

**Final Recap of FY 09-10 Final Budget Hearing Board Actions Through - June 5, 2009**

Balance in General Fund Contingency	\$ 2,000,000
Less Amount used in Hearings	\$ (155,651)
Total Beginning Appropriations for Contingencies	\$ 1,844,349

Additional General Fund Resources (from Non-dept Specific Options and items approved in Hearings)

Long-term Disability Reserve Rebate	\$ 150,000
Property Insurance premium reduction	\$ 288,000
Reduce Vehicle Fleet- CAO and General Services recommended alternative	\$ 527,000
Reduction of Computer Replacement Funds	\$ 2,045,290
Sub-Total available now	\$ 3,010,290

Mandatory Time Off (MTO) -- <i>subject to agreement with employee organizations</i>	\$ 3,100,000
Suspension of Professional Development Funds -- <i>subject to agreement with employee organizations</i>	\$ 1,000,000
Sub-Total subject to agreement with employee organizations	\$ 4,100,000

Total Additional General Fund Resources (from Non-dept Specific Options and items approved in Hearings) \$ 7,110,290

Total resources available now (Contingencies used plus Additional General Fund Resources available now) \$ 3,165,941

**Total Allocated in Hearings (Contingencies used plus all Additional General Funds Resources) \$ 7,265,941**

Add Back Items Approved by Board during Friday Wrap-up

Dept	Priority List	Description	Recurring Net Cost	General Fund Running Total
<i>The Board approved the following 4 items to be funded on a one-time basis for FY 09-10</i>				
Clerk-Recorder-Assessor	1	Restore funding for 1.4 FTE Appraiser III positions (1.0 filled) until a Computer Automated Mass Appraisal (CAMA) system is implemented. Otherwise, with the current "value decline" market, loss of these positions may likely delay the roll close beyond 7/31. It is estimated that 1250-1400 valuations will be delayed or lost per year. [Dept Appeal C]	156,834	156,834
Clerk-Recorder-Assessor	2	Restore overtime budget in the Assessor division. Loss of flexibility to meet increases in workload may extend the assessment roll is close beyond 7/31. [Dept Appeal D]	50,868	207,702
Clerk-Recorder-Assessor	3	Restore vacant CAD Map Tech II position. This second mapping position cut (out of 5 total) will delay parcel map creation, and thus contribute to delays in roll close each year. [Dept Appeal E]	87,689	295,391
Parks	4	Occidental Community Center	17,150	312,541

The Board approved the following 16 items to be funded with the remaining funds available now, with the balance of the final item to be adjusted as necessary after all entries added to budget system and contingencies used

Sheriff	1	Restore 1.0 filled Detective Sergeant position currently in charge of investigations supervision, and related service and supply costs. [Dept Appeal A]	185,441	497,982
Sheriff	2	Restore 2.0 filled Detective positions for domestic violence and property crimes cases and related service and supply costs. [Dept Appeal B]	343,864	841,846
Probation	3	Restore 1.0 filled Juvenile Correctional Counselor (JCC) IV at the Juvenile Hall to oversee and monitor special programs created to respond to a portion of the Juvenile Hall's population that has been isolated due to disruptive or aggressive behavior. [Dept Appeal A]	130,288	972,134













## SUMMARY OF ADJUSTMENTS MADE TO THE PROPOSED BUDGET

Description	Gross Expenditure	Revenue and Reimbursement	Net Cost
<b><u>County Operating Funds and Capital Projects</u></b>			
Human Resources	(288,000)	0	(288,000)
Information Systems	2,045,290	0	2,045,290
General Services	527,000	0	527,000
County Clerk/Registrar of Voters	155,007	31,005	124,002
Assessor	290,573	0	290,573
Auditor-Controller/Treasurer-Tax Collector	0	(128,491)	128,491
Regional Parks	238,971	221,821	17,150
Sheriff-Law Enforcement	1,432,507	0	1,432,507
Sheriff-Detention	417,244	0	417,244
District Attorney	378,827	0	378,827
Probation Services	(1,294,916)	(1,294,916)	0
Juvenile Institutions	452,433	0	452,433
Agricultural Commissioner	100,231	47,026	53,205
Advertising	241,821	0	241,821
Other General Government	0	1,874,141	(1,874,141)
Appropriations for Contingencies	(155,651)	0	(155,651)
<b>Total County and Capital Project Funds</b>	<b>4,541,337</b>	<b>750,586</b>	<b>3,790,751</b>
<b><u>Enterprise Funds</u></b>			
Integrated Waste	(989,059)	(467,101)	(521,958)
<b>Total Enterprise Funds</b>	<b>(989,059)</b>	<b>(467,101)</b>	<b>(521,958)</b>
<b><u>Internal Service Funds</u></b>			
Risk Management Self Insurance Funds	150,000	150,000	0
<b>Total Internal Service Funds</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>3,702,278</b>	<b>433,485</b>	<b>3,268,793</b>

