Effective
November 4, 2014

County Budget Guide

2014 Edition

California State Controller's Office

Foreword

California Government Code (GC) §29002, (GC) §30200, and (GC) §53065 require the State Controller to prescribe uniform accounting procedures for counties, dependent special districts and other agencies under the supervision and control of the county board of supervisors. In compliance with this section, the *County Budget Manual* was issued in 1986. Although the *County Budget Act* (the "Act") has been amended from time to time, there had not been a comprehensive review of the Act or a revision of the County Budget Manual since 1986.

The *Act*, (GC) §29000 – 29144 and (GC) §30200, was amended in the fall of 2009. A copy of the *Act* is attached as Appendix B. The task of updating the manual to reflect the changes was a cooperative effort of representatives from the State Controller's Office, County Auditor-Controllers, and County Administrative Officers. The result of these efforts is a *County Budget Guide* (the "*Guide*") that provides current information to assist counties in the preparation of the annual Adopted Budget and reflects applicable GASB pronouncements up to and including GASB Statement No. 54 (GASB 54). A cross-reference of the revisions to the county budget schedules is presented in Appendix A.

In 2009, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. The new standard substantially changed the categories and terminology used to describe the components of fund balance. Amendments were made to the *Guide* by replacing fund balance terminology formerly known as reserves and designations with the new GASB 54 terminology. Although the *Guide* continues to make reference to General Reserves, they are required to be included within the framework of GASB 54 terminology (see Govt. Code Section 29085).

Prior to GASB 54, the primary focus of fund balance was to determine whether its components were available or unavailable to finance the budget. GASB 54 redefined fund balance components by focusing on the restrictions and constraints associated with the sources of fund balance. GASB 54 was designed to ensure uniformity and comparability among governments for purposes of financial reporting. However, it was not designed to be compatible with the legal framework under which budgets are adopted and monitored. Therefore, the *Guide* provides the necessary flexibility to ensure that the budget schedules most accurately display and identify the amounts available for appropriation in each budgeted fund. For this reason, certain schedules displayed in the budget may not be consistent with the financial statement presentation requirements of GASB 54.

Additional References

Accounting Standards and Procedures for Counties Manual (ASP Manual), specifically, Chapter 6 Financing Sources, Chapter 7 Financing Uses, and Appendix C – Terminology, located on the SCO website at the following link: http://www.sco.ca.gov/pubs_guides.html

Uniform System of Accounts for Special Districts:
http://www.sco.ca.gov/ard_local_rep_audit_guidelines_uas.html

Best practices from the National Advisory Council on State and Local Budgeting Practices:
http://www.co.larimer.co.us/budget/budget_practices.pdf

Best practices for budgeting from GFOA workshop:
http://www.gfoa.org/index.php?id=130&option=com_content&task=view

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Chapter 1

General Instructions

1.01 Purpose

This 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 also applicable to those dependent special districts required to be included in the budget document. Anticipated benefits include:

a. Consistent application of the law.

b. Higher degree of comparability among county budgets.

c. Written guidance for new personnel.

1.02 Legal Basis

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. Refer to (GC) §29002 and (GC) §53065 for additional information.

1.03 Forms

The budget document must be on such forms as prescribed by the Controller and shall be presented in numerical order.

1.04 Permission to Deviate

Permission to deviate from the prescribed forms of the adopted budget must be obtained by written application addressed to:

State Controller's Office
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, California 94250

Attn: County Policy Section

1.05 Deviations Permitted

Permission need not be obtained for the following:

a. Provision of more detail to prescribed forms, provided the presentation is not basically distorted.

b. Deviations previously authorized.

Permission to change the language of prescribed column headings will not be granted.

1.06 Funds and Accounts

Fund and account titles to be used by counties in the preparation of the budget are those contained in the publication, "*Accounting Standards and Procedures for Counties*", issued by the State Controller's Office. Special districts required to be included in the county budget shall use fund and account titles contained in the publication, "*Uniform System of Accounts for Special Districts*". Links to these publications are provided in the *Foreword* section of this document.

General Instructions (Cont.)

1.07 Whole Dollars
Present all amounts in whole dollars.

1.08 Definitions
For definition of terms used in this Manual, see the County Budget Act ((GC) §29001) and Appendix C – Glossary of Accounting Terms in the Accounting Standards and Procedures for Counties Manual.

1.09 Abbreviations
References are to the following sources, abbreviated as shown:

GC	Government Code
CCR	California Code of Regulations
ASP	Accounting Standards and Procedures for Counties
SD	Uniform System of Accounts for Special Districts

1.10 Manual Organization
Chapter 2 discusses the preparation of the county budget and budget procedures for special districts and other agencies under the control of the Board of Supervisors. Chapter 3 presents budget forms and instructions for counties and for those dependent special districts and other agencies required to be included in the county budget. Refer to the *References* presented in the Chapter 1 Index and Section 1.02 of this chapter for additional information.

1.11 Legal Deadlines, Duties and Government Code Sections

State Controller

	§29005	To promulgate budget rules, regulation and classifications.
	§29005	To prescribe forms.

All County Officials

June 10	§29040	To provide an itemized request detailing estimates of required financing sources and uses for unit(s) administered.

Administrative Officer or Auditor as Designated by the Board

	§29040	To receive budget requests from officials.
	§29042	To prescribe procedures for submitting requests.
	§29045	To submit budget requests when the official responsible has not done so.
	§29060	To compile budget requests.
June 30	§29061, 29062	To review budget requests, prepare the recommended budget and submit the recommended budget to the board.
	§29083	To revise the recommended budget to reflect changes made by the board.

1

General Instructions (Cont.)

1.11 Legal Deadlines, Duties and Government Code Sections (Cont.)

Board of Supervisors

June 30	§29063	To make revisions, reductions and additions to budget requests.
June 30	§29064	To formally approve the recommended budget, as revised, as the Legal authorization to spend until approval of the adopted budget.
September 8	§29065	To make the recommended budget available to the general public.
September 8	§29080	To publish notice that the budget is available and to announce public hearings.
September 18	§29080	To commence public hearings 10 days after published notice.
October 2	§29081	To conclude public hearings.
October 2	§29088	To approve the adopted budget by resolution for county and dependent special districts.

Auditor

	§29043	To provide estimates for bonded debt service requirements.
	§29044	To provide financial statements data, or recommendations for any changes to the estimated financing sources to the responsible officials.
	§29083	To provide for the Auditor or his/her deputy to attend the public hearing on the recommended budget and to furnish any financial statements and data required.
December 1	§29093	To file a copy of the adopted budget in the office of the clerk of the board and the office of the State Controller.
	§29124	To approve certain payments pending adoption of the adopted budget.

1.12 Budget Policy Options of Supervisors and Government Code Sections

In addition to the legally required duties listed at the beginning of this Manual, there are certain actions to implement the budget process which the supervisors may take.

§29005	Changing the arrangement of information on budget forms. (Any such changes must be approved by the Controller).
§29006	Designation of data, in addition to available financing sources and financing uses to be included in the adopted budget.
§29007	Selection of a method of presenting salary and position allocation.
§29040, 29042	Designation of the administrative officer or the auditor to receive budget requests and prescribe budget request forms.

General Instructions (Cont.)

1.12 Budget Policy Options of Supervisors and Government Codes (Cont.)

§29045	Designation of the administrative officer or the auditor to submit budget requests in the event of non-performance by the responsible official.
§29060, 29061 §29062	Designation of the administrative officer or the auditor to compile budget requests and prepare the recommended budget by June 30.
§29083(b)	Designation of the administrative officer or the auditor to revise the recommended budget to reflect the boards actions for the adopted budget.
§29092	Authorization of additional appropriation controls and the designation of an official to administer controls.
§29124	Approval of new positions and capital assets prior to adoption of the adopted budget.
§29125(b)	Designation of the administrative officer or the auditor to approve transfers and revisions of appropriations within a budget unit.
§29127, 29130 §29125, 29126 §29126.1	Approval of budgetary adjustments, including the cancellation of unused appropriations and emergency appropriations.
§29142	Providing for fees for collection of taxes and assessments of special districts and improvement districts.

Decisions made on the above budget policy matters should be formalized by resolution.

Chapter 2

Budget Procedures for County, Dependent Special Districts and Other Agencies

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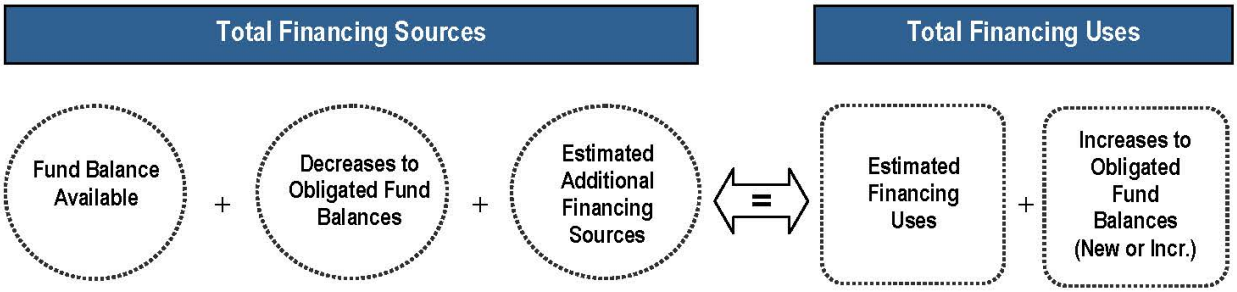
Chapter 2

The Basic Budget Formula

2.00 **County Budget Formula**

The basic budget formula is applicable to counties, dependent special districts and other agencies under the supervision and control of the board of supervisors. (GC) §29009 requires the adopted budget to be in balance; therefore, Total Financing Sources shall equal Total Financing Uses.



2

General Provisions

2.01 Scope
The county budget includes the operations of the governmental and proprietary funds of the county, dependent special districts and other agencies whose affairs and finances are under the supervision and control of the board of supervisors.

2.02 Obligated Fund Balances
All amounts that are unavailable for financing budgetary requirements in the budget year. This would include nonspendable, restricted, committed, and assigned fund balances.

2.03 Financing Uses
Appropriations are authorizations for the county to make expenditures and to incur obligations during the current fiscal year. Financing sources, for which there are no appropriations, are termed provisions. The sum of appropriations and provisions is the total financing (budgetary) uses. (GC) §29009 requires the final adopted budget to be in balance; therefore, Total Financing Sources shall equal Total Financing Uses.

2.04 Appropriations Classification
Appropriations are classified by:

- Object
- Budget Unit
- Activity
- Function
- Fund

Each budget unit is classified by function and activity within each fund. Budget units shall not include more than one activity. Each activity must be segregated for budget presentation and financial reporting.

2.05 Budget Unit Detail
Appropriations within each budget unit are segregated by the following objects and sub-objects:

- Salaries & Employee Benefits
- Services & Supplies
- Other Charges
- Capital Assets
  - Land
  - Structures & Improvements
  - Equipment
  - Infrastructure
  - Intangible Assets
- Other Financing Uses
- Intrafund Transfers*
- Transfers-Out

Within the object of capital assets, the subobject presentation is required as specified in Section 2.12. Appropriations for contingencies shall be shown in a separate budget unit, see section 2.16.

*** Please refer to section 2.15 for optional procedures for intrafund transfers.**

2

General Provisions (Cont.)

2.06 Budget Adoption

The county budget shall be adopted by resolution not later than October 2nd of each year.

The resolution of adoption shall specify:

a. Appropriations by object (subobject and projects for capital assets) by budget unit.
b. Other financing uses by budget unit.
c. Intrafund transfers by budget unit.
d. Transfers-out by fund.
e. Appropriations for contingencies, by fund.
f. Provision for obligated fund balances, by fund and purpose.
g. Means of financing the budget requirements.

2.07 Additional Financing Sources

Includes revenues, other financing sources and Transfers-in. Schedule 5 presents a summary of additional financing sources by source and fund while Schedule 6 provides a detailed presentation by fund and account.

2.08 County Budget Forms

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

Schedule	Title (An illustrative example of the schedules is provided in Chapter 3.)
1	All Funds Summary
2	Governmental Funds Summary
3	Fund Balance – Governmental Funds
4	Obligated Fund Balances – By Governmental Funds
5	Summary of Additional Financing Sources by Source and Fund – Governmental Funds
6	Detail of Additional Financing Sources by Fund and Account – Governmental Funds
7	Summary of Financing Uses by Function and Fund – Governmental Funds
8	Detail of Financing Uses by Function, Activity and Budget Unit – Governmental Funds
9	Financing Sources and Uses by Budget Unit by Object – Governmental Funds
10	Operation of Internal Service Fund.
11	Operation of Enterprise Fund.
12	Special Districts and Other Agencies Summary – Non Enterprise
13	Fund Balance - Special Districts and Other Agencies – Non Enterprise
14	Special Districts and Other Agencies – Non Enterprise Obligated Fund Balances
15	Special Districts and Other Agencies – Non Enterprise Financing Sources and Uses by Budget Unit by Object

2

Financing Uses Detail

2.09 **Salaries & Employee Benefits**
Appropriations are made in terms of total salaries before payroll deductions. Appropriations for salaries and wages of permanent and nonpermanent positions may be given in totals within each budget unit, provided the estimates for salaries and wages of permanent positions are supported by a schedule or a separate ordinance or resolution setting forth for each position classification the salary rate or range and number of positions recommended and approved.

2.10 **Services & Supplies**
This object contains the various subobject accounts to accumulate all the expenditure detail desired for informational or statistical purposes, and it still permits ready consolidation in the prescribed account form for reporting purposes to the State Controller.

2.11 **Other Charges**
This object contains subobject accounts that do not fit the definition of the other reporting objects. Reference Accounting Standards and Procedures for Counties, Chapter 7.

2.12 **Capital Assets**
At a minimum, the capital asset object must show the estimate for the subobjects as follows:

1. Land shall be reported in total amounts, except when included as a component of a project.
2. Structures and improvements shall be reported separately for each project, except minor improvement projects may be reported in totals.
3. Equipment shall be reported in total amounts by budget unit.
4. Infrastructure shall be reported in total amounts by budget unit.
5. Intangible assets may be reported in total amounts by budget unit.

2.13 **Other Financing Uses**
This object shall include operating transfers-out. Operating transfers are interfund transfers from a fund receiving the revenue to the fund that will expend the resources. Examples are a subsidy from the general fund to a proprietary fund or a tax revenue transfer from a special revenue fund to a debt service fund. Operating transfers shall be shown in the budget unit on Schedule 9.

2.14 **Transfers-Out**
Transfers-out are nonrecurring transfers of equity from one fund to another fund. These transfers will be shown on Schedule 9.

2.15 **Intrafund Transfers**
Intrafund transfers are optional transfers of costs between budget units in the same governmental type fund. This transfer distributes costs to various departments for budgeting and informal operating statement purposes. This transfer shall be shown as Intrafund Transfers-In and/or Intrafund Transfers-Out under expenditures and other operating uses (an increase for the receiving budget unit, a decrease for the servicing unit).

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Financing Uses Detail (Cont.)

2.15 **Intrafund Transfers (Cont.)**
Sub accounts may be utilized if desired. An alternative to this method would be as a decrease of a single amount in expenditures (Intrafund Transfers) for the servicing unit and an increase in each appropriate expenditure account of the receiving unit. The first alternative is recommended over the second alternative.

2.16 **Appropriations for Contingencies**
The budget may include an appropriation within each fund for contingencies, or within a separate contingency fund, or in the General Fund, in such amounts as the board deems sufficient. These amounts are appropriated through the budget adoption process. However, to make the appropriations specific and to authorize expenditures against them, a four-fifths vote of the board is required. Whether in a separate fund or within a fund, all contingencies appropriations are collected in a separate budget unit. If appropriations for contingencies are accounted for in a separate fund, the financing fund for each appropriation shall be specified.

Dependent special districts and other agencies under the supervision and control of the Board of Supervisors may include an appropriation for contingencies. The appropriation is shown as a line item of the operating budget on Schedule 15.

Funds

2.17 **County Budget Application**
The county budget presents county operations using governmental and proprietary funds. Governmental funds include the following: general, special revenue, debt service, capital projects and permanent funds, while the proprietary funds include the internal service and enterprise funds. Refer to the Accounting Standards and Procedures for Counties Manual for proper use and identification of funds.

