & Recovery Services, Community Services Agency and Environmental Resources. Revenue estimates were prepared by the separate departments and total \$18,666,759, which is 5% lower, than the 2008-2009 Final Budget level.

**County Match/Account 46620**—This account reflects receipts from the internal transfer of cash from the General Fund to support various programs and to meet State or Federal mandated maintenance of effort requirements. The 2009-2010 Final Budget level of \$19,807,609 is down from the 2008-2009 Final Budget level of \$20,490,625.

**Operating Transfers In/Account 46600**—This account reflects receipts from the internal transfer of cash between funds of the same governmental fund type and is budgeted at \$13,824,041 for the 2009-2010 Final Budget.

**Public Facility Fees/Account 46615**—This is for capital improvements for facility expansions due to population increase growth. Revenue estimates for the 2009-2010 Final Budget are \$20,922,425.

# STANISLAUS COUNTY THREE YEAR BUDGET SUMMARY 2009-2010 FINAL BUDGET

## SUMMARY OF ALL FUNDS

### Fiscal Years 2007-2008 to 2009-2010 Summary of Revenue and Expenditures

#### ALL FUNDS

REVENUE CATEGORIES	2007-2008 Actuals	2008-2009 Actuals	2009-2010 Final Budget
Charges for Services	\$ 218,214,992	\$ 206,075,496	\$ 217,529,480
Fines, Forfeitures, Penalties	16,471,762	18,740,398	13,125,814
Intergovernmental Revenue	421,670,287	424,239,181	467,116,057
Licenses, Permits, Franchises	4,850,083	4,362,507	4,096,724
Miscellaneous Revenue	11,717,647	9,375,598	9,382,633
Other Financing Sources	87,328,007	71,505,106	77,469,167
Revenue from Uses of Assets	18,438,357	10,979,927	8,802,955
Taxes	148,425,181	135,179,645	122,580,073
<b>Total Revenue</b>	<b>\$ 927,116,316</b>	<b>\$ 880,457,858</b>	<b>\$ 920,102,903</b>

#### EXPENDITURE CATEGORIES

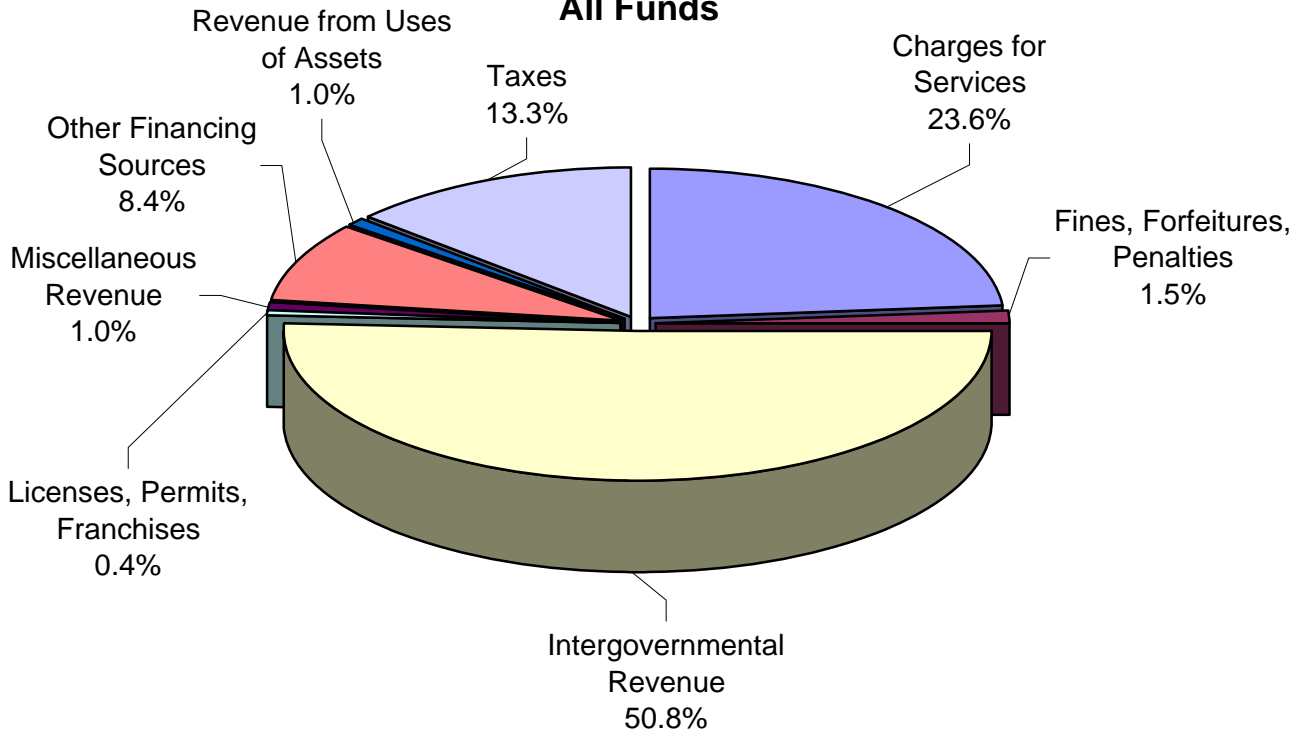
Salaries and Benefits	\$ 331,412,976	\$ 333,685,745	\$ 354,245,387
Services and Supplies	237,270,181	232,401,722	271,237,052
Other Charges	239,950,871	241,227,697	259,048,171
Fixed Assets	7,988,962	4,337,104	10,074,919
Other Financing Uses	91,930,080	77,855,668	59,266,869
Intrafund	70,885	92,278	153,245
Contingencies	-	-	4,020,882
<b>Total Expenditures</b>	<b>\$ 908,623,955</b>	<b>\$ 889,600,214</b>	<b>\$ 958,046,525</b>