GOVERNMENTAL ENTITIES INCLUDED WITHIN THE 2009-10 FINAL BUDGET

1. Under the Board of Supervisors Jurisdiction:
  - A. County of Sonoma
  - B. Internal Service/Enterprise Funds
    1. Heavy Equipment Internal Service Fund
    2. Self-Funded Insurance Internal Service Funds
    3. Unemployment Insurance Internal Service Funds
    4. Refuse Disposal Enterprise Fund
    5. Spud Point Marina Enterprise Fund
    6. Airport Enterprise Fund
    7. Transit Enterprise Fund
    8. Sport Fishing Center Enterprise Fund
    9. Hospital Closeout Enterprise Fund
  - C. Special Districts
    1. County Service Areas
      - a. #40 County Fire Services
      - b. #41 Multi-Services
    2. South Santa Rosa Lighting/Landscaping District
    3. Community Facilities Districts
      - a. #4 Wilmar
      - b. #5 Dry Creek
      - c. #7 Mayacamas
    4. Lighting Districts
      - a. Belmont Terrace
      - b. Carmet
      - c. Cinnabar
      - d. Countryside Manor
      - e. Forestville
      - f. Geyserville
      - g. Graton
      - h. Guerneville
      - i. Jenner
      - j. Madrone Acres
      - k. Monte Rio
      - l. Pacific View

- m. Penngrove
- n. Rio Nido
- o. South Park
- p. Summer Home Park
- q. Valley of the Moon
- r. West Side
- s. Woodside

5. Permanent Roads

- a. Bittner Lane
- b. Mill Creek Lane
- c. Mirabel Heights
- d. Monte Rosa
- e. Peaks Pike

