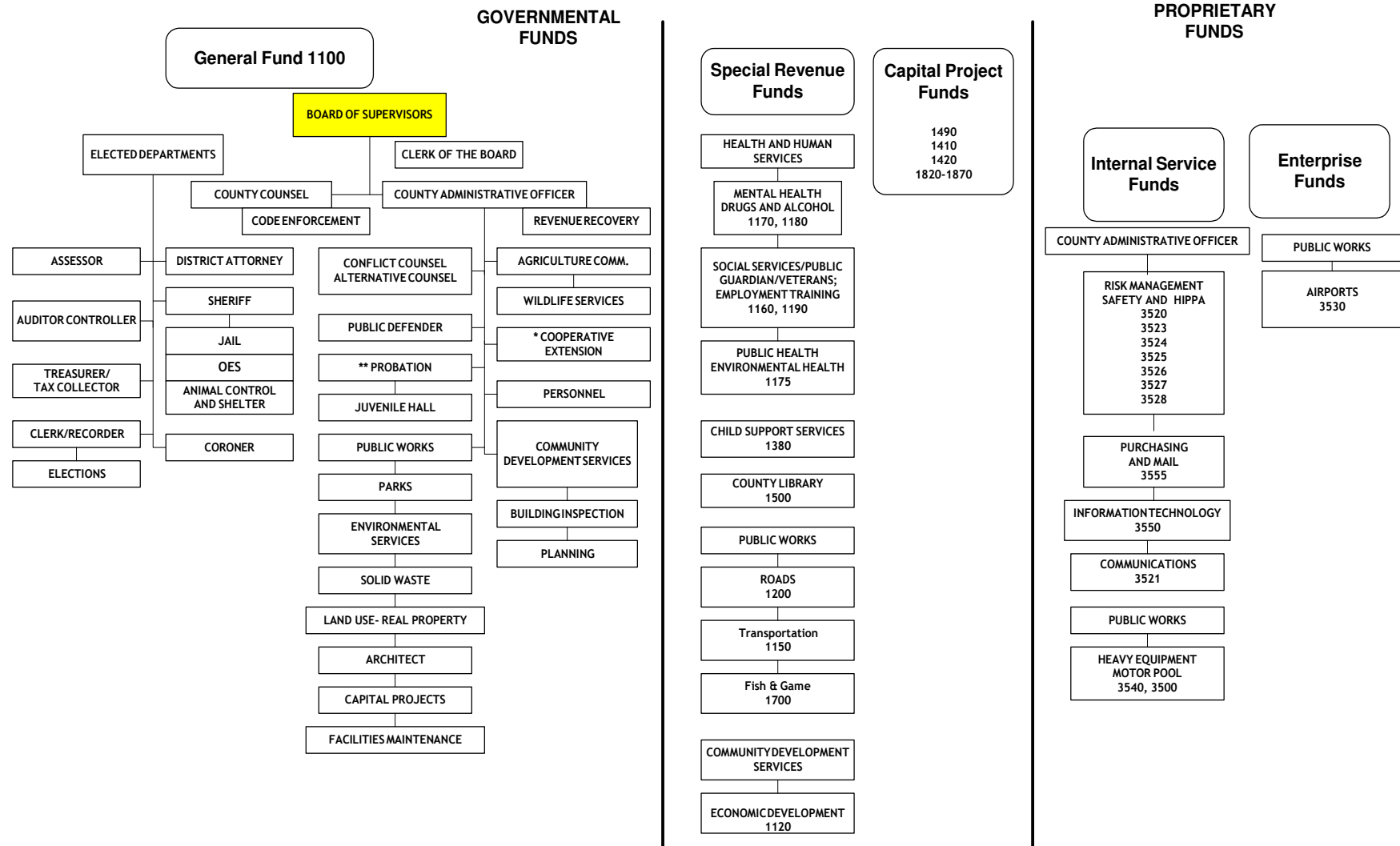


Fund Organization Chart



Fund Summaries

Humboldt County's basis for budgeting for all Governmental Funds is on a modified accrual basis while the Internal Service Funds and Enterprise Funds are on a full accrual basis. Governmental Fund revenue is recognized when it becomes available and measurable. Expenditures are typically

recognized in the period in which the liability is incurred *except for*: (1) inventories of materials and supplies that may be considered expenditures either when bought or used; (2) interest on general and special assessment long-term debt that is recognized on the date due; and (3) use of encumbrances.