2.18 **Internal Service Funds**
Schedule 10 is provided for presentation of the operating plan of an internal service fund, including anticipated income, expenses and net gain or loss. In addition, an Estimated Statement of Changes in Financial Position or an Estimated Statement of Changes in Retained Earnings may be presented.

2.19 **Enterprise Funds**
A budget for each enterprise fund must be included on a separate Schedule 11. Schedule 11 presents revenue and expenses following the accounts prescribed for the activity in which the enterprise is engaged. In addition, an Estimated Statement of Changes in Financial Position or an Estimated Statement of Changes in Retained Earnings may be presented.

It should be noted budget forms have not been prescribed for enterprise special districts under the supervision and control of the board of supervisors. However, at individual county discretion, the format for county budget schedules 10 and 11 may be used to present the managerial budget of "board governed" enterprise special districts. If this option is exercised, the schedules should immediately follow the "board governed" non-enterprise special district budget schedules.

2

Special Procedures

2.20 **Provisions for Obligated Fund Balances**
Provisions result in increases in nonspendable, restricted, committed and assigned fund balances. They are detailed in Schedule 4. Typical provisions include general reserve, capital outlay obligations, inventories, and advances to internal service funds. It is recommended, obligated balances not be cancelled at the end of each year, and the provision be in the amount of the increase only.

2.21 **Reductions to Obligated Fund Balances**
Reductions of obligated fund balances releases resources to finance the current budget requirements. Cancellation of a prior obligation is added to ending fund balance as presented on Schedule 2. Reductions in obligations are shown on Schedule 4.

2.22 **Interfund Transactions**
Interfund Transactions are revenue and expenditure/expense transactions when considering individual funds but are not revenues and expenditures/expenses of the governmental unit taken as a whole. The prescribed treatment balances the need for treating each fund as an independent organization and reducing the revenue and expenditure/expense pyramiding when considering a governmental unit's funds in the aggregate. Interfund Transactions are divided into two classifications:

Reciprocal
Nonreciprocal

Section 8.20 of the "*Accounting Standards and Procedures for Counties*" provides definitions and examples of the proper budgetary treatment of each type of transaction. Special Districts and Other Agencies required to be included in the county budget should follow the same treatment discussed in this section.

Road Programs

2.23 **Road Programs**
Subject to the requirements for centralizing structures and improvements and contingency appropriations (2 CCR § 994), the road program is presented in the budget unit for the Road or Public Works Department presented in Schedule 9 of the budget. When road construction is involved, an additional "Work Program Statement" is required to be included in the budget and should be presented immediately following the correlating Road Fund, Schedule 9. In lieu of presenting by subobjects, the Work Program Statement shall present the total of the objects detailed by cost center, and by project and should agree with the Schedule 9, Financing Uses Total. Additional guidance is available in the Road Fund Accounting chapter, Appendix 9A of the *Accounting Standards and Procedures for Counties* manual.

Road Programs (Cont.)

2.23 Road Programs (Cont.)

California Code of Regulations

2 CCR § 994

Cal. Admin. Code tit. 2, § 994

Barclays Official California Code of Regulations
Title 2. Administration
Division 2. Financial Operations
Chapter 2. State Controller
Subchapter 2. Budgeting Procedures for Counties
Article 4, Special Budget Units (Refs & Annos)

§ 994. Road Construction and Maintenance Activity.
In addition to, and in similar manner as prescribed for the estimates of expenditures classified by objects of expenditure, the official or person in charge of the roads function of the county shall also file a supporting statement setting forth the proposed work program for the year for which the budget is to apply. The proposed work program shall be construed to be the prescribed alternate procedure in lieu of the subobjects of expenditure as referred to in Section 965, Article 2 of Subchapter 2, Budgeting Procedures for Counties, and shall be arranged to set forth the data, as applicable in terms of the major operational classifications, namely:

(1) Administration
(2) Construction
(3) Maintenance
(4) Aid to Other Governmental Agencies
(5) Acquisition of Equipment
(6) Plant Acquisition
(7) Reimbursable Work
(8) Cost Transfers and Reimbursements

The Construction and the Plant Acquisition classifications shall be itemized by appropriately identified projects with estimated costs thereof, except that minor betterment projects in each classification may be grouped and shown in lump-sum amounts. Any of the other classifications may be further classified by such sub-activities or itemization as is deemed desirable or necessary for administrative control purposes.

The work program statement shall be subject to the same procedures of review and revision as other estimates but need not be formally adopted by the board. It shall be included in the budget document as a supporting statement to the official budget estimates classified by objects of expenditures. It shall be subject to such administrative controls as deemed necessary and appropriate by the board.

HISTORY
1. Amendment file 12-14-72; effective thirtieth day thereafter (Register 72, No. 51).

2 CCR § 994, 2 ◂CA ADC § 994

This database is current through 3/4/11 Register 2011, No. 9

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Chapter 3

Budget Schedules and Instructions for County, Dependent Special Districts and Other Agencies

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Chapter 3

Schedules and Instructions

Pursuant to the provisions of the County Budget Act, the State Controller has prescribed the following forms required to be used in the presentation of the annual adopted county budget, and budgets for those dependent special districts and other agencies that are required to be included in the budget document per (GC) §29002.

In 2009, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. The new standard substantially changed the categories and terminology used to describe the components of fund balance. Amendments were made to the *County Budget Guide* (the "*Guide*") by replacing fund balance terminology formerly known as reserves and designations with the new GASB 54 terminology. Although the *Guide* continues to make reference to General Reserves, they are required to be included within the framework of GASB 54 terminology (see Govt. Code Section 29085).

Prior to GASB 54, the primary focus of fund balance was to determine whether its components were available or unavailable to finance the budget. GASB 54 redefined fund balance components by focusing on the restrictions and constraints associated with the sources of fund balance. GASB 54 was designed to ensure uniformity and comparability among governments for purposes of financial reporting. However, it was not designed to be compatible with the legal framework under which budgets are adopted and monitored. Therefore, the *Guide* provides the necessary flexibility to ensure that the budget schedules most accurately display and identify the amounts available for appropriation in each budgeted fund. For this reason, certain schedules displayed in the budget may not be consistent with the financial statement presentation requirements of GASB 54.

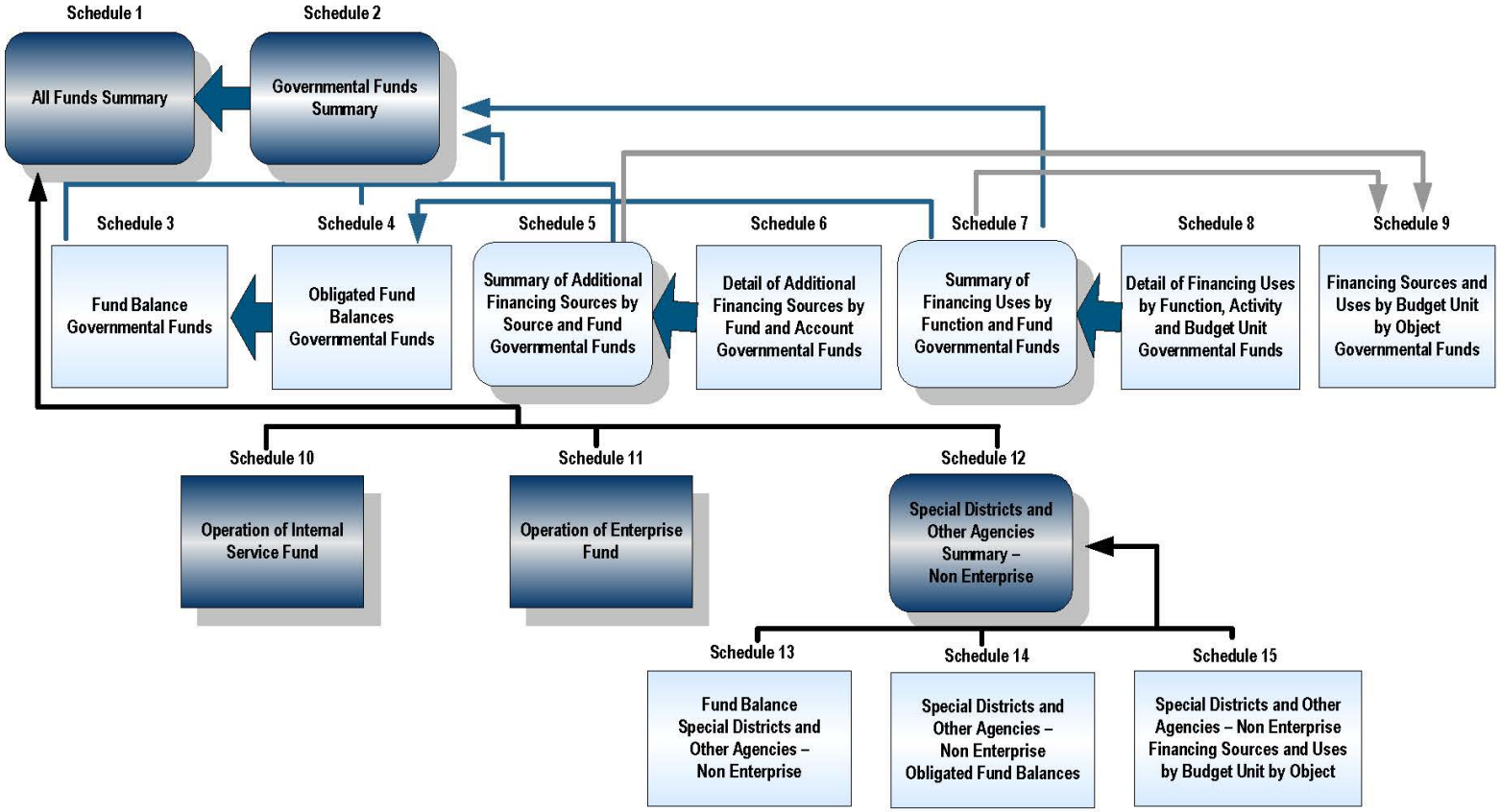
These forms may be useful in the preparation of the recommended budget, but are required only in the adopted budget.

The majority of the forms contain heading blocks in the columns to be completed to indicate the basis or source of the data entered in the several columns. These terms are defined as follows:

"Actual"	Means recorded in official financial system with no estimated amounts entered in the column.
"Estimated"	Means an amount that is a projected total of what the actual will be by the end of the fiscal year.
"Recommended"	Means recommended by the administrative officer or the auditor of the county.

Budget Schedule Flowchart

Schedules 1 - 15



Schedule 1

All Funds Summary

This schedule is a summary of financing sources and financing uses for all funds, including governmental-type funds (general, special revenue, capital projects, and debt service) as well as enterprise, internal service, special districts and other agencies governed by the Board of Supervisors. The intent of Schedule 1 is to disclose all financing sources and uses including those amounts beyond requirements to finance the annual adopted budget.

Independent special districts are excluded from this schedule.

The equations for Schedule 1 are:

Columns 2 + 3 + 4 = 5, and 6 + 7 = 8
Column 5 = Column 8

Column 1 – Fund Name

List the names of the fund groups, beginning with the governmental funds, followed by the internal service, enterprise, special district and other agency funds governed by the Board of Supervisors.

Column 2 – Fund Balance Available June 30, 20XX

Present the unassigned fund balance in the general fund as of June 30 of the year preceding the budget year. For all other funds, present the portion of the assigned fund balance being used to finance the current budget requirements. The amounts for the governmental funds must agree with corresponding amounts in Schedule 2, Column 2, and the special district and other agency funds must agree with corresponding amounts in Schedule 12, Column 2. There are no schedules of fund balance for enterprise or internal service funds.

Column 3 – Decreases to Obligated Fund Balances

Amounts indicate the action of the board to release these resources, in whole or in part, to finance the current budget requirements. The amounts for the governmental funds must agree with corresponding amounts in Schedule 2, Column 3, and the special district and other agency funds must agree with corresponding amounts in Schedule 12, Column 3. For proprietary funds include decreases in net assets. Nonspendable, restricted, committed, and assigned amounts (*obligated fund balances*) are in reference to governmental fund types.

Column 4 – Additional Financing Sources

Present the total estimated revenues, including other financing sources, for each fund group. The amounts must agree with corresponding amounts in other schedules as follows:

Governmental Funds	Schedule 2, Column 4
Internal Service Funds	Schedule 10, Column 5
Enterprise Funds	Schedule 11, Column 5
Special District and Other Agency Funds	Schedule 12, Column 4

Schedule 1

All Funds Summary (Cont.)

Column 5 – Total Financing Sources

Combine the amounts from Columns 2, 3, and 4. Column 5 must equal Column 8. The amounts for the governmental funds must agree with corresponding amounts in Schedule 2, Column 5, and the special district and other agency funds must agree with corresponding amounts in Schedule 12, Column 5.

Column 6 – Financing Uses

Present the appropriations, including appropriations for contingencies, for each fund group. The amounts must agree with corresponding amounts in other schedules as follows:

Governmental Funds	Schedule 2, Column 6
Internal Service Funds	Schedule 10, Column 5
Enterprise Funds	Schedule 11, Column 5
Special District and Other Agency Funds	Schedule 12, Column 6

Column 7 – Increases to Obligated Fund Balances

Present the provisions for increases to existing nonspendable, restricted, committed, and assigned fund balances, and provisions for new nonspendable, restricted, committed, and assigned fund balances for the governmental funds, dependent special districts and other agencies governed by the Board of Supervisors. The amounts for the governmental funds must agree with corresponding amounts in Schedule 2, Column 7, and the special district and other agency funds must agree with corresponding amounts in Schedule 12, Column 7. For proprietary funds include increases in net assets. Nonspendable, restricted, committed, and assigned amounts (obligated fund balances) are in reference to governmental fund types.

Column 8 – Total Financing Uses

Combine the amounts from Columns 6 and 7. Column 8 must equal Column 5. The amounts for the governmental funds must agree with corresponding amounts in Schedule 2, Column 8, and the special district and other agency funds must agree with corresponding amounts in Schedule 12, Column 8.

County Budget Guide

Schedule 1

All Funds Summary (Cont.)

State Controller Schedules	County Name	Schedule 1
County Budget Act January 2010 Edition, revision #1	All Funds Summary Fiscal Year 2010-11	

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2010	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General Fund	$ 8,729,766	$ 2,755,942	$ 240,301,900	$ 251,787,608	$ 248,083,200	$ 3,704,408	$ 251,787,608
Special Revenue Funds	5,331,712	-	15,513,400	20,845,112	20,845,000	112	20,845,112
Capital Projects Funds	2,524,815	-	717,700	3,242,515	3,242,500	15	3,242,515
Debt Service Funds	1,471,178	-	4,341,000	5,812,178	5,763,400	48,778	5,812,178
Total Governmental Funds	**$ 18,057,471**	**$ 2,755,942**	**$ 260,874,000**	**$ 281,687,413**	**$ 277,934,100**	**$ 3,753,313**	**$ 281,687,413**
Other Funds							
Internal Service Funds	$ -	$ -	$ 11,396,069	$ 11,396,069	$ 11,316,069	$ 20,000	$ 11,396,069
Enterprise Funds	-	60,000	23,564,530	23,624,530	23,624,530	-	23,624,530
Special Districts and Other Agencies	7,229,504	1,374,074	31,345,000	39,948,578	38,619,500	1,329,078	39,948,578
Total Other Funds	**$ 7,229,504**	**$ 1,434,074**	**$ 66,245,619**	**$ 74,909,197**	**$ 73,560,119**	**$ 1,349,078**	**$ 74,909,197**
Total All Funds	**$ 25,286,975**	**$ 4,190,016**	**$ 327,119,619**	**$ 356,596,610**	**$ 351,494,219**	**$ 5,102,391**	**$ 356,596,610**
Arithmetic Results				COL 2+3+4 = COL 5 COL 5 = COL 8			COL 6+7 = COL 8 COL 5 = COL 8
Governmental Fund Totals Transferred **From**	SCH 2, COL 2	SCH 2, COL 3	SCH 2, COL 4	SCH 2, COL 5 COL 5 = COL 8	SCH 2, COL 6	SCH 2, COL 7	SCH 2, COL 8 COL 5 = COL 8
Internal Service Fund **From**		SCH 10, COL 5 If Net Assets <Decrease>	SCH 10, COL 5		SCH 10, COL 5	SCH 10, COL 5 If Net Assets Increase	
Enterprise Fund **From**		SCH 11, COL 5 If Net Assets <Decrease>	SCH 11, COL 5		SCH 11, COL 5	SCH 11, COL 5 If Net Assets Increase	
Special Districts **From**	SCH 12, COL 2	SCH 12, COL 3	SCH 12, COL 4	SCH 12, COL 5	SCH 12, COL 6	SCH 12, COL 7	SCH 12, COL 8

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Schedule 2

Governmental Funds Summary

This schedule is a summary of financing sources and financing uses of only County governmental funds consisting of general, special revenue, capital projects, and debt service funds. Fiduciary, enterprise, internal service funds, special districts and other agencies are excluded from Schedule 2. The intent of Schedule 2 is to disclose all financing sources and uses including those amounts beyond those necessary to finance the annual adopted budget.

