

# **FY 2009/2010 Budget Overview**



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County Auditor-Controller

County of Riverside ■ Office of the Auditor-Controller

## **Agenda**

- **Collaborative Effort**
- **What Governs the Budget Process**
- **Timing and Approval of the Budget Process**
- **Budget Schedules**
- **Overview of FY 2009/2010's Budget**
- **Open Discussion**

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## **Objective**

- ✓ You will understand the Legislative requirements of the Budgetary Process
- ✓ You will know what the County has budgeted for FY 2009/2010
- ✓ You will have an understanding of timing of completing the County Budget
- ✓ You will know how to read the County's Budget Book

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## **The County Budget**

The county budget covers the operations of the governmental and proprietary funds of the county. The governmental type funds include the following: general, special revenue, debt service, capital project and special assessment funds while the proprietary funds include the internal service and enterprise funds. Special consideration is given to the transactions of bonds issued by a county or special district governed by the board of supervisors.

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## **Collaborative Effort**

- The Budget Process is a collaborative between the Departments, Oasis, the Executive Office and the Auditor-Controller's Office.
  - The departments prepare the budget and enter it into the budget system.
  - The Executive Office reviews and analyses the budget then prepares it for submission to the Board of Supervisors. They also prepare quarterly budget adjustments.
  - Oasis loads the proposed and final budget.
  - The Auditor-Controllers office validates the loaded budget against the budget books and maintains the budget throughout the year.

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## **What Governs the Budget Process**

- The Government Code specifies the content of the budget, budget adoption procedures and dates by which actions must be taken.
- Special Districts whose affairs and finances are under the supervision and control of the county board of supervisors are subject to the same rules and regulations.

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## **What Governs the Budget Process**

- The State Controller's County Budget Manual provides a central reference point of state code requirements, administrative directives and recommended practices pertaining to the form and content of the annual county budget.
- These requirements are applicable to special districts which are required to be included in the budget document.
- This provides for consistent application of the law, a higher degree of comparability among county budgets, and written guidance for new personnel.

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## **What Governs the Budget Process**

- The Accounting Standards and Procedures for Counties – California Government Code Section 30200 requires the State Controller to prescribe uniform accounting procedures for counties.
- Board of Supervisors Resolution No. 90-338: Adopting Government Code Section 29065.5 to permit the Auditor-Controller's Tabulation to constitute the proposed budget and extending the dates and time periods relating to the budget hearings and proceedings.
- Ordinance 440

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## Timing of the Budget Process

Action	Government Code	Government Code Date	As Modified per Resolution No. 90-338	County of Riverside (Historical Timing)
To prepare tabulation of estimates	29062	June 30th	June 30th	First Week in June
To formally approve the tabulation, as revised, as the Proposed Budget	29064	July 20th	July 20th	First Week in June
To file alternate procedure for proposed budget	29066	August 10th	August 10th	First Week in June
To make proposed budget available to the general public	29065	August 10th	August 10th	First Week in June
To publish notice that budget is available and to announce public hearings	29066	August 10th	September 8th	First Week in June
To commence public hearings	29080	August 10th	September 18th	First Week in June
To conclude public hearings	29081	August 20th	October 2nd	First Week in June
To adopt final budget by resolution	29088	August 30th	October 2nd	Last Week in June
To file copy of final budget in the office of the clerk of the board and the Office of the State Controller	29093	November 1st	December 1st	December 1st

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## Timing of the Budget Process

- **Government Code Section 29062**  
The tabulation shall be submitted to the board by the auditor, or by the administrative officer if designated by the board, on or before **June 30th** of each year, as the board directs.

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## Timing of the Budget Process

- **Government Code Section 29061.**

The board may designate the administrative officer to review, hold hearings on, and recommend changes in the estimates before the tabulation is submitted to the board. Any differences between the recommendations and the estimates as submitted with which the official or person who submitted the estimates does not concur, shall be clearly indicated in the written recommendations or comments, or both.

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## Timing of the Budget Process

- **Government Code Section 29064.** (a) On or before July 20th of each year the board, by formal action, shall approve the tabulation with the revisions, additions and changes in conformity with its judgment and conclusions as to a proper financial program for the budget period, whereupon it shall constitute the proposed budget for the period to which it is to apply.

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## Timing of the Budget Process

- **Government Code Section 29064.** (b) The board may make additions and changes to the proposed budget as it desires up to the time of adoption of the final budget, provided that any increase or inclusion of additional items shall not be made after the public hearing on the final budget unless proposed in writing and filed with the clerk of the board before the close of the public hearing or unless approved by the board by four-fifths vote.