Fund Balance/Retained Earnings	18,492,361	(9,142,356)	(37,943,622)
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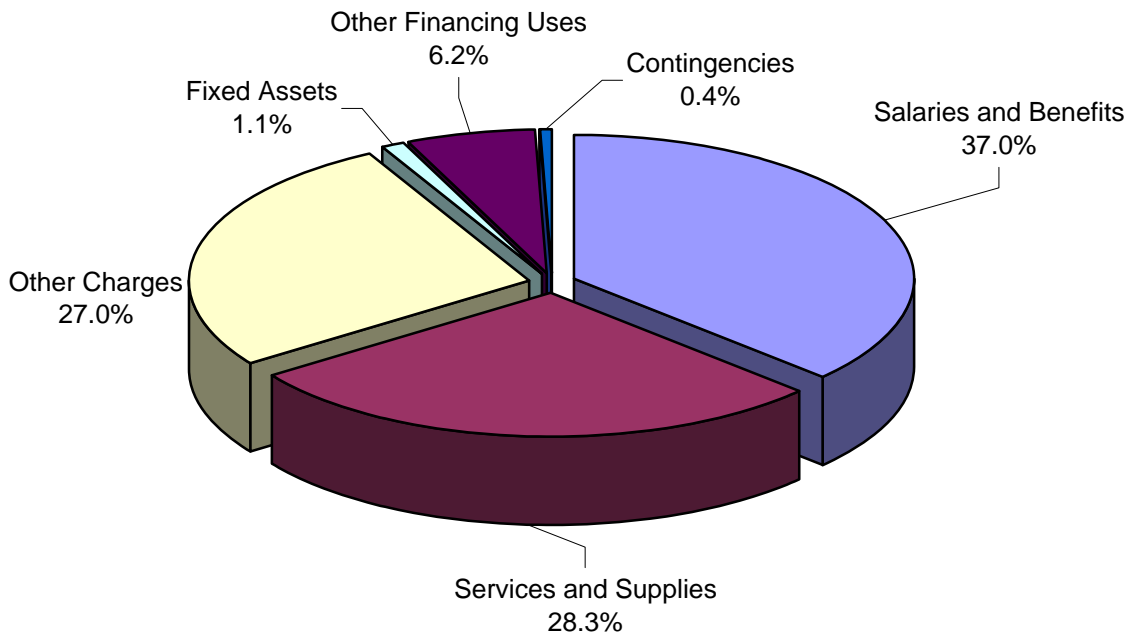
#### CHANGES TO FUND BALANCE

Beginning Fund Balance	\$ 369,128,337	\$ 387,620,698	\$ 378,478,342
Net Increase (Decrease) in Fund Balance/Retained Earnings	18,492,361	(9,142,356)	(37,943,622)
<b>Ending Fund Balance</b>	<b>\$ 387,620,698</b>	<b>\$ 378,478,342</b>	<b>\$ 340,534,720</b>

**2009-2010 Final Budget - Revenue  
All Funds**



**2009-2010 Final Budget - Expenditures  
All Funds**



# STANISLAUS COUNTY THREE YEAR BUDGET SUMMARY 2009-2010 FINAL BUDGET

## GOVERNMENTAL FUNDS

Fiscal Years 2007-2008 to 2009-2010 Summary of Revenue and Expenditures

### GENERAL FUND

REVENUE CATEGORIES	2007-2008 Actuals	2008-2009 Actuals	2009-2010 Final Budget
Charges for Services	\$ 42,765,363	\$ 42,253,881	\$ 40,714,158
Fines, Forfeitures, Penalties	13,351,950	15,362,829	10,447,350
Intergovernmental Revenue	70,410,934	60,133,833	61,123,804
Licenses, Permits, Franchises	2,510,976	2,516,989	2,448,678
Miscellaneous Revenue	2,076,148	1,222,711	1,227,968
Other Financing Sources	9,067,016	9,306,995	6,149,861
Revenue from Uses of Assets	7,184,856	4,692,114	5,390,923
Taxes	128,790,717	116,820,601	107,076,400
<b>Total Revenue</b>	<b>\$ 276,157,960</b>	<b>\$ 252,309,953</b>	<b>\$ 234,579,142</b>