1100 - General Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$2,510,048	\$9,965,207	\$13,128,242	\$10,969,677	\$7,746,124	(\$3,223,553)
Fund Revenues						
General Purpose Revenue	\$37,570,744	\$39,292,980	\$41,642,977	\$43,413,589	\$44,496,911	\$1,083,322
Program-Specific Revenue	31,627,273	29,162,377	30,832,856	32,689,309	45,909,295	\$13,219,986
Total Revenues	\$69,198,016	\$68,455,357	\$72,475,833	\$76,102,898	\$90,406,206	\$14,303,308
Expenditures	\$61,742,858	\$65,292,322	\$74,634,399	\$79,326,451	\$93,872,955	\$14,546,504
Ending Fund Balance	\$9,965,207	\$13,128,242	\$10,969,677	\$7,746,124	\$4,279,375	(\$3,466,749)

Fund Summaries

1110 - Social Services Assistance Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$218,919	\$656,835	\$583,111	\$307,106	\$633,229	\$326,123
Fund Revenues	\$20,707,607	\$20,717,826	\$20,402,674	\$19,571,599	\$21,429,776	\$1,858,177
Expenditures	\$20,269,692	\$20,791,550	\$20,678,679	\$19,245,476	\$21,429,776	\$2,184,300
Ending Fund Balance	\$656,835	\$583,111	\$307,106	\$633,229	\$633,229	\$0

1120 - Economic Development Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$177,713)	(\$220,108)	(\$2,020,376)	\$376,641	(\$248,279)	(\$624,920)
Fund Revenues	\$4,351,597	\$6,032,870	\$9,920,616	\$4,192,796	\$5,371,492	\$1,178,696
Expenditures	\$4,393,992	\$7,833,138	\$7,523,600	\$4,817,717	\$5,342,330	\$524,613
Ending Fund Balance	(\$220,108)	(\$2,020,376)	\$376,641	(\$248,279)	(\$219,117)	\$29,162

Fund Summaries

1150 - Transportation Services Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$52,580	\$37,674	\$33,393	\$17,011	\$77,907	\$60,896
Fund Revenues	\$1,097,004	\$1,133,013	\$1,283,814	\$1,453,455	\$1,630,962	\$177,507
Expenditures	\$1,111,910	\$1,137,295	\$1,300,195	\$1,392,559	\$1,630,962	\$238,403
Ending Fund Balance	\$37,674	\$33,393	\$17,011	\$77,907	\$77,907	\$0

1160 - Social Services Administration Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$3,373,580)	\$589,802	\$7,161,427	\$9,474,928	\$13,171,459	\$3,696,531
Fund Revenues	\$37,978,085	\$45,032,669	\$45,042,777	\$49,224,231	\$55,475,869	\$6,251,638
Expenditures	\$34,014,703	\$38,461,044	\$42,729,276	\$45,526,914	\$55,475,869	\$9,948,955
Ending Fund Balance	\$589,802	\$7,161,427	\$9,474,928	\$13,171,459	\$13,171,459	\$0

NOTE: A correction to fund balance was made on 6/30/08 to correct checks that were voided twice.

Fund Summaries

1170 - Mental Health Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$496,942)	(\$220,101)	(\$4,876,152)	(\$3,494,438)	(\$4,898,682)	(\$1,404,244)
Fund Revenues	\$22,137,039	\$21,315,443	\$26,895,076	\$24,121,863	\$31,442,013	\$7,320,150
Expenditures	\$21,860,199	\$25,971,494	\$25,513,361	\$25,523,433	\$31,442,013	\$5,918,580
Ending Fund Balance	(\$220,101)	(\$4,876,152)	(\$3,494,438)	(\$4,898,682)	(\$4,898,682)	\$0

NOTE: A correction to fund balance was made on 6/30/08 to correct checks that were voided twice.

1175 - Public Health Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$2,464,084	\$3,886,138	\$4,267,473	\$3,831,523	\$6,189,582	\$2,358,059
Fund Revenues	\$16,948,994	\$16,859,822	\$18,009,109	\$21,535,413	\$21,768,756	\$233,343
Expenditures	\$15,526,941	\$16,457,475	\$18,446,305	\$19,177,041	\$21,768,696	\$2,591,655
Ending Fund Balance	\$3,886,138	\$4,267,473	\$3,831,523	\$6,189,582	\$6,189,642	\$60

NOTE: A correction to fund balance was made on 6/30/08 to correct checks that were voided twice.
Fund balance was modified on 6/30/06 and 6/30/07 for depreciation.