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## Timing of the Budget Process

- **Government Code Section 29065.** On or before August 10th of each year, as the board directs, the proposed budget document, and the required statements if separate, shall be reproduced so that each member of the general public who desires may obtain one. Copies of any changes made to the proposed budget pursuant to subdivision (b) of Section **29064** shall be made available to the public 72 hours prior to the budget hearings.

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## Timing of the Budget Process

- **Government Code Section 29066.**

On or before August 10 of each year, the board shall publish a notice once in a newspaper of general circulation throughout the county, stating that: (a) The proposed budget documents are available to members of the general public. (b) On a date stated in the notice, not less than 10 days after the budget documents are available, and at a time and place also stated in the notice, the board will meet for the purpose of conducting a public hearing on the proposed budget preparatory to making a final determination thereon, and, (c) Any member of the general public may appear at the hearing and be heard regarding any item of the budget or for the inclusion of additional items. The board may, by resolution, extend on a permanent basis or for a limited period the date required by this section from August 10 to September 8.

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## Timing of the Budget Process

- **Government Code Section 29088** (a) After the conclusion of the hearing, and not later than August 30 of each year, and after making any revisions of, deductions from, or increases or additions to, the proposed budget it deems advisable during or after the public hearing, the board shall by resolution adopt the budget as finally determined. Increases or additions shall not be made after the public hearing, unless the items were proposed in writing and filed with the clerk of the board before the close of the public hearing or unless approved by the board by four-fifths vote. The changes made pursuant to subdivision (b) of Section **29064** may be recorded as changes to the final budget.

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## Timing of the Budget Process

- The resolution of the adoption shall specify:
  - A. Appropriations by object and by budget unit
  - B. Other financing uses by budget unit
  - C. Intrafund transfers by budget unit
  - D. Residual equity transfers out, by fund
  - E. Appropriations for contingencies, by fund
  - F. Provision for reserves/designations, by fund and purpose
  - G. Means of financing the budget

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## Timing of the Budget Process

- **Government Code Section 29093.** (a) A copy of the completed budget as finally determined and adopted shall be filed by the auditor in the office of the clerk of the board and the office of the Controller not later than November 1 of each year. (b) (1) If the auditor, after receipt of written notice from the Controller, fails to transmit a copy of the budget within 20 days, he or she shall forfeit to the state one thousand dollars (\$1,000) to be recovered in an action brought by the Attorney General, in the name of the Controller. (2) Upon a satisfactory showing of good cause, the Controller may waive the penalty for late filing provided in paragraph (1). (c) The board may, by resolution, extend on a permanent basis or for a limited period the date specified by this section from November 1 to December 1.

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## The Actual Budget Process

- Appropriations are classified by:
  - Object (Approp)
  - Budget Unit – (Dept Id)
  - Activity
  - Function
  - Fund
- Each budget unit is classified by function and activity. Budget units shall not include more than one activity. Each activity must be segregated for budget presentation and financial reporting.

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## The Actual Budget Process

- Appropriations within each budget unit are segregated by the following objects and subobjects:
  - Salaries & Employee Benefits (Approp 1) ~ Salaries savings would be classified here.
  - Services & Supplies (Approp 2)
  - Other Charges (Interfund activity expenditures)
  - Fixed Assets
  - Other Financing Uses (Operating Transfers/Contributions)
  - Residual Equity Transfers – Out
  - Intrafund Transfers - Out

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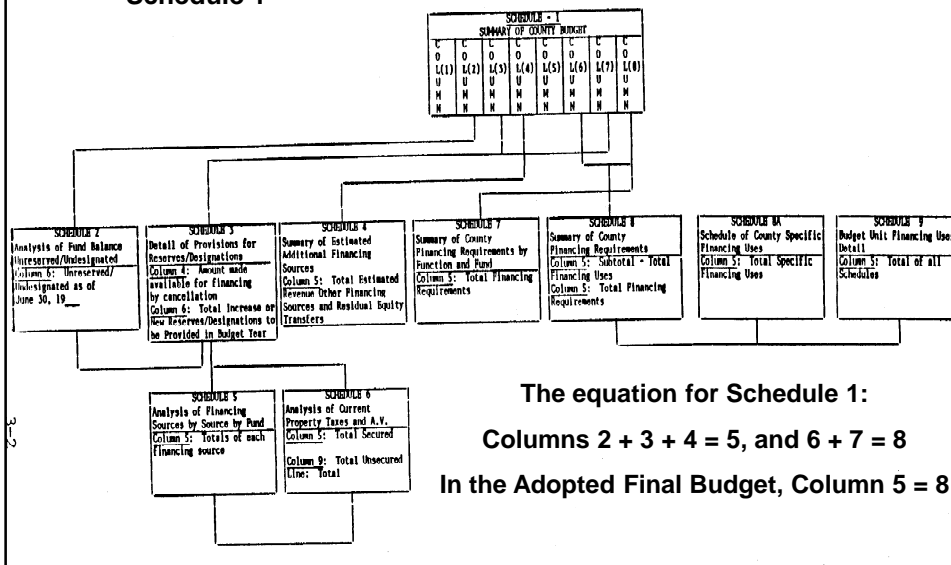
# Budget Schedules