### EXPENDITURE CATEGORIES

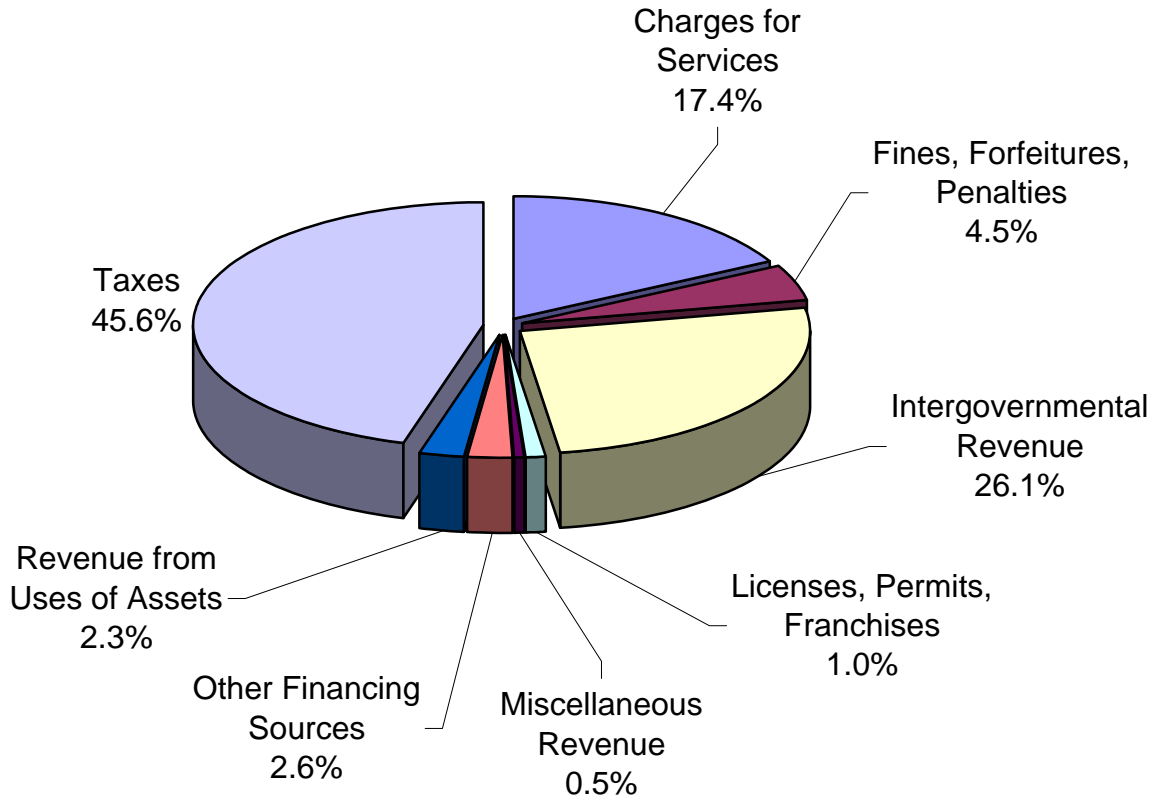
Salaries and Benefits	\$ 135,601,729	\$ 138,185,287	\$ 137,813,810
Services and Supplies	37,508,339	35,757,395	35,588,084
Other Charges	21,730,649	18,189,732	20,117,419
Fixed Assets	5,709,838	3,058,605	749,455
Other Financing Uses	68,820,937	59,544,394	51,593,349
Intrafund	-	(100)	35,921
Contingencies	-	-	4,000,000
<b>Total Expenditures</b>	<b>\$ 269,371,492</b>	<b>\$ 254,735,313</b>	<b>\$ 249,898,038</b>

Net Increase (Decrease) in Fund Balance	6,786,468	(2,425,360)	(15,318,896)
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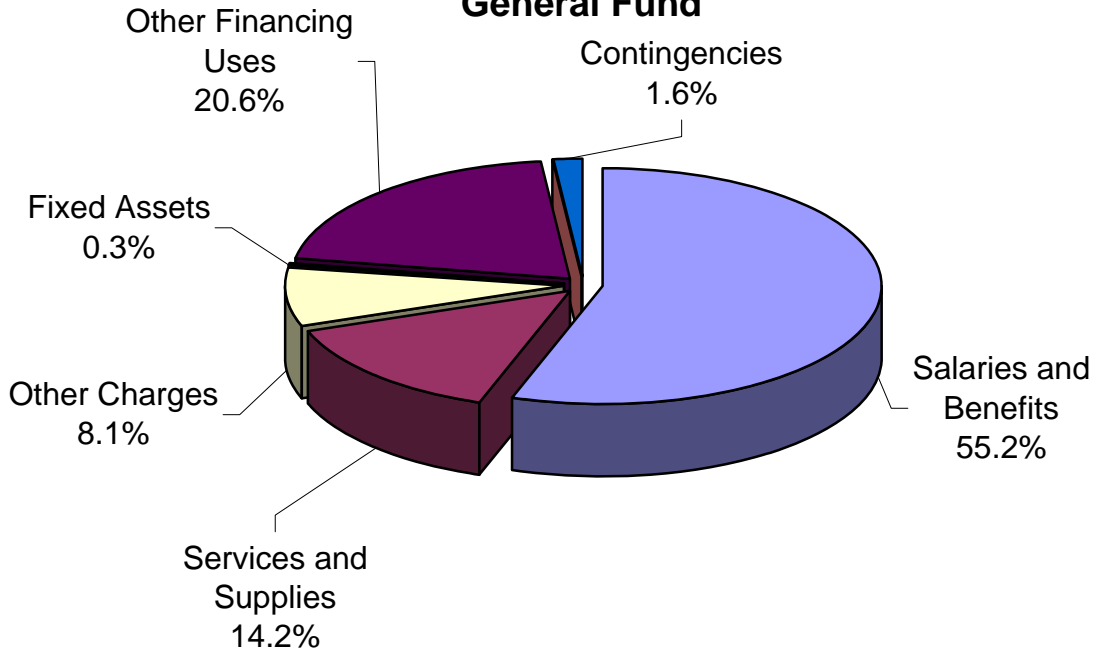
### CHANGES TO FUND BALANCE