6. Sonoma County Library - Joint Powers Agency

2. Under the Board of Directors Jurisdiction:

A. Special Districts

1. Sonoma County Water Agency and Zones

2. Sanitation Districts

- a. Occidental
- b. Russian River
- c. South Park

3. Northern Sonoma County Air Pollution Control District

4. Sonoma County Agricultural Preservation/Open Space District

5. IHSS Public Authority

6. Rio Nido Geologic Hazardous Abatement District

3. Under the Board of Commissioners Jurisdiction:

A. Community Development Commission

B. Special Districts

1. Redevelopment Agencies

- a. Roseland
- b. Sonoma Valley
- c. Russian River

## SUMMARY OF FISCAL YEAR 2009-10 ADOPTED BUDGET

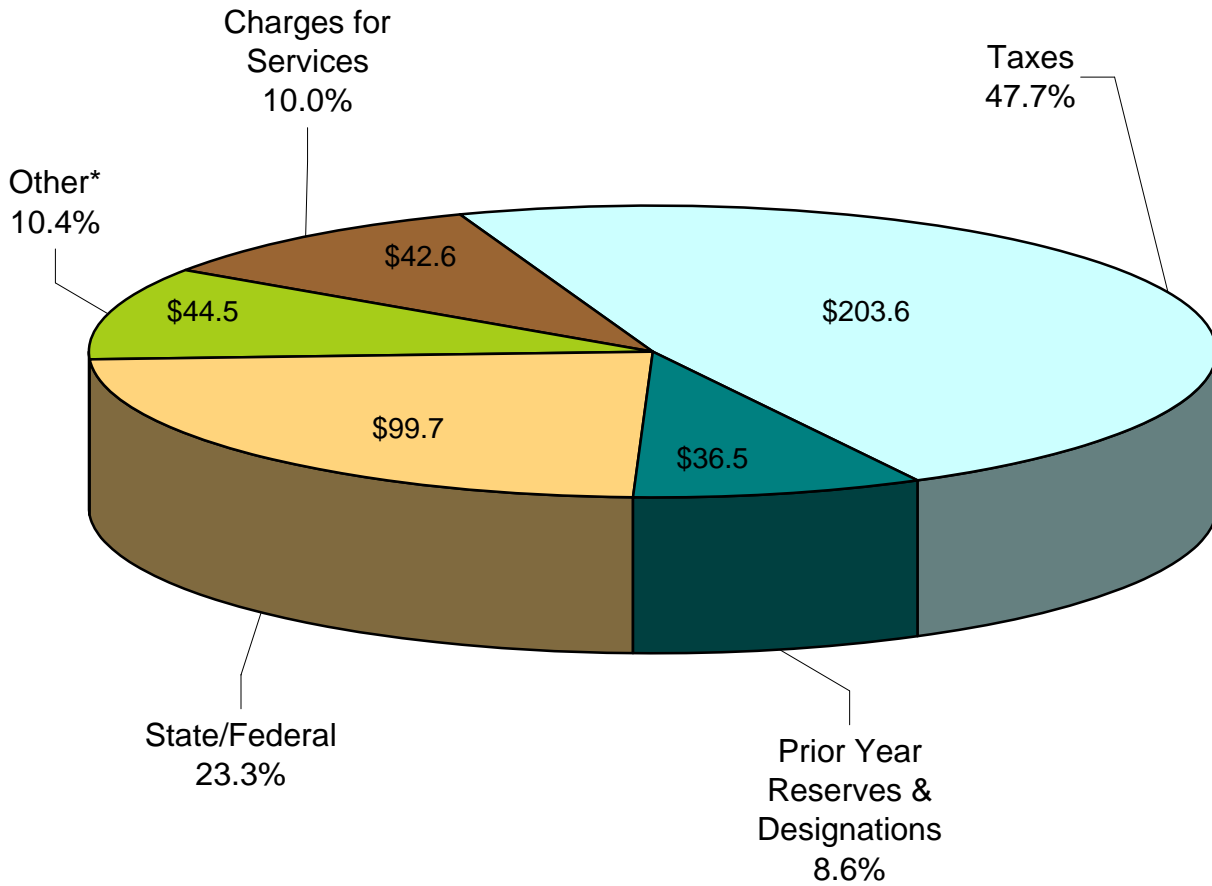
DESCRIPTION	2008-09 ADOPTED	2009-10 ADOPTED	CHANGE	%
County Operating Funds	759,431,251	746,296,682	(13,134,569)	-1.7%
Capital Projects	<u>34,308,999</u>	<u>58,369,340</u>	<u>24,060,341</u>	<u>70.1%</u>
Sub-Total	793,740,250	804,666,022	10,925,772	1.4%
Enterprise Funds	114,225,256	109,638,363	(4,586,893)	-4.0%
Internal Service Funds	67,744,029	65,766,408	(1,977,621)	-2.9%
Special Districts	<u>301,195,096</u>	<u>291,997,440</u>	<u>(9,197,656)</u>	<u>-3.1%</u>
<b>TOTAL REQUIREMENTS</b>	<u><b>1,276,904,631</b></u>	<u><b>1,272,068,233</b></u>	<u><b>(4,836,398)</b></u>	<u><b>-0.4%</b></u>

The large increase in Capital Projects is primarily related to \$22 million in county energy improvement projects. Final appropriation amounts in several funds will change during the year to reflect rebudgeting of capital projects expenditures that will not be completed in FY 08-09 and other adjustments that will be brought back for board approval after final budget adoption.

FY 09-10 adopted appropriations for County Operating Funds include \$427 million in appropriations for the general fund. The charts on the following pages provide additional detail of general fund revenues by source and appropriations by function.