Fund Summaries

1180 - Alcohol & Other Drugs Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$122,977)	(\$122,312)	(\$150,260)	(\$171,380)	(\$128,023)	\$43,358
Fund Revenues	\$2,430,979	\$2,651,390	\$2,951,940	\$3,082,859	\$3,488,883	\$406,024
Expenditures	\$2,430,314	\$2,679,338	\$2,973,061	\$3,039,310	\$3,488,883	\$449,573
Ending Fund Balance	(\$122,312)	(\$150,260)	(\$171,380)	(\$128,023)	(\$128,023)	\$0

NOTE: A correction to fund balance was made on 6/30/08 to correct checks that were voided twice.

1190 - Employment & Training Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$128,100	\$122,381	\$197,043	\$201,285	\$175,465	(\$25,820)
Fund Revenues	\$2,042,419	\$2,524,354	\$2,586,316	\$2,522,812	\$3,183,700	\$660,888
Expenditures	\$2,048,137	\$2,449,693	\$2,582,073	\$2,548,633	\$3,183,700	\$635,067
Ending Fund Balance	\$122,381	\$197,043	\$201,285	\$175,465	\$175,465	\$0

Fund Summaries

1200 - Roads Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$2,636,686	\$3,124,979	\$103,812	\$4,000,590	\$7,016,227	\$3,015,637
Fund Revenues						
General Purpose Revenue	\$9,136,897	\$9,945,618	\$11,823,508	\$11,434,815	\$12,268,296	\$833,481
Program-Specific Revenue	3,620,809	4,741,377	4,418,643	15,751,970	25,889,646	\$10,137,676
Total Revenues	\$12,757,706	\$14,686,994	\$16,242,151	\$27,186,786	\$38,157,942	\$10,971,156
Expenditures	\$12,269,413	\$17,708,162	\$12,345,373	\$24,171,148	\$43,198,936	\$19,027,788
Ending Fund Balance	\$3,124,979	\$103,812	\$4,000,590	\$7,016,227	\$1,975,233	(\$5,040,994)

1310 - Record Conversion Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$204,381	\$220,428	\$248,990	\$287,956	\$311,824	\$23,868
Fund Revenues	\$89,763	\$67,352	\$52,399	\$45,854	\$825,000	\$779,146
Expenditures	\$73,716	\$38,790	\$13,433	\$21,986	\$825,000	\$803,014
Ending Fund Balance	\$220,428	\$248,990	\$287,956	\$311,824	\$311,824	\$0

Fund Summaries

1200 - Roads Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$2,636,686	\$3,124,979	\$103,812	\$4,000,590	\$7,016,227	\$3,015,637
Fund Revenues						
General Purpose Revenue	\$9,136,897	\$9,945,618	\$11,823,508	\$11,434,815	\$12,268,296	\$833,481
Program-Specific Revenue	3,620,809	4,741,377	4,418,643	15,751,970	25,889,646	\$10,137,676
Total Revenues	\$12,757,706	\$14,686,994	\$16,242,151	\$27,186,786	\$38,157,942	\$10,971,156
Expenditures	\$12,269,413	\$17,708,162	\$12,345,373	\$24,171,148	\$43,198,936	\$19,027,788
Ending Fund Balance	\$3,124,979	\$103,812	\$4,000,590	\$7,016,227	\$1,975,233	(\$5,040,994)

1310 - Record Conversion Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$204,381	\$220,428	\$248,990	\$287,956	\$311,824	\$23,868
Fund Revenues	\$89,763	\$67,352	\$52,399	\$45,854	\$825,000	\$779,146
Expenditures	\$73,716	\$38,790	\$13,433	\$21,986	\$825,000	\$803,014
Ending Fund Balance	\$220,428	\$248,990	\$287,956	\$311,824	\$311,824	\$0

Fund Summaries

1380 - Child Support Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$1,078,688	\$1,068,324	\$1,443,460	\$1,452,791	\$1,302,661	(\$150,131)
Fund Revenues	\$4,960,017	\$5,269,930	\$4,838,526	\$4,793,954	\$5,128,500	\$334,547
Expenditures	\$4,970,380	\$4,894,794	\$4,829,195	\$4,944,084	\$5,128,500	\$184,416
Ending Fund Balance	\$1,068,324	\$1,443,460	\$1,452,791	\$1,302,661	\$1,302,661	\$0

1410 - Criminal Justice Construction Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$458,939	\$457,126	\$659,577	\$941,712	\$1,199,831	\$258,118
Fund Revenues	\$324,100	\$327,062	\$394,950	\$429,945	\$341,602	(\$88,343)
Expenditures	\$325,913	\$124,611	\$112,815	\$171,827	\$112,885	(\$58,942)
Ending Fund Balance	\$457,126	\$659,577	\$941,712	\$1,199,831	\$1,428,548	\$228,717