Beginning Fund Balance	\$ 117,139,040	\$ 123,925,508	\$ 121,500,148
Net Increase (Decrease) in Fund Balance	6,786,468	(2,425,360)	(15,318,896)
<b>Ending Fund Balance</b>	<b>\$ 123,925,508</b>	<b>\$ 121,500,148</b>	<b>\$ 106,181,252</b>

**2009-2010 Final Budget - Revenue  
General Fund**



**2009-2010 Final Budget - Expenditures  
General Fund**



# STANISLAUS COUNTY THREE YEAR BUDGET SUMMARY

## 2009-2010 FINAL BUDGET

### SPECIAL REVENUE

REVENUE CATEGORIES	2007-2008 Actuals	2008-2009 Actuals	2009-2010 Final Budget
Charges for Services	\$ 51,642,909	\$ 49,883,764	\$ 53,067,233
Fines, Forfeitures, Penalties	1,646,174	1,609,611	1,163,464
Intergovernmental Revenue	348,934,840	359,239,191	404,336,829
Licenses, Permits, Franchises	2,339,107	1,845,518	1,648,046
Miscellaneous Revenue	2,389,026	2,636,676	3,641,301
Other Financing Sources	49,787,197	51,087,821	60,858,831
Revenue from Uses of Assets	5,406,745	3,064,556	1,521,535
Taxes	10,899,936	9,953,188	8,490,935
<b>Total Revenue</b>	<b>\$ 473,045,934</b>	<b>\$ 479,320,325</b>	<b>\$ 534,728,174</b>

### EXPENDITURE CATEGORIES

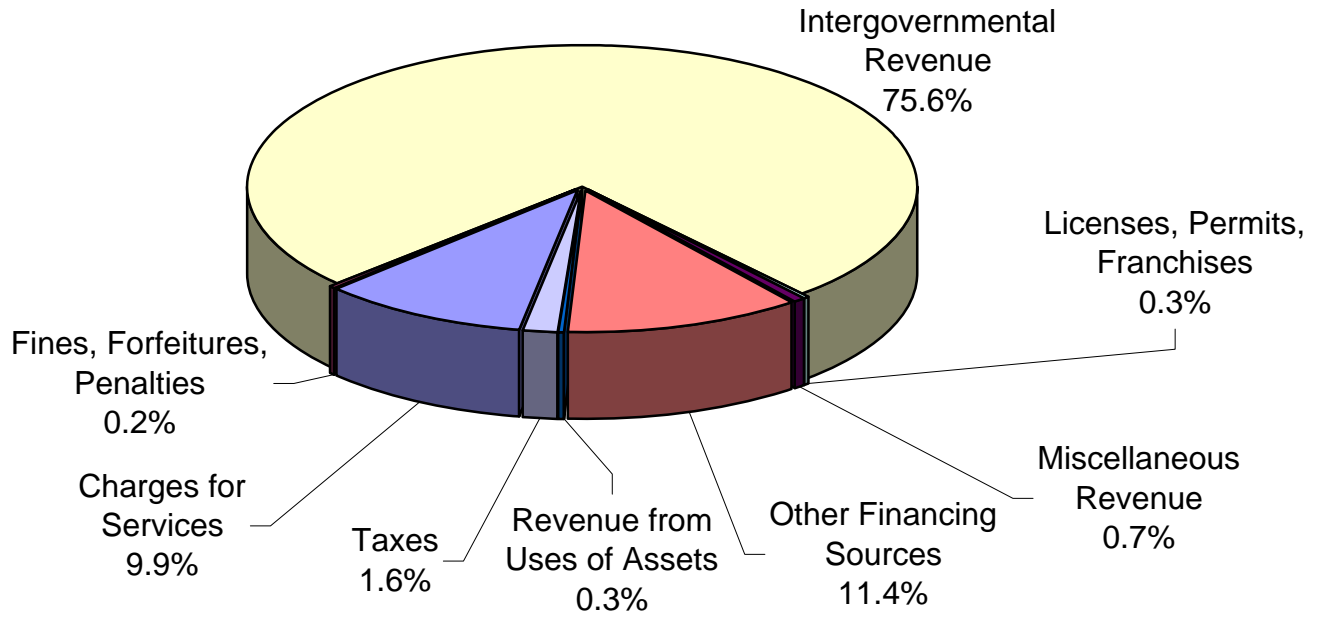
Salaries and Benefits	\$ 167,651,261	\$ 169,595,532	\$ 186,986,749
Services and Supplies	96,911,272	88,309,554	127,254,777
Other Charges	200,099,379	206,469,492	219,995,261
Fixed Assets	2,210,517	914,267	392,300
Other Financing Uses	10,959,071	10,854,686	3,428,123
Intrafund	-	100	(9,932)
Contingencies	-	-	20,882
<b>Total Expenditures</b>	<b>\$ 477,831,500</b>	<b>\$ 476,143,631</b>	<b>\$ 538,068,160</b>