<u>Schedule #</u>	<u>Title</u>
1	Summary of County Budget.
2	Analysis of Fund Balance Unreserved/Undesignated as of June 30, 19__.
3	Detail of Provisions for Reserves/Designations.
4	Summary of Estimated Additional Financing Sources.
5	Analysis of Financing Sources by Source by Fund.
6	Analysis of Current Property Taxes and Assessed Valuation.
7	Summary of County Financing Requirements by Function and Fund.
8	Summary of County Financing Requirements.
8A	Schedule of County Specific Financing Uses by Budget Unit by Function and Activity.
9	Budget Unit Financing Uses Detail.
10	Operation of Internal Service Fund.
11	Operation of Enterprise Fund.
12	Status of Expenditures from Bond Proceeds.

# Budget Schedules

Schedule 1

FLOWCHART OF COUNTY BUDGET FUNDS



# Budget Schedules

State Controller  
County Budget Act  
(1985)

COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY OPERATING BUDGET  
FOR FISCAL YEAR 2009-10

County Budget Form  
Schedule 1

County Operating Funds (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	Fund Balance Unreserved / Undesignated June 30, 2009 (2)	Cancellation of Prior Years Reserves/ Designations (3)	Estimated Additional Financing Sources (4)	Total Available Financing (5)	Estimated Financing Uses (6)	Provisions for Reserves and/ or Designations (New or Incr.) (7)	Total Financing Requirements (8)
<b>TOTAL LESS THAN COUNTYWIDE</b>	12,137,012	0	81,527,176	93,664,188	93,664,188	0	93,664,189
<b>GRAND TOTAL</b>	261,952,393	77,013,218	3,289,199,481	3,618,165,092	3,612,214,118	5,960,974	3,618,165,092
Arithmetic Results Total Transferred From	Sch 2, Col 6	Sch 3, Col 4	Sch 4, Col 6	Col 2+3+4	Sch 9, Col 6	Sch 3, Col 6	Col 5+7 Sch 7, Col 6

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## Budget Schedules - Schedule 1

- Only County operating funds are displayed on this schedule. Operating funds are those governmental-type funds consisting of General, Special Revenue, Special Assessment Debt Service and Capital Project Funds, which account for the current operations of the County. Trust and Agency Enterprise and Internal Service Funds are excluded from presentation on Schedule 1.

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# Budget Schedules

State Controller  
County Budget Act  
(1988)

COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA  
ANALYSIS OF FUND BALANCES UNRESERVED/UNDESIGNATED  
AS OF June 30, 2009

County Budget Form  
Schedule 2

County Operating Funds (1)	Less: Fund Balance-Reserved/Designated at June 30					Fund Balance Unreserved/ Undesignated June 30, 2009 (6)
	Fund Balance As Of June 30, 2009 (2)	Encumbrances (3)	General & Other Reserves (4)	Designations (5)		
<b>GRAND TOTAL</b>	935,107,919	0	488,183,067	194,972,459	251,952,393	
Arithmetic Results						
Total Transferred From			Sch 3,Col 2	Sch 3,Col 2		Col 2-3-4-5
Total Transferred To						Sch 1,Col 2
<p>The equation for Schedule 2:</p> <p>Column 2 – 3 – 4 – 5 = 6</p>						
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## Budget Schedules - Schedule 2

- Schedule 2 presents a disclosure of the various components of actual or estimate fund balance and adjusts for those which are not available to finance budgetary requirements.
- The mechanics of the schedule subtracts those items from Actual or Estimated Fund Balance in order to determine the amount of fund balance which is undesignated as of June 30.

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# Budget Schedules

State Controller  
County Budget Act  
(1985)

COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA  
DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS  
(With Supplemental Data Affecting Reserve Balances)  
FOR FISCAL YEAR 2009-10

County Budget Form  
Schedule 3

Description (1)	Reserves/ Designations Balance as of June 30, 2009	Amount Made Available for Financing by Cancellation		Increases of New Reserves To be Provided in Budget Year		Total Reserves for Budget Year (7)
	(2)	Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
<b>GRAND TOTAL</b>	663,155,626	77,013,218	0	5,959,974	0	683,155,626
Arithmetic Results Total Transferred To	Sch 2, Col 4,5		Sch 1, Col 3		Sch 1, Col 7	Col 2-4+6
<p>The equation for Schedule 3:</p> $\text{Column 2} - 4 + 6 = 7$						
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## Budget Schedules - Schedule 3

- This schedule will include all reserves and designation which properly fall under the Fund Balance-Unavailable category, including new reserves shown on Schedule 1.