The equations for Schedule 2 are: Columns 2 + 3 + 4 = 5 | 6 + 7 = 8 | Column 5 = Column 8

Column 1 – Fund Name

List in the appropriate section the name of the funds maintained for county operations. The sequence the funds are listed should be consistent with their presentation in Schedules 3, 4 and 5.

Column 2 – Fund Balance Available June 30, 20XX

Present the unassigned fund balance in the general fund as of June 30 of the year preceding the budget year. For all other funds, present the portion of the assigned fund balance being used to finance the current budget requirements. The amounts must agree with corresponding amounts in Schedule 3, Col. 6.

Column 3 – Decreases to Obligated Fund Balances

Amounts indicate the action of the board to release these resources, in whole or in part, to finance the current budget requirements. The amounts must agree with corresponding amounts in Schedule 4, Column 4.

Column 4 – Additional Financing Sources

Present the total estimated revenues, including other financing sources. The amounts must agree with Schedule 5, Column 5.

Column 5 – Total Financing Sources

Combine the amounts from Columns 2, 3, and 4. Column 5 must equal Column 8.

Column 6 – Financing Uses

Present the appropriations, including appropriations for contingencies, for each fund. The total in Column 6 must agree with the total of Schedule 7, Column 5.

Column 7 – Increases to Obligated Fund Balances

Present the increases to existing nonspendable, restricted, committed, and assigned fund balances, and provisions for new nonspendable, restricted, committed, and assigned fund balances. The amounts for each fund must agree with the appropriate fund subtotal in Schedule 4, Column 6.

Column 8 – Total Financing Uses

Combine the amounts from Columns 6 and 7. Column 8 must equal Column 5.

Appropriations Limit

The appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Division 9 (commencing with Section 7900) of Title 1 and GC §29006 shall be included on Schedule 2 of the County's Adopted Budget.

County Budget Guide

Schedule 2

Governmental Funds Summary (Cont.)

State Controller Schedules	County Name	Schedule 2
County Budget Act January 2010 Edition, revision #1	Governmental Funds Summary Fiscal Year 2010-11	

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2010	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
General Fund							
General Fund	$ 8,729,766	$ 2,755,942	$ 240,301,900	$ 251,787,608	$ 248,083,200	$ 3,704,408	$ 251,787,608
Total General Fund	**$ 8,729,766**	**$ 2,755,942**	**$ 240,301,900**	**$ 251,787,608**	**$ 248,083,200**	**$ 3,704,408**	**$ 251,787,608**
Special Revenue Funds							
County Library	$ 558,774	$ -	$ 10,970,800	$ 11,529,574	$ 11,529,500	$ 74	$ 11,529,574
Road Fund	4,772,938	-	4,542,600	$ 9,315,538	9,315,500	38	9,315,538
Total Special Revenue Funds	**$ 5,331,712**	**$ -**	**$ 15,513,400**	**$ 20,845,112**	**$ 20,845,000**	**$ 112**	**$ 20,845,112**
Capital Project Funds							
Capital Project Fund	$ 2,524,815	$ -	$ 717,700	$ 3,242,515	$ 3,242,500	$ 15	$ 3,242,515
Total Capital Project Funds	**$ 2,524,815**	**$ -**	**$ 717,700**	**$ 3,242,515**	**$ 3,242,500**	**$ 15**	**$ 3,242,515**
Debt Service Funds							
Pension Obligation Bonds	$ 1,471,178	$ -	$ 4,341,000	$ 5,812,178	$ 5,763,400	$ 48,778	$ 5,812,178
Total Debt Service Funds	**$ 1,471,178**	**$ -**	**$ 4,341,000**	**$ 5,812,178**	**$ 5,763,400**	**$ 48,778**	**$ 5,812,178**
Total Governmental Funds	**$ 18,057,471**	**$ 2,755,942**	**$ 260,874,000**	**$ 281,687,413**	**$ 277,934,100**	**$ 3,753,313**	**$ 281,687,413**
Appropriations Limit	$ -						
Appropriations Subject to limit	$ -						
Arithmetic Results				COL 2+3+4 = COL 5 COL 5 = COL 8			COL 6+7 = COL 8 COL 5 = COL 8
Totals Transferred From	SCH 3, COL 6	SCH 4, COL 4	SCH 5, COL 5		SCH 7, COL 5	SCH 4, COL 6	SCH 7, COL 5
Totals Transferred To	SCH 1, COL 2	SCH 1, COL 3	SCH 1, COL 4	SCH 1, COL 5	SCH 1, COL 6	SCH 1, COL 7	SCH 1, COL 8

Schedule 3

Fund Balance – Governmental Funds

This schedule presents the various components of actual or estimated fund balance. Encumbrances, nonspendable, restricted, committed, and assigned fund balances are subtracted from actual or estimated total fund balance to determine the amount of fund balance that is available as of June 30 of the preceding budget year, and for current budgetary requirements.

The equation for Schedule 3 is:

Column 2 – 3 – 4 – 5 = 6

The effect of increases and decreases to nonspendable, restricted, committed and assigned fund balances are included in Schedules 2 and 4, not in Schedule 3.

Column 1 – Fund Name

List all County governmental funds with actual or estimated fund balance at June 30, including those which may not have any Financing Sources or Financing Uses in Schedule 2. The sequence the funds are listed should be consistent with their presentation in Schedules 2, 4 and 5.

Column 2 – Total Fund Balance June 30, 20XX

Present the total fund balance for each fund as of June 30 of the preceding budget year.

Column 3 – Encumbrances

For those counties who use the encumbrance accounting approach, present the amount of the fund balance reserved to meet outstanding purchase orders, contracts or other written commitments as of June 30 of the preceding budget year. When a county uses the encumbrance accounting approach, encumbrance amounts should be reported in column 3 only to prevent double reporting. Columns 4 and 5 should not include encumbrance amounts when reporting encumbrances in column 3.

Column 4 – Nonspendable, Restricted, and Committed

Present the total of all nonspendable, restricted and committed fund balances as of June 30 of the preceding budget year, treated either as an account within a fund or a separate fund. The total of the nonspendable, restricted and committed fund balances in Column 4 and the assigned fund balance in Column 5 must agree with corresponding totals by fund in Schedule 4, Column 2.

Column 5 – Assigned

Present the total of all assigned fund balance as of June 30 of the preceding budget year, treated either as an account within a fund or a separate fund. The total of the nonspendable, restricted and committed fund balances in Column 4 and the assigned fund balance in Column 5 must agree with corresponding totals by fund in Schedule 4, Column 2.

Column 6 – Fund Balance Available June 30, 20XX

Presents the total fund balance available to finance budgetary requirements. The amounts are forwarded to Schedule 2, Column 2.

Schedule 3

Fund Balance – Governmental Funds (Cont.)

State Controller Schedules	County Name	Schedule 3
County Budget Act	Fund Balance - Governmental Funds	
January 2010 Edition, revision #1	Fiscal Year 2010-11	

Actual ☐
Estimated ☐

Fund Name	Total Fund Balance June 30, 2010	Less: Obligated Fund Balances			Fund Balance Available June 30, 2010
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
General Fund					
General Fund	$ 25,809,827	$ 3,269,509	$ 11,295,245	$ 2,515,307	$ 8,729,766
Total General Fund	**$ 25,809,827**	**$ 3,269,509**	**$ 11,295,245**	**$ 2,515,307**	**$ 8,729,766**
Special Revenue Funds					
County Library	$ 614,764	$ 55,548	$ 442	$ -	$ 558,774
Road Fund	5,565,719	755,581	37,200	$ -	$ 4,772,938
Total Special Revenue Funds	**$ 6,180,483**	**$ 811,129**	**$ 37,642**	**$ -**	**$ 5,331,712**
Capital Project Funds					
Capital Project Fund	$ 2,619,220	$ -	$ 94,405	$ -	$ 2,524,815
Total Capital Project Funds	**$ 2,619,220**	**$ -**	**$ 94,405**	**$ -**	**$ 2,524,815**
Debt Service Funds					
Pension Obligation Bonds	$ 1,631,731	$ 141,221	$ 19,332	$ -	$ 1,471,178
Total Debt Service Funds	**$ 1,631,731**	**$ 141,221**	**$ 19,332**	**$ -**	**$ 1,471,178**
Total Governmental Funds	**$ 36,241,261**	**$ 4,221,859**	**$ 11,446,624**	**$ 2,515,307**	**$ 18,057,471**
Arithmetic Results					COL 2 - 3 - 4 - 5
Totals Transferred **From**			COL 4 + 5 = SCH 4, COL 2	COL 4 + 5 = SCH 4, COL 2	
Totals Transferred **To**					SCH 1, COL 2 SCH 2, COL 2

Schedule 4

Obligated Fund Balances – By Governmental Funds

This schedule presents all amounts that are unavailable for financing budgetary requirements in the budget year.

The equation for Schedule 4 is:

Column 2 – 4 + 6 = 7

The subtotals for each fund in Columns 4 and 6 must agree with the total for the respective fund in Columns 3 and 7 of Schedule 2. The total for each fund in Column 2 must agree with corresponding amounts in Columns 4 and 5 of Schedule 3.

Column 1 – Fund Name and Fund Balance Descriptions

List all existing or new nonspendable, restricted, committed, and assigned fund balances. The nonspendable, restricted, committed, and assigned fund balances are grouped by fund and should appear in the same sequence as the funds listed in Schedules 2, 3 and 5. *_____ The account descriptions are preceded by the applicable fund balance classifications (Nonspendable, Restricted, Committed, or Assigned) as determined by the county.

Column 2 – Obligated Fund Balances June 30, 20XX

Presents the actual or estimated amount of the applicable nonspendable, restricted, committed, and assigned fund balances for each fund as of June 30 as of the preceding budget year.

Column 3 – Decreases or Cancellations – Recommended

Presents the recommendations to decrease or cancel the nonspendable, restricted, committed, and assigned fund balances. This will disclose the recommended increase in the amounts available for financing.

Column 4 – Decreases or Cancellations – Adopted by the Board of Supervisors

Presents the amounts supported by the action of the board to decrease or cancel the nonspendable, restricted, committed, and assigned fund balances. This will disclose the adopted increase in the amounts available for financing. Subtotals by fund must agree with corresponding amounts in Schedule 2, Column 3.

Column 5 – Increases or New Obligated Fund Balances - Recommended

Presents the recommendations to increase the existing or establish new nonspendable, restricted, committed, and assigned fund balances.

Column 6 – Increases or New Obligated Fund Balances – Adopted by the Board of Supervisors

Presents the action of the board to increase or establish new nonspendable, restricted, committed, and assigned fund balances. Subtotals by fund must agree with corresponding amounts in Schedule 2, Column 7.

Column 7 – Total Obligated Fund Balances for the Budget Year

Presents the total of each Nonspendable, restricted, committed, and assigned fund balance that is the result of actions taken by the Board of Supervisors.

Schedule 4

Obligated Fund Balances – By Governmental Funds (Cont.)

State Controller Schedules	County Name	Schedule 4
County Budget Act	Obligated Fund Balances - By Governmental Funds	
January 2010 Edition, revision #1	Fiscal Year 2010-11	

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2010	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
General Fund						
General Reserve	$ 5,057,446	$ -	$ 2,406,154	$ -	$ -	$ 2,651,292
*____ - Receivables	4,563,344	-	-	2,500,000	2,500,000	7,063,344
Nonspendable - Advance to ISF	1,664,704	-	-	-	141,168	1,805,872
*____ for Imprest Cash	9,751	-	-	-	-	9,751
Restricted - Litigation	369,960	-	-	563,240	563,240	933,200
Assigned - Equipment Acquisition	1,898,459	198,788	198,788	-	-	1,699,671
*____ - Unfunded Depreciation	151,000	151,000	151,000	-	-	-
*____ - Term Payable	95,888	-	-	500,000	500,000	595,888
Total General Fund	**$ 13,810,552**	**$ 349,788**	**$ 2,755,942**	**$ 3,563,240**	**$ 3,704,408**	**$ 14,759,018**
Special Revenue Funds						
County Library						
General Reserve	$ 442	$ -	$ -	$ -	$ 74	$ 516
Road Fund						
*____ - Deposits	37,200	-	-	-	38	37,238
Total Special Revenue Funds	**$ 37,642**	**$ -**	**$ -**	**$ -**	**$ 112**	**$ 37,754**
Capital Project Funds						
Edgemoor Development Fund						
General Reserve	$ 94,405	$ -	$ -	$ -	$ 15	$ 94,420
Total Capital Project Funds	**$ 94,405**	**$ -**	**$ -**	**$ -**	**$ 15**	**$ 94,420**
Debt Service Funds						
Pension Obligation Bonds						
General Reserve	$ 19,332	$ -	$ -	$ -	$ 48,778	$ 68,110
Total Debt Service Funds	**$ 19,332**	**$ -**	**$ -**	**$ -**	**$ 48,778**	**$ 68,110**
Total Governmental Funds	**$ 13,961,931**	**$ 349,788**	**$ 2,755,942**	**$ 3,563,240**	**$ 3,753,313**	**$ 14,959,302**
Arithmetic Results						COL 2 - 4 + 6
Total Transferred **From**					SCH 7, COL 5	
Total Transferred **To**	SCH 3, COL 4 + 5		SCH 1, COL 3 SCH 2, COL 3		SCH 1, COL 7 SCH 2, COL 7	

*____ The account descriptions are preceded by the applicable fund balance classifications (Nonspendable, Restricted, Committed, or Assigned) as determined by the county.

Schedule 5

Summary of Additional Financing Sources by Source and Fund
Governmental Funds

Schedule 5 consists of two sections. The first section summarizes the additional financing sources by revenue category for the governmental funds, as defined in Chapter 6 of the "*Accounting Standards and Procedures for Counties*". The second section summarizes the additional financing sources by fund within the governmental funds. The totals of the summarization by source must agree with the totals of the summarization by fund.

Column 1 – Description

This column describes for the first section of this table the name of the additional financing sources in the order and as defined in Chapter 6 of the "Accounting Standards and Procedures for Counties." This column describes for the second section of this table, the name of the applicable governmental fund.

Column 2 – Actual (Second Prior Year)

Presents the actual additional financing sources for the fiscal year two years prior to the budget year.

Column 3 – Actual/Estimated (Prior Year)

Presents the actual/estimated additional financing sources for the fiscal year prior to the budget year.

Column 4 – Recommended

Presents the estimated additional financing sources for the budget year as recommended to the board by the designated county official.

Column 5 – Adopted by the Board of Supervisors

Presents the estimated additional financing sources for the budget year, as adopted by the board.