Net Increase (Decrease) in Fund Balance	(4,785,566)	3,176,694	(3,339,986)
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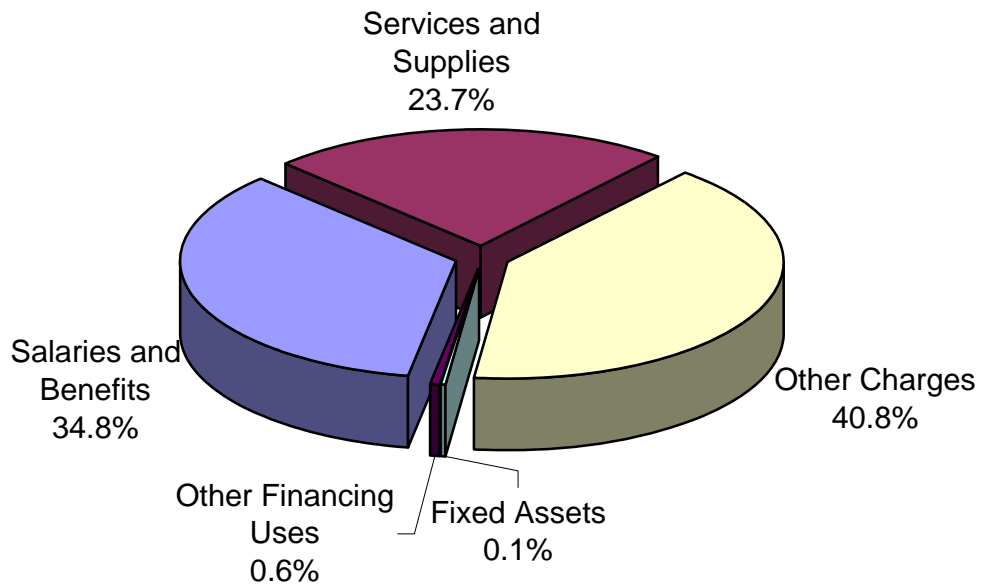
### CHANGES TO FUND BALANCE

Beginning Fund Balance	\$ 177,870,153	\$ 173,084,587	\$ 176,261,281
Net Increase (Decrease) in Fund Balance	(4,785,566)	3,176,694	(3,339,986)
<b>Ending Fund Balance</b>	<b>\$ 173,084,587</b>	<b>\$ 176,261,281</b>	<b>\$ 172,921,295</b>

**2009-2010 Final Budget - Revenue  
Special Revenue Fund**



**2009-2010 Final Budget - Expenditures  
Special Revenue Fund**



# STANISLAUS COUNTY THREE YEAR BUDGET SUMMARY

## 2009-2010 FINAL BUDGET

### CAPITAL PROJECTS

REVENUE CATEGORIES	2007-2008 Actuals	2008-2009 Actuals	2009-2010 Final Budget
Charges for Services	\$ 18,131	\$ 19,100	\$ 23,672
Fines, Forfeitures, Penalties	1,473,638	1,767,958	1,515,000
Intergovernmental Revenue	128,179	923,873	45,000
Licenses, Permits, Franchises	-	-	-
Miscellaneous Revenue	117,063	16,829	50,000
Other Financing Sources	3,978,675	2,459,675	1,680,000
Revenue from Uses of Assets	1,692,799	1,010,821	675,000
Taxes	6,206,260	5,624,245	4,050,000
<b>Budgeted Revenue</b>	<b>\$ 13,614,745</b>	<b>\$ 11,822,501</b>	<b>\$ 8,038,672</b>

