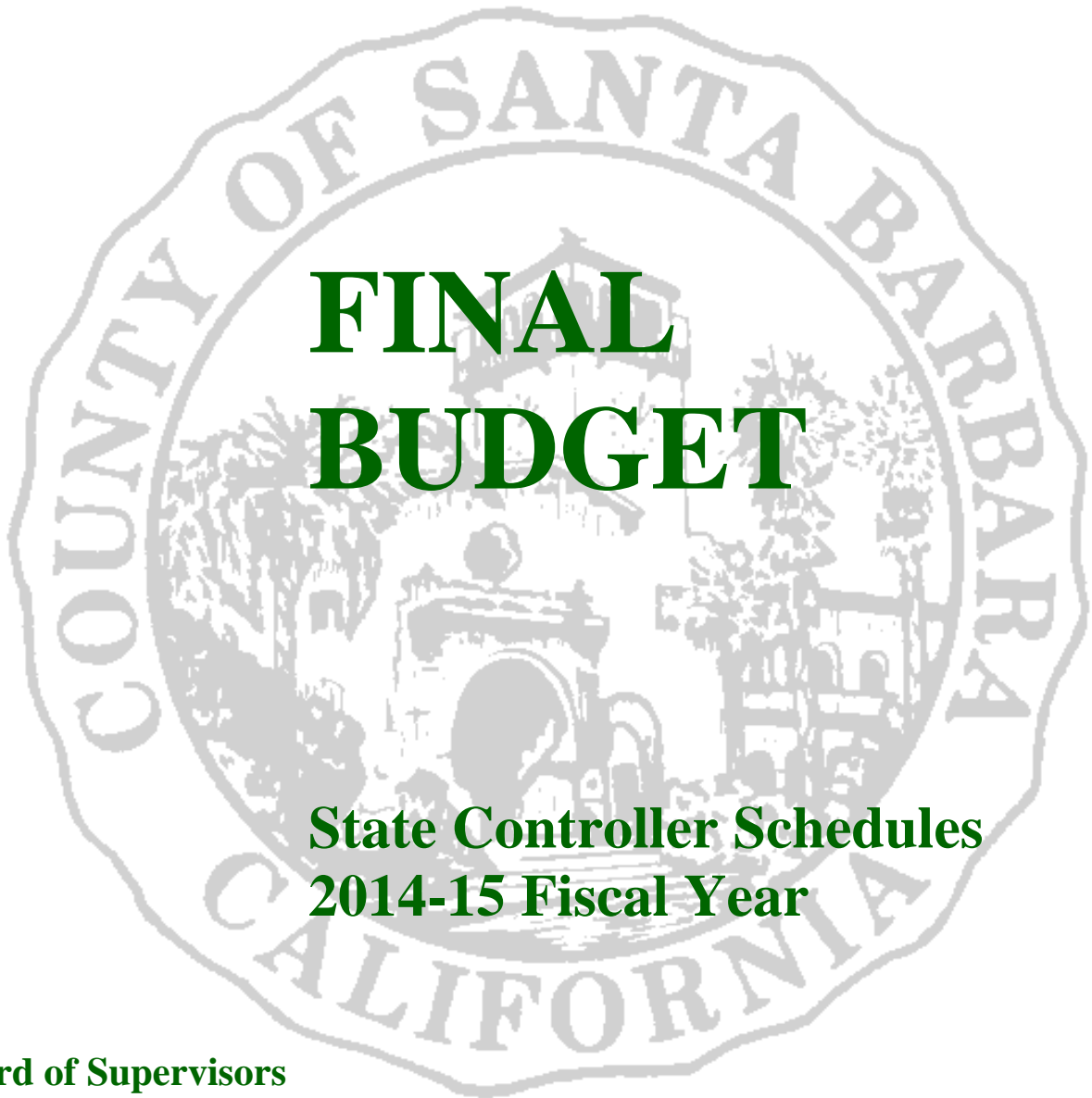


State of California
COUNTY OF SANTA BARBARA



FINAL
BUDGET

State Controller Schedules
2014-15 Fiscal Year

Board of Supervisors

Salud Carbajal, First District
Janet Wolf, Second District
Doreen Farr, Third District
Peter Adam, Fourth District
Steve Lavagnino, Fifth District

COUNTY OF SANTA BARBARA

ROBERT W. GEIS, C.P.A.
Auditor-Controller

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OFFICE OF THE AUDITOR-CONTROLLER

July 1, 2014

The Honorable Board of Supervisors
County of Santa Barbara
105 East Anapamu Street
Santa Barbara, CA. 93101

The Fiscal Year 2014-15 Final Budget document containing the required State Controller schedules is hereby submitted for your filing and information. The County Budget Act, as presented in Government Code Sections 29005 and 30200, outlines the State Controller forms and miscellaneous schedules necessary for conformity among California counties. This document sets forth appropriations adopted by your Board for each departmental budget and fund for the fiscal period.

The County also prepared a separate performance-based Recommended Operational Plan document. That document is based on guidelines provided by the Government Finance Officers Association. The performance-based document focuses on strategic planning and outcome-based measures, while the Controller schedules focus on department and object level appropriation controls.

On page 1, we have included a summary of the County Budget for all fund types as adopted by your Board. This entity-wide perspective shows the total financing requirement; this total includes appropriations for expenditures, transfers between funds, intra-fund transactions, and increases and decreases in reserves and designations. This should not be construed to represent the total outflow of economic resources to be spent for services as the total includes intra-County expenditures.

Beginning on page A-1, we have included a Fiscal Year 2013-14 budget versus actual comparison for governmental funds. This schedule demonstrates compliance with the adjusted budget at the legal level of control: fund, department, and object level.

The preparation of the budget is the result of a concentrated, dedicated and coordinated effort by the County. I would like to acknowledge the efforts of departmental budget preparers, department heads, the County Executive's staff and the Auditor-Controller's Financial Reporting Division. In closing, I would like to thank the Board of Supervisors for their leadership and support.

Respectfully,

Robert W. Geis, CPA, CPFO
Auditor-Controller



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COUNTY OF SANTA BARBARA
State of California

SUMMARY OF COUNTY BUDGET - ALL FUND TYPES
For Fiscal Year 2014-2015

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Adopted Budget

FUND NAME	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	Fund Balance Available June 30, 2014	Decreases to Obligated Fund Balances/Net Assets	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances/Net Assets	Total Financing Uses
General	0	22,457,502	550,902,508	573,360,010	552,562,537	20,797,473	573,360,010
Special Revenue (includes Special District Funds)	0	51,861,531	500,184,990	552,046,521	527,595,885	24,450,636	552,046,521
Debt Service	0	130,616	6,467,628	6,598,244	6,573,992	24,252	6,598,244
Capital Projects	0	4,389,375	6,387,038	10,776,413	10,519,544	256,869	10,776,413
Less Operating Transfers	0	0	(48,346,613)	(48,346,613)	(48,693,014)	0	(48,693,014)
Total Governmental Funds	0	78,839,024	1,015,595,551	1,094,434,575	1,048,558,944	45,529,230	1,094,088,174
Enterprise	0	9,812,639	37,584,291	47,396,930	46,896,930	500,000	47,396,930
Internal Service	0	11,754,338	56,658,592	68,412,930	68,143,234	269,696	68,412,930
Less Operating Transfers	0	0	(407,003)	(407,003)	(60,600)	0	(60,600)
Total I.S. & Enterprise Funds	0	21,566,977	93,835,880	115,402,857	114,979,564	769,696	115,749,260
Memorandum Total Only	0	100,406,001	1,109,431,431	1,209,837,432	1,163,538,508	46,298,926	1,209,837,434

COUNTY OF SANTA BARBARA
State of California

SUMMARY OF COUNTY BUDGET BY FUND - ALL FUND TYPES
For Fiscal Year 2014-2015

Draft, 9/8/2014, 10:07:00 AM, Page 1

Adopted Budget

FUND NAME		TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
		Fund Balance Available June 30, 2014	Decreases to Obligated Fund Balances/Net Assets	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances/Net Assets	Total Financing Uses
General	0001	0	22,457,502	550,902,508	573,360,010	552,562,537	20,797,473	573,360,010
Total General		0	22,457,502	550,902,508	573,360,010	552,562,537	20,797,473	573,360,010
First 5 Child & Families Comm	0010	0	272,440	4,751,791	5,024,231	4,953,556	70,675	5,024,231
Roads-Operations	0015	0	10,900,654	19,741,910	30,642,564	24,112,564	6,530,000	30,642,564
Roads-Capital Maintenance	0016	0	1,491,299	6,533,502	8,024,801	7,804,801	220,000	8,024,801
Roads-Capital Infrastructure	0017	0	376,800	12,830,174	13,206,974	12,846,974	360,000	13,206,974
Roads-Alternative Transport	0019	0	210,950	302,200	513,150	389,950	123,200	513,150
Public and Educational Access	0040	0	34,432	0	34,432	34,432	0	34,432
Fish and Game	0041	0	14,050	6,200	20,250	19,250	1,000	20,250
Health Care	0042	0	2,990,308	64,560,714	67,551,022	66,881,050	669,972	67,551,022
Mental Health Services	0044	0	3	31,509,555	31,509,558	31,509,558	0	31,509,558
Petroleum Department	0045	0	83,749	446,000	529,749	529,749	0	529,749
Tobacco Settlement	0046	0	4,323,929	3,814,493	8,138,422	4,323,929	3,814,493	8,138,422
Mental Health Services Act	0048	0	4,109,837	59,173,046	63,282,883	63,282,882	1	63,282,883
Alcohol and Drug Programs	0049	0	1,164,186	10,415,567	11,579,753	11,461,753	118,000	11,579,753
Special Aviation	0052	0	0	680,696	680,696	680,696	0	680,696
Social Services	0055	0	3,595,466	157,470,714	161,066,180	159,164,875	1,901,305	161,066,180
SB IHSS Public Authority	0056	0	1,608,467	5,876,823	7,485,290	7,485,290	0	7,485,290
Child Support Services	0057	0	0	9,445,660	9,445,660	9,445,660	0	9,445,660
Fisheries Enhancement	0061	0	1,450	10,050	11,500	11,500	0	11,500
Local Fishermen Contingency	0062	0	17,100	1,400	18,500	18,500	0	18,500
Coast Resource Enhancement	0063	0	500,010	678,500	1,178,510	1,178,510	0	1,178,510
CDBG Federal	0064	0	0	2,014,489	2,014,489	2,014,489	0	2,014,489
Affordable Housing	0065	0	335,354	468,252	803,606	628,170	175,436	803,606
HOME Program	0066	0	0	1,886,572	1,886,572	1,595,671	290,901	1,886,572
Court Activities	0069	0	88,000	15,262,200	15,350,200	15,273,600	76,600	15,350,200
Crim Justice Facility Constrt	0070	0	0	950,000	950,000	883,675	66,325	950,000
Courthouse Construction SB668	0071	0	0	954,000	954,000	747,050	206,950	954,000
Inmate Welfare	0075	0	0	1,129,040	1,129,040	1,129,040	0	1,129,040
Municipal Energy Finance Prog	1940	0	30,000	1,569,174	1,599,174	1,571,591	27,583	1,599,174
CSA 3 Unincorp Goleta Valley	2120	0	51,742	1,190,275	1,242,017	1,160,514	81,503	1,242,017
CSA 4	2130	0	7,100	37,742	44,842	44,842	0	44,842
CSA 5	2140	0	0	106,767	106,767	106,767	0	106,767
CSA 11 Carp Valley/Summerland	2170	0	12,760	42,727	55,487	50,487	5,000	55,487
CSA 12 Mission Cyn Swr Svc Chg	2185	0	63,629	653,986	717,615	601,012	116,603	717,615
CSA 31 Isla Vista	2220	0	10,000	85,307	95,307	76,456	18,851	95,307
CSA 41 Rancho SantaRita-Rd Mtc	2242	0	86,470	24,030	110,500	85,500	25,000	110,500
Orcutt CFD	2270	0	0	256,300	256,300	256,300	0	256,300
Providence Landing CFD	2271	0	42,044	160,327	202,371	157,371	45,000	202,371

COUNTY OF SANTA BARBARA
State of California

SUMMARY OF COUNTY BUDGET BY FUND - ALL FUND TYPES
For Fiscal Year 2014-2015

Draft, 9/8/2014, 10:07:00 AM, Page 2

Adopted Budget

FUND NAME	TOTAL FINANCING SOURCES				TOTAL FINANCING USES			
	Fund Balance Available June 30, 2014	Decreases to Obligated Fund Balances/Net Assets	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances/Net Assets	Total Financing Uses	
Fire Protection Dist	2280	0	1,631,000	60,124,803	61,755,803	60,559,385	1,196,418	61,755,803
Flood Ctrl/Wtr Cons Dst Mt	2400	0	855,093	7,153,162	8,008,255	7,336,300	671,955	8,008,255
SBFC Orcutt Area Drainage	2420	0	5,000	9,400	14,400	0	14,400	14,400
Bradley Flood Zone Number 3	2430	0	10,000	34,500	44,500	27,200	17,300	44,500
Guadalupe Flood Zone Number 3	2460	0	30,000	83,000	113,000	98,000	15,000	113,000
Lompoc City Flood Zone 2	2470	0	150,000	439,750	589,750	195,100	394,650	589,750
Lompoc Valley Flood Zone 2	2480	0	35,000	287,750	322,750	253,450	69,300	322,750
Los Alamos Flood Zone Number 1	2500	0	50,000	133,580	183,580	100,175	83,405	183,580
Orcutt Flood Zone Number 3	2510	0	523,915	375,485	899,400	699,400	200,000	899,400
SM Flood Zone 3	2560	0	325,000	1,185,900	1,510,900	1,312,600	198,300	1,510,900
SM River Levee Maint Zone	2570	0	100,000	441,790	541,790	319,000	222,790	541,790
Santa Ynez Flood Zone Number 1	2590	0	50,000	363,500	413,500	265,200	148,300	413,500
So Coast Flood Zone 2	2610	0	13,000,000	7,343,550	20,343,550	14,440,800	5,902,750	20,343,550
North County Lighting Dist	2670	0	25,000	415,131	440,131	357,163	82,968	440,131
Mission Lighting District	2700	0	3,000	6,848	9,848	3,526	6,322	9,848
Sandyland Seawall Maint Dist	3000	0	5,000	125	5,125	5,000	125	5,125
Water Agency	3050	0	2,259,167	5,976,908	8,236,075	8,136,075	100,000	8,236,075
Water Agency Special	3060	0	309,127	695,400	1,004,527	886,942	117,585	1,004,527
Low/Mod Inc Housing Asset Fund	3122	0	73,000	74,225	147,225	82,555	64,670	147,225
Total Special Revenue		0	51,861,531	500,184,990	552,046,521	527,595,885	24,450,636	552,046,521
Municipal Finance Debt Svc	0036	0	130,616	6,467,628	6,598,244	6,573,992	24,252	6,598,244
Total Debt Service		0	130,616	6,467,628	6,598,244	6,573,992	24,252	6,598,244
Capital Outlay	0030	0	910,935	3,251,111	4,162,046	3,905,177	256,869	4,162,046
Parks Dept Capital Projects	0031	0	248,900	2,448,700	2,697,600	2,697,600	0	2,697,600
North County Jail AB900	0032	0	1,966,448	687,227	2,653,675	2,653,675	0	2,653,675
2005 COP Capital Projects	0034	0	1,263,092	0	1,263,092	1,263,092	0	1,263,092
Total Capital Projects		0	4,389,375	6,387,038	10,776,413	10,519,544	256,869	10,776,413
		0	0	(48,346,613)	(48,346,613)	(48,693,014)	0	(48,693,014)
Total Less Operating Transfers		0	0	(48,346,613)	(48,346,613)	(48,693,014)	0	(48,693,014)
Total Governmental Funds		0	78,839,024	1,015,595,551	1,094,434,575	1,048,558,944	45,529,230	1,094,088,174
Resource Recovery & Waste Mgt	1930	0	8,805,419	25,355,876	34,161,295	34,161,295	0	34,161,295
Laguna Co Sanitation-General	2870	0	1,007,220	12,228,415	13,235,635	12,735,635	500,000	13,235,635
Total Enterprise		0	9,812,639	37,584,291	47,396,930	46,896,930	500,000	47,396,930
Vehicle Operations/Maintenance	1900	0	2,351,000	11,557,474	13,908,474	13,747,718	160,756	13,908,474
Medical Malpractice Self Ins	1910	0	0	953,400	953,400	844,460	108,940	953,400
Workers' Comp Self Insurance	1911	0	3,544,417	17,393,777	20,938,194	20,938,194	0	20,938,194