Schedule 5

Summary of Additional Financing Sources by Source and Fund (Cont.)
Governmental Funds

State Controller Schedules	County Name	Schedule 5
County Budget Act	Summary of Additional Financing Sources by Source and Fund	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2010-11	

Description	2008-09 Actual	2009-10 Actual ☐ Estimated ☐	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Source				
Taxes	$ 66,437,200	$ 73,635,900	$ 79,407,900	$ 79,407,800
Licenses, Permits and Franchises	3,156,000	2,939,300	3,006,000	3,006,000
Fines, Forfeitures and Penalties	3,471,800	4,914,800	3,829,300	3,829,300
Revenue From Use of Money and Property	8,769,700	8,942,000	7,543,100	7,543,100
Intergovernmental Revenue	99,849,900	104,931,500	116,298,200	116,659,400
Charges for Current Services	30,524,000	33,878,800	36,606,400	35,963,100
Miscellaneous Revenues	4,960,600	11,117,600	3,884,500	3,924,000
Other Financing Sources	12,606,500	7,120,600	9,277,700	10,541,300
Total Summarization by Source	**$ 229,775,700**	**$ 247,480,500**	**$ 259,853,100**	**$ 260,874,000**
Summarization by Fund				
General Fund	$ 203,272,700	$ 224,506,000	$ 239,320,800	$ 240,301,900
County Library	12,334,300	11,346,000	10,970,800	10,970,800
Road Fund	9,704,600	6,759,700	4,542,600	4,542,600
Capital Project Funds	59,100	220,900	717,700	717,700
Debt Service Funds	4,405,000	4,647,900	4,301,200	4,341,000
Total Summarization by Fund	**$ 229,775,700**	**$ 247,480,500**	**$ 259,853,100**	**$ 260,874,000**
Total Transferred From	SCH 6, COL 4	SCH 6, COL 5	SCH 6, COL 6	SCH 6, COL 7
Total Transferred To				SCH 2, COL 4
Summarization Totals Must Equal	Total Summarization By Source = Total Summarization by Fund for Each Col 2 - 5			

Schedule 6

Detail of Additional Financing Sources by Fund and Account Governmental Funds

This schedule presents the additional financing sources for each governmental fund in accordance with the Chart of Accounts as prescribed in Chapter 6 of the "*Accounting Standards and Procedures for Counties*."

Column 1 – Fund Name

Identifies the fund to which the additional financing sources are applicable.

Column 2 – Financing Source Category

Identifies the additional financing source category under which the individual accounts are presented.

Column 3 – Financing Source Account

Lists the financing sources at the account level.

Column 4 – Actual (Second Prior Year)

Presents the actual additional financing sources for the fiscal year two years prior to the budget year. The amounts must agree with Financing Sources from each Governmental Funds, Schedule 9, Column 2.

Column 5 – Actual/Estimated (Prior Year)

Presents the actual/estimated additional financing sources for the fiscal year prior to the budget year. The amounts must agree with Financing Sources from each Governmental Funds, Schedule 9, Column 3.

Column 6 – Recommended

Presents the estimated additional financing sources for the budget year as recommended to the board by the designated county official. The amounts must agree with Financing Sources from each Governmental Funds, Schedule 9, Column 4.

Column 7 – Adopted by the Board of Supervisors

Presents the estimated additional financing sources for the budget year, as adopted by the board. The amounts must agree with Financing Sources from each Governmental Funds, Schedule 9, Column 5.

Schedule 6

Detail of Additional Financing Sources by Fund and Account (Cont.)
Governmental Funds

State Controller Schedules	County Name	Schedule 6
County Budget Act January 2010 Edition, revision #1	Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2010-11	

Fund Name	Financing Source Category	Financing Source Account (Sampling of Financing Source Categories and Accounts Presented, Not All Inclusive)	2008-09 Actual	2009-10 Actual ☐ Estimated ☐	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
General Fund						
	Taxes					
		Property Taxes - Current Secured	$ 56,239,800	$ 61,646,700	$ 66,143,000	$ 66,143,000
		Total Taxes	$ 63,736,300	$ 70,348,600	$ 76,744,900	$ 76,744,800
	Revenue From Use of Money and Property					
		Interest	$ 3,433,000	$ 3,650,000	$ 2,243,900	$ 2,304,100
		Total Revenue From Use of Money and Property	$ 4,633,000	$ 4,850,800	$ 3,443,900	$ 3,504,100
	Intergovernmental Revenues					
		State				
		State - Aviation	$ -	$ 10,000	$ 10,000	$ 10,000
		Total State	$ 57,896,400	$ 65,377,700	$ 76,423,200	$ 76,631,100
		Federal				
		Federal - Public Assistance	$ 3,940,100	$ 4,215,500	$ 4,651,400	$ 4,804,700
		Total Federal	$ 41,145,400	$ 38,110,000	$ 38,090,500	$ 38,243,800
		Total Intergovernmental Revenues	$ 99,849,900	$ 104,931,500	$ 116,298,200	$ 116,659,400
TOTAL General Fund Financing Sources			$ 203,272,700	$ 224,506,000	$ 239,320,800	$ 240,301,900
TOTAL General Fund Financing Sources			$ 203,272,700	$ 224,506,000	$ 239,320,800	$ 240,301,900

Schedule 6

Detail of Additional Financing Sources by Fund and Account (Cont.)
Governmental Funds

State Controller Schedules	County Name	Schedule 6
County Budget Act January 2010 Edition, revision #1	Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2010-11	

Fund Name	Financing Source Category	Financing Source Account (Sampling of Financing Source Categories and Accounts Presented, Not All Inclusive)	2008-09 Actual	2009-10 Actual ☐ Estimated ☐	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
County Library Fund						
	Taxes					
		Other Taxes	2,000,900	2,500,300	1,963,000	1,963,000
		Total Taxes	$ 2,700,900	$ 3,287,300	$ 2,663,000	$ 2,663,000
	Revenue From Use of Money and Property					
		Interest	$ 41,100	$ 60,700	$ 12,000	$ 12,000
		Total Revenue From Use of Money and Property	$ 44,100	$ 63,700	$ 15,000	$ 15,000
TOTAL County Library Fund Financing Sources			$ 12,334,300	$ 11,346,000	$ 10,970,800	$ 10,970,800
Road Fund						
	Licenses Permits and Franchises					
		Road Privileges and Permits	97,000	91,000	81,000	81,000
		Total Licenses Permits and Franchises	$ 97,200	$ 91,300	$ 81,200	$ 81,200
TOTAL Road Fund Financing Sources			$ 9,704,600	$ 6,759,700	$ 4,542,600	$ 4,542,600
TOTAL Special Revenue Funds Financing Sources			$ 22,038,900	$ 18,105,700	$ 15,513,400	$ 15,513,400

Schedule 6

Detail of Additional Financing Sources by Fund and Account (Cont.)
Governmental Funds

State Controller Schedules	County Name	Schedule 6
County Budget Act January 2010 Edition, revision #1	Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2010-11	

Fund Name	Financing Source Category	Financing Source Account (Sampling of Financing Source Categories and Accounts Presented, Not All Inclusive)	2008-09 Actual	2009-10 Actual ☐ Estimated ☐	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Project Funds						
Justice Facility Fund						
	Other Financing Sources					
		Sale of Fixed Assets	$ 30,100	$ 120,000	$ 417,000	$ 417,000
		Total Other Financing Sources	**$ 40,100**	**$ 120,000**	**$ 417,000**	**$ 417,000**
TOTAL Justice Facility Fund Financing Sources			$ 50,250	$ 120,400	$ 517,500	$ 517,500
TOTAL Capital Project Funds Financing Sources			**$ 59,100**	**$ 220,900**	**$ 717,700**	**$ 717,700**
Debt Service Funds						
Pension Obligation Fund						
	Revenue From Use of Money and Property					
		Interest	$ 3,092,000	$ 3,027,100	$ 2,083,500	$ 2,023,500
		Total Revenue From Use of Money and Property	**$ 4,092,600**	**$ 4,027,500**	**$ 4,084,200**	**$ 4,024,000**
TOTAL Pension Obligation Fund Financing Sources			$ 4,206,000	$ 4,447,900	$ 4,102,200	$ 4,144,000
TOTAL Debt Service Funds Financing Sources			**$ 4,405,000**	**$ 4,647,900**	**$ 4,301,200**	**$ 4,341,000**
TOTAL ALL FUNDS			$ 229,775,700	$ 247,480,500	$ 259,853,100	$ 260,874,000
		Total All Funds Transferred **To**	SCH 5, COL 2	SCH 5, COL 3	SCH 5, COL 4	SCH 5, COL 5
		Total All Funds Transferred **From**	TL All SCH 9 Revs, COL 2	TL All SCH 9 Revs, COL 3	TL All SCH 9 Revs, COL 4	TL All SCH 9 Revs, COL 5

Schedule 7

Summary of Financing Uses by Function and Fund
Governmental Funds

Schedule 7 consists of two sections. The first section summarizes the total financing uses by function, appropriations for contingencies and provisions for new or increased nonspendable, restricted, committed, and assigned fund balances for the governmental funds, as defined in Chapter 7 of the "*Accounting Standards and Procedures for Counties*". The second section summarizes the financing uses by fund.

In the first section, the subtotal financing uses Column 5 must agree to Schedule 2, Column 6. Column 5, total nonspendable, restricted, committed, and assigned fund balances must agree to Schedule 4, Column 6 and Schedule 2, Column 7.

Column 5, total financing uses presented in both sections must agree with each other and Schedule 2, Column 8.

Column 1 – Description

Describes for the first section, the name of the function, lists appropriation for contingencies by fund, and nonspendable, restricted, committed, and assigned fund balances by fund. For the second section, identifies the name of the applicable governmental fund.

Column 2 – Actual (Second Prior Year)

Presents the actual financing uses for the fiscal year two years prior to the budget year. The amounts must agree with Financing Uses from each Governmental Funds, Schedule 9, Column 2.

Column 3 – Actual/Estimated (Prior Year)

Presents the actual/estimated financing uses for the fiscal year prior to the budget year. The amounts must agree with Financing Uses from each Governmental Funds, Schedule 9, Column 3.

Column 4 – Recommended

Presents the estimated financing uses for the budget year as recommended to the board by the designated county official. The amounts must agree with Financing Uses from each Governmental Funds, Schedule 9, Column 4.

Column 5 – Adopted by the Board of Supervisors

Presents the estimated financing uses for the budget year, as adopted by the board. The amounts must agree with Financing Uses from each Governmental Funds, Schedule 9, Column 5.

Schedule 7

Summary of Financing Uses by Function and Fund (Cont.)
Governmental Funds

State Controller Schedules	County Name	Schedule 7
County Budget Act	Summary of Financing Uses by Function and Fund	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2010-11	

Description	2008-09 Actual	2009-10 Actual ☐ Estimated ☐	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Function				
General	$ 40,810,200	$ 60,817,800	$ 62,992,600	$ 64,971,800
Public Protection	76,937,000	79,658,000	85,837,600	86,787,600
Public Ways & Facilities	11,216,200	13,257,500	16,067,000	15,743,700
Health & Sanitation	25,679,900	29,906,800	32,973,800	33,064,600
Public Assistance	58,685,600	60,749,500	68,395,600	68,635,800
Education	4,170,800	4,310,100	4,824,900	4,873,700
Recreation	-	-	-	-
Debt Service	-	-	-	-
Total Financing Uses by Function	**$ 217,499,700**	**$ 248,699,700**	**$ 271,091,500**	**$ 274,077,200**
Appropriations for Contingencies				
General Fund	$ -	$ -	$ 5,558,500	$ 3,650,800
County Library	-	-	-	117,700
Capital Project Funds	-	-	-	81,100
Debt Service Funds	-	-	-	7,300
Total Appropriations for Contingencies	**$ -**	**$ -**	**$ 5,558,500**	**$ 3,856,900**
Subtotal Financing Uses	**$ 217,499,700**	**$ 248,699,700**	**$ 276,650,000**	**$ 277,934,100**

Schedule 7

Summary of Financing Uses by Function and Fund (Cont.)
Governmental Funds

State Controller Schedules	County Name			Schedule 7
County Budget Act	Summary of Financing Uses by Function and Fund			
January 2010 Edition, revision #1	Governmental Funds			
	Fiscal Year 2010-11			

Description	2008-09 Actual	2009-10 Actual ☐ Estimated ☐	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Provisions for Obligated Fund Balances				
General Fund	$ -	$ -	$ 3,563,240	$ 3,704,408
County Library	-	-	-	74
Road Fund	-	-	-	38
Capital Project Funds	-	-	-	15
Debt Service Funds	-	-	-	48,778
Total Obligated Fund Balances	$ -	$ -	$ 3,563,240	$ 3,753,313
Total Financing Uses	$ 217,499,700	$ 248,699,700	$ 280,213,240	$ 281,687,413
Summarization by Fund				
General Fund	$ 190,699,200	$ 223,738,600	$ 250,293,940	$ 251,787,608
County Library	10,701,400	10,992,200	11,363,000	11,529,574
Road Fund	4,788,000	6,829,300	9,638,800	9,315,538
Capital Project Funds	3,591,200	2,604,100	3,161,400	3,242,515
Debt Service Funds	7,719,900	4,535,500	5,756,100	5,812,178
Total Financing Uses	$ 217,499,700	$ 248,699,700	$ 280,213,240	$ 281,687,413
Total Financing Uses by Function Transferred **From**	SCH 8, COL 2	SCH 8, COL 3	SCH 8, COL 4	SCH 8, COL 5
Total Financing Uses Transferred **To**				SCH 2, COL 8
Subtotal Financing Uses Transferred **From**	TL All SCH 9 Exps, COL 2	TL All SCH 9 Exps, COL 3	TL All SCH 9 Exps, COL 4	TL All SCH 9 Exps, COL 5
Subtotal Financing Uses Transferred **To**				SCH 2, COL 6
Total Obligated Fund Balances Transferred **To**				SCH 2, COL 7 SCH 4, COL 6
Summarization Totals Must Equal	Total Summarization By Function: Total Fin Uses = Total Summarization by Fund: Total Fin Uses for Each Col 2 - 5			

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Schedule 8

Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds

This schedule summarizes the financing uses by function, activity and budget unit for the governmental funds.

Every budget unit with a financing use shall be listed under the appropriate function and activity, as prescribed in Chapter 7 of the "*Accounting Standards and Procedures for Counties*."

Totals shall be presented for each activity and then function. Grand Total financing uses must agree with the total financing uses by function in the first section on Schedule 7.

Column 1 – Function, Activity and Budget Unit

Defines the names of the functions, activities and related budget units.

Column 2 – Actual (Second Prior Year)

Presents the actual financing uses for the fiscal year two years prior to the budget year.

Column 3 – Actual/Estimated (Prior Year)

Presents the actual/estimated financing uses for the fiscal year prior to the budget year.

Column 4 – Recommended

Presents the estimated financing uses for the budget year as recommended to the board by the designated county official.

Column 5 – Adopted by the Board of Supervisors

Presents the estimated financing uses for the budget year, as adopted by the board.

Schedule 8

Detail of Financing Uses by Function, Activity and Budget Unit (Cont.)
Governmental Funds

State Controller Schedules	County Name	Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity and Budget Unit	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2010-11	

Function, Activity and Budget Unit (Sampling Presented, Not All Inclusive)	2008-09 Actual	2009-10 Actual ☐ Estimated ☐	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
General				
Other General				
Human Resources	$ 4,752,138	$ 5,474,610	$ 5,664,277	$ 5,664,277
Total Other General	**$ 4,752,138**	**$ 5,474,610**	**$ 5,664,277**	**$ 5,664,277**
Total General	**$ 40,810,200**	**$ 60,817,800**	**$ 62,992,600**	**$ 64,971,700**
Public Protection				
Protection and Inspection				
Agriculture, Weights and Measures	$ 6,894,163	$ 8,724,683	$ 9,680,974	$ 9,680,974
Total Protection and Inspection	**$ 6,894,163**	**$ 8,724,683**	**$ 9,680,974**	**$ 9,680,974**
Total Public Protection	**$ 76,937,000**	**$ 79,658,000**	**$ 85,837,600**	**$ 86,787,600**
Public Ways & Facilities				
Public Ways				
Department of Public Works Road Fund	$ 6,033,246	$ 6,416,770	$ 6,619,096	$ 6,619,096
Total Public Ways	**$ 6,033,246**	**$ 6,416,770**	**$ 6,619,096**	**$ 6,619,096**
Total Public Ways & Facilities	**$ 11,216,200**	**$ 13,257,500**	**$ 16,067,000**	**$ 15,743,700**
Grand Total Financing Uses by Function	**$ 217,499,700**	**$ 248,699,700**	**$ 271,091,500**	**$ 274,077,200**
Total Financing Uses by Function Transferred To	SCH7, COL 2	SCH7, COL 3	SCH7, COL 4	SCH7, COL 5

Schedule 9

Financing Sources and Uses by Budget Unit by Object
Governmental Funds

This schedule is prepared to meet requirements for disclosing financing sources and uses as covered in (GC) § 29006 of the Budget Act. All financing sources shall be classified by source, as defined in Chapter 7 of the "*Accounting Standards and Procedures for Counties*". All financing uses, including both specific and contingent by object category, are presented in this schedule. A separate schedule is required for each budget unit having activity within the County's governmental funds.