### EXPENDITURE CATEGORIES

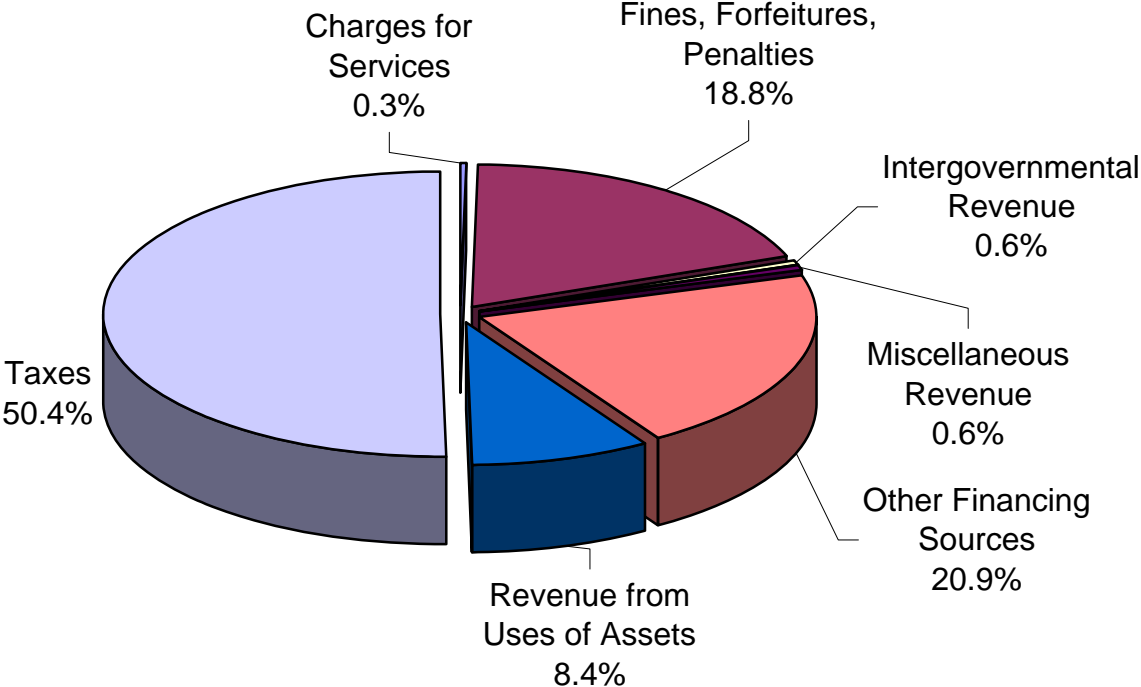
Salaries and Benefits	\$ 209,965	\$ 88,026	\$ 120,477
Services and Supplies	1,429,703	5,028,805	2,998,825
Other Charges	2,077,048	1,835,955	2,106,880
Fixed Assets	-	527,362	-
Other Financing Uses	4,680,083	2,827,634	2,288,307
Intrafund	-	-	-
Contingencies	-	-	-
<b>Budgeted Expenditures</b>	<b>\$ 8,396,799</b>	<b>\$ 10,307,782</b>	<b>\$ 7,514,489</b>

Net Increase (Decrease) in Fund Balance	5,217,946	1,514,719	524,183
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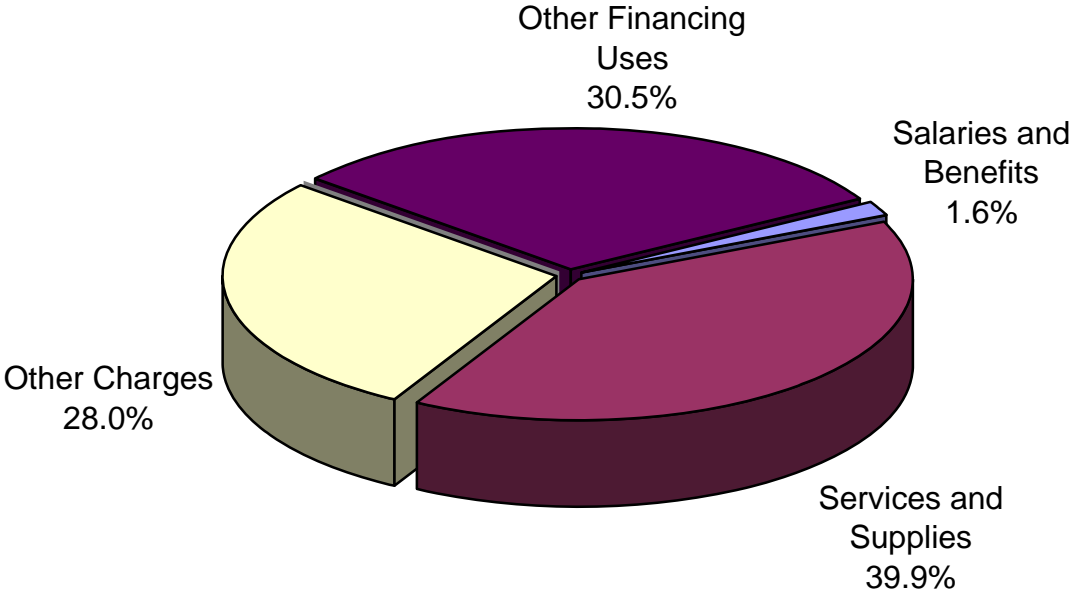
### CHANGES TO RETAINED EARNINGS

Beginning Fund Balance	\$ 29,890,213	\$ 35,108,159	\$ 36,622,878
Net Increase (Decrease) in Fund Balance	5,217,946	1,514,719	524,183
<b>Ending Fund Balance</b>	<b>\$ 35,108,159</b>	<b>\$ 36,622,878</b>	<b>\$ 37,147,061</b>

**2009-2010 Final Budget - Revenue  
Capital Projects**



**2009-2010 Final Budget - Expenditures  
Capital Projects**



# STANISLAUS COUNTY THREE YEAR BUDGET SUMMARY

## 2009-2010 FINAL BUDGET

### PROPRIETARY FUNDS

Fiscal Years 2007-2008 to 2009-2010 Summary of Revenue and Expenditures

#### ENTERPRISE FUNDS

REVENUE CATEGORIES	2007-2008 Actuals	2008-2009 Actuals	2009-2010 Final Budget
Charges for Services	\$ 50,278,136	\$ 40,791,479	\$ 52,111,617
Fines, Forfeitures, Penalties	-	-	-
Intergovernmental Revenue	1,498,433	2,320,812	1,596,962
Licenses, Permits, Franchises	-	-	-
Miscellaneous Revenue	6,699,958	4,458,470	4,115,845
Other Financing Sources	24,129,521	8,600,313	8,755,118
Revenue from Uses of Assets	2,368,222	1,213,085	215,811
Taxes	2,528,268	2,781,611	2,962,738
<b>Total Revenue</b>	<b>\$ 87,502,538</b>	<b>\$ 60,165,770</b>	<b>\$ 69,758,091</b>