# County of Sonoma

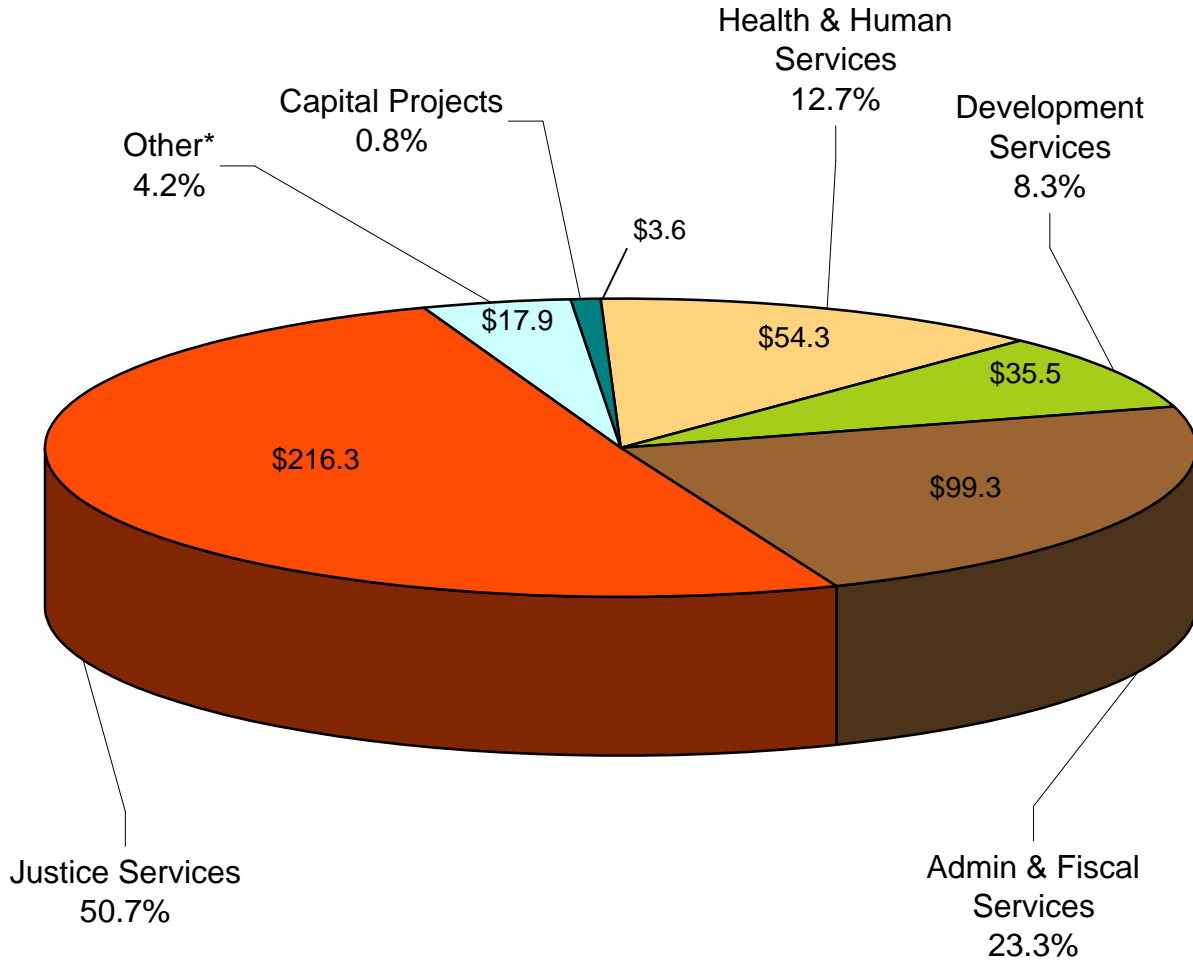
## 2009-10 General Fund Financing Sources (In Millions)



**Total Final Budget \$426.9 Million**  
**(Excludes General Reserve Fund and Accumulated  
 Capital Outlay (ACO) Funds)**

\*Includes Licenses/Permits/Franchises (\$13.9), Fines/Forfeitures/Penalties (\$10.5), Use of Money/Property (\$10.3), Miscellaneous Revenues (\$4.4), and Other Financing Sources (\$5.4).

# County of Sonoma 2009-10 General Fund Appropriations (In Millions)



**Total Final Budget \$426.9 Million**  
**(Excludes General Reserve Fund and Accumulated  
Capital Outlay (ACO) Funds)**

\*Includes General Government Transfers (\$7.2), Other County Services (\$9.8), and Provisions for Reserves/Designations (\$0.9).