When a road program involves road construction, an additional "Work Program Statement" is required to be included in the budget per (2 CCR § 994). Refer to Chapter 2, Section 2.23 of this guide for guidance on this requirement.

Enter the title, function and activity for each budget unit in the space designated in the schedule header. If more than one activity is involved, each should be shown with the primary activity listed first. No amounts relative to cost allocation estimates between activities or functions are required.

Schedule 9 consists of two sections. By budget unit, the first section presents financing sources with stated Total Revenue, and the second section presents financing uses with stated Total Expenditures/Appropriations. Total all Schedule 9 revenues and total all Schedule 9 expenditures/appropriations should agree to the amounts reported on each Schedule 6 and 7 respectively. Net Cost is presented as expenditures/appropriations less revenue.

Column 1 – Detail by Revenue Category and Expenditure Object
In the first section list each financing source by revenue category. In the second section list each financing use by object category.

Column 2 – Actual (Second Prior Year)

Presents actual revenues and expenditures for the fiscal year two years prior to the budget year.

Column 3 – Actual/Estimated (Prior Year)

Presents actual/estimated revenues and expenditures for the fiscal year prior to the budget year.

Column 4 – Recommended

Presents the estimated financing sources and uses for the budget year as recommended to the board by the designated county official.

Column 5 – Adopted by the Board of Supervisors

Presents the estimated financing sources and uses for the budget year, as adopted by the board.

Schedule 9

Financing Sources and Uses by Budget Unit by Object (Cont.)
Governmental Funds

State Controller Schedules	County Name	Schedule 9
County Budget Act January 2010 Edition, revision #1	Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2010-11	

Budget Unit **2830 - Agriculture, Weights and Measures**

Function **Public Protection**

Activity **Protection and Inspection**

Detail by Revenue Category and Expenditure Object	2008-09 Actual	2009-10 Actual ☐ Estimated ☐	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Licenses Permits & Franchises	$ 536,525	$ 604,747	$ 663,556	$ 663,556
Fines, Forfeitures & Penalties	55,081	35,210	-	-
Charges For Current Services	2,680,000	3,008,739	3,317,779	3,317,779
Miscellaneous Revenues	226,167	74,692	107,800	107,800
Total Revenue	**$ 3,497,773**	**$ 3,723,388**	**$ 4,089,135**	**$ 4,089,135**
Salaries & Benefits	$ 4,215,569	$ 5,704,402	$ 6,182,827	$ 6,182,827
Services & Supplies	2,494,734	2,865,248	3,427,147	3,427,147
Other Charges	70	890	1,000	1,000
Capital Assets Equipment	183,790	154,143	70,000	70,000
Total Expenditures/Appropriations	**$ 6,894,163**	**$ 8,724,683**	**$ 9,680,974**	**$ 9,680,974**
Net Cost	**$ 3,396,390**	**$ 5,001,295**	**$ 5,591,839**	**$ 5,591,839**

Schedule 9

Financing Sources and Uses by Budget Unit by Object (Cont.)
Governmental Funds

State Controller Schedules	County Name	Schedule 9
County Budget Act	Financing Sources and Uses by Budget Unit by Object	
January 2010 Edition, revision #1	Governmental Funds	
	Fiscal Year 2010-11	
	Budget Unit **3010 - Department of Public Works Road Fund**	
	Function **Public Ways & Facilities**	
	Activity **Public Ways**	

Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual ☐ Estimated ☐	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue from Use of Money & Property	$ 169,778	$ 176,207	$ 139,000	$ 139,000
Intergovernmental Revenues	227,103	1,343,444	404,139	404,139
Charges For Current Services	1,503,382	1,478,410	1,625,219	1,625,219
Miscellaneous Revenues	335,304	257,650	354,340	354,340
Other Financing Sources	-	-	-	-
Total Revenue	**$ 2,235,567**	**$ 3,255,711**	**$ 2,522,698**	**$ 2,522,698**
Salaries & Benefits	$ 3,098,683	$ 3,253,617	$ 3,416,298	$ 3,416,298
Services & Supplies	2,934,563	3,139,982	3,202,798	3,202,798
Other Charges	-	-	-	-
Capital Assets				
Land	-	-	-	-
Building and Improvements	-	-	-	-
Equipment	-	23,171	-	-
(Intangible Optional Reporting): IGC Software	-	-	-	-
Total Capital Assets	**$ -**	**$ 23,171**	**$ -**	**$ -**
Other Financing Uses	-	-	-	-
Transfers Out	-	-	-	-
Appropriation for Contingencies	-	-	-	-
Total Expenditures/Appropriations	**$ 6,033,246**	**$ 6,416,770**	**$ 6,619,096**	**$ 6,619,096**
Net Cost	**$ 3,797,679**	**$ 3,161,059**	**$ 4,096,398**	**$ 4,096,398**

Schedule 9

Financing Sources and Uses by Budget Unit by Object (Cont.)
Governmental Funds

State Controller Schedules	County Name	Schedule 9
County Budget Act January 2010 Edition, revision #1	Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2010-11	
	Budget Unit **1570 - Human Resources**	
	Function **General Function**	
	Activity **Other General**	

Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual ☐ Estimated ☐	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Charges For Current Services	$ 981,729	$ 1,093,541	$ 1,075,980	$ 1,075,980
Miscellaneous Revenues	1,433,287	1,597,946	1,626,343	1,626,343
Total Revenue	**$ 2,415,016**	**$ 2,691,487**	**$ 2,702,323**	**$ 2,702,323**
Salaries & Benefits	$ 2,856,117	$ 3,147,783	$ 3,300,261	$ 3,300,261
Services & Supplies	1,884,576	2,314,371	2,364,016	2,364,016
Capital Assets Equipment	-	12,456	-	-
Expenditure Transfer & Reimbursement	11,445	-	-	-
Total Expenditures/Appropriations	**$ 4,752,138**	**$ 5,474,610**	**$ 5,664,277**	**$ 5,664,277**
Net Cost	**$ 2,337,122**	**$ 2,783,123**	**$ 2,961,954**	**$ 2,961,954**

Schedule 10

Operation of Internal Service Fund

This schedule is prepared for all Internal Service Funds as defined in Chapter 13 of Accounting Standards and Procedures for Counties. The schedule meets the requirements of (GC) §29141.

This schedule discloses the managerial budget of each internal service activity financed by a proprietary fund established pursuant to the provisions of (GC) §25260 and (GC) §25261. The schedule shall set forth expected operations of the activity in such detail for revenues and expenses as will adequately display the nature and approximate size of its operations. Comparative data as prescribed in (GC) §29006 shall be provided. Refer to Chapter 2, Section 2.19 for special district and other agencies enterprise/internal service fund reporting options.

Chapter 13 of the Accounting Standards and Procedures for Counties defines the criteria for accounting and budgeting for proprietary type funds. The preparer should be familiar with that chapter and refer to it for complete illustrations.

Proprietary funds consist of internal service funds and enterprise funds, which are used to account for government's business-type activities, and as such follow similar measurement focus and basis of accounting as those used for private business enterprises, not-for-profit organizations and government-wide financial statements. Some of the accounting and reporting differences between proprietary funds and governmental funds are:

1. Accrual basis of accounting instead of modified accrual basis of accounting. In accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.
2. Capitalization and depreciation of capital assets.
3. Economic resources measurement focus instead of current financial resources measurement focus, where it considers the "near term" availability of financial resources.
4. The optional use of budgetary accounts.
5. Reporting of long-term liabilities in a proprietary fund if they are directly related to and are expected to be paid from the fund.

Major differences between internal service funds and enterprise funds are as follows:

1. Internal service funds predominantly provide services within the primary government, while enterprise funds predominantly provide services external to the primary government.
2. Internal service funds operate as cost-reimbursement mechanisms and as such are expected to recover the full cost of providing a given service over time, while enterprise funds are permitted to recover the cost fully or partially.

As a minimum, the schedule will reflect the information listed below; additional levels of detail may be provided at local option.

Schedule 10

Operation of Internal Service Fund (Cont.)

Operating Revenues

Include amounts in each column for all operating revenues. Revenues are classified according to the nature of the activity being reported and parallel those used by commercial enterprises in performing similar activity. Operating revenues for an internal service fund include all revenues earned as a result of conducting the normal operations of the fund. Revenues are reported and estimated using the accrual method of accounting. A total of all operating revenues should be presented. Column 5 Total operating revenues are included with total non-operating revenues and brought forward to Schedule 1, Column 4.

Operating Expenses

Present amounts in each column for each object of operating expenses. By definition, this category includes all those expenses associated with operating the internal service fund. They are reported using the accrual method of accounting. A total for all operating expenses should be presented. Column 5 Total operating expenses are included with total non-operating (expenses) and brought forward to Schedule 1, Column 6.

Operating Income (Loss)

In each column, enter the difference between Operating Revenues and Operating Expenses. Operating loss should be presented in brackets.

Non-Operating Revenues and (Expenses)

For each column, list the non-operating components of revenues and expenses. Enter expenses as negative amounts. Typical items included are gain and loss on disposal of capital assets, interest and investment income and expenses, and judgments or damages.

Total and present all non-operating revenues and non-operating (expenses) separately. Column 5 Non-operating revenues are included with operating revenues and brought forward to Schedule 1, Column 4. Column 5 Non-operating (Expenses) are included with operating expenses and brought forward to Schedule 1, Column 6.

Income before Capital Contributions and Transfers

In each column, enter the difference between Operating Income/(Loss) and the Total Non-Operating Revenues/(Expenses), followed by capital contributions, transfers-in, and (transfers-out).

Change in Net Assets

For each column, enter the change in net assets by totaling capital contributions, transfers, and the Income before Capital Contributions and Transfers. The decrease in net assets is presented in brackets. An increase in Column 5 Net Assets is brought forward to Schedule 1, Column 7, and a decrease in Column 5 Net Assets is brought forward to Schedule 1, Column 3.

Capital Assets

Capital asset acquisitions, if any, for the budget year are to be presented as a memo item following the calculation of the change in net assets.

Schedule 10

Operation of Internal Service Fund (Cont.)

State Controller Schedules	County Name	Schedule 10
County Budget Act	Operation of Internal Service Fund	
January 2010 Edition, revision #1	Fiscal Year 2010-11	
	Fund Title: Transportation	
	Service Activity: Transportation	

Operating Detail	2008-09 Actual	2009-10 Actual ☐ Estimated ☐	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services	$ 10,100,875	$ 9,338,044	$ 10,568,360	$ 11,236,089
Miscellaneous Sales	48,205	25,045	50,000	50,000
Other	75,802	26,917	50,000	50,000
Total Operating Revenues	**$ 10,224,882**	**$ 9,390,006**	**$ 10,668,360**	**$ 11,336,089**
Operating Expenses				
Salaries and Employee Benefits	$ 2,520,647	$ 2,419,060	$ 2,952,900	$ 3,053,673
Services and Supplies	6,596,044	5,598,230	6,619,814	6,655,216
Other Charges	981,011	1,215,474	953,646	1,465,200
Depreciation	125,000	137,000	142,000	142,000
Total Operating Expenses	**$ 10,222,702**	**$ 9,369,764**	**$ 10,668,360**	**$ 11,316,089**
Operating Income (Loss)	**$ 2,180**	**$ 20,242**	**$ -**	**$ 20,000**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	$ -	$ -	$ -	$ -
Interest/Investment (Expense) and/or (Loss)	-	-	-	-
Gain or Loss on Sale of Capital Assets	(54,245)	68,752	-	-
Total Non-Operating Revenues (Expenses)	**$ (54,245)**	**$ 68,752**	**$ -**	**$ -**
Income Before Capital Contributions and Transfers	**$ (52,065)**	**$ 88,994**	**$ -**	**$ 20,000**
Capital Contributions - Grant, extraordinary items, etc.	$ -	$ -	$ -	$ -
Transfers-In/(Out)	-	-	-	-
Change in Net Assets	**$ (52,065)**	**$ 88,994**	**$ -**	**$ 20,000**
Net Assets - Beginning Balance	(26,721)	(78,786)	10,208	10,208
Net Assets - Ending Balance	$ (78,786)	$ 10,208	$ 10,208	$ 30,208
Revenues Tie To				SCH 1, COL 4
Expenses Tie To				SCH 1, COL 6
Increase/(Decrease) in Net Assets Ties To				INCREASE TO SCH 1, COL 7 (DECREASE) TO SCH 1, COL 3

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Schedule 11

Operation of Enterprise Fund

This schedule is prepared for all Enterprise funds as defined in Chapter 13 of Accounting Standards and Procedures for Counties. The schedule meets the requirements of Government Code (GC) §29141.

This schedule discloses the managerial budget of each Enterprise Fund service activity financed by a proprietary fund established pursuant to the provisions of (GC) §25260 and (GC) §25261. The schedule shall set forth expected operations of the activity in such detail for revenues and expenses as will adequately display the nature and the approximate size of its operations. Comparative data as prescribed in (GC) §29006 shall be provided. Refer to Chapter 2, Section 2.19 for special district and other agencies enterprise/internal service fund reporting options.

Chapter 13 of the Accounting Standards and Procedures for Counties defines the criteria for accounting and budgeting for proprietary type funds. The preparer should be familiar with that chapter and refer to it for complete illustrations.

Proprietary funds consist of internal service funds and enterprise funds, which are used to account for government's business-type activities, and as such follow similar measurement focus and basis of accounting as those used for private business enterprises, not-for-profit organizations and government-wide financial statements. Some of the accounting and reporting differences between proprietary funds and governmental funds are:

1. Accrual basis of accounting instead of modified accrual basis of accounting. In accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.
2. Capitalization and depreciation of capital assets.
3. Economic resources measurement focus instead of current financial resources measurement focus, where it considers the "near term" availability of financial resources.
4. The optional use of budgetary accounts.
5. Reporting of long-term liabilities in a proprietary fund if they are directly related to and expected to be paid from the fund.

Major differences between enterprise funds and internal service funds are as follows:

1. Enterprise funds predominantly provide services external to the primary government, while internal service funds predominantly provide services within the primary government.
2. Enterprise funds are permitted to recover the cost of providing a given service fully or partially, while internal service funds operating as cost-reimbursement mechanisms are expected to recover the cost of providing a given service fully over time.

As a minimum, the schedule will reflect the information listed below; additional levels of detail may be provided at local option.

Operating Revenues

Include amounts in each column for all operating revenues. Revenues are classified according to the nature of the activity being reported and parallel those used by commercial enterprises in performing similar activity. Operating revenues for an enterprise fund include all revenues earned as a result of conducting the normal operations of the fund. Revenues are reported and estimated using the accrual method of accounting. A total of all operating revenues should be presented. Column 5 Total operating revenues are included with total non-operating revenues and brought forward to Schedule 1, Column 4.

Schedule 11

Operation of Enterprise Fund (Cont.)

Operating Expenses

List amounts in each column for each object of operating expenses. By definition, this category includes all those expenses associated with operating the enterprise fund. They are reported using the accrual method of accounting. A total for all operating expenses should be presented. Column 5 Total operating expenses are included with total non-operating (expenses) and brought forward to Schedule 1, Column 6.

Operating Income (Loss)

In each column, enter the difference between Operating Revenues and Operating Expenses. Operating loss should be presented in brackets.

Non-Operating Revenues and (Expenses)

For each column, list the non-operating components of revenues and expenses. Enter expenses as negative amounts. Typical items included are gain or loss on disposal of capital assets, interest and investment income and expenses, and judgments or damages.

Total and present all non-operating revenues and non-operating (expenses) separately. Column 5 Non-operating revenues are included with operating revenues and brought forward to Schedule 1, Column 4. Column 5 Non-operating (Expenses) are included with operating expenses and brought forward to Schedule 1, Column 6.

Income before Capital Contributions and Transfers

In each column, enter the difference between Operating Income/(Loss) and the Total Non-Operating Revenues/(Expenses), followed by capital contributions, transfers-in, and (transfers-out).