#### EXPENDITURE CATEGORIES

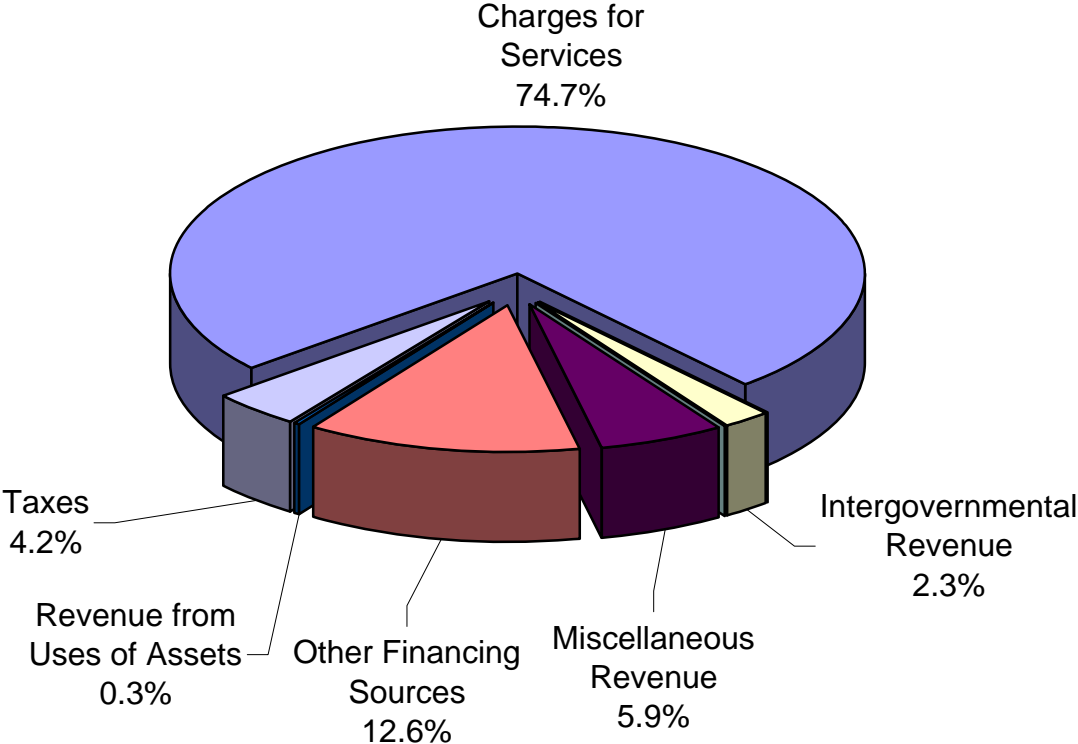
Salaries and Benefits	\$ 22,958,636	\$ 20,581,682	\$ 23,812,608
Services and Supplies	38,687,622	37,382,684	34,069,222
Other Charges	12,858,025	11,800,286	14,322,992
Fixed Assets	(26,498)	(211,609)	8,138,046
Other Financing Uses	6,010,278	3,312,724	1,075,000
Intrafund	-	-	37,598
Contingencies	-	-	-
<b>Total Expenditures</b>	<b>\$ 80,488,063</b>	<b>\$ 72,865,767</b>	<b>\$ 81,455,466</b>

Net Increase (Decrease ) in Retained Earnings	7,014,475	(12,699,997)	(11,697,375)
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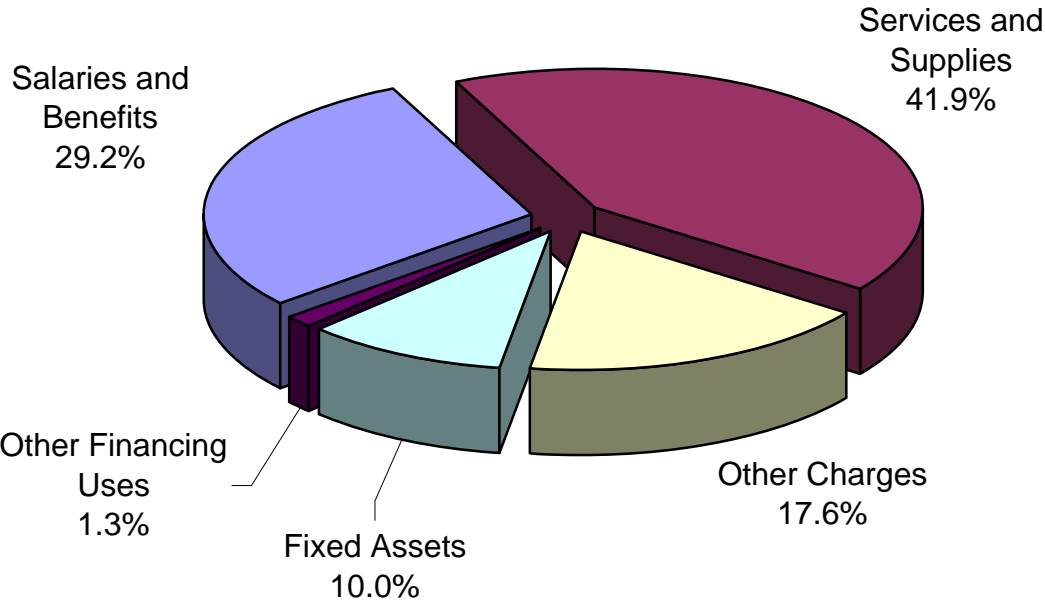
#### CHANGES TO RETAINED EARNINGS