Fund Summaries

1420 - Courthouse Construction Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$139,097	(\$308,831)	(\$392,753)	(\$445,815)	(\$460,726)	(\$14,911)
Fund Revenues	\$600,191	\$228,023	\$256,658	\$294,809	\$244,406	(\$50,403)
Expenditures	\$1,048,118	\$311,945	\$309,720	\$309,720	\$311,500	\$1,780
Ending Fund Balance	(\$308,831)	(\$392,753)	(\$445,815)	(\$460,726)	(\$527,820)	(\$67,094)

1490 - Aviation Capital Projects Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$2,507	\$58,441	(\$2,525)	(\$23,393)	\$46,107	\$69,501
Fund Revenues	\$705,848	\$994,962	\$3,622,804	\$5,940,783	\$6,191,540	\$250,757
Expenditures	\$649,913	\$1,055,928	\$3,643,672	\$5,871,282	\$6,191,540	\$320,258
Ending Fund Balance	\$58,441	(\$2,525)	(\$23,393)	\$46,107	\$46,107	\$0

Fund Summaries

1500 - Library Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$152,047	\$493,533	\$677,497	\$829,939	\$756,878	(\$73,062)
Fund Revenues	\$2,432,220	\$2,642,563	\$3,007,125	\$2,961,921	\$2,950,126	(\$11,795)
Expenditures	\$2,090,734	\$2,458,599	\$2,854,683	\$3,034,983	\$3,212,699	\$177,716
Ending Fund Balance	\$493,533	\$677,497	\$829,939	\$756,878	\$494,305	(\$262,573)

1700 - Fish & Game Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$3,770	\$1,588	\$11,408	\$9,071	\$10,390	\$1,319
Fund Revenues	\$4,360	\$13,060	\$8,092	\$8,306	\$7,000	(\$1,306)
Expenditures	\$6,542	\$3,240	\$10,429	\$6,987	\$11,000	\$4,013
Ending Fund Balance	\$1,588	\$11,408	\$9,071	\$10,390	\$6,390	(\$4,000)

Fund Summaries

1820 - Special Aviation Murray Field Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$725	\$5,450	\$9,074	\$8,850	\$7,593	(\$1,257)
Fund Revenues	\$10,046	\$10,315	\$10,310	\$10,139	\$10,100	(\$39)
Expenditures	\$5,321	\$6,690	\$10,534	\$11,395	\$24,000	\$12,605
Ending Fund Balance	\$5,450	\$9,074	\$8,850	\$7,593	(\$6,307)	(\$13,900)

1830 - Special Aviation Rohnerville Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$20,774	\$12,266	\$17,053	\$13,924	\$4,797	(\$9,128)
Fund Revenues	\$10,319	\$10,568	\$10,547	\$10,161	\$10,100	(\$61)
Expenditures	\$18,828	\$5,781	\$13,676	\$19,288	\$18,000	(\$1,288)
Ending Fund Balance	\$12,266	\$17,053	\$13,924	\$4,797	(\$3,103)	(\$7,900)

Fund Summaries

1840 - Special Aviation Garberville Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$911	\$7,172	\$10,955	\$13,225	\$14,642	\$1,417
Fund Revenues	\$10,044	\$10,362	\$10,502	\$10,167	\$10,150	(\$17)
Expenditures	\$3,783	\$6,579	\$8,232	\$8,750	\$30,000	\$21,250
Ending Fund Balance	\$7,172	\$10,955	\$13,225	\$14,642	(\$5,208)	(\$19,850)

1860 - Special Aviation Dinsmore Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$45,363	\$52,798	\$61,379	\$36,106	\$35,784	(\$322)
Fund Revenues	\$10,812	\$11,844	\$12,599	\$10,389	\$10,250	(\$139)
Expenditures	\$3,377	\$3,264	\$37,872	\$10,712	\$48,000	\$37,288
Ending Fund Balance	\$52,798	\$61,379	\$36,106	\$35,784	(\$1,966)	(\$37,750)

Fund Summaries

1870 - Special Aviation Kneeland Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$63,852	\$74,579	\$41,139	\$28,246	\$27,307	(\$939)
Fund Revenues	\$11,086	\$12,117	\$11,965	\$10,345	\$10,150	(\$195)
Expenditures	\$359	\$45,557	\$24,859	\$11,284	\$40,000	\$28,716
Ending Fund Balance	\$74,579	\$41,139	\$28,246	\$27,307	(\$2,543)	(\$29,850)

3500 - Motor Pool Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$6,873,174	\$6,266,967	\$4,774,628	\$4,811,787	\$5,079,727	\$267,940
Fund Revenues	\$14,377	\$542,044	\$61,364	\$113,944	\$5,950,079	\$5,836,135
Expenditures	\$620,583	\$1,465,489	\$166,481	(\$153,995)	\$5,950,079	\$6,104,074
Ending Fund Balance	\$6,266,967	\$4,774,628	\$4,811,787	\$5,079,727	\$5,079,727	\$0

NOTE: Corrections to fund balance were made on 6/30/06 and 6/30/07 for depreciation.