COUNTY OF SONOMA  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY BUDGET  
SCHEDULE 1  
FISCAL YEAR 2009-10

County Funds (1)	ESTIMATED AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	Fund Balance Unreserved/ Undesignated June 30,2009 (2)	Cancellation Prior Year Reserves/ Designations 2008-09 (3)	Estimated Additional Financing Sources (4)	Total Available Financing (5)	Estimated Financing Uses (6)	Prov for Reserves/ Designations (new or icr) (7)	Total Financing Requirements (8)
10-010-XXX General	0	36,495,594	390,434,683	426,930,277	426,020,202	910,075	426,930,277
10-065-XXX ACO Funds	0	275,276	1,243,901	1,519,177	1,434,842	84,335	1,519,177
10 GENERAL FUND	0	36,770,870	391,678,584	428,449,454	427,455,044	994,410	428,449,454
11-110-XXX Advertising	0	1,139,028	5,666,827	6,805,855	6,805,855		6,805,855
11-140-XXX Fish/Wildlife	0	19,345	55,655	75,000	75,000		75,000
11-160-XXX Road	0	1,607,873	46,991,508	48,599,381	48,074,600	524,781	48,599,381
11-190-XXX Tobacco Tax	0		693,441	693,441	693,441		693,441
11-300-XXX Mandated	0	22,004,440	21,854,210	43,858,650	42,512,677	1,345,973	43,858,650
11-580-XXX Human Svcs-Realign	0		17,110,080	17,110,080	17,110,080		17,110,080
11-590-XXX Human Services Dept	0		152,225,827	152,225,827	149,538,371	2,687,456	152,225,827
11-600-XXX DCSS-Child Support Enf	0		15,727,961	15,727,961	15,727,961		15,727,961
11-610-XXX Dept of Health Services	0		60,414,098	60,414,098	60,414,098		60,414,098
11-640-XXX Health-Realign	0	168,740	24,819,355	24,988,095	24,988,095		24,988,095
11-650-XXX Mental Health-Realign	0		11,977,321	11,977,321	11,840,919	136,402	11,977,321
11-660-XXX Mental Health Svcs Act	0	120,235	13,777,610	13,897,845	10,910,334	2,987,511	13,897,845
11 SPECIAL REVENUE	0	25,059,661	371,313,893	396,373,554	388,691,431	7,682,123	396,373,554
12 CAPITAL PROJECTS	0	10,409,939	47,959,401	58,369,340	58,369,340	0	58,369,340
13 DEBT SERVICE	0	241,489	4,071,542	4,313,031	4,313,031	0	4,313,031
Subtotal	0	72,481,959	815,023,420	887,505,379	878,828,846	8,676,533	887,505,379
XX TRANSFERS*	0	0	(82,839,357)	(82,839,357)	(82,839,357)	0	(82,839,357)
TOTAL	0	72,481,959	732,184,063	804,666,022	795,989,489	8,676,533	804,666,022
APPROPRIATION LIMIT			513,108,400				
APPROPRIATION SUBJECT TO THE LIMITATION			240,581,794				

\*Transfers within a fund totalling \$25,191,778 have been eliminated from the above fund totals. Transfers between funds are included within the above funds and eliminated here before consolidating General County totals.

COUNTY OF SONOMA  
STATE OF CALIFORNIA  
ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED  
SCHEDULE 2  
AS OF JUNE 30, 2009

County Funds (1)	Estimated Fund Balance Per Auditor as of June 30, 2009 (2)	FUND BALANCE-RESERVED/DESIGNATED JUNE 30, 2009			Estimated Fund Balance Unreserved/ Undesignated June 30, 2009 (6)
		RESERVES		Designated (5)	
		Encumbrances (3)	General and Other Reserves (4)		
10-010-XXX General	77,026,938		27,327,070	49,699,868	0
10-020-XXX General Reserve	28,369,186		28,369,186		0
10-065-XXX ACO Funds	3,869,041			3,869,041	0
<b>10 GENERAL FUND</b>	<b>109,265,165</b>	<b>0</b>	<b>55,696,256</b>	<b>53,568,909</b>	<b>0</b>
11-110-XXX Advertising	2,493,844		15,000	2,478,844	0
11-140-XXX Fish/Wildlife	191,077			191,077	0
11-160-XXX Road	13,354,559		722,544	12,632,015	0
11-190-XXX Tobacco Tax	1,219			1,219	0
11-300-XXX Mandated	122,965,061			122,965,061	0
11-590-XXX Human Services Dept	169,246			169,246	0
11-600-XXX DCSS-Child Support Enf	159,007			159,007	0
11-610-XXX Dept of Health Services	66,834			66,834	0
11-640-XXX Health-Realign	2,114,518			2,114,518	0
11-650-XXX Mental Health-Realign	1,370,958			1,370,958	0
11-660-XXX Mental Health Svcs Act	3,935,903			3,935,903	0
<b>11 SPECIAL REVENUE</b>	<b>146,822,226</b>	<b>0</b>	<b>737,544</b>	<b>146,084,682</b>	<b>0</b>
<b>12 CAPITAL PROJECTS</b>	<b>10,409,939</b>	<b>0</b>	<b>0</b>	<b>10,409,939</b>	<b>0</b>
<b>13 DEBT SERVICE</b>	<b>18,623,383</b>	<b>0</b>	<b>18,623,383</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>285,120,713</b>	<b>0</b>	<b>75,057,183</b>	<b>210,063,530</b>	<b>0</b>

STATE OF CALIFORNIA  
 DETAIL OF RESERVES/DESIGNATIONS\*  
 (WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION BALANCES)  
 SCHEDULE 3  
 FISCAL YEAR 2009-10