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# Budget Schedules

State Controller  
County Budget Act  
(1985)

COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA  
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES  
(Estimated Revenue, Other Financing Sources and Residual Equity Transfers)  
FOR FISCAL YEAR 2009-10

County Budget Form  
Schedule 4

Discription (1)	Actual 2007-08 (2)	Projected 2008-09 (3)	Requested 2009-10 (4)	Recommended 2009-10 (5)
Total Transferred From	Sch 5, Col 2	Sch 5, Col 3	Sch 5, Col 4	Sch 5, Col 5

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## Budget Schedules - Schedule 4

- The information summarized in this schedule is the same as contained in Schedule 5.
- The sequence of listing funds in the Summarization by Fund should be consistent with the order which funds appear elsewhere in the schedules.

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# Budget Schedules

State Controller  
County Budget Act  
(1985)

COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA  
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
FOR FISCAL YEAR 2009-10

County Budget Form  
Schedule 5

Financing Source (1)	Actual 2007-08 (2)	Projected 2008-09 (3)	Requested 2009-10 (4)	Recommended 2009-10 (5)	Fund
Total Transferred to		Sch 4, Col 2	Sch 4, Col 3	Sch 4, Col 4	Sch 4, Col 5

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## Budget Schedules - Schedule 5

- This schedule lists all external financing sources as defined in Chapter 6 of the “Accounting Standard and Procedures for Counties.”
- For budgetary presentation only, the term additional financing sources is used in place of external financing sources.

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# Budget Schedules

State Controller  
County Budget Act  
(1985)

COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA  
ANALYSIS OF CURRENT PROPERTY TAXES AND ASSESSED VALUATION  
FOR FISCAL YEAR 2009-10

County Budget Form  
Schedule 6

County Funds (1)	Current Secured Property Taxes		Current Unsecured Property Taxes	
	Apportionment From Countywide Tax Rate (2)	Total Secured (3)	Apportionment From Countywide Tax Rate (4)	Total Unsecured (5)

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## Budget Schedules - Schedule 6

- Schedule 6 consists of two parts. The first includes information related to property tax revenues for County funds. The second covers assessed values and related adjustments.

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# Budget Schedules

State Controller  
County Budget Act  
(1985)

COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY FINANCING REQUIREMENTS BY FUNCTION & FUND  
FOR FISCAL YEAR 2009-10

County Budget Form Schedule 7
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Description (1)	Actual 2007-08 (2)	Projected 2008-09 (3)	Requested 2009-10 (4)	Recommended 2009-10 (5)
<b>SUMMARIZATION BY FUNCTION:</b>				
Subtotal Transferred From	Sch 8, Col 2	Sch 8, Col 3	Sch 8, Col 4	Sch 8, Col 5

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## Budget Schedules - Schedule 7

- This schedule summarized the financing requirements in function sequence.
- Appropriations for contingencies and provisions for new or increases in reserves and designations are added to obtain total financing requirements.
- Provisions for reserves and designation in Column 5 must be in agreement with Column 6 of Schedule 1 plus Column 6 of Schedule 3.

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# Budget Schedules

State Controller  
County Budget Act  
(1985)

COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY FINANCING REQUIREMENTS  
FOR FISCAL YEAR 2009-10

County Budget Form  
Schedule 8

Description (1)	Actual 2007-08 (2)	Projected 2008-09 (3)	Requested 2009-10 (4)	Recommended 2009-10 (5)
TOTAL SPECIFIC FINANCING USES (Brought Forward from Schedule 8A)	2,985,622,160	3,063,682,304	3,632,333,168	3,612,214,118
<b>TOTAL FINANCING REQUIREMENTS</b>	<b>2,985,622,160</b>	<b>3,063,682,304</b>	<b>3,632,333,168</b>	<b>3,612,214,118</b>
Subtotal Transferred To	Sch 7, Col 2	Sch 7, Col 3	Sch 7, Col 4	Sch 7, Col 5

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## Budget Schedules - Schedule 8

- Total specific financing uses are brought forward from Schedule 8A. Specific uses includes all object levels of appropriation from Salaries and Employee Benefits through Intrafund Transfers.
- Since only Specific Financing Uses are included in Schedule 8A which is the starting point for this schedule it is necessary to add Appropriations for Contingencies and Provisions for Reserves and Designations in order to obtain Total Financing Requirements.