COUNTY OF SANTA BARBARA
State of California

SUMMARY OF COUNTY BUDGET BY FUND - ALL FUND TYPES
For Fiscal Year 2014-2015

Draft, 9/8/2014, 10:07:00 AM, Page 3

Adopted Budget

FUND NAME	TOTAL FINANCING SOURCES				TOTAL FINANCING USES			
	Fund Balance Available June 30, 2014	Decreases to Obligated Fund Balances/Net Assets	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances/Net Assets	Total Financing Uses	
County Liability-Self Insuranc	1912	0	818,203	6,634,700	7,452,903	7,452,903	0	7,452,903
County Unemp Ins-Self Ins	1913	0	584,532	160,778	745,310	745,310	0	745,310
Dental Self-Insurance Fund	1914	0	386,908	2,356,695	2,743,603	2,743,603	0	2,743,603
Information Technology Srvcs	1915	0	1,738,916	6,917,617	8,656,533	8,656,533	0	8,656,533
Communications Services-ISF	1919	0	2,029,085	3,631,429	5,660,514	5,660,514	0	5,660,514
Utilities ISF	1920	0	301,277	7,052,722	7,353,999	7,353,999	0	7,353,999
Total Internal Service		0	11,754,338	56,658,592	68,412,930	68,143,234	269,696	68,412,930
		0	0	(407,003)	(407,003)	(60,600)	0	(60,600)
Total Less Operating Transfers		0	0	(407,003)	(407,003)	(60,600)	0	(60,600)
Total I.S. & Enterprise Funds		0	21,566,977	93,835,880	115,402,857	114,979,564	769,696	115,749,260
Memorandum Total Only		0	100,406,001	1,109,431,431	1,209,837,432	1,163,538,508	46,298,926	1,209,837,434

COUNTY OF SANTA BARBARA
State of California

SUMMARY OF GENERAL REVENUE - GENERAL FUND
For Fiscal Year 2014-2015

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Adopted Budget

ACCOUNT CLASSIFICATION (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted 2014-2015 (5)
3010 Property Tax-Current Secured	109,398,166	113,580,212	115,823,000	116,444,700
3011 Property Tax-Unitary	2,455,794	2,491,038	2,453,000	2,453,000
3013 Property Tax In-Lieu of VLF	43,069,333	44,826,778	46,396,000	46,396,000
3020 Property Tax-Current Unsecd	4,909,668	4,488,015	4,605,000	4,605,000
3021 Prop Tax-Curr Unsec Aircraft	560,636	562,989	562,000	562,000
3027 RDA Dissolution Proceeds	5,991,924	0	0	0
3028 RDA Pass-through Payments	0	370,671	389,000	389,000
3029 RDA RPTTF Resid Distributions	4,220,316	5,017,175	4,919,000	4,919,000
3040 Property Tax-Prior Secured	(507,917)	(541,348)	(600,000)	(600,000)
3050 Property Tax-Prior Unsecured	80,082	77,641	(150,000)	(150,000)
3051 Prop Tax-PY Unsec Aircraft	24,016	3,202	0	0
3054 Supplemental Pty Tax-Current	2,125,067	3,080,708	2,910,000	2,910,000
3056 Supplemental Pty Tax-Prior	108,860	(3,781)	0	0
3058 PT-Delinquent Penalty-CY	2,182,884	2,137,240	1,603,000	1,603,000
3059 PT-Redemption Penalty-PY	1,484,070	2,253,892	1,312,000	1,312,000
3060 PT-Delinquent Penalty-PY	974,543	976,671	783,000	783,000
3091 Sales and Use Retail Tax State	6,930,365	6,880,145	7,309,000	7,309,000
3095 In-Lieu Local Sales Tax	2,191,050	2,208,649	2,802,000	2,802,000
3131 Transient Occupancy Tax	6,992,624	7,538,760	7,401,000	7,401,000
3133 Racehorse Taxation	3,846	4,261	4,000	4,000
3138 Property Transfer Taxes	3,799,303	3,442,738	3,849,000	3,849,000
3260 Franchises	3,202,588	3,269,495	3,115,000	3,115,000
3380 Interest Income	1,064,946	1,017,105	1,236,000	689,000
3381 Unrealized Gain/Loss Invstmnts	(612,129)	389,620	0	0
3409 Other Rental of Bldgs and Land	50,401	295,707	285,000	285,000
3540 Motor Vhcle In-Lieu In Excess	186,883	154,670	185,000	185,000
4220 Homeowners Property Tax Relief	806,783	791,370	779,000	779,000
4321 State Off Hwy Mtr Veh Lic Fees	623	624	0	0
4660 Federal Grazing Fees	112	107	0	0
4690 Payments In Lieu of Taxes	1,722,435	1,835,404	18,000	18,000
4840 Other Governmental Agencies	351,405	0	0	0
5733 Cost Allocation Services	6,853,168	6,411,741	8,294,907	8,294,908
5734 Cost Allocation Use Allowance	1,096,016	884,794	1,091,764	1,091,764
5898 Unclaimed Money In Co.Treasury	(1,827)	730	150,000	150,000
5909 Other Miscellaneous Revenue	111,931	311,853	645	645
5918 Sale Capital Assets-Real Prop	310,000	0	0	0
Total General Revenue	212,137,964	214,758,875	217,525,316	217,600,017



COUNTY OF SANTA BARBARA
State of California

ALL FUNDS SUMMARY
For Fiscal Year 2014-2015

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Adopted Budget

FUND NAME (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	Fund Balance Available June 30, 2014 (2)	Decreases to Obligated Fund Balances/Net Assets (3)	Additional Financing Sources (4)	Total Financing Sources (5)	Financing Uses (6)	Increases to Obligated Fund Balances/Net Assets (7)	Total Financing Uses (8)
<u>Governmental Funds</u>							
General	0	22,457,502	550,902,508	573,360,010	552,562,537	20,797,473	573,360,010
Special Revenue	0	32,221,484	412,556,947	444,778,431	430,061,320	14,717,111	444,778,431
Debt Service	0	130,616	6,467,628	6,598,244	6,573,992	24,252	6,598,244
Capital Projects	0	4,389,375	6,387,038	10,776,413	10,519,544	256,869	10,776,413
Total Governmental Funds	0	59,198,977	976,314,121	1,035,513,098	999,717,393	35,795,705	1,035,513,098
<u>Other Funds</u>							
Enterprise	0	9,812,639	37,584,291	47,396,930	46,896,930	500,000	47,396,930
Internal Service	0	11,754,338	56,658,592	68,412,930	68,143,234	269,696	68,412,930
Special Districts and Other Agencies	0	19,640,047	87,628,043	107,268,090	97,534,565	9,733,525	107,268,090
Total Other Funds	0	41,207,024	181,870,926	223,077,950	212,574,729	10,503,221	223,077,950
Total All Funds	0	100,406,001	1,158,185,047	1,258,591,048	1,212,292,122	46,298,926	1,258,591,048



GOVERNMENTAL FUNDS SUMMARY
 For Fiscal Year 2014-2015

Draft, 9/8/2014, 11:08:54 AM, Page

Adopted Budget

FUND NAME (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES			
	Fund Balance Available June 30, 2014 (2)	Decreases to Obligated Fund Balances (3)	Additional Financing Sources (4)	Total Financing Sources (5)	Financing Uses (6)	Increases to Obligated Fund Balances (7)	Total Financing Uses (8)	
<u>General</u>								
General	0001	0	22,457,502	550,902,508	573,360,010	552,562,537	20,797,473	573,360,010
Total General		0	22,457,502	550,902,508	573,360,010	552,562,537	20,797,473	573,360,010
<u>Special Revenue</u>								
First 5 Child & Families Comm	0010	0	272,440	4,751,791	5,024,231	4,953,556	70,675	5,024,231
Roads-Operations	0015	0	10,900,654	19,741,910	30,642,564	24,112,564	6,530,000	30,642,564
Roads-Capital Maintenance	0016	0	1,491,299	6,533,502	8,024,801	7,804,801	220,000	8,024,801
Roads-Capital Infrastructure	0017	0	376,800	12,830,174	13,206,974	12,846,974	360,000	13,206,974
Roads-Alternative Transport	0019	0	210,950	302,200	513,150	389,950	123,200	513,150
Public and Educational Access	0040	0	34,432	0	34,432	34,432	0	34,432
Fish and Game	0041	0	14,050	6,200	20,250	19,250	1,000	20,250
Health Care	0042	0	2,990,308	64,560,714	67,551,022	66,881,050	669,972	67,551,022
Mental Health Services	0044	0	3	31,509,555	31,509,558	31,509,558	0	31,509,558
Petroleum Department	0045	0	83,749	446,000	529,749	529,749	0	529,749
Tobacco Settlement	0046	0	4,323,929	3,814,493	8,138,422	4,323,929	3,814,493	8,138,422
Mental Health Services Act	0048	0	4,109,837	59,173,046	63,282,883	63,282,882	1	63,282,883
Alcohol and Drug Programs	0049	0	1,164,186	10,415,567	11,579,753	11,461,753	118,000	11,579,753
Special Aviation	0052	0	0	680,696	680,696	680,696	0	680,696
Social Services	0055	0	3,595,466	157,470,714	161,066,180	159,164,875	1,901,305	161,066,180
SB IHSS Public Authority	0056	0	1,608,467	5,876,823	7,485,290	7,485,290	0	7,485,290
Child Support Services	0057	0	0	9,445,660	9,445,660	9,445,660	0	9,445,660
Fisheries Enhancement	0061	0	1,450	10,050	11,500	11,500	0	11,500
Local Fishermen Contingency	0062	0	17,100	1,400	18,500	18,500	0	18,500
Coast Resource Enhancement	0063	0	500,010	678,500	1,178,510	1,178,510	0	1,178,510
CDBG Federal	0064	0	0	2,014,489	2,014,489	2,014,489	0	2,014,489
Affordable Housing	0065	0	335,354	468,252	803,606	628,170	175,436	803,606
HOME Program	0066	0	0	1,886,572	1,886,572	1,595,671	290,901	1,886,572
Court Activities	0069	0	88,000	15,262,200	15,350,200	15,273,600	76,600	15,350,200
Crim Justice Facility Constrt	0070	0	0	950,000	950,000	883,675	66,325	950,000
Courthouse Construction SB668	0071	0	0	954,000	954,000	747,050	206,950	954,000
Inmate Welfare	0075	0	0	1,129,040	1,129,040	1,129,040	0	1,129,040
Municipal Energy Finance Prog	1940	0	30,000	1,569,174	1,599,174	1,571,591	27,583	1,599,174
Low/Mod Inc Housing Asset Fund	3122	0	73,000	74,225	147,225	82,555	64,670	147,225
Total Special Revenue		0	32,221,484	412,556,947	444,778,431	430,061,320	14,717,111	444,778,431
<u>Debt Service</u>								
Municipal Finance Debt Svc	0036	0	130,616	6,467,628	6,598,244	6,573,992	24,252	6,598,244
Total Debt Service		0	130,616	6,467,628	6,598,244	6,573,992	24,252	6,598,244
<u>Capital Projects</u>								
Capital Outlay	0030	0	910,935	3,251,111	4,162,046	3,905,177	256,869	4,162,046
Parks Dept Capital Projects	0031	0	248,900	2,448,700	2,697,600	2,697,600	0	2,697,600
North County Jail AB900	0032	0	1,966,448	687,227	2,653,675	2,653,675	0	2,653,675
2005 COP Capital Projects	0034	0	1,263,092	0	1,263,092	1,263,092	0	1,263,092

COUNTY OF SANTA BARBARA
State of California

GOVERNMENTAL FUNDS SUMMARY
For Fiscal Year 2014-2015

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Adopted Budget

FUND NAME (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	Fund Balance Available June 30, 2014 (2)	Decreases to Obligated Fund Balances (3)	Additional Financing Sources (4)	Total Financing Sources (5)	Financing Uses (6)	Increases to Obligated Fund Balances (7)	Total Financing Uses (8)
Total Capital Projects	0	4,389,375	6,387,038	10,776,413	10,519,544	256,869	10,776,413
Total Governmental Funds	0	59,198,977	976,314,121	1,035,513,098	999,717,393	35,795,705	1,035,513,098

COUNTY OF SANTA BARBARA
State of California

PROPOSITIONS 4 & 111 APPROPRIATION LIMITS
AND ESTIMATED APPROPRIATIONS SUBJECT TO LIMIT
For Fiscal Year 2014-15

	<u>Appropriation Limit</u>	<u>Appropriations Subject to Limit (All Proceeds)</u>
County of Santa Barbara	1,549,502,488	201,204,571
County Service Area #3	5,130,068	995,236
County Service Area #4	65,307	37,473
County Service Area #5	308,801	106,767
Fire Protection District	104,042,514	42,426,481
North County Lighting District	905,228	415,018
Flood Control Districts	30,777,503	9,032,876