Change in Net Assets

For each column, enter the change in net assets by totaling capital contributions, transfers and the Income before Capital Contributions and Transfers. The decrease in Column 5 Net Assets is in brackets. An increase in Net Assets is brought forward to Schedule 1, Column 7, and a decrease in Column 5 Net Assets is brought forward to Schedule 1, Column 3.

Capital Assets

Capital asset acquisitions, if any, for the budget year are to be presented as a memo item following the calculation of the change in net assets.

Operation of Enterprise Fund (Cont.)

State Controller Schedules	County Name	Schedule 11
County Budget Act	Operation of Enterprise Fund	
January 2010 Edition, revision #1	Fiscal Year 2010-11	
	Fund Title	Waste Management
	Service Activity	Sanitation

Operating Detail	2008-09 Actual	2009-10 Actual ☐ Estimated ☐	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Licenses, Permits and Franchises	$ 21,985	$ 27,538	$ 88,300	$ 88,300
Forfeitures and Penalties	45,584	37,043	30,000	30,000
Revenue From Use of Money and Property	128,310	254,788	489,600	489,600
Charges for Services	24,014,163	19,951,758	21,483,600	21,483,600
Miscellaneous Sales	124,597	101,097	391,300	391,300
Total Operating Revenues	**$ 24,334,639**	**$ 20,372,224**	**$ 22,482,800**	**$ 22,482,800**
Operating Expenses				
Salaries and Employee Benefits	$ 4,986,231	$ 3,963,394	$ 5,351,144	$ 5,351,144
Services and Supplies	9,786,933	12,682,490	17,365,386	17,365,386
Other Charges	-	-	-	-
Depreciation	30,000	32,000	35,000	35,000
Total Operating Expenses	**$ 14,803,164**	**$ 16,677,884**	**$ 22,751,530**	**$ 22,751,530**
Operating Income (Loss)	**$ 9,531,475**	**$ 3,694,340**	**$ (268,730)**	**$ (268,730)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	$ 649,320	$ 1,594,209	$ 1,081,730	$ 1,081,730
Interest/Investment (Expense) and/or (Loss)	(179,622)	(3,943)	(792,000)	(792,000)
Gain or Loss on Sale of Capital Assets	414,955	(552,403)	(81,000)	(81,000)
Total Non-Operating Revenues (Expenses)	**$ 884,653**	**$ 1,037,863**	**$ 208,730**	**$ 208,730**
Income Before Capital Contributions and Transfers	**$ 10,416,128**	**$ 4,732,203**	**$ (60,000)**	**$ (60,000)**
Capital Contributions - Grant, extraordinary items, etc.	$ -	$ -	$ -	$ -
Transfers-In/(Out)	-	(98,903)	-	-
Change in Net Assets	**$ 10,416,128**	**$ 4,633,300**	**$ (60,000)**	**$ (60,000)**
Net Assets - Beginning Balance	(1,084,994)	9,331,134	13,964,434	13,964,434
Net Assets - Ending Balance	$ 9,331,134	$ 13,964,434	$ 13,904,434	$ 13,904,434
Revenues Tie **To**				SCH 1, COL 4
Expenses Tie **To**				SCH 1, COL 6
Increase/(Decrease) in Net Assets Ties **To**				INCREASE TO SCH 1, COL 7 (DECREASE) TO SCH 1, COL 3

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Schedule 12

Special Districts and Other Agencies Summary - Non Enterprise

This schedule is the counterpart of Schedule 2 of the County budget forms. The basic discussion of Schedule 2 applies to this schedule. This schedule is a summary of non enterprise financing sources and financing uses of special districts and other agencies whose affairs and finances are under the supervision and control of the Board of Supervisors as provided in (GC) §29002.

The equations for Schedule 12 are:

Columns 2 + 3 + 4 = 5 and 6 + 7 = 8
Column 5 = Column 8

Column 1 – District/Agency Name

List the name of the district/agency funds maintained for special district/agency operations. The listed sequence should be consistent with their presentation in Schedules 13 and 14. Some segregation of funds is optional.

Column 2 – Fund Balance Available June 30, 20XX

Present the unassigned fund balance in the general fund as of June 30 of the year preceding the budget year. For all other funds, present the portion of the assigned fund balance being used to finance the current budget requirements. The amounts must agree with corresponding amounts in Schedule 13, Column 6.

Column 3 – Decreases to Obligated Fund Balances

Amounts indicate the action of the board to release these resources, in whole or in part, to finance the current requirement. These amounts must agree with corresponding amounts in Schedule 14, Column 4.

Column 4 – Additional Financing Sources

Present the total estimated revenues, including other financing sources. The amounts must agree with Financing Sources from each special district's Schedule 15, Column 5.

Column 5 – Total Financing Sources

Combine the amounts from Columns 2, 3, and 4. Column 5 must equal Column 8.

Column 6 – Financing Uses

Present the appropriations, including appropriations for contingencies, for each fund. The amounts must agree with Financing Uses from each special district's Schedule 15, Column 5.

Column 7 – Increases to Obligated Fund Balances

Present the increases to existing nonspendable, restricted, committed and assigned fund balances, and provisions for new nonspendable, restricted, committed and assigned fund balances. The amounts must agree with corresponding amounts in Schedule 14, Column 6.

Column 8 – Total Financing Uses

Combine the amounts from Columns 6 and 7. Column 8 must equal Column 5.

County Budget Guide

Schedule 12

Special Districts and Other Agencies Summary – Non Enterprise (Cont.)

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County Name Special Districts and Other Agencies Summary - Non Enterprise Fiscal Year 2010-11	Schedule 12

District/Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2010	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Redevelopment Agency							
County Redevelopment Agency	$ 3,126,272	$ -	$ 26,126,500	$ 29,252,772	$ 27,923,700	$ 1,329,072	$ 29,252,772
Total Redevelopment Agency	**$ 3,126,272**	**$ -**	**$ 26,126,500**	**$ 29,252,772**	**$ 27,923,700**	**$ 1,329,072**	**$ 29,252,772**
Waterworks Districts							
Waterworks No. 1 General	$ 3,826,402	$ 1,095,198	$ 3,670,400	$ 8,592,000	$ 8,592,000	$ -	$ 8,592,000
Waterworks No. 1 Debt Service	13,006	-	69,100	82,106	82,100	6	82,106
Total Waterworks Districts	**$ 3,839,408**	**$ 1,095,198**	**$ 3,739,500**	**$ 8,674,106**	**$ 8,674,100**	**$ 6**	**$ 8,674,106**
Environmental Control							
Air Pollution Control District	$ 263,824	$ 278,876	$ 1,479,000	$ 2,021,700	$ 2,021,700	$ -	$ 2,021,700
Total Environmental Control	**$ 263,824**	**$ 278,876**	**$ 1,479,000**	**$ 2,021,700**	**$ 2,021,700**	**$ -**	**$ 2,021,700**
Total Special Districts and Other Agencies	**$ 7,229,504**	**$ 1,374,074**	**$ 31,345,000**	**$ 39,948,578**	**$ 38,619,500**	**$ 1,329,078**	**$ 39,948,578**
Arithmetic Results				COL 2+3+4 = COL 5 COL 5 = COL 8			COL 6+7 = COL 8 COL 5 = COL 8
Totals Transferred **From**	SCH 13, COL 6	SCH 14, COL 4	TL All SCH 15 Revs, COL 5		TL All SCH 15 Exps, COL 5	SCH 14, COL 6	
Totals Transferred **To**	SCH 1, COL 2	SCH 1, COL 3	SCH 1, COL 4	SCH 1, COL 5	SCH 1, COL 6	SCH 1, COL 7	SCH 1, COL 8

Schedule 13

Fund Balance - Special Districts and Other Agencies – Non Enterprise

This schedule discloses the various components of actual or estimated fund balance. Encumbrances, nonspendable, restricted, committed, and assigned fund balances are subtracted from actual or estimated total fund balance to determine the amount of fund balance that is available as of June 30 of the preceding budget year, and therefore available for current budgetary requirements.

The equation for Schedule 13 is:

Column 2 – 3 – 4 – 5 = 6

The effect of increases and decreases to nonspendable, restricted, committed, and assigned fund balances are included in Schedules 12 and 14, not in Schedule 13.

Column 1 – District/Agency Name

List the name of the district/agency funds with actual or estimated fund balance at June 30, including those that may not have any Financing Sources or Financing Uses in Schedule 12. The listed sequence should be consistent with their presentation in Schedules 12 and 14.

Column 2 – Total Fund Balance June 30, 20XX

Present the total fund balance for each fund as of June 30 of the preceding budget year.

Column 3 – Encumbrances

For those counties who use the encumbrance accounting approach, present the amount of the fund balance reserved to meet outstanding purchase orders, contracts or other written commitments as of June 30 of the preceding budget year. When a county uses the encumbrance accounting approach, encumbrance amounts should be reported in column 3 only to prevent double reporting. Columns 4 and 5 should not include encumbrance amounts when reporting encumbrances in column 3.

Column 4 – Nonspendable, Restricted, and Committed Fund Balances

Present the total of all reserves as of June 30 of preceding budget year, treated either as an account within a fund or a separate fund. The total of the nonspendable, restricted, and committed fund balances in Column 4 and the assigned fund balance in Column 5 must agree with corresponding totals by fund in Schedule 14, Column 2.

Column 5 – Assigned Fund Balance

Present the total of all assigned fund balance as of June 30 of the preceding budget year, treated either as an account within a fund or a separate fund. The total of the nonspendable, restricted, and commited fund balances in Column 4 and the assigned fund balance in Column 5 must agree with corresponding totals by fund in Schedule 14, Column 2.

Column 6 – Fund Balance Available June 30, 20XX

Presents the total fund balance available to finance current budgetary requirements. The amounts are forwarded to Schedule 12, Column 2.

Schedule 13

Fund Balance - Special Districts and Other Agencies – Non Enterprise (Cont.)

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County Name Fund Balance - Special Districts and Other Agencies - Non Enterprise Fiscal Year 2010-11	Schedule 13 Actual ☐ Estimated ☐

District/Agency Name	Total Fund Balance June 30, 2010	Less: Obligated Fund Balances			Fund Balance Available June 30, 2010
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Redevelopment Agency					
County Redevelopment Agency	$ 4,143,557	$ 621,668	$ 395,617	$ -	$ 3,126,272
Total Redevelopment Agency	**$ 4,143,557**	**$ 621,668**	**$ 395,617**	**$ -**	**$ 3,126,272**
Waterworks Districts					
Waterworks No. 1 General	$ 5,723,710	$ 96,790	$ 1,800,518	$ -	$ 3,826,402
Waterworks No. 1 Debt Service	82,604	-	69,598	-	$ 13,006
Total Waterworks Districts	**$ 5,806,314**	**$ 96,790**	**$ 1,870,116**	**$ -**	**$ 3,839,408**
Environmental Control					
Air Pollution Control District	$ 812,597	$ 93,028	$ 455,745	$ -	$ 263,824
Total Environmental Control	**$ 812,597**	**$ 93,028**	**$ 455,745**	**$ -**	**$ 263,824**
Total Special Districts and Other Agencies	**$ 10,762,468**	**$ 811,486**	**$ 2,721,478**	**$ -**	**$ 7,229,504**
Arithmetic Results					COL 2 - 3 - 4 - 5
Totals Transferred From			COL 4+5 = SCH 14, COL 2	COL 4+5 = SCH 14, COL 2	
Totals Transferred To					SCH 1, COL 2 SCH 12, COL 2

Schedule 14

Special Districts and Other Agencies – Non Enterprise
Obligated Fund Balances

This schedule presents all amounts that are unavailable for financing budgetary requirements in the budget year.

The equation for Schedule 14 is:

Column 2 – 4 + 6 = 7

The amounts in Columns 4 and 6 must agree with corresponding amounts in Columns 3 and 7 of Schedule 12. The amounts in Column 2 must agree with corresponding amounts in Columns 4 and 5 of Schedule 13.

Column 1 – District/Agency Name

List all existing or new nonspendable, restricted, committed, and assigned fund balances. The nonspendable, restricted, committed, and assigned fund balances are grouped by the district/agency funds and should appear in the same sequence as the funds listed in Schedules 12 and 13.

Column 2 – Obligated Fund Balances June 30, 20XX

Presents the actual or estimated amount of the applicable nonspendable, restricted, committed, and assigned fund balances. for each fund as of June 30 of the preceding budget year.

Column 3 – Decreases or Cancellations – Recommended

Presents the recommendations to decrease or cancel the nonspendable, restricted, committed, and assigned fund balances.. This will disclose the amount recommended to be released for financing the budgetary requirements.

Column 4 – Decreases or Cancellations – Adopted by the Board of Supervisors

Presents the amounts supported by the action of the board to decrease or cancel the nonspendable, restricted, committed, and assigned fund balances.. This will disclose the amount released by the board for financing the budgetary requirements. The amounts must agree with corresponding amounts in Schedule 12, Column 3.

Column 5 – Increases or New Obligated Fund Balances - Recommended

Presents the recommended increase to the existing nonspendable, restricted, committed, and assigned fund balances, and/or the establishment of new nonspendable, restricted, committed, and assigned fund balances..

Column 6 – Increases or New Obligated Fund Balances – Adopted by the Board of Supervisors

Presents the action of the board to increase or establish new nonspendable, restricted, committed, and assigned fund balances. The amounts by fund must agree with corresponding amounts in Schedule 12, Column 7.

Column 7 – Total Obligated Fund Balances for Budget Year

Presents the total of each nonspendable, restricted, committed, and assigned fund balance that is the result of actions taken by the Board of Supervisors.

Schedule 14

Special Districts and Other Agencies – Non Enterprise (Cont.)
Obligated Fund Balances

State Controller Schedules	County Name	Schedule 14
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies - Non Enterprise Obligated Fund Balances Fiscal Year 2010-11	

District/Agency Name	Obligated Fund Balances June 30, 2010	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Redevelopment Agency						
County Redevelopment Agency	$ 395,617	$ -	$ -	$ 1,329,000	$ 1,329,072	$ 1,724,689
Total Redevelopment Agency	**$ 395,617**	**$ -**	**$ -**	**$ 1,329,000**	**$ 1,329,072**	**$ 1,724,689**
Waterworks Districts						
Waterworks No. 1 General	$ 1,800,518	$ -	$ 1,095,198	$ -	$ -	$ 705,320
Waterworks No. 1 Debt Service	69,598	-	-	-	6	69,604
Total Waterworks Districts	**$ 1,870,116**	**$ -**	**$ 1,095,198**	**$ -**	**$ 6**	**$ 774,924**
Environmental Control						
Air Pollution Control District	$ 455,745	$ -	$ 278,876	$ -		$ 176,869
Total Environmental Control	**$ 455,745**	**$ -**	**$ 278,876**	**$ -**	**$ -**	**$ 176,869**
Total Special Districts and Other Agencies	**$ 2,721,478**	**$ -**	**$ 1,374,074**	**$ 1,329,000**	**$ 1,329,078**	**$ 2,676,482**
Arithmetic Results						COL 2 - 4 + 6
Total Transferred **To**	COL 4 + 5 = SCH 13, COL 2		SCH 12, COL 3 SCH 1, COL 3		SCH 12, COL 7 SCH 1, COL 7	

Schedule 15

Special Districts and Other Agencies – Non Enterprise Financing Sources and Uses by Budget Unit by Object

This schedule is the counterpart to Schedule 9 of the county budget forms. The basic discussion of Schedule 9 applies to the schedule. This schedule discloses the financing sources and financing uses by object for each dependent special district and other agency whose affairs and finances are under the supervision and control of the board of supervisors as provided in (GC) §29002. A separate Schedule 15 is required to be prepared for each dependent special district or other agency required to be included in the county budget.

Long-term debt principal and interest requirements for dependent special districts and other agencies under the supervision and control of the board of supervisors must be included in the appropriations listed on Schedule 15. Debt service requirements for school districts are not required to be included.

Dependent special districts and other agencies may include an appropriation for contingencies. The appropriation is shown as a line item of the operating budget on Schedule 15.