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## **Budget Schedules - Schedule 8**

- List Appropriations for Contingencies by fund. The totals of the respective appropriations for contingencies in Columns 4 and 5 must be in agreement with the respective amounts listed in Schedule 9.
- Combine Total Specific Financing uses with Appropriations for Contingencies to determine “Total Financing Uses”. This amount in Column 5 must agree with the Grand Total in Column 6 of Schedule 1 and the subtotal in Column of Schedule 7.

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## **Budget Schedules - Schedule 8**

- Combine Total Financing Uses with Provisions for Reserves and Designations.
- Enter the total of the reserves provided by each fund as reflected in Column 6 of Schedule 3. These entries will be carried forward to Column 7 of Schedule 1.

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# Budget Schedules

State Controller  
County Budget Act  
(1986)

COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA  
SCHEDULE OF COUNTY SPECIFIC FINANCING USES BY BUDGET UNIT  
BY FUNCTION & ACTIVITY  
FOR FISCAL YEAR 2009-10

County Budget Form  
Schedule 8A

Budget Unit (Grouped by Function & Activity) (1)	Actual 2007-08 (2)	Projected 2008-09 (3)	Requested 2009-10 (4)	Recommended 2009-10 (5)	Fund
TOTAL INTEREST ON LONG-TERM DEBT	14,538,088	9,676,212	6,832,194	6,832,194	
TOTAL DEBT SERVICE	39,664,840	45,032,987	58,080,462	62,080,462	
TOTAL SPECIFIC FINANCING USES	2,999,637,526	3,063,682,304	3,632,333,168	3,612,214,118	
Total Carried Forward to Sch. 8, line 1	Sch 8 Col 2	Sch 8 Col 3	Sch 8 Col 4	Sch 8 Col 5	

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## Budget Schedules - Schedule 8A

- This schedule summarized the budget financing uses in function and activity sequence.
- The columns for entry of numerical data are identical with those of the budget unit financing uses detail – Schedule 9.
- This schedule will require as many pages as necessary to list budget units having financing units in the County’s operating funds within function.
- Subtotals should be presented for each function category and a total given for total specific financing uses which are to be carries forward to Schedule 8.

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# Budget Schedules

State Controller  
County Budget Act  
(1985)

COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA  
BUDGET UNIT FINANCING USES DETAIL  
FOR FISCAL YEAR 2009-10

County Budget Form

Schedule 9

Financing Classification (1)	Actual 2007-08 (2)	Projected 2008-09 (3)	Requested 2009-10 (4)	Recommended 2009-10 (5)
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## Budget Schedules - Schedule 9

- This schedule is prepared to meet requirements for disclosing financing uses as covered in Section 29006 of the Budget Act.
- All financing uses, including both specific and contingent, are included in this schedule.
- A separate schedule is required for each budget unit having activity within the County's operating funds.

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# Budget Schedules

State Controller  
County Budget Act  
(1985)

COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA  
OPERATION OF INTERNAL SERVICE FUND  
OPERATIONAL STATEMENT FOR FISCAL YEAR 2009-10

County Budget Form  
Schedule 10

Operating Detail (1)	Actual 2007-08 (2)	Projected 2008-09 (3)	Requested 2009-10 (4)	Recommended 2009-10 (5)
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## Budget Schedules - Schedule 10

- This schedule is prepared for all Internal Service Funds.
- Information contained in the schedule is not included in the Summary of County Budget (Schedule 1).

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# Budget Schedules

State Controller  
County Budget Act  
(1985)

COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA  
OPERATION OF ENTERPRISE FUND  
OPERATIONAL STATEMENT FOR FISCAL YEAR 2009-10

County Budget Form  
Schedule 11

Operating Detail (1)	Actual 2007-08 (2)	Projected 2008-09 (3)	Requested 2009-10 (4)	Recommended 2009-10 (5)
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## Budget Schedules - Schedule 11

- This schedule is prepared for all Enterprise Funds.
- Information contained in the schedule is not included in the Summary of County Budget (Schedule 1).