Fund Summaries

3520 - County Insurance Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$32,235)	(\$35,300)	(\$80,984)	(\$394,992)	(\$205,898)	\$189,094
Fund Revenues	\$7,230	\$3,184	\$96,436	\$59	\$591,915	\$591,856
Expenditures	\$10,295	\$48,868	\$410,445	(\$189,035)	\$492,321	\$681,356
Ending Fund Balance	(\$35,300)	(\$80,984)	(\$394,992)	(\$205,898)	(\$106,304)	\$99,594

3521 - Communications	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$16,082	\$16,082
Fund Revenues	\$0	\$0	\$0	\$225,081	\$165,381	(\$59,700)
Expenditures	\$0	\$0	\$0	\$208,999	\$165,381	(\$43,618)
Ending Fund Balance	\$0	\$0	\$0	\$16,082	\$16,082	\$0

Fund Summaries

3523 - Workers Compensation Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$789,933)	\$74,149	\$1,930,425	\$3,590,728	\$2,944,782	(\$645,946)
Fund Revenues	\$0	\$0	\$106,102	\$77,708	\$3,146,737	\$3,069,029
Expenditures	(\$864,083)	(\$1,856,276)	(\$1,554,200)	\$723,654	\$1,122,523	\$398,869
Ending Fund Balance	\$74,149	\$1,930,425	\$3,590,728	\$2,944,782	\$4,968,996	\$2,024,214

3524 - Liability Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$1,815,479	\$750,972	(\$379,393)	(\$1,369,800)	(\$1,675,567)	(\$305,767)
Fund Revenues	\$34,857	\$9,059	\$8,306	\$27,147	\$10,000	(\$17,147)
Expenditures	\$1,099,364	\$1,139,424	\$998,713	\$332,914	\$1,439,640	\$1,106,726
Ending Fund Balance	\$750,972	(\$379,393)	(\$1,369,800)	(\$1,675,567)	(\$3,105,207)	(\$1,429,640)

Fund Summaries

3525 - Medical Plan Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$2,696,498)	(\$2,461,437)	(\$2,271,407)	(\$2,063,637)	(\$1,779,793)	\$283,844
Fund Revenues	\$0	\$0	\$0	\$0	\$15,203,000	\$15,203,000
Expenditures	(\$235,061)	(\$190,031)	(\$207,770)	(\$283,844)	\$15,509,562	\$15,793,406
Ending Fund Balance	(\$2,461,437)	(\$2,271,407)	(\$2,063,637)	(\$1,779,793)	(\$2,086,355)	(\$306,562)

3526 - Dental Plan Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$96,475)	(\$352,384)	(\$499,202)	(\$679,787)	(\$691,889)	(\$12,102)
Fund Revenues	\$0	\$0	\$0	\$0	\$1,583,041	\$1,583,041
Expenditures	\$255,909	\$146,818	\$180,585	\$12,102	\$1,509,041	\$1,496,939
Ending Fund Balance	(\$352,384)	(\$499,202)	(\$679,787)	(\$691,889)	(\$617,889)	\$74,000

Fund Summaries

3527 - Unemployment Insurance Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$1,158,182	\$880,245	\$718,054	\$556,322	\$303,162	(\$253,161)
Fund Revenues	\$26,661	\$32,805	\$35,700	\$31,937	\$33,000	\$1,063
Expenditures	\$304,598	\$194,996	\$197,431	\$285,098	\$352,233	\$67,135
Ending Fund Balance	\$880,245	\$718,054	\$556,322	\$303,162	(\$16,071)	(\$319,233)

3528 - Purchased Insurance Premiums Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$134,382)	\$92,206	\$37,687	\$553,168	\$852,516	\$299,349
Fund Revenues	\$627	\$6,075	\$22,239	\$11,688	\$1,659,209	\$1,647,521
Expenditures	(\$225,961)	\$60,595	(\$493,242)	(\$287,661)	\$1,413,494	\$1,701,155
Ending Fund Balance	\$92,206	\$37,687	\$553,168	\$852,516	\$1,098,231	\$245,715

Fund Summaries

3530 - Airport Enterprise Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$10,539,741	\$10,455,787	\$9,705,284	\$9,776,429	\$9,849,332	\$72,903
Fund Revenues	\$652,045	\$5,969	\$7,619	\$27,177	\$2,751,786	\$2,724,609
Expenditures	\$735,999	(\$1,120)	(\$25,661)	(\$45,726)	\$2,751,786	\$2,797,512
Ending Fund Balance	\$10,455,787	\$9,705,284	\$9,776,429	\$9,849,332	\$9,849,332	\$0

NOTE: Corrections to fund balance were made on 6/30/06 and 6/30/07 for depreciation.