Beginning Balance	\$ 25,454,384	\$ 32,468,859	\$ 19,768,862
Net Increase (Decrease ) in Retained Earnings	7,014,475	(12,699,997)	(11,697,375)
<b>Ending Balance</b>	<b>\$ 32,468,859</b>	<b>\$ 19,768,862</b>	<b>\$ 8,071,487</b>

**2009-2010 Final Budget - Revenue  
Enterprise Fund**



**2009-2010 Final Budget - Expenditures  
Enterprise Fund**



# STANISLAUS COUNTY THREE YEAR BUDGET SUMMARY

## 2009-2010 FINAL BUDGET

### INTERNAL SERVICE FUNDS

REVENUE CATEGORIES	2007-2008 Actuals	2008-2009 Actuals	2009-2010 Final Budget
Charges for Services	\$ 73,510,453	\$ 73,127,272	\$ 71,612,800
Fines, Forfeitures, Penalties	-	-	-
Intergovernmental Revenue	697,901	1,621,472	13,462
Licenses, Permits, Franchises	-	-	-
Miscellaneous Revenue	435,452	1,040,912	347,519
Other Financing Sources	365,598	50,302	25,357
Revenue from Uses of Assets	1,785,735	999,351	999,686
Taxes	-	-	-
<b>Total Revenue</b>	<b>\$ 76,795,139</b>	<b>\$ 76,839,309</b>	<b>\$ 72,998,824</b>

### EXPENDITURE CATEGORIES

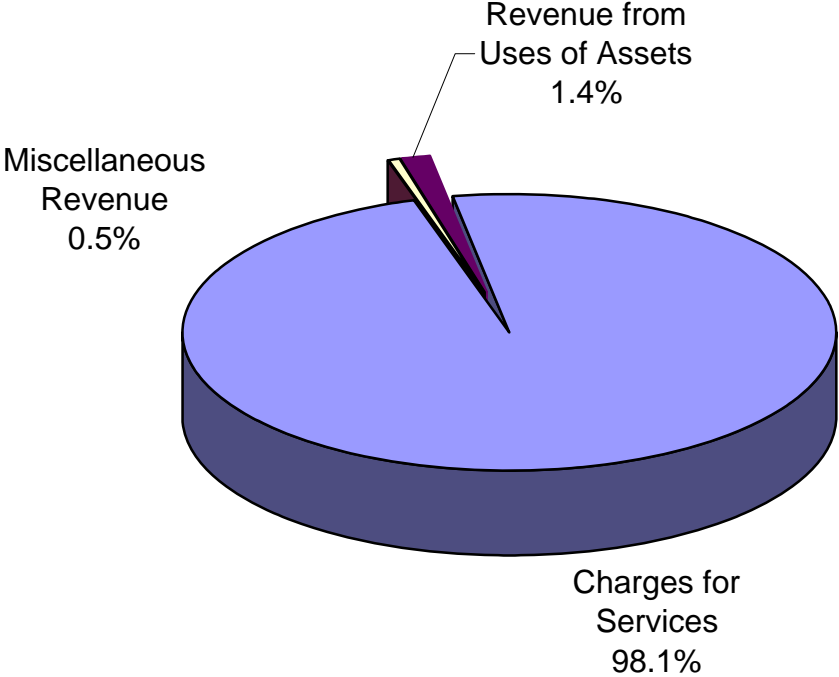
Salaries and Benefits	\$ 4,991,385	\$ 5,235,218	\$ 5,511,743
Services and Supplies	62,733,245	65,923,284	71,326,144
Other Charges	3,185,770	2,932,232	2,505,619
Fixed Assets	95,105	48,479	795,118
Other Financing Uses	1,459,711	1,316,230	882,090
Intrafund	70,885	92,278	89,658
Contingencies	-	-	-
<b>Total Expenditures</b>	<b>\$ 72,536,101</b>	<b>\$ 75,547,721</b>	<b>\$ 81,110,372</b>

Net Increase (Decrease ) in Retained Earnings	4,259,038	1,291,588	(8,111,548)
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### CHANGES TO RETAINED EARNINGS

Beginning Balance	\$ 18,774,547	\$ 23,033,585	\$ 24,325,173
Net Increase (Decrease ) in Retained Earnings	4,259,038	1,291,588	(8,111,548)
<b>Ending Balance</b>	<b>\$ 23,033,585</b>	<b>\$ 24,325,173</b>	<b>\$ 16,213,625</b>

**2009-2010 Final Budget - Revenue  
Internal Service Fund**



**2009-2010 Final Budget - Expenditures  
Internal Service Fund**