Description (Identify Reserves and Designations) (1)	Reserves/ Designations Balance as of June 30,2009 (2)	Amount Made Available for Financing by Cancellation		Increase or New Res/Desig To Be Provided in Budget Yr		Total Reserves/ Designations for Budget Year (7)
		Recommended (3)	Adopted Bd of Sups 2009-10 (4)	Recommended (5)	Adopted Bd of Sups 2009-10 (6)	
<b>GENERAL FUND RESERVES</b>						
10-010-000 Inventory	276,739					276,739
10-010-000 L/T Receivables	976,640		976,640			0
10-010-000 Retirement Deposits	26,073,691			531,765	531,765	26,605,456
<b>GENERAL FUND DESIGNATIONS</b>						
10-010-000 State Mandate Designations	508,662					508,662
10-010-000 JMS System Designations	500,000					500,000
10-010-000 TDIM Road Improvements	1,200,000					1,200,000
10-010-000 OPEB	3,000,000					3,000,000
10-010-000 Supplemental Tax Processing	4,824,213	99,000	99,000			4,725,213
10-010-000 Designations	23,718,993	23,718,993	23,718,993			0
10-010-070 IS Replacement-A	5,314,303	1,787,616	3,832,906			1,481,397
10-010-071 IS Replacement-B	167,537			243,394	243,394	410,931
10-010-072 Technology Investment Fund	1,715,774	1,351,346	1,351,346			364,428
10-010-073 Radio Replacement Fund	700,984	520,316	520,316			180,668
10-010-074 HRMS Fund	2,124,000	2,124,000	2,124,000			0
10-010-110 County Center Parking	153,642	153,642	153,642			0
10-010-251 ARM-Mitigation	202,636			103,687	103,687	306,323
10-010-320 Parks-Equip Replace	216,157	4,176	4,176			211,981
10-010-370 P.W.-District Formation	127,634	11,000	11,000			116,634
10-010-371 P.W.-Water Systems	689,101			31,229	31,229	720,330
10-010-400 Sheriff-Radio Replacement	379,575	234,901	234,901			144,674
10-010-401 Sheriff-Revenue Tracking	468,674	468,674	468,674			0
10-010-440 Probation-SAC Ops & Replacement	535,971					535,971
10-010-775 Tribal Development Impact Mit	3,152,012	3,000,000	3,000,000			152,012
<b>Total General</b>	<b>77,026,938</b>	<b>33,473,664</b>	<b>36,495,594</b>	<b>910,075</b>	<b>910,075</b>	<b>41,441,419</b>
<b>GENERAL RESERVE</b>						
10-020-000 General Reserve	28,369,186					28,369,186
<b>ACO FUNDS</b>						
10-065-100 Fleet ACO	2,442,983		83,162	443,838		2,359,821
10-065-200 Reprographics ACO	1,890					1,890
10-065-400 Communications ACO	426,502			11,976	11,976	438,478
10-065-500 Facilities ACO	610,487			72,359	72,359	682,846
10-065-600 Records ACO	387,179	192,114	192,114			195,065
<b>Total ACO Funds</b>	<b>3,869,041</b>	<b>192,114</b>	<b>275,276</b>	<b>528,173</b>	<b>84,335</b>	<b>3,678,100</b>
<b>10 GENERAL FUND</b>	<b>109,265,165</b>	<b>33,665,778</b>	<b>36,770,870</b>	<b>1,438,248</b>	<b>994,410</b>	<b>73,488,705</b>

STATE OF CALIFORNIA  
 DETAIL OF RESERVES/DESIGNATIONS\*  
 (WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION BALANCES)  
 SCHEDULE 3  
 FISCAL YEAR 2009-10