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## Budget Schedules

- Accounting procedures treat the Internal Service Fund and Enterprise fund like a business instead of a governmental fund.
  - Accrual basis accounting is used
  - Accumulated, net income is recorded as retained earnings
  - Fixed assets are capitalized and depreciated
  - Encumbrances are optional
  - Fixed assets and long-term obligations are recorded directly within the fund

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## Budget Schedules

State Controller  
County Budget Act  
(1985)

COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA  
STATUS OF EXPENDITURES FROM BOND PROCEEDS  
FOR FISCAL YEAR 2009-10

County Budget Form  
Schedule 12

Description Issue-Fund Project Identification (1)	Amount of Bonds Authorized (2)	Amount of Bonds Sold to Date (3)	Total actual of Estimated Project Cost (4)	Total Expenditures as of June 30, 2009	
				From Bond Proceeds (5)	From Other Sources (6)

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## **Budget Schedules - Schedule 12**

- This schedule is a special statement which is required as part of both the Proposed and Final Budgets. It meets the requirements of Section 29140 of the Government Code.
- **Government Code Section 29140**. The budget document in which the proposed and the final budget, respectively, of the county are presented shall include a special statement showing the status of the financing uses from bond funds. The statement shall set forth the total estimated cost, and the total actual expenditures to date of each project, appropriately identified, and the fund from which financed.

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## **Budget Schedules - Schedule 12**

- For purposes of clarity, bond issues should be grouped by fund and the funds should be presented in the same sequence as they appear elsewhere in the schedules.
- This schedule may also be used to display long-term capital lease obligations. If a county chooses to report capital lease obligations on this schedule the lease obligation should be clearly identified as a “capital lease obligation”.

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## Special District Budget Schedules

**Forms.**

The forms prescribed by the State Controller for presentation of the district budget are:

<u>Schedule #</u>	<u>Title</u>
13	Summary of Special District Budgets.
14	Analysis of Fund Balance Unreserved/Undesignated.
15	Detail of Provisions for Reserves/Designations of Special Districts.
16	District Budget Detail.
17	Status of Expenditures from Bond Proceeds.
18 & 18A	Debt Service Requirements Detail of Bond Issues of Special Districts.

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## Budget Schedules

**Government Code Section 29007.** There shall be a schedule in or supporting the budget document or separate ordinance or resolution, setting forth for each budget unit the following data for each position classification:

- (a) Salary rate or range, as applicable.
- (b) Number of positions currently approved.
- (c) Number of positions requested or recommended by the administrative officer if designated by the board.
- (d) Number of positions approved by the board.

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# Budget Schedules

ATTACHMENT A

State Controller  
County Budget Act  
(1985)

COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA  
SUMMARY OF CHANGES IN AUTHORIZED POSITIONS  
FOR FISCAL YEAR 2009/2010

County Budget Form  
Schedule 20

Budgeted Job Code and Title	FY 08/09 Initial Authorization	Current Year Changes	Filled as of 04-08-09	Vacancies as of 04-08-09	Recommended New Changes	FY 09/10 Proposed Totals
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# Budget Schedules

Schedule 21f

County of Riverside  
Part I - Financed Fixed Assets  
For Fiscal Year 09/10

BUDGET UNIT	ORIGINAL COST	REMAINING BALANCE	FINAL DATE	AMOUNT REQUESTED	AMOUNT RECOMMENDED
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Schedule 21c

County of Riverside  
Part II - Cash Purchased Fixed Assets  
For Fiscal Year 09/10

BUDGET UNIT	UNIT COST	UNITS REQUESTED	AMOUNT REQUESTED	UNITS RECOMMENDED	AMOUNT RECOMMENDED
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## **Budget Schedules**

### **Government Code Section 29124.**

- (a) If at the beginning of any fiscal year, the appropriations applicable to that year have not been finally determined and adopted, the auditor shall approve payments for the support of the various budget units in accordance with the following authorizations:

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## **Budget Schedules**

- (1) Except as otherwise provided in subdivision (b), the several amounts set forth in the proposed budget for the objects and purposes therein specified, except obligations for fixed assets, residual equity transfers, and for new permanent employee positions, are deemed appropriated until the adoption of the final budget.
- (2) Obligations for fixed assets, residual equity transfers, and for new permanent employee positions are deemed appropriated until the adoption for the final budget if specifically approved by the board. For the purposes of this subdivision, the words "new permanent employee positions" do not include any employee positions created in lieu of an employee position which is abolished.

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## Budget Schedules

- (3) If the proposed budget has not been approved by the board, the amounts deemed appropriated shall be based on the budget of the preceding year, excluding fixed assets and residual equity transfers unless specifically approved by the board.
- (b) Notwithstanding any other provision of this section, prior to the adoption of a final budget, the board of supervisors may impose expenditure limitations that are more restrictive than those contained in this section.