FUND BALANCE - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

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Adopted Budget

FUND NAME (1)	Total Fund Balance as of June 30, 2014 (2)	Less: Obligated Fund Balances			Fund Balance Available June 30, 2014 (6)
		Encumbrances (3)	Nonspendable/ Restricted/ Committed (4)	Assigned (5)	

General

General	0001	92,805,935	0	89,422,439	0	3,383,496
Total General		92,805,935	0	89,422,439	0	3,383,496

Special Revenue

First 5 Child & Families Comm	0010	4,831,468	0	4,831,468	0	0
Roads-Operations	0015	15,471,515	0	15,471,515	0	0
Roads-Capital Maintenance	0016	3,228,972	0	3,228,972	0	0
Roads-Capital Infrastructure	0017	2,494,434	0	2,494,434	0	0
Roads-Alternative Transport	0019	395,572	0	395,572	0	0
Public and Educational Access	0040	1,029,880	0	1,029,880	0	0
Fish and Game	0041	34,373	0	34,373	0	0
Health Care	0042	17,796,774	0	17,796,774	0	0
CA Health-Indigents Program	0043	0	0	0	0	0
Mental Health Services	0044	8,170	0	8,170	0	0
Petroleum Department	0045	494,505	0	494,505	0	0
Tobacco Settlement	0046	5,112,335	0	5,112,335	0	0
Mental Health Services Act	0048	4,592,834	0	4,592,834	0	0
Alcohol and Drug Programs	0049	2,750,822	0	2,750,822	0	0
Special Aviation	0052	353,692	0	353,692	0	0
Social Services	0055	3,451,546	0	3,451,546	0	0
SB IHSS Public Authority	0056	2,927,774	0	2,927,774	0	0
Child Support Services	0057	227,388	0	227,388	0	0
Fisheries Enhancement	0061	16,097	0	16,097	0	0
Local Fishermen Contingency	0062	394,078	0	394,078	0	0
Coast Resource Enhancement	0063	1,121,912	0	1,121,912	0	0
CDBG Federal	0064	151,388	0	151,388	0	0
Affordable Housing	0065	1,981,816	0	1,981,816	0	0
HOME Program	0066	643,435	0	643,435	0	0
Court Activities	0069	1,168,846	0	1,168,846	0	0
Crim Justice Facility Constrt	0070	27,862	0	27,862	0	0
Courthouse Construction SB668	0071	995,574	0	995,574	0	0
Inmate Welfare	0075	1,151,746	0	1,151,746	0	0
Municipal Energy Finance Prog	1940	180,694	0	180,694	0	0
Low/Mod Inc Housing Asset Fund	3122	1,852,841	0	1,852,841	0	0
Total Special Revenue		74,888,343	0	74,888,343	0	0

Debt Service

Municipal Finance Debt Svc	0036	2,886,215	0	2,886,215	0	0
Total Debt Service		2,886,215	0	2,886,215	0	0

Capital Projects

Capital Outlay	0030	4,608,766	0	4,608,766	0	0
Parks Dept Capital Projects	0031	1,232,165	0	1,232,165	0	0
North County Jail AB900	0032	4,018,205	0	4,018,205	0	0

COUNTY OF SANTA BARBARA
State of California

FUND BALANCE - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

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Adopted Budget

FUND NAME (1)	Total Fund Balance as of June 30, 2014 (2)	Less: Obligated Fund Balances			Fund Balance Available June 30, 2014 (6)
		Encumbrances (3)	Nonspendable/ Restricted/ Committed (4)	Assigned (5)	
2005 COP Capital Projects 0034	1,233,453	0	1,233,453	0	0
Total Capital Projects	11,092,588	0	11,092,588	0	0
Total	181,673,082	0	178,289,585	0	3,383,497

COUNTY OF SANTA BARBARA
State of California
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

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Adopted Budget

DESCRIPTION (1)	Fund	Acct	Obligated Fund Balances June 30, 2014 (2)	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget Year (7)
				Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	

General

General

Nonspendable-Receiveables	0001	9602	3,035,600	0	0	0	0	3,035,600
Nonspendable-Prepays/Deposits	0001	9605	50,000	0	0	0	0	50,000
Nonspendable-Teeter Tax Losses	0001	9610	7,073,858	0	0	0	0	7,073,858
Restricted-Maintenance-Casa Nueva Bldg	0001	9715	538,130	0	0	32,000	32,000	570,130
Restricted-District Attorney Programs	0001	9723	343,772	0	0	0	0	343,772
Restricted-Consumer/Environmental	0001	9724	101,400	0	0	0	0	101,400
Restricted-Weights and Measures	0001	9726	237,976	0	0	0	0	237,976
Restricted-CalVet Subvention Program	0001	9728	39,960	0	0	0	0	39,960
Restricted-State Off Hwy Fee	0001	9733	146,927	0	0	0	0	146,927
Restricted-Recorder Modernization	0001	9744	1,304,771	45,982	45,982	0	0	1,258,789
Restricted-Forfeiture Penalty	0001	9758	702,121	0	0	200,000	200,000	902,121
Restricted-Gaviota Bikeway	0001	9759	318,735	500	500	2,000	2,000	320,235
Restricted-Recorder Operations	0001	9761	845,106	238,056	238,056	207,041	207,041	814,091
Restricted-Real Estate Fraud	0001	9762	117,423	0	0	0	0	117,423
Restricted-Assessor AB818	0001	9767	503,770	0	0	0	0	503,770
Restricted-Public Safety Prop 172	0001	9768	2,821,849	599,848	599,848	0	0	2,222,001
Restricted-Donations	0001	9773	129,642	5,198	5,198	0	0	124,444
Restricted-Public Arts Program	0001	9774	236,321	553,662	553,662	553,662	553,662	236,321
Restricted-Local Realignment 2011	0001	9776	4,459,186	1,000,992	826,767	466,611	466,611	4,099,030
Restricted-Probation LESF/COPS	0001	9777	754,064	265,120	149,572	0	0	604,492
Restricted-Survey Monument	0001	9778	358,765	25,000	25,000	25,000	25,000	358,765
Restricted-Probation YOBG	0001	9779	1,103,388	401,556	276,556	0	0	826,832
Restricted-Animal Control Programs	0001	9780	52,238	0	0	40,000	40,000	92,238
Restricted-PHD Special Projects	0001	9781	247,094	25,000	25,000	40,000	40,000	262,094
Restricted-P&D Offsite Mitigation	0001	9782	2,241,602	6,000	6,000	10,000	10,000	2,245,602
Restricted-Vital Records	0001	9783	143,561	112,219	112,219	0	0	31,342
Restricted-DARE	0001	9787	40,384	0	0	0	0	40,384
Restricted-Probation Programs	0001	9789	130,997	33,319	33,319	37,000	37,000	134,678
Restricted-Los Prietos Donation	0001	9790	640,000	0	0	0	0	640,000
Restricted-Sheriff Categorical Grants	0001	9791	1,657,366	200,000	200,000	408,976	408,976	1,866,342
Restricted-Recorder Micrographics	0001	9792	323,208	20,538	20,538	0	0	302,670
Restricted-Recorder Redaction	0001	9793	186,168	86,759	86,759	0	0	99,409
Restricted-Recorder ERDS	0001	9794	90,118	25,996	25,996	0	0	64,122
Restricted-RDA to SBC 2008 Bond Proceed	0001	9796	236,000	0	0	0	0	236,000
Restricted-Purpose of Fund	0001	9799	193,330	19,188	19,188	0	0	174,142
Committed-Imprest Cash	0001	9821	22,480	0	0	0	0	22,480

COUNTY OF SANTA BARBARA
State of California
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

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Adopted Budget

DESCRIPTION (1)	Fund	Acct	Obligated Fund Balances June 30, 2014 (2)	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget Year (7)
				Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
Committed-County Executive Programs	0001	9822	512,621	79,175	79,175	102,340	102,340	535,786
Committed-Ag Commissioner Projects	0001	9823	172,155	0	0	0	0	172,155
Committed-Housing Programs	0001	9824	21,324	0	0	0	0	21,324
Committed-Clerk Record Assessor Projects	0001	9825	1,036,635	446,361	446,361	0	0	590,274
Committed-General Services Projects	0001	9826	498,200	240,000	240,000	0	0	258,200
Committed-Treas Tax Collector Projects	0001	9827	1,745,975	1,202,954	1,432,004	0	0	313,971
Committed-General County Programs	0001	9828	642,747	0	34,395	0	0	608,352
Committed-Human Resources Programs	0001	9829	684,192	80,527	80,527	0	0	603,665
Committed-Accumulated Capital Outlay	0001	9830	19,189	0	0	0	0	19,189
Committed-Public Defender Programs	0001	9832	320,000	0	0	0	0	320,000
Committed-Auditor Systems Maint/Develop	0001	9834	1,347,558	233,672	243,872	0	0	1,103,686
Committed-Road Projects	0001	9836	0	500,000	1,600,000	500,000	1,600,000	0
Committed-Strategic Reserve	0001	9840	24,172,108	0	0	1,000,000	5,383,508	29,555,616
Committed-Sheriff Projects	0001	9841	218,412	89,824	89,824	80,000	80,000	208,588
Committed-Elections Voting Equipment	0001	9842	915,748	0	0	0	0	915,748
Committed-SB 1022 Match	0001	9844	3,900,100	0	0	0	0	3,900,100
Committed-Litigation	0001	9845	1,229,548	523,147	523,147	0	0	706,401
Committed-Parks Projects	0001	9848	697,572	0	0	0	0	697,572
Committed-FY 12/13,13/14 Operating Plans	0001	9849	4,326,311	3,346,400	3,346,400	0	0	979,911
Committed-Salary & Retirement Offset	0001	9850	147,355	0	0	0	0	147,355
Committed-Facilities Maintenance	0001	9851	701,082	1,800,000	3,200,000	2,300,000	3,000,000	501,082
Committed-P&D Land Use System	0001	9855	743,509	0	0	50,000	50,000	793,509
Committed-Rental Maintenance	0001	9857	119,129	0	0	0	0	119,129
Committed-Toxic Waste Monitoring	0001	9860	10,152	0	0	0	0	10,152
Committed-Building & Safety Permitting	0001	9866	40,000	0	0	0	0	40,000
Committed-District Attorney Programs	0001	9868	410,541	110,415	110,415	0	0	300,126
Committed-Audit Exceptions	0001	9876	2,150,239	0	0	0	0	2,150,239
Committed-New Jail Operations	0001	9880	3,300,000	0	0	4,600,000	4,600,000	7,900,000
Committed-Planning/Development Projects	0001	9882	809,787	40,272	506,984	200,000	200,000	502,803
Committed-North County Jail Contingency	0001	9883	802,000	0	0	0	0	802,000
Committed-Probation Programs	0001	9889	93,601	0	0	0	0	93,601
Committed-Program Restoration	0001	9890	2,290,330	1,642,853	3,817,403	6,575,335	3,259,335	1,732,262
Committed-Contingencies	0001	9898	3,072,705	0	0	500,000	500,000	3,572,705
Committed-Purpose of Fund	0001	9899	844,308	43,328	73,328	0	0	770,980
Total General			89,422,439	14,043,861	19,073,995	17,929,965	20,797,473	91,145,917

Special Revenue

First 5 Child & Families Comm

COUNTY OF SANTA BARBARA
State of California
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

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Adopted Budget

DESCRIPTION (1)	Fund	Acct	Obligated Fund Balances June 30, 2014 (2)	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget Year (7)
				Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
Nonspendable-Prepays/Deposits	0010	9605	6,324	0	0	0	0	6,324
Restricted-Imprest Cash	0010	9721	300	0	0	0	0	300
Restricted-FY 12/13,13/14 Operating Plans	0010	9749	54,182	0	0	0	0	54,182
Restricted-Purpose of Fund	0010	9799	4,770,662	272,440	272,440	70,675	70,675	4,568,897
<u>Roads-Operations</u>								
Restricted-Imprest Cash	0015	9721	1,175	0	0	0	0	1,175
Restricted-Allocated for Capital Outlay	0015	9730	2,875,100	0	0	0	0	2,875,100
Restricted-Measure A South	0015	9736	2,797,505	1,636,783	1,636,783	1,035,000	1,035,000	2,195,722
Restricted-Measure A North	0015	9737	2,102,335	1,495,000	1,495,000	1,225,000	1,225,000	1,832,335
Restricted-Measure A South Alternative	0015	9738	(851,400)	515,000	515,000	525,000	525,000	(841,400)
Restricted-Measure A North Alternative	0015	9739	155,407	1,136,906	1,136,906	545,000	545,000	(436,499)
Restricted-Road Infrastructure Mitigation	0015	9763	661,270	661,270	661,270	0	0	0
Restricted-School Safety AB186	0015	9772	2,298	2,299	2,299	0	0	(1)
Restricted-Purpose of Fund	0015	9799	7,727,825	5,453,396	5,453,396	3,200,000	3,200,000	5,474,429
<u>Roads-Capital Maintenance</u>								
Restricted-Purpose of Fund	0016	9799	3,228,972	1,491,299	1,491,299	220,000	220,000	1,957,673
<u>Roads-Capital Infrastructure</u>								
Restricted-Purpose of Fund	0017	9799	2,494,434	376,800	376,800	360,000	360,000	2,477,634
<u>Roads-Alternative Transport</u>								
Restricted-Purpose of Fund	0019	9799	395,572	210,950	210,950	123,200	123,200	307,822
<u>Public and Educational Access</u>								
Restricted-Donations	0040	9773	1,002,928	5,000	5,000	0	0	997,928
Restricted-Purpose of Fund	0040	9799	26,952	29,432	29,432	0	0	(2,480)
<u>Fish and Game</u>								
Restricted-Purpose of Fund	0041	9799	34,373	6,550	14,050	1,000	1,000	21,323
<u>Health Care</u>								
Restricted-Imprest Cash	0042	9721	2,725	0	0	0	0	2,725
Restricted-Health Care Programs	0042	9743	15,008,134	2,025,012	2,240,538	5,730	5,730	12,773,326
Restricted-FY 12/13,13/14 Operating Plans	0042	9749	879,736	0	0	0	0	879,736
Restricted-PHD Special Projects	0042	9781	890,358	731,770	731,770	664,242	664,242	822,830
Restricted-Purpose of Fund	0042	9799	1,015,821	18,000	18,000	0	0	997,821
<u>Mental Health Services</u>								
Restricted-Imprest Cash	0044	9721	3,800	0	0	0	0	3,800
Restricted-Purpose of Fund	0044	9799	4,370	0	3	0	0	4,367
<u>Petroleum Department</u>								
Restricted-FY 12/13,13/14 Operating Plans	0045	9749	16,715	0	0	0	0	16,715
Restricted-Purpose of Fund	0045	9799	477,790	83,749	83,749	0	0	394,041