Schedule 15 consists of two sections. By budget unit, the first section lists financing sources with stated Total Revenue, and the second section lists financing uses with stated Total Expenditures/Appropriations. Total all Schedule 15 revenues and total all Schedule 15 expenditures/appropriations should agree to amounts reported on Schedule 12. Net Cost is presented as expenditure appropriation less revenue.

Column 1 – Detail by Revenue Category and Expenditure Object

In the first section list each financing source by revenue category. In the second section list each financing use by object category.

Column 2 – Actual (Second Prior Year)

Presents actual revenues and expenditures for the fiscal year two years prior to the budget year.

Column 3 – Actual/Estimated (Prior Year)

Presents actual/estimated for the fiscal year prior to the budget year.

Column 4 – Recommended

Presents the estimated financing sources and uses for the budget year as recommended to the board by the designated county official.

Column 5 – Adopted by the Board of Supervisors

Presents the estimated financing sources and uses for the budget year, as adopted by the board.

Schedule 15

Special Districts and Other Agencies Summary – Non Enterprise (Cont.)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules	County Name	Schedule 15
County Budget Act	Special Districts and Other Agencies - Non Enterprise	
January 2010 Edition, revision #1	Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	
	County Redevelopment Agency	

Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual ☐ Estimated ☐	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	$ 20,422,100	$ 22,155,600	$ 22,930,300	$ 22,930,300
Revenue From Use of Money and Property	299,300	421,700	116,200	116,200
Intergovernmental - State	2,232,300	2,686,000	2,596,000	2,596,000
Intergovernmental - Federal	2,300	9,200	200,000	200,000
Miscellaneous Revenues	42,800	29,200	24,000	24,000
Other Financing Sources	156,400	1,439,000	260,000	260,000
Total Revenue	**$ 23,155,200**	**$ 26,740,700**	**$ 26,126,500**	**$ 26,126,500**
Salaries & Benefits	$ 19,155,600	$ 20,701,700	$ 20,916,100	$ 20,916,100
Services & Supplies	2,825,300	2,542,300	3,184,900	3,184,900
Other Charges	268,200	294,200	340,000	340,000
Capital Assets				
Land	200,200	-	500,000	500,000
Building and Improvements	400,000	700,000	1,152,000	1,152,000
Equipment	15,000	25,000	10,400	10,400
(Intangible Optional Reporting): IGC Software	-	-	-	-
Total Capital Assets	**$ 615,200**	**$ 725,000**	**$ 1,662,400**	**$ 1,662,400**
Debt Service	$ 10,500	$ 21,600	$ 21,600	$ 21,600
Appropriation for Contingencies	-	-	3,127,772	3,127,772
Total Expenditures/Appropriations	**$ 22,874,800**	**$ 24,284,800**	**$ 29,252,772**	**$ 29,252,772**
Net Cost	**$ (280,400)**	**$ (2,455,900)**	**$ 3,126,272**	**$ 3,126,272**

Schedule 15

Special Districts and Other Agencies Summary – Non Enterprise (Cont.)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County Name Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11 Waterworks No. 1 - General			Schedule 15
Detail by Revenue Category and Expenditure Object	**2008-09 Actuals**	**2009-10 Actual ☐ Estimated ☐**	**2010-11 Recommended Budget**	**2010-11 Adopted by the Board of Supervisors**
1	2	3	4	5
Taxes	$ 200	$ 100	$ -	$ -
Revenue from Use of Money & Property	372,700	496,900	207,500	207,500
Intergovernmental Revenues - State	70,400	172,400	150,000	150,000
Charges For Current Services	3,193,600	3,903,200	3,310,900	3,310,900
Miscellaneous Revenues	4,600	23,600	2,000	2,000
Total Revenue	**$ 3,641,500**	**$ 4,596,200**	**$ 3,670,400**	**$ 3,670,400**
Services & Supplies	$ 2,128,700	$ 2,649,200	$ 2,958,000	$ 2,986,600
Other Charges	176,500	240,000	225,500	225,500
Capital Assets				
Land	-	-	750,000	750,000
Building and Improvements	600,000	555,000	3,100,000	3,100,000
Equipment	169,500	144,700	1,218,300	1,218,300
Total Capital Assets	**$ 769,500**	**$ 699,700**	**$ 5,068,300**	**$ 5,068,300**
Other Financing Uses	11,000	211,300	261,600	261,600
Transfers Out	-	-	50,000	50,000
Appropriation for Contingencies	-	855,430	-	-
Total Expenditures/Appropriations	**$ 3,085,700**	**$ 4,655,630**	**$ 8,563,400**	**$ 8,592,000**
Net Cost	**$ (555,800)**	**$ 59,430**	**$ 4,893,000**	**$ 4,921,600**

Schedule 15

Special Districts and Other Agencies Summary – Non Enterprise (Cont.)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules County Budget Act January 2010 Edition, revision #1	County Name Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11 Waterworks No. 1 - Debt Service			Schedule 15
Detail by Revenue Category and Expenditure Object	**2008-09 Actuals**	**2009-10 Actual ☐ Estimated ☐**	**2010-11 Recommended Budget**	**2010-11 Adopted by the Board of Supervisors**
1	2	3	4	5
Taxes	$ 71,800	$ 83,700	$ 62,400	$ 62,400
Revenue from Use of Money & Property	7,900	6,600	4,500	4,500
Intergovernmental Revenues - State	2,800	2,600	2,200	2,200
Total Revenue	**$ 82,500**	**$ 92,900**	**$ 69,100**	**$ 69,100**
Services & Supplies	$ 100	$ -	$ 100	$ 100
Other Charges	84,200	88,600	79,500	79,500
Appropriation for Contingencies	825	714	-	2,506
Total Expenditures/Appropriations	**$ 85,125**	**$ 89,314**	**$ 79,600**	**$ 82,106**
Net Cost	**$ 2,625**	**$ (3,586)**	**$ 10,500**	**$ 13,006**

Special Districts and Other Agencies Summary – Non Enterprise (Cont.)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules	County Name	Schedule 15
County Budget Act January 2010 Edition, revision #1	Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11	
	Air Pollution Control	

Detail by Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual ☐ Estimated ☐	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Licenses, Permits and Franchises	$ 893,700	$ 948,200	$ 912,000	$ 912,000
Fines, Forfeitures and Penalties	87,600	90,300	14,000	14,000
Revenue From Use of Money and Property	73,300	98,800	80,000	80,000
Intergovernmental - State	154,400	160,100	160,000	160,000
Intergovernmental - Federal	207,100	216,600	293,000	293,000
Charges For Current Services	12,300	21,200	15,000	15,000
Miscellaneous Revenues	80,300	(1,900)	5,000	5,000
Total Revenue	**$ 1,508,700**	**$ 1,533,300**	**$ 1,479,000**	**$ 1,479,000**
Salaries & Benefits	$ 959,900	$ 1,073,400	$ 1,219,600	$ 1,219,600
Services & Supplies	368,100	260,700	604,100	604,100
Capital Assets Equipment	98,700	17,700	20,000	20,000
Other Financing Uses	1,000	-	-	-
Transfers Out	-	11,800	8,000	8,000
Appropriation for Contingencies	-	-	170,000	170,000
Total Expenditures/Appropriations	**$ 1,427,700**	**$ 1,363,600**	**$ 2,021,700**	**$ 2,021,700**
Net Cost	**$ (81,000)**	**$ (169,700)**	**$ 542,700**	**$ 542,700**

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Appendix A

Schedule Cross-Reference

Schedule Number		Title
New	Old	
1	Summary A	All Funds Summary
2	1	Governmental Funds Summary
3	2	Fund Balance – Governmental Funds
4	3	Obligated Fund Balances – by Governmental Funds
5	4	Summary of Additional Financing Sources by Source and Fund – Governmental Funds
6	5	Detail of Additional Financing Sources by Fund and Account – Governmental Funds
Deleted	6	Property Taxes and Assessed Valuation (*Due to Proposition 13, not applicable*)
7	7	Summary of Financing Uses by Function and Fund – Governmental Funds
Deleted	8	Summary of County Financing Requirements (*Combined with 8A*)
8	8A	Detail of Financing Uses by Function, Activity and Budget Unit – Governmental Funds
9	9	Financing Sources and Uses by Budget Unit by Object – Governmental Funds
10	10	Operation of Internal Service Fund
11	11	Operation of Enterprise Fund
Deleted	12	Status of Expenditures from Bond Proceeds (*GC Section 29140 repealed*)
12	13	Special Districts and Other Agencies Summary – Non Enterprise
13	14	Fund Balance – Special Districts and Other Agencies – Non Enterprise
14	15	Special Districts and Other Agencies – Non Enterprise Obligated Fund Balances
15	16	Special Districts and Other Agencies – Non Enterprise Financing Sources and Uses by Budget Unit by Object
Deleted	17	Status of Expenditures from Bond Proceeds (*GC §29140 repealed*)
Deleted	18/18A	Debt Service Requirements Detail of Bond Issues of Special Districts (Optional forms removed)

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Appendix B

County Budget Act

Chapter 1, Division 3, Title 3 of the Government Code (GC)
Chapter 1. Budget and Tax Levy

Article 1. General

§29000 This chapter shall be known, and may be cited, as the *County Budget Act*. Unless the context otherwise requires or provides, the general provisions set forth in this article, and the requirements concerning county budget matters prescribed by the Controller under Government Code (GC) §30200, govern the construction of this chapter.

§29001 Except as otherwise defined in this section, the meaning of terms used in this chapter shall be as defined in the Accounting Standards and Procedures for Counties prescribed by the Controller pursuant to (GC) §30200. As used in this chapter:

(a) "Administrative officer," is the chief administrative officer, county administrator, county executive, county manager, or other officials employed in the several counties under various titles whose duties and responsibilities are comparable to the officials named herein.

(b) "Adopted budget" is the budget document formally approved by the board of supervisors after the required public hearings and deliberations on the recommended budget.

(c) "Auditor" is the county auditor or that officer whose responsibilities include those designated in Chapter 4 (commencing with (GC) §26900) of Division 2.

(d) "Board" is the board of supervisors of the county, or the same body acting as the governing board of a special district whose affairs and finances are under its supervision and control.

(e) "Budget year" is the fiscal year (July 1 through June 30) for which the budget is being prepared.

(f) "Controller" is the State Controller.

(g) "Final budget" is the adopted budget adjusted by all revisions throughout the fiscal year as of June 30.

(h) "Recommended budget" is the budget document recommended to the board of supervisors by the designated county official.

(i) "Obligated fund balance" is nonspendable, restricted, committed, and assigned fund balances.

(j) **"**Fiscal year" is the current 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

§29002 This chapter shall apply to counties, dependent special districts and other agencies whose affairs and finances are under the supervision and control of the board.

Appendix B

County Budget Act (Cont.)

Article 1. General (Cont.)

§29003 Except as otherwise specifically provided by law, a majority vote of the total membership of the board is required for the board to take action pursuant to this chapter.

§29005 (a) The Controller shall promulgate such rules, regulations, and classifications as are deemed necessary and commensurate with the accounting procedures for counties prescribed pursuant to (GC) §30200 to secure standards of uniformity among the various counties and to carry out the provisions of this chapter. The rules, regulations, and classifications shall be adopted in accordance with the provisions of (GC) §30200.

(b) The Controller shall prescribe the forms required to be used in presenting the required information in the budget document after consultation with the Committee on County Accounting Procedures, which committee is provided for in (GC) §30201. Any county may add to the information required, or display it in more detail, providing that the financial information and the classifications or items required to be included in the budget are clearly and completely set forth. Any change proposed by a county in the arrangement of the information required on the forms shall be subject to review and approval by the Controller.

§29006 For the adopted budget, the various forms, as prescribed by the Controller pursuant to (GC) §29005, shall provide for the presentation of data and information to include, at a minimum, estimated or actual amounts of the following items by fund:

(a) Fund balances.

(1) Nonspendable.

(2) Restricted.

(3) Committed.

(4) Assigned.

(5) Unassigned.

(b) Additional financing sources shall be classified by source in accordance with the accounting procedures for counties as prescribed by the Controller pursuant to (GC) §30200.

For comparative purposes, the amounts of financing sources shall be shown as follows:

(1) On an actual basis for the fiscal year two years prior to the budget year.

(2) On an actual basis, except for those sources that can only be estimated, for the fiscal year prior to the budget year.

Appendix B

County Budget Act (Cont.)

Article 1. General (Cont.)

(3) On an estimated basis for the budget year, as submitted by those officials or persons responsible, or as recommended by the administrative officer or auditor, as appropriate.

(4) On an estimated basis for the budget year, as approved, or as adopted, by the board.

(c) Financing uses for each budget unit, classified by the fund or funds from which financed, by the objects of expenditure, other financing uses, intrafund transfers, and transfers-out in accordance with the accounting procedures for counties and by such further classifications or requirements pertaining to county budget matters as prescribed by the Controller pursuant to (GC) §30200. For comparative purposes the amounts of financing uses shall be shown as follows:

(1) On an actual basis for the fiscal year two years prior to the budget year.

(2) On an actual basis, except for those uses that can only be estimated, for the fiscal year prior to the budget year.

(3) On an estimated basis for the budget year, as submitted by those officials or persons responsible, or as recommended by the administrative officer or auditor, as appropriate.

(4) On an estimated basis for the budget year, as approved, or as adopted, by the board.

(d) Appropriations for contingencies.

(e) Provisions for nonspendable, restricted, committed and assigned fund balances.

(f) The appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Division 9 (commencing with Section 7900) of Title 1.

§29007 There shall be a schedule in or supporting the adopted 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) Total allocated positions approved by the board.

§29008 At a minimum, within the object of capital assets, the budget amounts for:

(a) Land shall be reported in total amounts, except when included as a component of a project.

(b) Structures and improvements shall be reported separately for each project, except that minor improvement projects may be reported in totals.

(c) Equipment shall be reported in total amounts by budget unit.

(d) Infrastructure shall be reported in total amounts by budget unit.

(e) Intangible Assets may be reported in total amounts by budget unit.

Appendix B

County Budget Act (Cont.)

Article 1. General (Cont.)

§29009 In the recommended, adopted, and final budgets the funding sources shall equal the financing uses.

§29040 On or before June 10 of each year, each official in charge of any budget unit shall provide the administrative officer or auditor, as the board directs, an itemized request detailing the estimate of financing sources, financing uses, and any other matter required by the board.

§29042 The requests shall be submitted as prescribed by the administrative officer or the auditor, as designated by the board.

Article 2. Budget Request

§29043 The auditor shall provide the estimates for bonded debt service requirements. The auditor shall also provide or furnish to the responsible authority, as applicable, the estimates for bonded debt service requirements of:

(a) School districts.

(b) Any special district, the records for which are maintained in the auditor's office as required by law.

§29044 The auditor shall provide to the administrative officer or such other official as the board directs, any financial statements, data, or recommendations, if any, for any changes to the estimated financing sources referenced in (GC) §29040.

§29045 In the absence or disability, or failure of any official or person required to submit budget requests, they shall be submitted by the acting official in charge of the budget unit or shall be prepared by the administrative officer or the auditor, as designated by the board.

Article 3. Recommended Budget

§29060 The administrative officer or auditor, as designated by the board, shall compile the budget requests.

§29061 The board shall designate either the administrative officer or auditor to review the budget requests and prepare a recommended budget. Any differences may be described in the written recommendations or comments, or both.

§29062 The recommended budget shall be submitted to the board by the administrative officer or auditor as designated by the board, on or before June 30 of each year, as the board directs.

Appendix B

County Budget Act (Cont.)

Article 3. Recommended Budget (Cont.)

§29063 Upon receipt of the recommended budget, the board shall consider it and, on or before June 30 of each year, at such time as it directs, shall make any revisions, reductions, or additions. Any official or person whose budget requests have been revised shall be given the opportunity to be heard thereon before the board during or prior to the hearings required by (GC) §29080.

§29064 (a) On or before June 30 of each year the board, by formal action, shall approve the recommended budget, including the revisions it deems necessary for the purpose of having authority to spend until the budget is adopted.

(b) (1) Except as provided in paragraph (2), the board may make revisions to the recommended budget until the budget is adopted pursuant to Article 4 (commencing with Section 29080).

