

**Non-Departmental Revenues
Fiscal Year 2010-11 Final Budget**

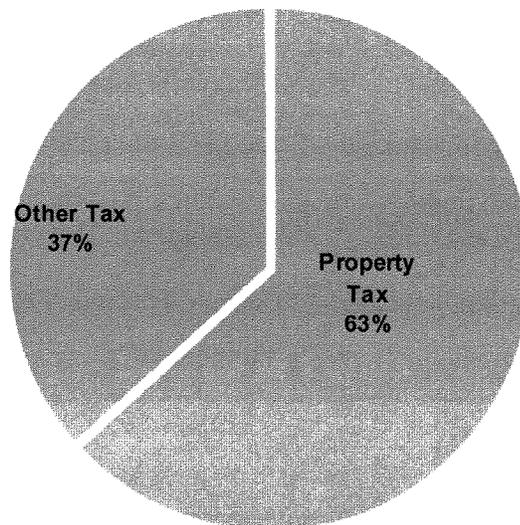
Fund Center 101

PURPOSE STATEMENT

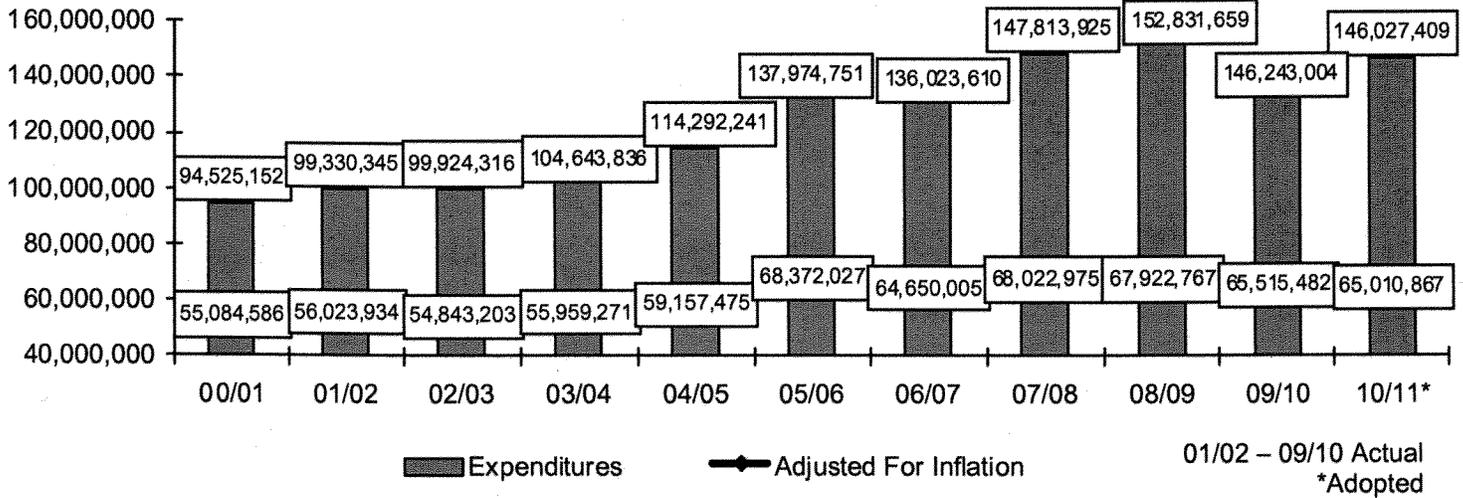
This fund center acts as the receiving budget for all revenues received by the County which are not generated as a result of departmental activities.

<u>Financial Summary</u>	<u>2008-09 Actual</u>	<u>2009-10 Actual</u>	<u>2010-11 Requested</u>	<u>2010-11 Recommended</u>	<u>2010-11 Adopted</u>
Taxes	\$140,801,029	\$136,319,834	\$135,899,166	\$135,899,166	\$135,899,166
Licenses and Permits	3,004,827	2,688,034	2,935,000	2,935,000	2,935,000
Revenue from Use of Money & Property	1,055,642	384,798	800,000	800,000	800,000
Intergovernmental Revenue	4,889,650	3,972,127	3,582,213	3,582,213	3,582,213
Charges for Current Services	2,761,528	2,552,652	2,480,412	2,480,412	2,480,412
Other Revenues	7,923	983	4,005	4,005	4,005
Interfund	311,060	324,576	326,613	326,613	326,613
**Total Revenue	\$152,831,659	\$146,243,004	\$146,027,409	\$146,027,409	\$146,027,409
Services and Supplies	1	2	5	5	5
**Gross Expenditures	\$ 1	\$ 2	\$ 5	\$ 5	\$ 5
General Fund Support (G.F.S.)	<u>\$152,831,658)</u>	<u>\$146,243,002)</u>	<u>\$146,027,404)</u>	<u>\$146,027,404)</u>	<u>\$146,027,404)</u>

Source of Funds



10 Year Revenues Adjusted For Inflation



COUNTY ADMINISTRATOR'S COMMENTS AND RECOMMENDATIONS

This fund center receives all of the General Fund revenues not directly attributable to any single department's operation (commonly referred to as discretionary revenue or non-departmental revenue). Overall, non-departmental revenue is recommended at approximately \$146 million, which is about 1% lower than the FY 2009-10 adopted amount. This is the second year in a row that non-departmental revenue is budgeted at a lower level and is the first time in recent history that back-to-back reductions have been budgeted. This drop is a direct reflection of the "Great Recession" in which we find ourselves. In total, there are over 35 sources of revenue for this fund center. The most significant are noted below:

- Current and secured property taxes are budgeted at \$84.9 million, which is virtually flat compared to FY 2009-10. Overall, activity in the housing market is projected to hover near current levels. For the first time in the history of Proposition 13, the annual CPI adjustment is negative as it is - 0.237%. Proposition 13 allows for up to a 2% increase each year, which is usually the amount applied; FY 2010-11 being an obvious exception.
 - Note: When comparing to FY 2007-08 and earlier, the secured property tax numbers included unitary tax revenues. As of FY 2008-09, unitary taxes were separated into their own revenue category so they could be more clearly identified.
- Unitary taxes (the property taxes assessed on utilities such as power plants as well as pipelines throughout the county), are budgeted at \$7.3 million, which is a 3% decrease.
- Property Tax in Lieu of Vehicle License Fee (VLF) revenue is budgeted at \$27.3 million, which is flat as compared to FY 2009-10. This revenue source is part of the "VLF Swap" whereby counties receive additional property tax from the State in lieu of VLF revenue.
- Supplemental Property Taxes are budgeted at \$1.5 million, which is 40% less than the FY 2009-10 adopted amount. This is a direct reflection of the continued soft housing market.
- Sales taxes are budgeted at \$5.5 million, which is 6% less than the FY 2009-10 adopted amount. The FY 2010-11 budget amount is flat relative to the projections for actual amounts expected to be received in the current year (i.e. sales tax revenue is projected to hit bottom toward the end of FY 2009-10 and generally stay there throughout FY 2010-11).
- Transient Occupancy Tax (commonly referred to as the bed tax charged on hotel and motel rooms) is budgeted at \$6.1 million, which is roughly the same as the FY 2009-10 adopted amount.

BOARD ADOPTED CHANGES

None