COUNTY OF SANTA BARBARA
State of California
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

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Adopted Budget

DESCRIPTION (1)	Fund	Acct	Obligated Fund Balances June 30, 2014 (2)	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget Year (7)
				Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
<u>Tobacco Settlement</u>								
Committed-Health Care Programs	0046	9843	5,108,209	4,292,929	4,323,929	3,814,418	3,814,418	4,598,698
Committed-Tobacco Settlement	0046	9873	4,126	0	0	75	75	4,201
<u>Mental Health Services Act</u>								
Restricted-MHSA Prudent Reserve	0048	9711	2,023,113	380,931	1,503,434	0	0	519,679
Restricted-Imprest Cash	0048	9721	1,200	0	0	0	0	1,200
Restricted-Purpose of Fund	0048	9799	2,568,521	2,068,534	2,606,403	0	1	(37,881)
<u>Alcohol and Drug Programs</u>								
Restricted-FY 12/13,13/14 Operating Plans	0049	9749	66,787	66,787	66,787	0	0	0
Restricted-ADP SAPT Block Grant Set-Asid	0049	9754	503,868	26,499	26,499	0	0	477,369
Restricted-Local Realignment 2011	0049	9776	1,032,779	512,731	512,731	0	0	520,048
Restricted-Drug Abuse Programs	0049	9784	129,650	128,691	128,691	18,000	18,000	18,959
Restricted-Alcoholism Programs	0049	9785	673,722	236,088	236,088	100,000	100,000	537,634
Restricted-Purpose of Fund	0049	9799	344,016	193,390	193,390	0	0	150,626
<u>Special Aviation</u>								
Restricted-Purpose of Fund	0052	9799	353,692	0	0	0	0	353,692
<u>Social Services</u>								
Restricted-Imprest Cash	0055	9721	15,000	0	0	0	0	15,000
Restricted-FY 12/13,13/14 Operating Plans	0055	9749	124,890	0	0	0	0	124,890
Restricted-Donations	0055	9773	31,718	0	0	0	0	31,718
Restricted-DSS Childrens Trust	0055	9795	22,462	113,278	113,278	109,100	109,100	18,284
Restricted-Purpose of Fund	0055	9799	2,019,591	2,848,341	2,848,341	1,792,202	1,792,202	963,452
Committed-Purpose of Fund	0055	9899	1,237,884	633,847	633,847	0	3	604,040
<u>SB IHSS Public Authority</u>								
Restricted-Imprest Cash	0056	9721	500	0	0	0	0	500
Restricted-FY 12/13,13/14 Operating Plans	0056	9749	4,830	0	0	0	0	4,830
Restricted-Purpose of Fund	0056	9799	362,438	298,677	298,677	0	0	63,761
Committed-Purpose of Fund	0056	9899	2,560,006	1,309,790	1,309,790	0	0	1,250,216
<u>Child Support Services</u>								
Restricted-Imprest Cash	0057	9721	400	0	0	0	0	400
Restricted-Purpose of Fund	0057	9799	226,988	0	0	0	0	226,988
<u>Fisheries Enhancement</u>								
Restricted-Purpose of Fund	0061	9799	16,097	1,450	1,450	0	0	14,647
<u>Local Fishermen Contingency</u>								
Restricted-Purpose of Fund	0062	9799	394,078	17,100	17,100	0	0	376,978
<u>Coast Resource Enhancement</u>								
Restricted-Purpose of Fund	0063	9799	1,121,912	445,010	500,010	0	0	621,902

COUNTY OF SANTA BARBARA
State of California
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

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Adopted Budget

DESCRIPTION (1)	Fund	Acct	Obligated Fund Balances June 30, 2014 (2)	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget Year (7)
				Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
<u>CDBG Federal</u>								
Restricted-State - CDBG	0064	9769	21,202	0	0	0	0	21,202
Restricted-Purpose of Fund	0064	9799	130,186	0	0	0	0	130,186
<u>Affordable Housing</u>								
Restricted-State - CDBG	0065	9769	176,098	0	0	48,053	48,053	224,151
Restricted-Housing Trust Funds	0065	9771	1,329,930	0	0	67,883	67,883	1,397,813
Restricted-Purpose of Fund	0065	9799	0	0	0	0	0	0
Committed-Purpose of Fund	0065	9899	475,788	335,354	335,354	59,500	59,500	199,934
<u>HOME Program</u>								
Restricted-Purpose of Fund	0066	9799	643,435	0	0	290,901	290,901	934,336
<u>Court Activities</u>								
Restricted-Dispute Resolution	0069	9731	226,954	88,000	88,000	76,600	76,600	215,554
Committed-Purpose of Fund	0069	9899	941,891	0	0	0	0	941,891
<u>Crim Justice Facility Constr</u>								
Restricted-Purpose of Fund	0070	9799	26,425	0	0	0	0	26,425
Committed-Purpose of Fund	0070	9899	1,437	0	0	66,325	66,325	67,762
<u>Courthouse Construction SB668</u>								
Restricted-Purpose of Fund	0071	9799	985,963	0	0	0	0	985,963
Committed-Purpose of Fund	0071	9899	9,611	0	0	206,950	206,950	216,561
<u>Inmate Welfare</u>								
Restricted-FY 12/13,13/14 Operating Plans	0075	9749	37,442	0	0	0	0	37,442
Restricted-Purpose of Fund	0075	9799	1,114,304	0	0	0	0	1,114,304
<u>Municipal Energy Finance Prog</u>								
Restricted-FY 12/13,13/14 Operating Plans	1940	9749	12,137	0	0	0	0	12,137
Restricted-Purpose of Fund	1940	9799	168,557	30,000	30,000	27,583	27,583	166,140
<u>Low/Mod Inc Housing Asset Fund</u>								
Restricted-Unrealized Gains	3122	9797	0	0	0	64,670	64,670	64,670
Restricted-Purpose of Fund	3122	9799	1,852,841	0	73,000	0	0	1,779,841
Total Special Revenue			74,888,343	30,179,083	32,221,484	14,717,107	14,717,111	57,383,970
<u>Debt Service</u>								
<u>Municipal Finance Debt Svc</u>								
Restricted-Debt Service	0036	9717	2,669,245	130,616	130,616	0	0	2,538,629
Restricted-COP Proceeds	0036	9788	24,908	0	0	24,252	24,252	49,160
Restricted-Purpose of Fund	0036	9799	192,062	0	0	0	0	192,062
Total Debt Service			2,886,215	130,616	130,616	24,252	24,252	2,779,851
<u>Capital Projects</u>								

COUNTY OF SANTA BARBARA
State of California
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

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Adopted Budget

DESCRIPTION (1)	Fund	Acct	Obligated Fund Balances June 30, 2014 (2)	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget Year (7)
				Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
<u>Capital Outlay</u>								
Restricted-Parks Projects	0030	9748	23,888	0	0	0	0	23,888
Restricted-DMV/Livescan	0030	9765	1,490,958	0	0	175,000	175,000	1,665,958
Restricted-COP Proceeds	0030	9788	676,851	524,696	524,696	0	0	152,155
Restricted-Purpose of Fund	0030	9799	(1)	0	0	0	0	(1)
Committed-General Services Projects	0030	9826	1,507,124	386,239	386,239	0	0	1,120,885
Committed-Sheriff Projects	0030	9841	732,452	0	0	81,869	81,869	814,321
Committed-Parks Projects	0030	9848	177,494	0	0	0	0	177,494
<u>Parks Dept Capital Projects</u>								
Committed-Parks Projects	0031	9848	1,232,165	248,900	248,900	0	0	983,265
<u>North County Jail AB900</u>								
Committed-Purpose of Fund	0032	9899	4,018,205	1,966,448	1,966,448	0	0	2,051,757
<u>2005 COP Capital Projects</u>								
Restricted-COP Proceeds	0034	9788	1,233,451	1,263,092	1,263,092	0	0	(29,641)
Committed-Sheriff Projects	0034	9841	2	0	0	0	0	2
Total Capital Projects			11,092,588	4,389,375	4,389,375	256,869	256,869	6,960,082
Total Governmental Funds			178,289,585	48,742,935	55,815,470	32,928,193	35,795,705	158,269,820

SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
Fiscal Year 2014-2015

Draft, 9/8/2014, 2:14:

Adopted Budget

DESCRIPTION (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)	
<u>Summarization by Source</u>					
Taxes	199,241,482	201,463,114	206,309,820	206,931,520	
Licenses, Permits and Franchises	14,011,779	14,018,757	14,763,688	14,763,688	
Fines, Forfeitures, and Penalties	9,584,730	10,882,602	8,834,301	8,846,948	
Use of Money and Property	2,460,807	4,481,894	3,449,268	3,044,768	
Intergovernmental Revenue-State	205,832,995	211,496,913	208,556,234	211,426,237	
Intergovernmental Revenue-Federal	102,305,975	106,039,563	116,696,605	117,950,742	
Intergovernmental Revenue-Other	3,336,654	9,438,404	2,281,297	2,367,733	
Charges for Services	141,801,321	134,702,529	149,118,329	155,699,012	
Other Financing Sources	95,607,630	57,781,071	45,541,522	46,870,522	
Miscellaneous Revenue	19,506,499	20,580,591	15,400,695	15,518,195	
Intrafund Expenditure Transfers (-)	190,665,241	201,005,234	192,788,215	192,894,756	
Total Summarization by Source	984,355,111	971,890,673	963,739,974	976,314,121	
<u>Summarization by Fund</u>					
General	0001	583,200,982	560,199,993	550,516,759	550,902,508
First 5 Child & Families Comm	0010	5,532,457	5,035,662	4,751,791	4,751,791
Roads-Operations	0015	23,480,316	27,002,289	19,741,910	19,741,910
Roads-Capital Maintenance	0016	4,881,910	11,876,568	5,433,502	6,533,502
Roads-Capital Infrastructure	0017	9,050,905	9,937,023	12,745,174	12,830,174
Roads-Alternative Transport	0019	359,437	220,546	302,200	302,200
Capital Outlay	0030	5,679,378	2,297,114	3,211,111	3,251,111
Parks Dept Capital Projects	0031	2,126,758	1,491,649	2,448,700	2,448,700
North County Jail AB900	0032	8,939,500	368,118	687,227	687,227
2005 COP Capital Projects	0034	(1,451)	10,757	0	0
Municipal Finance Debt Svc	0036	6,813,366	7,058,650	6,467,628	6,467,628
Public and Educational Access	0040	(2,319)	7,701	0	0
Fish and Game	0041	5,253	10,146	6,200	6,200
Health Care	0042	71,693,480	68,678,159	64,302,738	64,560,714
Mental Health Services	0044	44,329,799	53,673,774	30,243,329	31,509,555
Petroleum Department	0045	398,409	461,914	446,000	446,000
Tobacco Settlement	0046	5,666,159	3,765,169	3,814,493	3,814,493
Mental Health Services Act	0048	25,017,662	23,813,264	51,004,850	59,173,046
Alcohol and Drug Programs	0049	11,392,506	11,412,203	10,415,567	10,415,567
Special Aviation	0052	648,801	234,124	680,696	680,696
Social Services	0055	132,256,186	134,912,200	156,199,714	157,470,714
SB IHSS Public Authority	0056	9,307,594	9,681,903	5,876,823	5,876,823
Child Support Services	0057	9,181,854	9,457,364	9,445,660	9,445,660
Fisheries Enhancement	0061	9,642	9,885	10,050	10,050
Local Fishermen Contingency	0062	(833)	2,840	1,400	1,400
Coast Resource Enhancement	0063	674,498	682,468	678,500	678,500
CDBG Federal	0064	2,243,158	2,368,878	2,014,489	2,014,489
Affordable Housing	0065	785,174	817,013	468,252	468,252
HOME Program	0066	1,013,953	4,022,585	1,886,572	1,886,572
Court Activities	0069	15,391,054	16,294,657	15,262,200	15,262,200
Crim Justice Facility Constrt	0070	962,884	1,051,419	950,000	950,000
Courthouse Construction SB668	0071	895,428	867,708	954,000	954,000

SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
Fiscal Year 2014-2015

Draft, 9/8/2014, 2:14:

Adopted Budget

DESCRIPTION (1)		Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Inmate Welfare	0075	1,287,776	1,225,299	1,129,040	1,129,040
Municipal Energy Finance Prog	1940	974,816	969,512	1,569,174	1,569,174
Low/Mod Inc Housing Asset Fund	3122	158,621	1,972,121	74,225	74,225
Total Summarization by Fund		984,355,111	971,890,673	963,739,974	976,314,121

DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

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Adopted Budget

FUND (1)	FINANCING SOURCE CATEGORY (2)	FINANCING SOURCE ACCOUNT (3)	Actual 2012-2013 (4)	Actual 2013-2014 (5)	Recommended 2014-2015 (6)	Adopted by the Board of Supervisors 2014-2015 (7)
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General

General

Taxes

3010	Property Tax-Current Secured	109,398,166	113,580,212	115,823,000	116,444,700
3011	Property Tax-Unitary	2,455,794	2,491,038	2,453,000	2,453,000
3013	Property Tax In-Lieu of VLF	43,069,333	44,826,778	46,396,000	46,396,000
3020	Property Tax-Current Unsecd	4,909,668	4,488,015	4,605,000	4,605,000
3021	Prop Tax-Curr Unsec Aircraft	560,636	562,989	562,000	562,000
3027	RDA Dissolution Proceeds	5,991,924	0	0	0
3028	RDA Pass-through Payments	0	370,671	389,000	389,000
3029	RDA RPTTF Resid Distributions	4,220,316	5,017,175	4,919,000	4,919,000
3040	Property Tax-Prior Secured	(507,917)	(541,348)	(600,000)	(600,000)
3050	Property Tax-Prior Unsecured	80,082	77,641	(150,000)	(150,000)
3051	Prop Tax-PY Unsec Aircraft	24,016	3,202	0	0
3054	Supplemental Pty Tax-Current	2,125,067	3,080,708	2,910,000	2,910,000
3056	Supplemental Pty Tax-Prior	108,860	(3,781)	0	0
3061	Tax Collector Cost Collection	292,441	275,694	255,000	255,000
3091	Sales and Use Retail Tax State	6,930,365	6,880,145	7,309,000	7,309,000
3095	In-Lieu Local Sales Tax	2,191,050	2,208,649	2,802,000	2,802,000
3131	Transient Occupancy Tax	6,992,624	7,538,760	7,401,000	7,401,000
3133	Racehorse Taxation	3,846	4,261	4,000	4,000
3138	Property Transfer Taxes	3,799,303	3,442,738	3,849,000	3,849,000
	Total Taxes	192,645,573	194,303,547	198,927,000	199,548,700