3540 - Heavy Equipment Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$917,545	\$1,125,906	\$1,554,622	\$1,330,833	\$1,167,396	(\$163,437)
Fund Revenues	\$68,923	\$23,288	\$33,645	\$39,162	\$2,415,000	\$2,375,838
Expenditures	(\$139,438)	(\$405,428)	\$257,433	\$202,599	\$2,478,648	\$2,276,049
Ending Fund Balance	\$1,125,906	\$1,554,622	\$1,330,833	\$1,167,396	\$1,103,748	(\$63,648)

Fund Summaries

3550 - Information Technology Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	(\$661,631)	(\$383,828)	(\$244,327)	(\$8,479)	(\$65,084)	(\$56,606)
Fund Revenues	\$3,405	\$91,817	\$131,839	\$23,840	\$2,717,442	\$2,693,602
Expenditures	(\$274,398)	(\$47,684)	(\$104,010)	\$80,446	\$2,685,146	\$2,604,700
Ending Fund Balance	(\$383,828)	(\$244,327)	(\$8,479)	(\$65,084)	(\$32,788)	\$32,296

3555 - Central Services Fund	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Adopted	Increase/ (Decrease)
Beginning Fund Balance	\$0	\$0	\$0	(\$1,821)	\$46,629	\$48,449
Fund Revenues	\$0	\$0	\$345,712	\$560,476	\$622,763	\$62,287
Expenditures	\$0	\$0	\$347,533	\$512,027	\$622,763	\$110,736
Ending Fund Balance	\$0	\$0	(\$1,821)	\$46,629	\$46,629	\$0

NOTE: Fund established July 1, 2006.

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ACCRUAL BASIS OF ACCOUNTING: A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

ADJUSTED BUDGET: The adopted budget as amended through formal action of the Board of Supervisors.

A-87: This alpha/numeric designation refers to the Federal Office of Management and Budget Circular No. A-87, which establishes cost principles for the allocation of central administrative and overhead expenses to County departments under the Countywide Cost Allocation Plan.

ALLOCATED POSITIONS: All positions included in the County's salary resolution. Appropriations may not always be made to fund all allocated positions.

APPROPRIATION: An authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation expires at year-end.

ASSESSED VALUATION: A valuation set upon real estate or other property by the Assessor's Office as a basis for levying taxes.

AVAILABLE FUND BALANCE: That portion of the fund balance which is free, unencumbered and available for financing expenditures and other funding requirements.

BALANCED BUDGET: A proposed or adopted financial plan in which the carry-forward balance plus current-year revenues

equal or exceed the planned expenditures.

BUDGET: The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for the fiscal year.

BUDGET ADOPTION: A formal process by which the budget is approved by the Board of Supervisors.

BUDGET UNIT: That classification of the budget expenditure requirements into appropriate, identified, or organizational units deemed necessary or desirable for control and information related to a particular financial operation or program.

CAPITAL EXPENDITURE: Expenditures creating future benefits. A capital expenditure is incurred when the County adds value to an existing fixed asset with a useful life that extends beyond the taxable year and can be used to acquire or upgrade physical assets such as equipment, property, or industrial buildings.

CAPITAL OUTLAY: Expenditures which result in the acquisition of or addition to fixed assets. Significant capital projects are budgeted in a capital projects budget.

CAPITAL PROJECT: A program itemizing the County's acquisitions, additions and improvements to fixed assets, including buildings, building improvements and land purchases.

CASH: An asset account reflecting currency, coin, checks,

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postal and express money orders and bankers' drafts.

CASH FLOW: The net cash available for expenditures at any given point.

CERTIFICATES OF PARTICIPATION: Certificates issued for the purpose of financing the acquisition or construction of capital assets (infrastructure and public facilities.) COPs represent interests in the rental payments made under a tax-exempt lease.