Description (Identify Reserves and Designations) (1)	Reserves/ Designations Balance as of June 30,2009 (2)	Amount Made Available for Financing by Cancellation		Increase or New Res/Desig To Be Provided in Budget Yr		Total Reserves/ Designations for Budget Year (7)
		Recommended (3)	Adopted Bd of Sups 2009-10 (4)	Recommended (5)	Adopted Bd of Sups 2009-10 (4)	
<b>ADVERTISING</b>						
11-110-000 Designations	2,015,210	897,207	1,139,028			876,182
11-110-000 L/T Receivables	15,000					15,000
11-110-000 Economic Uncertainties	313,659					313,659
11-110-000 Econ Uncert-Parks O&M	149,975					149,975
<b>Total Advertising</b>	<b>2,493,844</b>	<b>897,207</b>	<b>1,139,028</b>	<b>0</b>	<b>0</b>	<b>1,354,816</b>
<b>FISH/WILDLIFE</b>						
11-140-000 Designations	183,277	14,845	14,845			168,432
11-140-100 Abalone Preservation	7,800	4,500	4,500			3,300
<b>Total Fish/Wildlife</b>	<b>191,077</b>	<b>19,345</b>	<b>19,345</b>	<b>0</b>	<b>0</b>	<b>171,732</b>
<b>ROAD</b>						
11-160-000 Designations	25,015			423,598	423,598	448,613
11-160-020 Bridges	162,949	159,300	159,300			3,649
11-160-030 Overlays/Road Improvements	0			100,000	100,000	100,000
11-160-040 Signals	30,098	30,000	30,000			98
11-160-060 Maintenance Division	386,401	386,401	386,401			0
11-160-060 Maint Division-Inventory	722,544					722,544
11-160-070 Traffic Operations	505,576	461,422	461,422			44,154
11-160-403 Sonoma Vly Dev Fee	758,624	141,750	141,750			616,874
11-160-404 Moorland Ave Dev Fee	95			1,183	1,183	1,278
11-160-409 Countywide Developer Fees	10,763,257	429,000	429,000			10,334,257
<b>Total Road Funds</b>	<b>13,354,559</b>	<b>1,607,873</b>	<b>1,607,873</b>	<b>524,781</b>	<b>524,781</b>	<b>12,271,467</b>
<b>TOBACCO TAX</b>						
11-190-390 Tobacco Tax-Education	1,219					1,219
<b>MANDATED</b>						
11-300-100 Tidelands Leases	623,318	52,390	52,390			570,928
11-300-210 Assessor-Prop Characteristics	440,388			25,572	25,572	465,960
11-300-211 Assessor-Prop Tax Admin	1,910			2,454	2,454	4,364
11-300-240 Recorder-Modernization	6,777,167	437,741	437,741			6,339,426
11-300-241 Recorder-Micrographics	753,512	190,782	190,782			562,730
11-300-242 Clerk/Recorder VRIP	290,618	120,178	120,178			170,440
11-300-243 Social Security Truncation	171,058	23,876	23,876			147,182
11-300-250 Survey-Monument Preservation	866,291	632,720	632,720			233,571
11-300-320 Reg Parks Restricted Fund	557,756			1,785	1,785	559,541
11-300-321 Sonoma/Gualala Park Mit	317,836	110,558	110,558			207,278
11-300-322 Clov/Healds Park Mit	48,358	7,746	7,746			40,612
11-300-323 Russ Riv/Seb Park Mit	39,121	17,273	17,273			21,848
11-300-324 Santa Rosa Park Mit	199,749	82,474	82,474			117,275
11-300-325 RP-Cot/Pet Park Mit	95,078	95,078	95,078			0
11-300-326 Sonoma Vly Park Mit	74,692	48,167	48,167			26,525
11-300-327 Lark-Wik Spec Plan Park Mit	22,571			6,851	6,851	29,422
11-300-400 Sheriff-AB1109 Fees	356,940			48,477	48,477	405,417
11-300-401 Sheriff-AB709 Fees	129,304			27,204	27,204	156,508
11-300-402 Sheriff-Fed Forfeiture-DOJ	616,360	110,000	110,000			506,360

STATE OF CALIFORNIA  
 DETAIL OF RESERVES/DESIGNATIONS\*  
 (WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION BALANCES)  
 SCHEDULE 3  
 FISCAL YEAR 2009-10