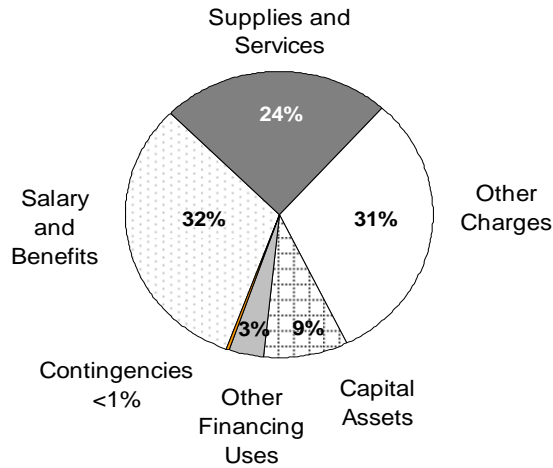
## Budget Overview

<i>Table 1</i>					
<b>Year-to-Year Budget Comparison</b>					
<b>(In Millions)</b>					
		08/09 Final Budget	09/10 Proposed Budget	Dollar Change (\$)	Percent Change (%)
<b>Appropriations</b>					
	Governmental Funds	4,008.0	4,194.1	186.1	4.6%
	Proprietary Funds	830.9	835.8	4.9	0.6%
	All county funds	4,838.9	5,029.9	191.0	3.9%
<b>Estimated Revenue</b>					
	Governmental Funds	3,788.1	3,807.9	19.8	0.5%
	Proprietary Funds	732.7	733.7	1.0	0.1%
	All county funds	4,520.8	4,541.6	20.8	0.5%

# Budget Overview

Chart 1

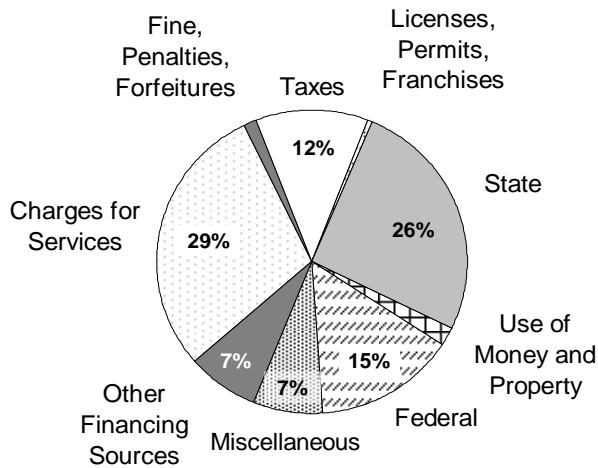
## Countywide Spending by Category



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# Budget Overview

Countywide Revenue by Source



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# Budget Overview

**Table 1**  
**Adopted Changes to Appropriations**  
**(In Millions)**

	09/10 Proposed Budget	09/10 Adopted Budget	Dollar Change	Percent Change
<b>Governmental Funds</b>				
General fund	\$2,492.2	\$2,544.9	\$52.7	2.1%
Special revenue funds	476.4	476.5	0.1	0.01%
Debt service funds	45.6	45.6	0.0	0.0%
Capital project funds	597.5	598.5	1.0	0.2%
Total county operating budget	3,611.7	3,665.5	53.8	1.5%
<b>Proprietary Funds</b>				
Internal service funds	287.4	287.4	0.0	0.0%
Enterprise funds	527.6	527.6	0.0	0.0%
Total proprietary fund budgets	815.0	815.0	0.0	0.0%
<b>Special District Budgets</b>				
Community redevelopment	326.9	326.9	0.0	0.0%
IHSS Public Authority	3.5	3.5	0.0	0.0%
Parks District	33.7	33.7	0.0	0.0%
Service areas	19.8	19.8	0.0	0.0%
Flood Control	148.5	148.5	0.0	0.0%
Waste District	5.5	5.5	0.0	0.0%
CORAL	64.8	64.8	0.0	0.0%
Total special district budgets	602.7	602.7	0.0	0.0%
Total gross appropriations	\$5,029.4	\$5,083.2	\$53.8	1.1%

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# Budget Overview

Chart 3

**General Fund Appropriations by Function**

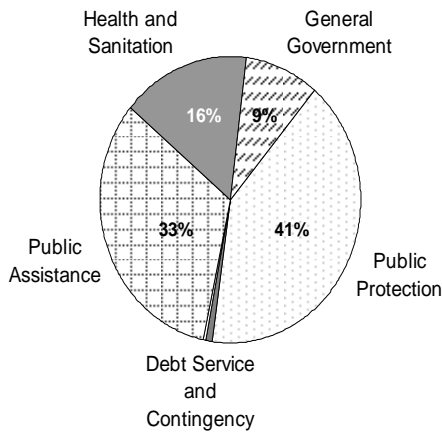
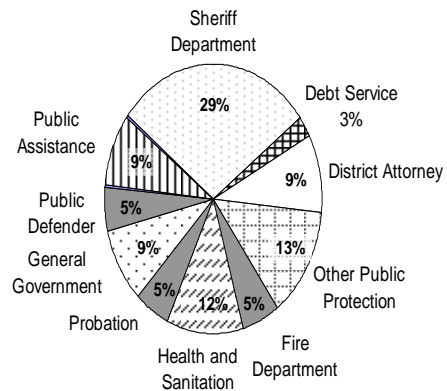