COMMUNITY SERVICES DISTRICT: A governmental agency in the unincorporated area of the county that provides city-like services and sets policies, ordinances, and regulations for the benefit of its residents. A Community Services District may be an independent district, which means it has its own independently-elected Board of Directors; or it may be a dependent district, where the County Board of Supervisors serves as the Board of Directors.

CONTINGENCY: An amount appropriated for unforeseen expenditure requirements.

CONTINGENCY RESERVE: A budgetary provision, not to exceed 15 percent of an appropriation, set aside to meet unforeseen expenditure requirements.

CONTRACTED SERVICES -Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

COST APPLIED: Transactions that represent the recording of direct expenses from the department incurring the expense to the department receiving the benefit associated with the expense.

COUNTYWIDE COST ALLOCATION PLAN: The documentation, approved by the State Controller's Office, identifying the process whereby County central service costs are assigned to the benefiting departments or activities on a reasonable and consistent basis, as directed by the Federal Office of Budget and Management Circular No. A-87.

CURRENT REVENUE: Revenues of a governmental unit, which are available to meet expenditures of the current fiscal year.

DEBT SERVICE: The payment of matured interest and principal on debt, or the accumulation of money for meeting such payments during any given accounting period.

DELINQUENT TAXES: Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

DEPARTMENT: A designation used by County management to organize and manage programs of a similar nature. For example, engineering, airport operations, road maintenance, public facilities construction, and related services are organized within the Department of Public Works.

DISCRETIONARY REVENUE: Unencumbered and undesignated revenues which have not been reserved for any special purpose nor set aside for any specific program; not restricted by legal or contractual requirements.

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DIVISION: A sub-unit of a County department, typically organized for the purpose of providing a specific set of services or functions. For example:

EARMARKED FUNDS: Revenues designated by statute or Constitution for a specific purpose.

EMPLOYEE BENEFITS: Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments, and, while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation payments, and unemployment insurance payments.

ENCUMBRANCE: An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation. Available appropriations and fund balance are reduced by the amount of outstanding encumbrances.

ENTERPRISE FUND: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

ESTIMATED ACTUAL: An estimate that is developed prior to the close of the fiscal year, usually during the mid-year budget review, that includes the actual revenues and expenditures that are expected to be realized in a budget for the entire fiscal year.

EXPENDITURE: The payment or recording of the liability for the cost of goods delivered or services rendered during the fiscal year.

EXPENDITURE TRANSFERS: Reimbursement of funds to a provider budget unit for services/supplies received by another budget unit; transactions of this nature are limited to budgets within the same fund. Also known as “cost reimbursements.”

FINAL BUDGET: The budget document formally approved by the Board of Supervisors after the required public hearings and deliberations on the proposed budget, together with the subsequent additions, cancellations, or transfers. By statute, the Board of Supervisors must approve a final budget by October 2nd of each year.

FISCAL YEAR: A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. In California, the fiscal year is July 1 through June 30.

FIXED ASSET: A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$600.

FULL-TIME EQUIVALENT: A method of quantifying and allocating staffing levels, based on a full-time (FTE) work schedule. One worker may perform functions for several programs, and that person's salary and benefits would be divided among those programs for funding according to how much of the person's time is spent for each program. For example, a person who devoted 3 days of work per week to one

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program would be assessed against that program as 0.6 (24 hours divided by 40) FTE.

FUND: An accounting entity in which expenditures and available financing balance with each other, comparable to an individual bank account. Funds are established to account for specific activities and are subject to special limitations.

FUND BALANCE: The difference between fund assets and fund liabilities of a governmental fund. A portion of this balance may be available to finance the succeeding year's budget.

GENERAL FUND: The main operating fund used to account for Countywide financial resources and liabilities, except those that require separate fund accounting.

GENERAL PURPOSE REVENUE: Property taxes and non-program revenues that are not restricted for a specific purpose. (The term General Purpose Revenue has the same meaning as Discretionary Revenue.)

GENERAL RESERVE: An account for funds that are reserved for use only in the event of severe financial hardship, natural catastrophes, or other extreme emergency situations.

GRANT: A monetary contribution by a government or an organization to financially support a particular function or purpose.

INTERNAL SERVICE FUND (ISF): A budget unit created to perform specified services for other County departments on a

cost for service basis. The services performed are charged to the using department. Example: Information Services.

LIABILITY: An obligation to pay for or provide services to another entity as a result of a past transaction.

MANDATED PROGRAMS: Mandated programs are those programs and services that the County is required to provide by specific State and/or Federal law. The State or Federal government may or not provide funding for the mandated program or service.

MATCH: The term “match” refers to the percentage of local discretionary County monies in the General Fund that by law must be used to match a certain amount of State and/or Federal funds. For example, for the majority of welfare aid payments the County must match every 95 state dollars they receive, with 5 dollars from the County's General Fund.