Description (Identify Reserves and Designations) (1)	Reserves/ Designations Balance as of June 30,2009 (2)	Amount Made Available for Financing by Cancellation		Increase or New Res/Desig To Be Provided in Budget Yr		Total Reserves/ Designations for Budget Year (7)
		Recommended (3)	Adopted Bd of Sups 2009-10 (4)	Recommended (5)	Adopted Bd of Sups 2009-10 (4)	
MANDATED (cont)						
11-300-403 Sheriff-Fed Forfeiture-US Treas	5,235					5,235
11-300-404 Sheriff-DMV ID Fee	740,678	740,678	740,678			0
11-300-405 Asset Forfeiture Fund	576,811					576,811
11-300-410 Detention-Jail Industries	229,223	25,200	25,200			204,023
11-300-421 D.A.-Auto Insurance Fraud	168,450	5,000	5,000			163,450
11-300-422 D.A.-Consumer Protection	704,802			3,031	3,031	707,833
11-300-423 D.A.-SCATT	20,581	20,581	20,581			0
11-300-431 MIOCR	184,820					184,820
11-300-440 Prob-Juv Funds	593,110	300,000	300,000			293,110
11-300-460 Courthouse Construction	1,306,683	187,157	187,157			1,119,526
11-300-461 Criminal Justice Construction	6,984,541	673,970	673,970			6,310,571
11-300-463 Penalty Assessment	11,414					11,414
11-300-512 Alternate Dispute Resolution	150,960			40,229	40,229	191,189
11-300-594 Dependent Child Fund	81,586					81,586
11-300-601 DCSS-Revenue Fund	196,817	196,817	196,817			0
11-300-610 AODS-Memorial Fund	24,622	23,549	23,549			1,073
11-300-650 MH-Interim Fund	34,629	17,962	17,962			16,667
11-300-680 P&P-C&FC-Dedicated Fund	28,596,956			1,155,514	1,155,514	29,752,470
11-300-681 P&P-Children & Families First	1,671,667	281,860	281,860			1,389,807
11-300-682 PH-EMS Fund	1,031					1,031
11-300-684 P&P-Child Safety Seats	2,075	2,075	2,075			0
11-300-685 AODS-Residential Tox & Detox	6,660	6,660	6,660			0
11-300-686 AODS-Alcohol Abuse Educ/Prev	8,539	8,539	8,539			0
11-300-687 AODS-Drug Abuse Educ/Prev	42	42	42			0
11-300-689 AODS-DUI Program	193,898	120,034	120,034			73,864
11-300-692 AODS-SACPA	112,744	112,744	112,744			0
11-300-693 PH-Vital Statistics Fund	117,788	92,812	92,812			24,976
11-300-696 Admin-MAA/TCM Audit Reserve	1,571,208			23,914	23,914	1,595,122
11-300-697 PH-Bioterrorism Program	49,589	49,589	49,589			0
11-300-699 Childrens Fund	48,391					48,391
11-300-700 An Reg-Public Educ Fund	63,281	14,788	14,788			48,493
11-300-700 An Reg-Public Educ-Equipment	43,335			8,667	8,667	52,002
11-300-701 W & M Transaction Verification	26,855			2,275	2,275	29,130
11-300-770 Securitization/Endowment A	39,074,923	7,195,400	7,195,400			31,879,523
11-300-773 Open Space Spec Tax Account	26,979,090	10,000,000	10,000,000			16,979,090
Total Mandated Funds	122,965,061	22,004,440	22,004,440	1,345,973	1,345,973	102,306,594
HUMAN SERVICES DEPARTMENT						
11-590-100 Human Services Department	169,246					169,246
11-590-110 WP-Federal Assistance	0			2,687,456	2,687,456	2,687,456
Total Human Services Department	169,246	0	0	2,687,456	2,687,456	2,856,702
DCSS-CHILD SUPPORT ENFORCE						
11-600-020 DCSS-Child Support Enforcement	159,007					159,007
DEPT OF HEALTH SERVICES						
11-610-100 Dept of Health Services	66,834					66,834
HEALTH REALIGN						
11-640-710 Health Realign-Operating	2,114,518	168,740	168,740			1,945,778

STATE OF CALIFORNIA  
 DETAIL OF RESERVES/DESIGNATIONS\*  
 (WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION BALANCES)  
 SCHEDULE 3  
 FISCAL YEAR 2009-10

Description (Identify Reserves and Designations) (1)	Reserves/ Designations Balance as of June 30,2009 (2)	Amount Made Available for Financing by Cancellation		Increase or New Res/Desig To Be Provided in Budget Yr		Total Reserves/ Designations for Budget Year (7)
		Recommended (3)	Adopted Bd of Sups 2009-10 (4)	Recommended (5)	Adopted Bd of Sups 2009-10 (4)	
11-650-810 MENTAL HEALTH REALIGN MH Realign-Operating	1,370,958			136,402	136,402	1,507,360
11-660-420 MENTAL HEALTH SVCS ACT MHSA-CSS	724,613			1,227,442	1,227,442	1,952,055
11-660-440 MHSA-Early Intervention	1,975,641	120,235	120,235			1,855,406
11-660-450 MHSA-Educ/Training	635,649					635,649
11-660-470 MHSA-Prudent Reserve	600,000			1,760,069	1,760,069	2,360,069
Total Mental Health Svcs Act	3,935,903	120,235	120,235	2,987,511	2,987,511	6,803,179
11 SPECIAL REVENUE	146,822,226	24,817,840	25,059,661	7,682,123	7,682,123	129,444,688
12 CAPITAL PROJECTS	10,409,939	10,409,939	10,409,939	0	0	0
13 DEBT SERVICE	18,623,383	241,489	241,489	0	0	18,381,894
<b>TOTAL</b>	<b>285,120,713</b>	<b>69,135,046</b>	<b>72,481,959</b>	<b>9,120,371</b>	<b>8,676,533</b>	<b>221,315,287</b>

\*General Reserves - Reserves usually established during the Budget process primarily to provide for dry period funding.

\*Other Reserves - Reserves established to offset legal contingencies or those Balance Sheet assets which are not available to meet expenditure requirements during the year.

\*Designations - Restrictions established to indicate tentative plans for future financial resource utilizations.

\*Encumbrances are excluded.