Chart 5

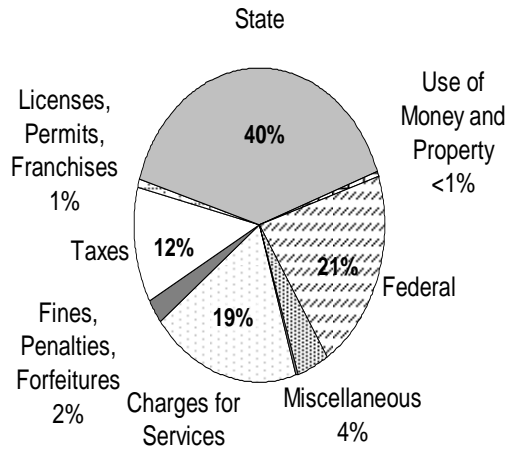
**General Fund Allocations by Function**



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# Budget Overview

## General Fund Revenue



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# Budget Overview

**Table 4**  
**Year-to-Year Comparison of General Fund Discretionary Revenue**  
**(In Millions)**

	08/09 Final Budget	09/10 Proposed Budget	Change (\$)	Change (%)	Percent of Revenue
Property Taxes	337.6	283.9	(53.7)	-16%	45%
Motor Vehicle In-lieu	220.8	199.5	(21.3)	-10%	32%
Interest Earnings	27.5	8.5	(19.1)	-69%	1%
Sales Tax*	38.0	34.8	(3.2)	-8%	6%
Fines & Penalties	29.3	26.1	(3.2)	-11%	4%
Property Transfer Tax	9.0	8.0	(1.0)	-11%	1%
Teeter Overflow	45.0	45.0	0.0	0%	7%
Franchise Fees	7.6	8.0	0.4	5%	1%
Federal In-Lieu Taxes	1.8	2.9	1.1	62%	<1%
El Sobrante Tipping	1.8	1.8	0.0	0%	<1%
Transient Occupancy	1.6	1.6	0.0	0%	<1%
Miscellaneous	7.3	6.9	(0.4)	-5%	1%
<b>Total:</b>	<b>\$727.3</b>	<b>\$627.0</b>	<b>-\$100.3</b>	<b>-14%</b>	

\*Does not include Public Safety Sales Tax

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## Budget Overview

<b>Table 3</b>				
<b>General Fund Discretionary Reserves and Designations</b>				
<b>(In Millions)</b>				
Name	08/09 Expected Ending Balance	Proposed Changes	Adopted changes	09/10 Remaining Balances
<b>Designations:</b>				
Capital projects	38.3	(32.6)	(5.7)	0.0
Economic uncertainty	97.7	(29.3)	6.3	74.7 *
PSEC 800 MHz	27.1		(27.1)	0.0
DPSS - CalWorks incentive	8.2			8.2
DPSS realignment growth	6.9			6.9
SB90 deferred state revenue	3.6			3.6
Property tax system replacement	9.6			9.6
Community improvement	0.0	4.0	(0.6)	3.4
Probation	2.3	(2.3)		0.0
CAC maintenance	1.2		(1.2)	0.0
Sub total	194.9	(60.2)	(28.3)	106.4

\* Includes \$45 million earmarked for suspension of Prop. 1A

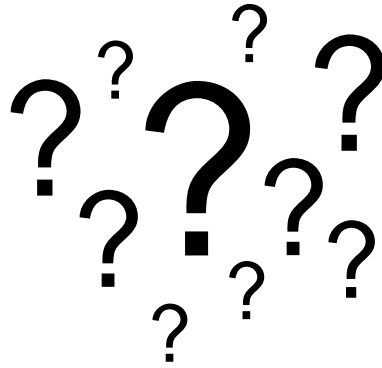
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## Budget Overview

<b>Table 6</b>			
<b>Changes in Ongoing Net County Costs</b>			
<b>(In Millions)</b>			
	08/09 Final Budget	09/10 Proposed	Proposed Changes
Public Protection	486.95	437.64	-10%
General Government	86.32	58.62	-32%
Health and Sanitation	84.61	74.63	-12%
Public Way and Facilities	2.17	1.88	-13%
Public Assistance	59.66	55.64	-7%
Education, Recreation & Culture	1.77	1.75	-1%
Debt Service	12.50	17.18	37%
Total Net County Cost	733.97	647.34	-12%

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# Questions



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# The End

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