MODIFIED ACCRUAL: Basis of accounting according to which revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

OPERATING TRANSFERS IN: Payment received for services and/or supplies expended for another institution, agency or person. Transfers of revenues and appropriations between funds.

OPERATING TRANSFERS OUT: Expenditures for services

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and/or supplies which correspond to Operating Transfers In.

OTHER CHARGES: A category of appropriations usually used for centrally-provided services, such as information technology services and the A-87 cost allocation plan charges.

OVERHEAD: Those costs necessary in providing goods/service that are not directly traceable to the goods/service, such as rent, utilities, management and supervision.

PERFORMANCE MEASURE: A quantitative means of assessing the efficiency and effectiveness of services performed by departments and divisions.

PROGRAM REVENUE: Revenue that is derived from and dedicated to specific program operations.

PROPERTY TAX: A tax that is levied as a percentage of the assessed valuation of a real estate parcel.

PROPOSED BUDGET: The working document for the fiscal year under discussion. Approval of this document does not allow expenditures for new programs or fixed assets unless there is specific approval of an item by the Board of Supervisors. The Proposed Budget, which the Board of Supervisors approves on or before July 20th, serves as the basis for public hearings prior to the adopted budget.

PROPOSITION 13: A tax limitation initiative approved by the voters in 1978. Proposition 13 provided for: (1) a 1 percent tax limit exclusive of tax rates to repay existing voter- approved

bonded indebtedness, (2) assessment restrictions establishing 1975 level values for all property, with allowable increase of 2 percent annually and reappraisal to current value upon change in ownership and new construction, (3) a two-thirds vote requirement to increase State taxes, and (4) a two-thirds vote of the electorate for local agencies to impose "special taxes.

REIMBURSEMENT: Payment received for services/supplies expended for another institution, agency, or person.

RESERVE: An amount set aside from the County's operating funds to meet emergency expenditure requirements, capital funding, or insurance and liability requirements.

RESTRICTED REVENUE: Funds restricted by legal or contractual requirements for specific uses.

REVENUE: Money received to finance ongoing County services. Examples: Property taxes, sales taxes, fees, and State and Federal grants.

SALARIES AND EMPLOYEE BENEFITS: An object of expenditure that establishes all expenditures for employee-related costs.

SALARY SAVINGS: The dollar amount of salaries that can be expected to be saved due to vacancies and turnover of employees.

SECURED ROLL: Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each County

Glossary

Assessor.

SPECIAL DISTRICT: A unit of local government generally organized to perform a function(s) for a specific geographic area, such as street lighting, water supply, or fire protection. Special districts may be dependent upon the County for administration, or may operate independently.

SPENDING LIMITS: Refers to the Gann Initiative (Proposition 4 on the November, 1979, ballot), which imposed limits on the allowable annual appropriations of the State, schools, and most local agencies; limit is generally prior year appropriations factored by the consumer price index (CPI) and population changes. Also known as "Gann limits."

SUPPLEMENTAL TAX ROLL: The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs, rather than once a year, as was previously the case.

TAX LEVY: Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation of property.

TEETER PLAN: A plan whereby 100% of the "secured" property taxes levied are apportioned to eligible agencies instead of the historical practice of apportioning only 100% of taxes that have been collected. This allows the County to finance all delinquent property taxes.

TRANSIENT OCCUPANCY TAX: A County tax based on the privilege of occupancy at any lodging. Each transient is

subject to and shall pay a tax in the amount of a percentage of the rent charged by the operator and shall make payment to the operator of the lodging at the time the rent is paid. Lodging includes but is not limited to any hotel/motel, inn, tourist housing, rooming house, apartment house, dormitory, public or private club, or mobile home.

TRUST FUND: A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds; e.g., taxes collected and held for a special district.

UNFUNDED MANDATE: A requirement from the state or federal government that the County perform a task or provide a service, provide it in a certain way, or perform a task to meet a certain standard, without compensation from the higher level of government.

UNINCORPORATED AREA: The areas of the County outside city boundaries.

UNSECURED ROLL: A tax on properties such as office furniture, equipment, and boats, which are not secured by real property owned by the assessee.

VEHICLE LICENSE FEE: An annual fee on the ownership of a licensed vehicle in California, in place of taxing vehicles as personal property. The VLF is paid to the California Department of Motor Vehicles at the time of annual vehicle registration. The fee is charged in addition to other fees, such as the vehicle registration fee, air quality fees, and commercial vehicle weight fees.

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