(2) A revision to the recommended budget after the start of the public hearing held pursuant to Article 4 (commencing with Section 29080) shall be made only if the revision is proposed in writing and filed with the clerk of the board prior to the close of the public hearing, or approved by a four-fifths vote of the board after the close of the hearing.

§29065 On or before September 8 of each year, as the board directs, the recommended budget shall be made available to the public.

Article 4. Adopted Budget

§29080 On or before September 8 of each year, the board shall publish a notice in a newspaper of general circulation stating that:

(a) The recommended budget documents are available to members of the public.

(b) On the date stated in the notice, not fewer than 10 days after the recommended budget documents are available, and at a time and place also stated in the notice, the board will conduct a public hearing on the recommended budget.

(c) Any member of the public may appear at the hearing and be heard regarding any item in the recommended budget or for the inclusion of additional items.

(d) All proposals for revisions shall be submitted in writing to the clerk of the board of supervisors before the close of the public hearing.

§29081 The hearing may be continued from day to day until concluded, but not to exceed a total of 14 calendar days.

§29082 (a) At the hearing, the board of supervisors shall hear any official who wishes to be heard regarding the recommended budget for his or her budget unit.

(b) At the time of the hearing, the board of supervisors may call in the official or person in charge of any budget unit concerning any matter relating to his or her budget unit. The board of supervisors may also call in the official or person in charge of a budget unit if any member of the public files with the clerk of the board a written request to question any matter relating to that budget unit.

Appendix B

County Budget Act (Cont.)

Article 4. Adopted Budget (Cont.)

§29083 (a) The auditor, or a deputy designated by the auditor, shall attend the public hearing on the recommended budget, and shall furnish the board with any financial statements and data it requires.

(b) It shall be the responsibility of the administrative officer or auditor to revise the recommended budget to reflect the actions of the board pertaining thereto in developing the adopted budget document.

§29084 The budget may contain an appropriation or appropriations for contingencies in such amounts as the board deems sufficient.

§29085 The budget for each fund may contain nonspendable, restricted, committed, or assigned fund balance classifications (also referred to as *obligated fund balance*) in such amounts as the board deems sufficient. General reserves and stabilization arrangements may also be included as part of the restricted, committed, assigned, and unassigned fund balance.

§29086 Except in cases of a legally declared emergency, as defined in (GC) §29127, the general reserve may only be established, canceled, increased, or decreased at the time of adopting the budget as provided in (GC) §29088. The general reserve may be increased any time during the fiscal year by a four-fifths vote of the board.

§29088 After the conclusion of the hearing, and not later than October 2 of each year, and after making any revisions of, deductions from, or increases or additions to, the recommended 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.

§29089 The resolution of adoption of the budget of the county, each dependent special district, and each other agency as defined in (GC) §29002 shall specify:

(a) Appropriations by objects of expenditure within each budget unit, except for capital assets, that are appropriated at the subobject level pursuant to (GC) §29008.

(b) Other financing uses by budget unit.

(c) Intrafund transfers by budget unit.

(d) Transfers-out by fund.

(e) Appropriations for contingencies, by fund.

(f) Provisions for nonspendable, restricted, committed and assigned fund balances, by fund and purpose.

(g) The means of financing the budget requirements.

§29090 The adoption of the budget may be accomplished by a resolution in which the adoption is effectuated by reference to the financing uses in the budget as finally determined, provided that the minimum requirements set forth in (GC) §29089 are met in the budget document. If adopted by reference, the budget shall have the same effect and be subject to the same provisions of law as if the resolution of adoption had been accomplished by specific designation.

Appendix B

County Budget Act (Cont.)

Article 4. Adopted Budget (Cont.)

§29092 The board may set forth appropriations in greater detail than required in (GC) §29089 and may authorize any additional controls for the administration of the budget as it deems necessary. The board may designate a county official to exercise these administrative controls.

§29093 (a) A copy of the adopted budget in the format prescribed by the Controller shall be filed by the auditor in the office of the clerk of the board and the office of the Controller not later than December 1 of each year.

(b) (1) If the auditor, after receipt of written notice from the Controller, fails to transmit a copy of the adopted budget within 20 days, the county 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).

Article 5. Tax Levy

§29100 (a) On or before October 3 of each year, the board shall adopt by resolution the rates of taxes on the secured roll, not to exceed the 1 percent limitation specified in Article XIIIA of the Constitution and Sections 93 and 100 of the Revenue and Taxation Code. For voter-approved indebtedness, the board shall adopt the rates on the secured roll by determining the percentage of full value of property on the secured roll legally subject to support the annual debt requirement. Each rate shall be such as will produce the amount determined as necessary to be raised by taxation on the secured roll after due allowance for delinquency, anticipated changes to the roll, disputed tax revenues anticipated to be impounded pursuant to (GC) §26906.1, amounts subject to the Community Redevelopment Law (Part 1 (commencing with Section 3300) of Division 24 of the Health and Safety Code), and other available financing sources. The board may adopt a rate for voter-approved indebtedness as will produce the amount determined as appropriate for necessary reserves.

(b) For purposes of this section, "an amount appropriate for necessary reserves" shall be limited to an amount sufficient to accommodate the county's anticipated annual cash-flow needs for servicing the county's voter-approved debt. The funds reserved may service only the debt for which the extraordinary rate is levied. All interest earned on the amount deposited in the nonspendable, restricted, committed or assigned fund balance account shall accrue to the same account.

Appendix B

County Budget Act (Cont.)

Article 5. Tax Levy (Cont.)

§29100.6 On or before December 1 of each year, each county auditor shall file with the Controller in such form as the Controller directs, a statement of the amounts of exempt values granted for the homeowners' property tax exemption under subdivision (k) of Section 3 and Section 25 of Article XIII of the Constitution for the county, each city and school district or portion thereof within the county, each special district or subdivision or zone thereof or portion thereof within the county, for which a tax levy is carried on the county assessment roll. The auditor shall therein compute and show the total amount of ad valorem tax loss to the county and the cities and districts resulting from the exemption and the statement shall claim such amount against the state for payment of reimbursement.

§29101 After adopting the rates, the board shall levy the taxes upon the taxable property of the county in specific sums in terms of the rates so adopted. Each rate is upon the full assessed valuation of property and only upon property that is legally subject to such tax.

§29102 Unless otherwise provided by law, the authority and duties of the county board of supervisors with respect to adopting of tax rates and the levying of taxes prescribed in this article shall have application to school districts and to special districts, or zones or improvement districts thereof, whose affairs and finances are not under the supervision and control of the county board of supervisors but for which a tax levy is carried on the regular county assessment roll.

If the assessed value of the taxable property in a special district on the unsecured roll exceeds the assessed value of the taxable property on the secured roll, the special district tax rate which is adopted by the board for the secured roll shall be adjusted to an amount which the board determines will meet the estimated annual revenue requirements of the district for both the current and next succeeding year.

§29103 It shall be the responsibility of the auditor to calculate the several tax rates for the board's action thereon.

§29104 The board may adopt a rate ending in the next highest fraction of a percent for a fund, or for a group of funds having the same tax base.

Any cash collections resulting from this rate or from an excess resulting from any other cause shall not invalidate the levies.

§29106 For the resolution to adopt tax rates, the entity or fund with its corresponding rate shall be classified in any manner sufficient to identify it.

§29107 The tax rates for property not sufficiently secured as provided in Section 12 of Article XIII of the Constitution are levied in the amounts therein provided and need not be formally levied by the board.

Appendix B

County Budget Act (Cont.)

Article 5. Tax Levy (Cont.)

§29109 (a) On or before December 1 of each year, the auditor shall forward to the Controller, in the format prescribed by the Controller, a statement of the rates of taxation, the assessed valuation as shown on the current equalized assessment roll, the amount of taxes to be levied and allocated pursuant to the Revenue and Taxation Code.

(b) (1) If the auditor, after receipt of written notice from the Controller fails to transmit the statement within 20 days, the county 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 in this section from November 1 to December 1.

Article 6. Appropriations and Transfers

§29120 Except as otherwise provided by law, the board and every other county or dependent special district official and person shall be limited in the incurring or paying of obligations to the amounts of the appropriations allowed for each budget unit as originally adopted or as thereafter revised by addition, cancellation or transfer.

§29121 Except as otherwise provided by law, obligations incurred or paid in excess of the amounts authorized in the budget unit appropriations are not a liability of the county or dependent special district, but a personal liability of the official authorizing the obligation.

§29122 The board shall not approve a claim and the auditor shall not issue payment for any obligation in excess of that authorized in the budget unit appropriation, except upon an order of a court, for an emergency, or as otherwise provided by law.

§29124 (a) If at the beginning of any fiscal year, the budget has not been adopted, the auditor shall approve payments for the support of the various budget units in accordance with the following authorizations:

(1) Except as otherwise provided in subdivision (b), the amounts in the recommended budget except capital assets, transfer-out, and new permanent employee positions, are deemed appropriated until the adoption of the budget.

(2) Capital assets, transfers-out, and new permanent employee positions are deemed appropriated until the adoption of the 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 that is abolished.

Appendix B

County Budget Act (Cont.)

Article 6. Appropriations and Transfers (Cont.)

(3) If the recommended budget has not been approved by the board because of an emergency as described in subdivision (a) of (GC) §29127, the amounts deemed appropriated shall be based on the final budget of the preceding year, excluding assets and transfers-out unless specifically approved by the board.

(b) Notwithstanding any other provision of this section, prior to the adoption of the adopted budget, the board of supervisors may impose expenditure limitations that are more restrictive than those contained in this section.

§29125 (a) Transfers and revisions to the adopted appropriations may be made by an action formally adopted by the board at a regular or special meeting as follows:

(1) If between funds, by a four-fifths vote.

(2) If transfers from appropriation for contingencies, by a four-fifths vote.

(3) If between budget units within a fund if overall appropriations are not increased, by a majority vote.

(b) The board may designate the administrative officer or auditor to approve transfers and revisions of appropriations within a budget unit if overall appropriations of the budget unit are not increased.

§29126 At any regular or special meeting the board may cancel any appropriation in whole or in part that is not needed and transfer the amount canceled to the appropriation for contingencies of the fund from which the appropriation was originally made if there is one, or to any appropriation for contingencies account, or fund, to which the amount canceled may be properly transferred. If there is no appropriation for contingencies in the respective fund, the board may establish one.

§29126.1 At any regular or special meeting the board may cancel any unused appropriation in whole or in part upon determining that the source of funding of the appropriation will be unrealized in whole or part. An offsetting reduction shall be made to the corresponding estimated revenue.

§29126.2 The auditor may review and issue reports and make recommendations regarding estimated financing sources, or actual financing sources, or both, and the status of appropriations. The auditor shall submit to the board, and any other official the board may designate, a statement showing this information with respect to the condition of each separate budget appropriation and to the condition of estimated financing sources, as the board requires.

§29127 After adopting a resolution stating the facts constituting an emergency by a four-fifths vote of the board at any regular or special meeting, the board may appropriate and make the expenditure necessary to meet an emergency in any of the following cases:

Appendix B

County Budget Act (Cont.)

Article 6. Appropriations and Transfers (Cont.)

(a) Upon the happening of an emergency caused by war, fire, failure or the imminent failure of a water system or supply, flood, explosion, storm, earthquake, epidemic, riot, or insurrection.

(b) For the immediate preservation of order or of public health.

(c) For the restoration to a condition of usefulness of any public property, the usefulness of which has been destroyed by accident.

(d) For the relief of a stricken community overtaken by calamity.

(e) For the settlement of approved claims for personal injuries or property damages, exclusive of claims arising from the operation of any public utilities owned by the county.

(f) To meet mandatory expenditures required by law.

§29128 All emergency expenditures shall be paid from any money in the county treasury in any fund from which the expenditure may properly be paid.

§29130 At any regular or special meeting, the board by a four-fifths vote may make available for appropriation any of the following fund balances for which the board has authority:

(a) Restricted, committed, assigned and unassigned fund balances, excluding general reserves and nonspendable fund balance.

(b) Amounts that are either in excess of anticipated amounts or not specifically set forth in the budget derived from any actual or anticipated increases in financing sources.

Article 7. Miscellaneous

§29141 The adopted budget shall include a schedule showing the managerial budget of each service activity financed by a proprietary fund established pursuant to (GC) §25260 and (GC) §25261. The schedule shall set forth expected operations of the activity in such detail for revenues, expenses, and reserves as will adequately display the nature and the approximate size of its operations.

Comparative data as prescribed in (GC) §29006 shall be provided.

§29141.1 The property tax bill in the County of Orange shall include a statement with language to the effect that a portion of the taxpayer's property taxes may be used to implement the county recovery plan to emerge from bankruptcy. This section shall not be required after these revenues are no longer needed for this purpose.

Appendix B

County Budget Act (Cont.)

Article 7. Miscellaneous (Cont.)

§29142 Notwithstanding any other provision of law, when taxes or assessments are collected by the county for any special district, or zone or improvement district thereof, but excluding a school district, the board of supervisors may provide for a collection fee for such services which when collected shall belong to the county and shall be deposited to the credit of the general fund, and shall cover the expense and compensation of such officials of the county in the collection of such taxes and of the interest or penalties thereon, subject to the following:

(a) For taxes covering debt service requirements on any bond or bonds authorized and issued by any such special district, the tax rate fixed to raise such amounts may be fixed by the board of supervisors to include also a percentage of such amounts up to one-fourth of 1 percent thereof.

(b) For taxes covering all purposes of such special districts, other than debt service requirements on bonds, the amount of the collection fees, if any, to be charged by the county shall be fixed by agreement between the board of supervisors and the governing board of such special district and shall not exceed one-fourth of 1 percent of all money collected.

§29143 Any unencumbered balance remaining to the credit of any appropriation shall lapse at the end of the fiscal year and shall revert to the available balance of the fund from which appropriated.

§29144 All commitments covered by the restricted, committed or assigned fund balance - encumbrances account at fiscal year-end, are appropriated for the succeeding fiscal year.

Chapter 8, Division 3, Title 3 of the California Government Code
Chapter 8. Accounting Procedures for Counties

§30200 Under this division, the Controller shall prescribe for counties uniform accounting procedures conforming to Generally Accepted Accounting Principles (GAAP). The procedures shall be adopted under the provisions of Chapter 3.5 (commencing with Section 11340) of Part 1 Division 3 Title 2 and shall be published in the California Code of Regulations either in their entirety or by reference. The Controller shall prescribe such procedures after consultation with and approval by the *Committee on County Accounting Procedures*. Approval of such procedures shall be by a majority vote of the members of the committee. The vote may be conducted by mail at the discretion of the chairperson of the committee, provided however, that should one or more members of the committee request a meeting for the purposes of voting, the chairperson shall call a meeting of the committee as provided in (GC) §30201.

Submission Guidelines

Government Code Section 29093, Article 4 – Adopted Budget

§29093 (a) A copy of the adopted budget in the format prescribed by the Controller shall be filed by the auditor in the office of the clerk of the board and the office of the Controller not later than December 1 of each year.

(b) (1) If the auditor, after receipt of written notice from the Controller, fails to transmit a copy of the adopted budget within 20 days, the county 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).

The Final County Budget must be postmarked by December 1st to meet the filing deadline. In years where December 1st falls on a Saturday or Sunday, the Budget must be postmarked by the next business day to meet the filing deadline *(Government Code Section 6707)*.

If the Budget has been approved by the Board but is not yet published (hardbound), filers may send a loose hardcopy, softcopy (i.e. pdf), or electronic copy (CD or e-mail attachment) to meet the deadline. Filers must furnish a hardbound hard copy when available.

Filers must send one copy of the Budget to:

via US Post Office
State Controller's Office
Division of Accounting and Reporting
Local Govt Reporting – Counties
P.O. Box 942850
Sacramento, CA 94250-5875

or

via expedited mail (i.e. USPS Express mail, FedEx, UPS, etc.)
State Controller's Office
Division of Accounting and Reporting
Local Govt Reporting – Counties
3301 C Street, Suite 700
Sacramento, CA 95816

For additional copies of the County Budget Guide please contact:
California State Controller's Office
Division of Accounting and Reporting
Local Government Policy Section
LocalGovPolicy@sco.ca.gov

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California State Controller
Division of Accounting and Reporting
Local Government Policy Unit

www.sco.ca.gov

If you have any questions contact:
LocalGovPolicy@sco.ca.gov

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