Licenses, Permits and Franchises

3160	Animal Licenses	742,263	677,979	771,220	771,220
3180	Business Licenses	65,777	80,145	76,818	76,818
3201	Building Permits	2,425,281	2,560,888	2,689,998	2,689,998
3202	Excavation Permits	552,144	627,110	600,000	600,000
3203	Electrical Permits	211,291	293,967	220,000	220,000
3204	Plumbing Permits	61,347	64,032	61,500	61,500
3205	Mechanical Permits	31,555	41,096	34,000	34,000
3206	Site Investigation	305,457	307,834	391,510	391,510
3241	Energy Permits	792,682	835,792	1,331,481	1,331,481
3242	Counter Permits/Bar	0	(175)	0	0
3243	Permit Compliance	250,878	222,574	225,548	225,548
3244	Agri Preserve Application Fees	413	2,090	0	0
3247	Land Use Permits	3,645,929	3,325,344	3,841,752	3,841,752
3248	Zoning/Housing Code Violations	220,690	221,678	225,763	225,763
3250	Land Use Mitigation	0	0	20,000	20,000
3260	Franchises	3,248,246	3,312,943	3,152,500	3,152,500
3273	Marriage Licenses	219,221	265,017	242,000	242,000
3274	Mobile Home Use Permits	32,983	33,379	41,000	41,000
3276	Moving Permits	695	1,616	2,000	2,000
3279	Miscellaneous Permits	573,449	456,512	418,500	418,500
	Total Licenses, Permits and Franchises	13,380,302	13,329,821	14,345,590	14,345,590

Fines, Forfeitures, and Penalties

**DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 For Fiscal Year 2014-2015**

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Adopted Budget

FUND (1)	FINANCING SOURCE CATEGORY (2)	FINANCING SOURCE ACCOUNT (3)	Actual 2012-2013 (4)	Actual 2013-2014 (5)	Recommended 2014-2015 (6)	Adopted by the Board of Supervisors 2014-2015 (7)	
		3058	PT-Delinquent Penalty-CY	2,182,884	2,137,240	1,603,000	1,603,000
		3059	PT-Redemption Penalty-PY	1,484,070	2,253,892	1,312,000	1,312,000
		3060	PT-Delinquent Penalty-PY	974,543	976,671	783,000	783,000
		3305	Adult Vehicle Code Fines	77	57	0	0
		3333	Penal Code Violations	10,000	10,000	140,000	140,000
		3334	Health/Safety Code Violations	19,700	0	11,577	11,577
		3335	Parking Violations	171,077	169,367	160,000	160,000
		3339	Miscellaneous Fines	29,451	21,396	21,367	34,014
		3343	Fines-Drug/Alcohol Lab Tests	71,619	65,286	75,000	75,000
		3350	Forfeitures and Penalties	238,711	100,004	307,000	307,000
		3352	Administrative Fines	8,250	200	0	0
			Total Fines, Forfeitures, and Penalties	5,190,382	5,734,111	4,412,944	4,425,591
			<u>Use of Money and Property</u>				
		3380	Interest Income	1,081,685	1,036,688	1,250,000	703,000
		3381	Unrealized Gain/Loss Invstmnts	(638,224)	407,349	0	0
		3402	Public Phone & Vend Mach Con	48,916	49,712	46,700	46,700
		3403	Memorial Bldg Rents & Concesns	75,021	89,789	25,000	167,500
		3405	Grazing Fees	600	0	0	0
		3409	Other Rental of Bldgs and Land	1,059,591	1,095,973	1,009,700	1,009,700
			Total Use of Money and Property	1,627,589	2,679,510	2,331,400	1,926,900
			<u>Intergovernmental Revenue-State</u>				
		3540	Motor Vhcle In-Lieu In Excess	186,883	154,670	185,000	185,000
		3543	Motor Vhcle-Auto Theft Fee	265,118	256,790	251,000	251,000
		3633	State-Medi-Cal Admin	53	426	53	53
		4000	State Aid for Agriculture	790,700	513,554	1,157,401	1,157,401
		4101	Public Asst-Realignment - 1991	1,127,020	1,132,209	1,127,019	1,127,019
		4107	Local Realignment - 2011	22,502,126	26,873,596	25,690,572	25,093,360
		4190	State Aid for Veterans Affairs	54,663	111,030	53,523	53,523
		4220	Homeowners Property Tax Relief	806,783	791,370	779,000	779,000
		4272	SB 90 Mandated Costs	115,854	129,817	20,000	20,000
		4321	State Off Hwy Mtr Veh Lic Fees	623	624	0	0
		4322	State-Oil Revenues	61,142	0	61,100	61,100
		4327	State Education - Lunch Progrm	1,517	0	0	0
		4329	State-Education Breakfast Prog	1,517	0	0	0
		4330	Public Safety - Prop 172	31,678,915	29,001,864	31,108,000	31,108,000
		4331	Supplemental Law Enforcement	2,680	0	0	0
		4336	State-Crime Control-Post	73,703	90,676	96,000	96,000
		4339	State-Other	5,255,200	4,405,234	4,614,613	4,614,613
			Total Intergovernmental Revenue-State	62,924,498	63,461,861	65,143,281	64,546,069
			<u>Intergovernmental Revenue-Federal</u>				
		4385	Fed-CWS IV E	1,191,669	825,502	900,000	873,697
		4555	Federal Education Lunch Progrm	153,655	133,404	153,150	153,150
		4556	Federal Education Breakfast Pg	98,778	81,693	92,015	92,015
		4557	TANF Temp Assist Needy Family	12,546	0	0	0
		4560	ARRA Federal Direct	29	0	0	0
		4565	Federal Subsidy on RZEDB/QECB	401,049	389,099	382,800	382,800

**DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 For Fiscal Year 2014-2015**

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Adopted Budget

FUND (1)	FINANCING SOURCE CATEGORY (2)	FINANCING SOURCE ACCOUNT (3)	Actual 2012-2013 (4)	Actual 2013-2014 (5)	Recommended 2014-2015 (6)	Adopted by the Board of Supervisors 2014-2015 (7)
		4660 Federal Grazing Fees	112	107	0	0
		4690 Payments In Lieu of Taxes	1,722,435	1,835,404	18,000	18,000
		4789 Federal-Other	3,546,483	3,635,220	1,810,552	2,237,991
		Total Intergovernmental Revenue-Federal	7,126,756	6,900,429	3,356,517	3,757,653
		<u>Intergovernmental Revenue-Other</u>				
		4840 Other Governmental Agencies	705,086	7,312,479	325,369	411,805
		Total Intergovernmental Revenue-Other	705,086	7,312,479	325,369	411,805
		<u>Charges for Services</u>				
		4844 Mitigation Reimbursements	27,000	0	0	0
		4879 Adm Fee Supplemental Tax SB813	562,407	722,220	588,000	588,000
		4880 Adm Svc and/or Collection Fee	943,978	557,931	556,910	556,910
		4881 Property Tax Admin-SB 2557	1,988,230	1,812,061	1,945,258	1,945,258
		4882 Property Tax 1/4% Admin Fee	209,210	219,678	224,000	224,000
		4883 Redemption Fee-LGFA 225	31,980	24,780	26,000	26,000
		4910 Auditing and Accounting Fees	33,803	31,411	37,500	37,500
		4920 Ambulance Services	683,000	0	0	0
		4925 Art Services	566,093	527,743	553,662	553,662
		4970 Election Services	622,683	53,246	500,000	500,000
		5030 Legal Services	1,232,409	1,284,894	1,313,340	1,313,340
		5032 Legal Services To Other Funds	1,595,848	1,998,004	2,342,600	2,342,600
		5091 Planning & Engrng-Plan Ck Fes	122,827	29,472	35,418	35,418
		5092 Planning & Engrng-Subdivision	17,022	27,094	25,000	25,000
		5093 Certificates of Compliances	70,275	36,478	50,000	50,000
		5094 Planning & Engrng-Land Divisn	15,471	22,934	30,000	30,000
		5097 Planning & Engrng-Dvlpmnt Plan	147,266	21,141	25,002	25,002
		5101 Environmental Resource Service	728,721	884,200	2,428,850	2,428,850
		5144 Ag Srv-Standardiztn Insp Fee	11,094	13,705	6,000	6,000
		5145 Ag Srv-Seed Bean Certificates	51,060	43,370	40,000	40,000
		5146 Phytosanitary Certificates	324,130	430,873	320,000	320,000
		5170 Civil Process Service	153,264	154,325	156,000	156,000
		5202 Marriage Performance Fee	124,992	184,820	165,000	165,000
		5209 FBN and Notary Fees	213,379	203,502	208,000	208,000
		5230 Estate Fees	179,363	61,343	70,000	70,000
		5250 Humane Services	323,650	335,898	327,500	327,500
		5251 Placement Fees	195,757	167,849	189,700	189,700
		5280 Booking Fees	18,557	13,827	14,160	14,160
		5281 Trans of Prisoners & Extraditn	54,714	146,621	75,000	75,000
		5282 Law Enforcement-Fingerprinting	80,115	72,831	100,400	100,400
		5283 Bailiff Services	95,806	92,788	154,997	154,997
		5286 Solvang City Contract Revenues	1,558,737	1,573,833	1,588,363	1,588,363
		5287 Buellton City Contract Revenue	1,596,403	1,614,758	1,635,119	1,635,119
		5288 Carp City Contract Revenues	3,275,690	3,311,612	3,330,037	3,330,037
		5289 Other Law Enforcement Services	820,783	942,639	765,927	765,927
		5295 Goleta City Contract Revenue	7,295,400	7,576,076	7,637,205	7,637,205
		5305 Quimby & Developer Fees	514,750	57,659	0	0
		5310 Recording Fees	2,463,768	1,848,307	2,344,200	2,344,200

**DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 For Fiscal Year 2014-2015**

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Adopted Budget

FUND (1)	FINANCING SOURCE CATEGORY (2)	FINANCING SOURCE ACCOUNT (3)	Actual 2012-2013 (4)	Actual 2013-2014 (5)	Recommended 2014-2015 (6)	Adopted by the Board of Supervisors 2014-2015 (7)	
		5311	Certificate of Marriage	35,080	35,826	30,000	30,000
		5312	Vital Statistics Cert Fees	200,846	253,441	277,197	277,197
		5371	Health Fees -City Contracts	1,135,437	1,245,432	1,319,501	1,319,501
		5373	Health Fees -Food Program	0	1,865,199	1,894,000	1,894,000
		5374	Health Fees -Public Water Sys	0	285,566	203,000	203,000
		5376	Health Fees -Recreation Facil	0	237,726	225,700	225,700
		5378	Liquid Waste	0	154,158	176,000	176,000
		5380	Solid Waste-Enforcement Fees	0	21,844	19,019	19,019
		5382	Hazardous Mat Undergrd Storage	289,121	268,108	248,800	248,800
		5383	Hazardous Mat Business Plan	337,679	350,042	344,800	344,800
		5384	Hazardous Waste Generator	515,109	527,256	553,814	553,814
		5385	Above Ground Petroleum Storage	46,414	51,165	47,000	47,000
		5386	Hazardous Mat Acutely (RMPP)	3,347	18,105	20,176	20,176
		5388	Housing Program Fees	0	4,025	4,025	4,025
		5430	Sanitation Services	0	5,736	5,730	5,730
		5433	Inspection Fees	33,385	10,329	8,800	8,800
		5512	Inst Care & Srv-Work Furlough	575,046	532,623	570,000	570,000
		5514	Maintenance of State Parolees	(1)	0	0	0
		5531	Inst Care & Srv-Juven Riemb	124,604	179,171	212,000	212,000
		5535	Electronic Monitoring Fee	61	538	0	0
		5537	Probation Services Fee	638,538	759,813	700,000	700,000
		5538	Parole Supervision Fee	0	9	0	0
		5539	Work Project Enrollment Fee	58,717	36,058	38,000	38,000
		5540	Welfare Fraud Invest.	978,606	1,123,363	1,071,894	1,071,894
		5561	County & 999 Fees	0	174,905	(4,842)	(4,842)
		5567	Public Health Services	613	517	0	0
		5568	Self Pay Fees	0	327	600	600
		5650	Reservation Fee	187,128	252,440	103,700	103,700
		5651	Auto Fees-Daily	327,692	291,539	338,659	338,659
		5652	Autos-Annual	58,182	47,848	53,400	53,400
		5653	Camping-Regular	1,082,763	1,298,242	1,246,300	1,246,300
		5654	Lake Cruises	56,389	55,144	43,300	43,300
		5655	Water & Sewer Fee	11,752	8,431	21,000	21,000
		5656	Quagga Mussel Fees	538	120	1,000	1,000
		5657	Boats-Annual	28,983	16,998	23,000	23,000
		5658	Site Use Fee	334,319	355,102	302,000	302,000
		5659	Boat Fees-Daily	45,313	24,213	36,300	36,300
		5660	Dog Entrance Fees	55,221	56,398	63,600	63,600
		5661	Park & Rec Fee-Concessions	964,261	1,077,543	1,006,300	1,006,300
		5662	Bicycle Camping Fee	685	525	800	800
		5663	Camping - Extra Auto	172,939	180,648	193,100	193,100
		5665	Boats-Sr Citizen An	100	0	0	0
		5666	Autos-Sr Citizen An	13,995	11,555	8,500	8,500
		5667	Hookups - Daily	968,330	1,104,393	998,600	998,600
		5668	Trailer Storage	96,699	92,850	105,000	105,000
		5671	Group Camping	210,396	344,587	263,000	263,000
		5673	Yurts	79,964	132,112	96,400	96,400

DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

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Adopted Budget

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		5674 Cabins	212,957	484,621	387,100	387,100
		5679 Park & Rec Fee-Other Park Srv	68,245	86,275	95,320	95,320
		5715 Reprographics Services Rev	19,892	13,485	11,000	11,000
		5728 Other - Weed Abatement	0	11,498	190,000	190,000
		5729 Fire Protection Svcs Non-Govt	2,416,478	0	0	0
		5730 Other-Fire Prot Srv-St Contrt	6,510,250	0	0	0
		5733 Cost Allocation Services	6,853,168	6,411,741	8,294,907	8,294,908
		5734 Cost Allocation Use Allowance	1,096,016	884,794	1,091,764	1,091,764
		5735 Fire Prot Svcs-Govt Incidents	2,256,201	35,282	0	0
		5736 Administrative Revenue (SBC)	2,778,194	3,250,757	3,765,344	3,765,344
		5738 Planning Studies Services	244,989	243,215	252,000	252,000
		5739 Other Services	4,901,982	4,844,769	1,935,543	1,935,543
		5740 Services County Provided	114,044	247,955	943,440	943,440
		5746 Administrative Revenue	0	0	2,155,284	2,155,284
		Total Charges for Services	66,090,303	57,106,288	61,800,023	61,800,024
		<u>Other Financing Sources</u>				
		5911 Oper Trf (In)-Other Funds	38,267,795	4,804,588	4,693,747	4,797,747
		5918 Sale Capital Assets-Real Prop	310,000	0	0	0
		5919 Sale Capital Assets-Prsnl Prop	63,015	4,570	0	0
		Total Other Financing Sources	38,640,809	4,809,158	4,693,747	4,797,747
		<u>Miscellaneous Revenue</u>				
		5761 Contrb-Offshore Oil/Gas Impact	411,272	262,720	113,081	168,081
		5769 State Reimbursements	6	0	0	0
		5771 Prem Contrib from Employees	0	(387)	0	0
		5780 Insurance Proceeds & Recovery	75,289	104,880	0	0
		5860 Other Sales	2,595	1,485	576	576
		5875 Other Program Revenue	30,400	66,700	65,000	65,000
		5883 Sale of Scrap	55	0	0	0
		5886 Food Service - Cafeteria	8,041	7,734	8,000	8,000
		5892 Other-Grants Private Agencies	197,691	(10,512)	22,750	22,750
		5893 Other-Reimb for/from Employees	19,548	26,914	10,686	10,686
		5895 Other-Donations	1,023,188	377,666	69,000	69,000
		5898 Unclaimed Money In Co.Treasury	(1,827)	730	150,000	150,000
		5901 Grant/Audit/Other Settlements	397,222	433,333	325,000	325,000
		5906 Cash Overages	10,914	6,371	7,500	7,500
		5907 Doubtful Accounts Recovered	(21,536)	(23,580)	(21,800)	(21,800)
		5909 Other Miscellaneous Revenue	2,950,794	3,249,573	2,515,073	2,515,073
		Total Miscellaneous Revenue	5,103,651	4,503,627	3,264,866	3,319,866
		<u>Intrafund Expenditure Transfers (-)</u>				
		9100 Intrafund Trf (In) GFC	185,294,296	198,088,143	189,932,700	190,007,400
		9101 Itrf (-) Board of Supvr 011	29,600	35,000	63,000	63,000
		9104 Itrf (-) District Attorney 021	6,803	3,586	4,740	4,740
		9105 Itrf (-) Probation 022	459,738	535,480	517,325	549,167
		9109 Itrf (-) Fire 031	2,289,804	0	0	0
		9110 Itrf (-) Sheriff 032	346,535	67,289	2,312	2,312
		9111 Itrf (-) Public Health 041	0	25,000	0	0

**DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 For Fiscal Year 2014-2015**

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Adopted Budget

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		9117	Itrf (-) Parks 052	92,295	90,163	102,010	102,010
		9119	Itrf (-) Public Works 054	108,889	135,482	154,586	154,586
		9120	Itrf (-) Auditor-Contr 061	108,537	107,115	116,835	116,835
		9121	Itrf (-) Clk-Recorder-Assr 062	13,092	17,199	20,000	20,000
		9122	Itrf (-) General Services 063	835,010	740,128	831,122	831,122
		9124	Itrf (-) Treasurer-Tx Coll 065	800	910	1,000	1,000
		9126	Itrf (-) Housing & Com Dev 055	15,400	15,400	15,708	15,708
		9128	Itrf (-) Community Svcs 057	0	4,158	0	0
		9129	Itrf (-) General Revenues 991	8,624	0	0	0
		9199	Itrf (-) Cost Allocations	156,612	194,111	154,684	154,683
			Total Intrafund Expenditure Transfers (-)	189,766,035	200,059,163	191,916,022	192,022,563
			Total General Fund Financing Sources	583,200,982	560,199,993	550,516,759	550,902,508
			Total General Fund Financing Sources	583,200,982	560,199,993	550,516,759	550,902,508
<u>Special Revenue</u>							
<u>First 5 Child & Families Comm</u>							
<u>Use of Money and Property</u>							
		3380	Interest Income	18,458	18,330	10,000	10,000
		3381	Unrealized Gain/Loss Invstmnts	(28,132)	17,509	0	0
			Total Use of Money and Property	(9,674)	35,839	10,000	10,000
<u>Intergovernmental Revenue-State</u>							
		4339	State-Other	4,172,424	4,121,826	3,816,500	3,816,500
			Total Intergovernmental Revenue-State	4,172,424	4,121,826	3,816,500	3,816,500
<u>Intergovernmental Revenue-Other</u>							
		4840	Other Governmental Agencies	108,125	101,984	96,631	96,631
			Total Intergovernmental Revenue-Other	108,125	101,984	96,631	96,631
<u>Miscellaneous Revenue</u>							
		5769	State Reimbursements	411,600	539,015	578,845	578,845
		5892	Other-Grants Private Agencies	703,814	150,000	88,500	88,500
		5909	Other Miscellaneous Revenue	146,169	86,999	161,315	161,315
			Total Miscellaneous Revenue	1,261,582	776,013	828,660	828,660
			Total First 5 Child & Families Comm Fund Financing Sources	5,532,457	5,035,662	4,751,791	4,751,791
<u>Roads-Operations</u>							
<u>Taxes</u>							
		3092	Sales Tax-Local Transportation	158,638	486,420	730,000	730,000
		3096	Sales Tax - Trans Meas A South	1,924,928	2,439,840	820,270	820,270
		3097	Sales Tax - Trans Meas A North	2,274,310	2,094,977	576,981	576,981
		3098	Sales Tax - Trans Meas A Alt S	131,545	(32,418)	73,794	73,794
		3099	Sales Tax - Trans Meas A Alt N	14,169	224,490	161,587	161,587
			Total Taxes	4,503,591	5,213,308	2,362,632	2,362,632
<u>Licenses, Permits and Franchises</u>							
		3221	Permits-Moving Loads on Roads	17,966	26,166	20,000	20,000
		3222	Road Excavation Permits	358,464	414,728	225,000	225,000
		3223	Restoration Permits	3,856	6,790	7,500	7,500

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 GOVERNMENTAL FUNDS
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		Total Licenses, Permits and Franchises	380,286	447,683	252,500	252,500
		<u>Use of Money and Property</u>				
	3380	Interest Income	51,809	66,733	44,185	44,185
	3381	Unrealized Gain/Loss Invstmnts	(89,268)	59,468	0	0
	3409	Other Rental of Bldgs and Land	14,304	16,069	15,000	15,000
		Total Use of Money and Property	(23,156)	142,270	59,185	59,185
		<u>Intergovernmental Revenue-State</u>				
	3511	St Hwy Usrs Tax-Str & Hwy Code	3,789,449	3,720,005	4,032,434	4,032,434
	3512	St Hwy Usrs Tax-Collier/Unruh	830,553	746,852	847,864	847,864
	3513	St Hwy Usrs Tax-Sec 2105	1,602,857	2,530,843	1,902,406	1,902,406
	3514	St Hwy Usrs Tax-Sec 2103	3,387,100	5,898,912	4,154,027	4,154,027
	3581	State Highway Property Rental	941	654	650	650
	4160	State Aid for Disaster	23,862	0	0	0
	4171	Prop 1B-LSR	363,046	1,075,536	0	0
	4172	Reg Surface Trans Prog-RSTP	500,000	120,368	0	0
	4176	Local Surface Trans Pln-LSTP	436,719	437,014	437,014	437,014
	4320	State Matching/Exchanges Funds	100,000	100,000	100,000	100,000
		Total Intergovernmental Revenue-State	11,034,527	14,630,184	11,474,395	11,474,395
		<u>Intergovernmental Revenue-Federal</u>				
	4610	Federal Aid for Disaster	(31,797)	0	0	0
	4640	Federal Forest Reserve Revenue	29,409	32,151	22,000	22,000
	4789	Federal-Other	458,115	458,115	458,115	458,115
		Total Intergovernmental Revenue-Federal	455,727	490,266	480,115	480,115
		<u>Intergovernmental Revenue-Other</u>				
	4840	Other Governmental Agencies	0	5,303	35,000	35,000
		Total Intergovernmental Revenue-Other	0	5,303	35,000	35,000
		<u>Charges for Services</u>				
	4844	Mitigation Reimbursements	4,598	0	45,000	45,000
	5091	Planning & Engrng-Plan Ck Fes	19,843	9,745	5,000	5,000
	5092	Planning & Engrng-Subdivision	1,354	8,863	1,000	1,000
	5097	Planning & Engrng-Dvlpmnt Plan	47,350	58,031	15,000	15,000
	5736	Administrative Revenue (SBC)	1,729,260	1,520,901	0	0
	5739	Other Services	6,738	25,745	0	0
	5740	Services County Provided	2,391,450	2,370,339	2,830,233	2,830,233
	5741	Equipment County Provided	96,334	69,958	80,000	80,000
		Total Charges for Services	4,296,927	4,063,582	2,976,233	2,976,233
		<u>Other Financing Sources</u>				
	5910	Oper Trf (In)-General Fund	500,229	0	0	0
	5911	Oper Trf (In)-Other Funds	456,261	225,668	251,250	251,250
	5913	Oper Trf (In)-GFC	1,631,218	1,715,800	1,835,600	1,835,600
	5919	Sale Capital Assets-Prsnl Prop	31,346	16,122	0	0
		Total Other Financing Sources	2,619,054	1,957,590	2,086,850	2,086,850
		<u>Miscellaneous Revenue</u>				

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		5860 Other Sales	84	2,000	0	0
		5883 Sale of Scrap	4,600	1,805	0	0
		5894 Other-Payment for Damages	196,622	31,320	0	0
		5897 Contributions for Construction	481	3,040	0	0
		5906 Cash Overages	8	0	0	0
		5909 Other Miscellaneous Revenue	11,565	13,938	15,000	15,000
		Total Miscellaneous Revenue	213,361	52,103	15,000	15,000
		Total Roads-Operations Fund Financing Sources	23,480,316	27,002,289	19,741,910	19,741,910
	<u>Roads-Capital Maintenance</u>					
	<u>Taxes</u>					
		3092 Sales Tax-Local Transportation	53,579	96,899	60,000	60,000
		3096 Sales Tax - Trans Meas A South	551,554	508,899	2,009,912	2,009,912
		3097 Sales Tax - Trans Meas A North	207,483	510,537	1,657,653	1,657,653
		3098 Sales Tax - Trans Meas A Alt S	94,236	265,329	240,000	240,000
		3099 Sales Tax - Trans Meas A Alt N	271,711	60,803	140,000	140,000
		Total Taxes	1,178,564	1,442,467	4,107,565	4,107,565
	<u>Licenses, Permits and Franchises</u>					
		3222 Road Excavation Permits	0	14,412	0	0
		Total Licenses, Permits and Franchises	0	14,412	0	0
	<u>Intergovernmental Revenue-State</u>					
		4160 State Aid for Disaster	(17,928)	(37,939)	0	0
		4171 Prop 1B-LSR	325,539	0	0	0
		4172 Reg Surface Trans Prog-RSTP	165,000	0	0	0
		4339 State-Other	32,331	242,200	0	0
		Total Intergovernmental Revenue-State	504,942	204,261	0	0
	<u>Intergovernmental Revenue-Federal</u>					
		4571 Highway Admin-FHWA ER	153,451	185,394	0	0
		4573 Highway Bridge Program-HBP	82,292	72,283	253,259	253,259
		4610 Federal Aid for Disaster	74,974	0	0	0
		Total Intergovernmental Revenue-Federal	310,718	257,678	253,259	253,259
	<u>Intergovernmental Revenue-Other</u>					
		4840 Other Governmental Agencies	8,250	0	25,000	25,000
		Total Intergovernmental Revenue-Other	8,250	0	25,000	25,000
	<u>Charges for Services</u>					
		5740 Services County Provided	50,000	0	0	0
		Total Charges for Services	50,000	0	0	0
	<u>Other Financing Sources</u>					
		5910 Oper Trf (In)-General Fund	50,000	3,380,400	500,000	1,600,000
		5911 Oper Trf (In)-Other Funds	2,724,457	6,521,477	367,678	367,678
		Total Other Financing Sources	2,774,457	9,901,877	867,678	1,967,678
	<u>Miscellaneous Revenue</u>					
		5894 Other-Payment for Damages	146	0	0	0

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		5897 Contributions for Construction	49,637	37,305	60,000	60,000
		Total Miscellaneous Revenue	49,783	37,305	60,000	60,000
		<u>Intrafund Expenditure Transfers (-)</u>				
		9119 ltrf (-) Public Works 054	5,197	18,569	120,000	120,000
		Total Intrafund Expenditure Transfers (-)	5,197	18,569	120,000	120,000
		Total Roads-Capital Maintenance Fund Financing Sources	4,881,910	11,876,568	5,433,502	6,533,502
		<u>Roads-Capital Infrastructure</u>				
		<u>Taxes</u>				
		3096 Sales Tax - Trans Meas A South	340,767	29,568	110,971	110,971
		3097 Sales Tax - Trans Meas A North	128,189	143,949	490,452	490,452
		3098 Sales Tax - Trans Meas A Alt S	87,247	98,011	13,000	13,000
		3099 Sales Tax - Trans Meas A Alt N	4,118	20,203	1,200	1,200
		Total Taxes	560,320	291,731	615,623	615,623
		<u>Licenses, Permits and Franchises</u>				
		3222 Road Excavation Permits	0	58,824	0	0
		Total Licenses, Permits and Franchises	0	58,824	0	0
		<u>Fines, Forfeitures, and Penalties</u>				
		3352 Administrative Fines	0	51,200	0	0
		Total Fines, Forfeitures, and Penalties	0	51,200	0	0
		<u>Use of Money and Property</u>				
		3380 Interest Income	3,001	0	0	0
		Total Use of Money and Property	3,001	0	0	0
		<u>Intergovernmental Revenue-State</u>				
		4160 State Aid for Disaster	31,339	0	0	0
		4170 Prop 1B-Seismic	18,605	157,438	144,528	144,528
		4171 Prop 1B-LSR	130,510	76,667	0	0
		4172 Reg Surface Trans Prog-RSTP	99,368	125,434	44,000	44,000
		4174 State Trans Imp Prog-STIP	1,104,284	26,238	0	0
		4339 State-Other	157,790	104,351	165,864	165,864
		Total Intergovernmental Revenue-State	1,541,896	490,128	354,392	354,392
		<u>Intergovernmental Revenue-Federal</u>				
		4571 Highway Admin-FHWA ER	618,089	341,408	0	0
		4573 Highway Bridge Program-HBP	3,718,926	6,000,361	9,093,355	9,093,355
		4574 SAFETEA-LU	312,256	136,648	389,000	389,000
		4575 Hwy Safety Impr Prog-HSIP	0	0	10,800	10,800
		4576 Safe Routes to School-Federal	(40,000)	40,000	0	0
		4789 Federal-Other	0	0	255,000	255,000
		Total Intergovernmental Revenue-Federal	4,609,271	6,518,417	9,748,155	9,748,155
		<u>Intergovernmental Revenue-Other</u>				
		4840 Other Governmental Agencies	587,897	452,966	243,750	243,750
		Total Intergovernmental Revenue-Other	587,897	452,966	243,750	243,750
		<u>Charges for Services</u>				

**DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 For Fiscal Year 2014-2015**

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Adopted Budget

FUND (1)	FINANCING SOURCE CATEGORY (2)	FINANCING SOURCE ACCOUNT (3)	Actual 2012-2013 (4)	Actual 2013-2014 (5)	Recommended 2014-2015 (6)	Adopted by the Board of Supervisors 2014-2015 (7)
	4844	Mitigation Reimbursements	206,387	152,246	966,000	966,000
	5305	Quimby & Developer Fees	26,844	40,036	15,484	15,484
	5740	Services County Provided	8,470	0	1,650	1,650
		Total Charges for Services	241,701	192,282	983,134	983,134
		<u>Other Financing Sources</u>				
	5910	Oper Trf (In)-General Fund	1,000,000	30,000	0	85,000
	5911	Oper Trf (In)-Other Funds	492,177	1,833,921	540,120	540,120
		Total Other Financing Sources	1,492,177	1,863,921	540,120	625,120
		<u>Intrafund Expenditure Transfers (-)</u>				
	9119	ltrf (-) Public Works 054	14,642	17,554	260,000	260,000
		Total Intrafund Expenditure Transfers (-)	14,642	17,554	260,000	260,000
		Total Roads-Capital Infrastructure Fund Financing Sources	9,050,905	9,937,023	12,745,174	12,830,174
		<u>Roads-Alternative Transport</u>				
		<u>Taxes</u>				
	3092	Sales Tax-Local Transportation	353,435	212,060	297,000	297,000
		Total Taxes	353,435	212,060	297,000	297,000
		<u>Use of Money and Property</u>				
	3380	Interest Income	1,304	1,951	1,200	1,200
	3381	Unrealized Gain/Loss Invstmnts	(2,165)	1,493	0	0
		Total Use of Money and Property	(861)	3,444	1,200	1,200
		<u>Charges for Services</u>				
	5347	Bus Fares	6,862	5,041	4,000	4,000
		Total Charges for Services	6,862	5,041	4,000	4,000
		Total Roads-Alternative Transport Fund Financing Sources	359,437	220,546	302,200	302,200
		<u>Public and Educational Access</u>				
		<u>Use of Money and Property</u>				
	3380	Interest Income	4,073	3,883	0	0
	3381	Unrealized Gain/Loss Invstmnts	(6,392)	3,818	0	0
		Total Use of Money and Property	(2,319)	7,701	0	0
		Total Public and Educational Access Fund Financing Sources	(2,319)	7,701	0	0
		<u>Fish and Game</u>				
		<u>Fines, Forfeitures, and Penalties</u>				
	3330	AB233 Fines & Penalties	1,798	3,741	3,000	3,000
	3331	Fish and Game Violations	3,497	6,189	3,000	3,000
		Total Fines, Forfeitures, and Penalties	5,296	9,930	6,000	6,000
		<u>Use of Money and Property</u>				
	3380	Interest Income	128	119	200	200
	3381	Unrealized Gain/Loss Invstmnts	(171)	97	0	0
		Total Use of Money and Property	(43)	216	200	200
		Total Fish and Game Fund Financing Sources	5,253	10,146	6,200	6,200

DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

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Adopted Budget

FUND (1)	FINANCING SOURCE CATEGORY (2)	FINANCING SOURCE ACCOUNT (3)	Actual 2012-2013 (4)	Actual 2013-2014 (5)	Recommended 2014-2015 (6)	Adopted by the Board of Supervisors 2014-2015 (7)
<u>Health Care</u>						
<u>Licenses, Permits and Franchises</u>						
	3180	Business Licenses	49,502	37,345	35,973	35,973
	3247	Land Use Permits	82,266	0	0	0
	3272	Burial Permits	6,898	7,998	8,625	8,625
		Total Licenses, Permits and Franchises	138,665	45,342	44,598	44,598
<u>Fines, Forfeitures, and Penalties</u>						
	3305	Adult Vehicle Code Fines	(2,190)	14,987	15,215	15,215
	3334	Health/Safety Code Violations	786,614	787,166	664,242	664,242
		Total Fines, Forfeitures, and Penalties	784,424	802,154	679,457	679,457
<u>Use of Money and Property</u>						
	3380	Interest Income	38,142	45,158	30,000	30,000
	3381	Unrealized Gain/Loss Invstmnts	(77,585)	45,569	0	0
	3409	Other Rental of Bldgs and Land	18,610	5,705	3,000	3,000
		Total Use of Money and Property	(20,833)	96,431	33,000	33,000
<u>Intergovernmental Revenue-State</u>						
	3541	Motor Vhcle In-Lieu Tax-On Hwy	7,695,238	7,908,502	3,480,650	3,480,650
	3753	CA Children Svc Medi-CA Admin	1,645,379	1,820,925	2,025,000	2,025,000
	3758	St Chld Health&Disab Prev-Svc	14,184	9,044	11,100	11,100
	3760	St Chld Health&Disab Prev-Erly	606,518	655,447	600,000	600,000
	3775	State-CCS-Administration	424,636	407,317	420,000	420,000
	3780	State-CA Childrens Svcs	875,108	857,051	800,000	800,000
	3972	State Aid Family Planning	790,584	657,188	760,500	760,500
	4101	Public Asst-Realignment - 1991	697,292	757,661	742,286	742,286
	4103	Other Hlth-Realignment - 1991	2,695,566	1,309,461	0	0
	4284	State Aids	46,079	34,253	44,877	44,877
	4333	State-Cigarette Tax	165,743	138,329	150,000	150,000
	4339	State-Other	493,197	447,313	448,869	706,845
		Total Intergovernmental Revenue-State	16,149,524	15,002,490	9,483,282	9,741,258
<u>Intergovernmental Revenue-Federal</u>						
	4383	Fed-Medi-Cal Administration	903,511	664,578	838,300	838,300
	4785	Federal Maternal Child Health	1,003,088	995,595	1,075,000	1,075,000
	4789	Federal-Other	6,360,528	7,227,569	7,189,336	7,189,336
		Total Intergovernmental Revenue-Federal	8,267,127	8,887,742	9,102,636	9,102,636
<u>Intergovernmental Revenue-Other</u>						
	4840	Other Governmental Agencies	194,740	61,063	53,800	53,800
		Total Intergovernmental Revenue-Other	194,740	61,063	53,800	53,800
<u>Charges for Services</u>						
	4880	Adm Svc and/or Collection Fee	439,170	448,085	454,994	454,994
	4920	Ambulance Services	101,509	103,836	105,437	105,437
	5207	Jury Fees	0	275	0	0
	5310	Recording Fees	2,898	1,539	1,300	1,300
	5312	Vital Statistics Cert Fees	164,599	210,957	248,880	248,880
	5371	Health Fees -City Contracts	60,800	58,600	53,500	53,500

DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
 For Fiscal Year 2014-2015

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Adopted Budget

FUND (1)	FINANCING SOURCE CATEGORY (2)	FINANCING SOURCE ACCOUNT (3)	Actual 2012-2013 (4)	Actual 2013-2014 (5)	Recommended 2014-2015 (6)	Adopted by the Board of Supervisors 2014-2015 (7)
		5373 Health Fees -Food Program	1,862,974	0	0	0
		5374 Health Fees -Public Water Sys	201,841	0	0	0
		5376 Health Fees -Recreation Facil	228,590	0	0	0
		5378 Liquid Waste	173,963	0	0	0
		5380 Solid Waste-Enforcement Fees	24,351	0	0	0
		5388 Housing Program Fees	4,226	0	0	0
		5404 Medi-Cal	0	641,750	255,000	255,000
		5430 Sanitation Services	5,760	0	0	0
		5550 State FQHC	21,235,297	18,898,427	20,533,612	20,533,612
		5551 State Medi-Cal	805,523	640,058	708,503	708,503
		5552 Medi-Cal Pharmacy	364,314	363,084	321,000	321,000
		5555 Medicare Fees	1,627,849	1,614,028	1,793,460	1,793,460
		5556 FQHC Medicare	1,503,759	1,537,587	1,486,367	1,486,367
		5557 SBHI FQHC	2,276,277	2,440,457	2,300,000	2,300,000
		5558 Ems Certification Fees	26,934	25,790	25,989	25,989
		5559 SBHI Fees	879,782	772,303	871,000	871,000
		5560 SBHI Pharmacy	1,389,697	3,749,495	2,353,851	2,353,851
		5561 County & 999 Fees	515,818	348,246	193,081	193,081
		5563 VA Fees	21,346	1,854	2,352	2,352
		5565 Healthy Families	437,948	51,831	62,669	62,669
		5567 Public Health Services	76,052	74,057	84,037	84,037
		5568 Self Pay Fees	1,595,723	1,528,180	1,564,000	1,564,000
		5569 Patient Donations	2,790	1,092	1,590	1,590
		5572 CCS Enrollment Fees	3,546	1,324	1,500	1,500
		5573 CCS Assessment Fees	640	962	1,600	1,600
		5736 Administrative Revenue (SBC)	196,114	452,612	460,672	460,672
		5739 Other Services	387,311	950,696	717,871	717,871
		5740 Services County Provided	146,819	1,207	78,081	78,081
		5746 Administrative Revenue	0	0	1,000	1,000
		Total Charges for Services	36,764,222	34,918,331	34,681,346	34,681,346
		<u>Other Financing Sources</u>				
		5911 Oper Trf (In)-Other Funds	3,002,487	1,586,387	3,092,292	3,092,292
		5913 Oper Trf (In)-GFC	5,912,230	6,869,677	7,028,700	7,028,700
		Total Other Financing Sources	8,914,717	8,456,064	10,120,992	10,120,992
		<u>Miscellaneous Revenue</u>				
		5881 HCS Personnel Services	205,646	240,184	7,003	7,003
		5882 HCS Supplies & Services	3,060	2,543	2,050	2,050
		5892 Other-Grants Private Agencies	176,976	58,751	0	0
		5895 Other-Donations	1,530	24,945	750	750
		5906 Cash Overages	66	125	0	0
		5907 Doubtful Accounts Recovered	71,703	72,212	77,000	77,000
		5909 Other Miscellaneous Revenue	3,648	(3,192)	4,020	4,020
		Total Miscellaneous Revenue	462,629	395,567	90,823	90,823
		<u>Intrafund Expenditure Transfers (-)</u>				
		9111 ltrf (-) Public Health 041	38,264	12,976	12,804	12,804

DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

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Adopted Budget

FUND (1)	FINANCING SOURCE CATEGORY (2)	FINANCING SOURCE ACCOUNT (3)	Actual 2012-2013 (4)	Actual 2013-2014 (5)	Recommended 2014-2015 (6)	Adopted by the Board of Supervisors 2014-2015 (7)
		Total Intrafund Expenditure Transfers (-)	38,264	12,976	12,804	12,804
		Total Health Care Fund Financing Sources	71,693,480	68,678,159	64,302,738	64,560,714
		<u>Mental Health Services</u>				
		<u>Use of Money and Property</u>				
	3380	Interest Income	(17,116)	(6,332)	(17,116)	(17,116)
	3381	Unrealized Gain/Loss Invstmnts	(7,398)	7,398	0	0
	3409	Other Rental of Bldgs and Land	50,893	56,637	50,000	50,000
		Total Use of Money and Property	26,380	57,702	32,884	32,884
		<u>Intergovernmental Revenue-State</u>				
	3541	Motor Vhcle In-Lieu Tax-On Hwy	58,752	58,752	0	0
	4105	Mental Hlth-Realignment - 2011	10,459,267	10,574,334	7,701,218	6,293,912
	4107	Local Realignment - 2011	7,087,767	6,491,024	592,995	592,995
	4339	State-Other	29,757	68,499	0	0
		Total Intergovernmental Revenue-State	17,635,543	17,192,609	8,294,213	6,886,907
		<u>Intergovernmental Revenue-Federal</u>				
	4789	Federal-Other	433,684	204,708	215,675	215,675
		Total Intergovernmental Revenue-Federal	433,684	204,708	215,675	215,675
		<u>Charges for Services</u>				
	5360	ARRA Charges for Services	6	0	0	0
	5400	Medi-Cal Admin	1,013,734	1,068,178	709,268	727,513
	5401	Medi-Cal QA	700,271	473,732	233,695	233,695
	5402	Medicare	1,229,011	1,733,932	1,594,678	1,594,678
	5404	Medi-Cal	10,302,549	10,291,935	3,783,721	5,357,997
	5405	EPSDT	(2,608)	0	0	0
	5406	Insurance	51,316	196,660	50,000	50,000
	5408	Patient Fees	35,291	16,455	11,288	11,288
	5565	Healthy Families	139,561	(242)	0	0
	5736	Administrative Revenue (SBC)	2,830,294	4,307,543	8,867,444	9,888,618
	5739	Other Services	1,676,575	2,451,692	2,120,510	2,180,347
	5740	Services County Provided	2,914,619	2,761,880	96,336	96,336
		Total Charges for Services	20,890,620	23,301,766	17,466,940	20,140,472
		<u>Other Financing Sources</u>				
	5910	Oper Trf (In)-General Fund	1,089,499	7,747,890	0	0
	5911	Oper Trf (In)-Other Funds	925,000	0	1,215,517	1,215,517
	5913	Oper Trf (In)-GFC	2,927,675	1,724,400	3,018,100	3,018,100
	5919	Sale Capital Assets-Prsnl Prop	2,520	1,105	0	0
		Total Other Financing Sources	4,944,694	9,473,395	4,233,617	4,233,617
		<u>Miscellaneous Revenue</u>				
	5895	Other-Donations	400	0	0	0
	5901	Grant/Audit/Other Settlements	322,868	3,189,147	0	0
	5902	Contract Settlements	69,036	252,915	0	0
	5909	Other Miscellaneous Revenue	6,575	1,532	0	0
		Total Miscellaneous Revenue	398,878	3,443,594	0	0

**DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 For Fiscal Year 2014-2015**

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Adopted Budget

FUND (1)	FINANCING SOURCE CATEGORY (2)	FINANCING SOURCE ACCOUNT (3)	Actual 2012-2013 (4)	Actual 2013-2014 (5)	Recommended 2014-2015 (6)	Adopted by the Board of Supervisors 2014-2015 (7)
Total Mental Health Services Fund Financing Sources			44,329,799	53,673,774	30,243,329	31,509,555
<u>Petroleum Department</u>						
<u>Licenses, Permits and Franchises</u>						
	3248	Zoning/Housing Code Violations	31,530	38,679	40,000	40,000
	3271	Oil Well Drilling Permits	3,538	6,415	15,000	15,000
Total Licenses, Permits and Franchises			35,068	45,094	55,000	55,000
<u>Use of Money and Property</u>						
	3380	Interest Income	1,381	1,842	3,000	3,000
	3381	Unrealized Gain/Loss Invstmnts	(2,589)	1,653	0	0
Total Use of Money and Property			(1,207)	3,495	3,000	3,000
<u>Charges for Services</u>						
	5433	Inspection Fees	329,512	350,102	328,000	328,000
	5739	Other Services	35,036	38,223	60,000	60,000
Total Charges for Services			364,548	388,325	388,000	388,000
<u>Other Financing Sources</u>						
	5910	Oper Trf (In)-General Fund	0	25,000	0	0
Total Other Financing Sources			0	25,000	0	0
Total Petroleum Department Fund Financing Sources			398,409	461,914	446,000	446,000
<u>Tobacco Settlement</u>						
<u>Use of Money and Property</u>						
	3380	Interest Income	13,860	17,734	18,794	18,794
	3381	Unrealized Gain/Loss Invstmnts	(25,479)	14,787	0	0
Total Use of Money and Property			(11,620)	32,521	18,794	18,794
<u>Miscellaneous Revenue</u>						
	5900	Tobacco Settlement	5,677,779	3,732,648	3,795,699	3,795,699
Total Miscellaneous Revenue			5,677,779	3,732,648	3,795,699	3,795,699
Total Tobacco Settlement Fund Financing Sources			5,666,159	3,765,169	3,814,493	3,814,493
<u>Mental Health Services Act</u>						
<u>Use of Money and Property</u>						
	3380	Interest Income	30,943	14,042	16,674	16,674
	3381	Unrealized Gain/Loss Invstmnts	(34,555)	24,403	0	0
Total Use of Money and Property			(3,612)	38,445	16,674	16,674
<u>Intergovernmental Revenue-State</u>						
	4105	Mental Hlth-Realignment - 2011	0	0	2,772,894	4,181,440
	4107	Local Realignment - 2011	0	0	5,331,290	5,331,290
	4310	State Grant	0	7,428	2,352,555	5,142,555
	4339	State-Other	18,174,922	15,565,479	16,588,443	16,588,443
Total Intergovernmental Revenue-State			18,174,922	15,572,907	27,045,182	31,243,728
<u>Intergovernmental Revenue-Federal</u>						
	4789	Federal-Other	(44,055)	171,798	171,798	171,798
Total Intergovernmental Revenue-Federal			(44,055)	171,798	171,798	171,798

**DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 For Fiscal Year 2014-2015**

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<u>Intergovernmental Revenue-Other</u>						
	4840	Other Governmental Agencies	116,419	120,960	120,960	120,960
		Total Intergovernmental Revenue-Other	116,419	120,960	120,960	120,960
<u>Charges for Services</u>						
	5360	ARRA Charges for Services	14,282	0	0	0
	5400	Medi-Cal Admin	632,324	1,165,832	2,547,075	2,547,075
	5401	Medi-Cal QA	112,676	399,465	888,864	888,864
	5402	Medicare	0	87,926	143,999	143,999
	5404	Medi-Cal	5,127,667	5,354,568	19,636,386	23,543,536
	5405	EPSDT	905	0	0	0
	5406	Insurance	10,409	17,936	9,764	9,764
	5408	Patient Fees	2,431	2,324	1,256	1,256
	5565	Healthy Families	54,549	5,328	0	0
	5739	Other Services	0	611	0	0
	5740	Services County Provided	382,882	504,344	37,858	37,858
		Total Charges for Services	6,338,126	7,538,334	23,265,202	27,172,352
<u>Other Financing Sources</u>						
	5911	Oper Trf (In)-Other Funds	313,034	313,034	313,034	313,034
	5919	Sale Capital Assets-Prsnl Prop	950	425	0	0
		Total Other Financing Sources	313,984	313,459	313,034	313,034
<u>Miscellaneous Revenue</u>						
	5892	Other-Grants Private Agencies	72,000	36,000	72,000	134,500
	5895	Other-Donations	300	500	0	0
	5902	Contract Settlements	49,528	20,861	0	0
	5909	Other Miscellaneous Revenue	52	0	0	0
		Total Miscellaneous Revenue	121,880	57,361	72,000	134,500
		Total Mental Health Services Act Fund Financing Sources	25,017,662	23,813,264	51,004,850	59,173,046
<u>Alcohol and Drug Programs</u>						
<u>Fines, Forfeitures, and Penalties</u>						
	3339	Miscellaneous Fines	3,407	3,235	4,300	4,300
		Total Fines, Forfeitures, and Penalties	3,407	3,235	4,300	4,300
<u>Use of Money and Property</u>						
	3380	Interest Income	2,144	1,989	3,200	3,200
	3381	Unrealized Gain/Loss Invstmnts	(5,631)	4,589	0	0
		Total Use of Money and Property	(3,487)	6,578	3,200	3,200
<u>Intergovernmental Revenue-State</u>						
	3984	State Aid-Drug Medi-Cal	(5,392)	0	0	0
	4107	Local Realignment - 2011	3,705,046	3,757,022	3,683,921	3,683,921
		Total Intergovernmental Revenue-State	3,699,654	3,757,022	3,683,921	3,683,921
<u>Intergovernmental Revenue-Federal</u>						
	4360	Federal-Block Grant	2,505,853	2,368,231	2,375,404	2,375,404
	4789	Federal-Other	1,206,165	1,174,293	654,703	654,703

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For Fiscal Year 2014-2015

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Adopted Budget

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		Total Intergovernmental Revenue-Federal	3,712,018	3,542,524	3,030,107	3,030,107
		<u>Charges for Services</u>				
	5379	Drinking Driver Program	52,381	51,309	45,000	45,000
	5403	Drug Medi-Cal	1,789,272	1,983,230	1,877,394	1,877,394
	5406	Insurance	0	93	0	0
	5408	Patient Fees	222	0	0	0
	5739	Other Services	1,140,224	1,145,352	1,146,857	1,146,857
	5740	Services County Provided	801	60,284	0	0
		Total Charges for Services	2,982,899	3,240,268	3,069,251	3,069,251
		<u>Other Financing Sources</u>				
	5913	Oper Trf (In)-GFC	77,869	48,000	48,000	48,000
		Total Other Financing Sources	77,869	48,000	48,000	48,000
		<u>Miscellaneous Revenue</u>				
	5909	Other Miscellaneous Revenue	105,051	98,830	127,399	127,399
		Total Miscellaneous Revenue	105,051	98,830	127,399	127,399
		<u>Intrafund Expenditure Transfers (-)</u>				
	9113	ltrf (-)Alcohol,Drg,Mntl Hlth	815,095	715,746	449,389	449,389
		Total Intrafund Expenditure Transfers (-)	815,095	715,746	449,389	449,389
		Total Alcohol and Drug Programs Fund Financing Sources	11,392,506	11,412,203	10,415,567	10,415,567
		<u>Special Aviation</u>				
		<u>Use of Money and Property</u>				
	3380	Interest Income	900	999	0	0
	3381	Unrealized Gain/Loss Invstmnts	(555)	(180)	0	0
		Total Use of Money and Property	345	819	0	0
		<u>Intergovernmental Revenue-State</u>				
	4339	State-Other	10,000	0	0	0
		Total Intergovernmental Revenue-State	10,000	0	0	0
		<u>Intergovernmental Revenue-Federal</u>				
	4789	Federal-Other	638,456	233,305	680,696	680,696
		Total Intergovernmental Revenue-Federal	638,456	233,305	680,696	680,696
		Total Special Aviation Fund Financing Sources	648,801	234,124	680,696	680,696
		<u>Social Services</u>				
		<u>Licenses, Permits and Franchises</u>				
	3273	Marriage Licenses	77,458	77,581	66,000	66,000
		Total Licenses, Permits and Franchises	77,458	77,581	66,000	66,000
		<u>Fines, Forfeitures, and Penalties</u>				
	3333	Penal Code Violations	5,530	3,411	13,200	13,200
		Total Fines, Forfeitures, and Penalties	5,530	3,411	13,200	13,200
		<u>Use of Money and Property</u>				
	3380	Interest Income	19,353	15,010	17,600	17,600
	3381	Unrealized Gain/Loss Invstmnts	(35,278)	12,365	0	0

**DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 For Fiscal Year 2014-2015**

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Adopted Budget

FUND (1)	FINANCING SOURCE CATEGORY (2)	FINANCING SOURCE ACCOUNT (3)	Actual 2012-2013 (4)	Actual 2013-2014 (5)	Recommended 2014-2015 (6)	Adopted by the Board of Supervisors 2014-2015 (7)
		3409 Other Rental of Bldgs and Land	256,791	302,290	283,931	283,931
		Total Use of Money and Property	240,866	329,665	301,531	301,531
		<u>Intergovernmental Revenue-State</u>				
		3541 Motor Vhcle In-Lieu Tax-On Hwy	645,805	1,328,531	645,453	645,453
		3631 State-Cal-Works Admin	3,595,641	4,061,213	4,611,188	4,611,188
		3633 State-Medi-Cal Admin	11,212,055	14,230,033	17,013,150	17,013,150
		3634 State-In Home Supportive Svcs	1,442,563	1,730,864	1,967,320	1,967,320
		3637 State-Food Stamp Administr	6,435,671	5,414,256	7,912,306	7,912,306
		3642 State Licensing	78,014	110,707	146,705	146,705
		3660 St County Service Block Grant	0	0	0	0
		4100 CalWORKs MOE Realignment-1991	12,926,862	16,565,514	13,243,542	13,243,542
		4101 Public Asst-Realignment - 1991	10,417,654	6,708,523	7,705,353	7,705,353
		4109 Calworks Family Support AB85	0	404,600	0	0
		4110 Adult Protective Services RE11	795,826	871,942	948,698	1,113,132
		4111 Foster Care Assistance RE11	3,976,229	4,748,887	4,772,691	4,772,691
		4112 Foster Care Admin RE11	439,520	558,191	651,407	651,407
		4113 Child Welfare RE11	4,572,408	5,349,251	5,707,254	5,912,381
		4114 Adoptions RE11	800,505	711,992	565,816	565,816
		4115 Adoption Assistance RE11	2,666,148	3,393,034	3,607,024	3,655,462
		4116 Child Abuse Prevention RE11	90,104	155,953	127,811	127,811
		4339 State-Other	999,510	1,104,469	878,302	878,302
		Total Intergovernmental Revenue-State	61,094,514	67,447,960	70,504,020	70,922,019
		<u>Intergovernmental Revenue-Federal</u>				
		4362 Federal-Licensing	229,778	49,593	154,144	154,144
		4381 Fed-Foster Care Admin	528,865	743,276	702,372	702,372
		4383 Fed-Medi-Cal Administration	11,212,055	14,230,033	17,013,149	17,013,149
		4384 Fed-Food Stamp Administration	6,868,233	6,396,425	8,025,000	8,025,000
		4385 Fed-CWS IV E	5,326,296	5,566,278	7,018,905	7,340,389
		4388 Fed-Cal-Works Admin	13,563,477	13,509,906	15,978,732	16,181,860
		4391 Fed-Ind Livng Skill Prog(ILSP)	86,041	113,700	114,540	114,540
		4434 Fed-In Home Supportive Service	1,530,222	1,699,378	2,029,084	2,125,961
		4460 Fed-CSBG	1,030,016	1,111,338	1,130,228	1,313,302
		4473 Fed Aid for Dependent Children	10,836,682	6,465,177	11,070,096	11,070,096
		4474 Federal Aid Adoption	3,070,661	3,456,696	3,551,148	3,599,586
		4475 Fed Aid AFDC-Foster Care	3,695,024	3,429,682	4,239,965	4,239,965
		4476 Federal Emergency Assistance	761,678	1,046,005	865,083	865,083
		4561 ARRA Subrecipient	(197)	0	0	0
		4789 Federal-Other	1,703,491	2,293,506	1,434,113	1,434,113
		4790 WIA Program	3,756,028	3,594,543	4,482,945	4,482,945
		4797 Federal-Refugee Assist	(4)	173	2,268	2,268
		Total Intergovernmental Revenue-Federal	64,198,347	63,705,709	77,811,772	78,664,773
		<u>Other Financing Sources</u>				
		5911 Oper Trf (In)-Other Funds	156,328	96,727	95,672	95,672
		5913 Oper Trf (In)-GFC	5,951,638	2,439,281	6,665,600	6,665,600
		Total Other Financing Sources	6,107,966	2,536,008	6,761,272	6,761,272

**DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
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Adopted Budget

FUND (1)	FINANCING SOURCE CATEGORY (2)	FINANCING SOURCE ACCOUNT (3)	Actual 2012-2013 (4)	Actual 2013-2014 (5)	Recommended 2014-2015 (6)	Adopted by the Board of Supervisors 2014-2015 (7)
<u>Miscellaneous Revenue</u>						
	5877	Absent Parent Collections	10,213	319,860	250,000	250,000
	5878	Welfare Repayments	240,675	312,221	0	0
	5895	Other-Donations	728	0	0	0
	5909	Other Miscellaneous Revenue	279,888	179,784	491,919	491,919
		Total Miscellaneous Revenue	531,504	811,865	741,919	741,919
		Total Social Services Fund Financing Sources	132,256,186	134,912,200	156,199,714	157,470,714
<u>SB IHSS Public Authority</u>						
<u>Use of Money and Property</u>						
	3380	Interest Income	362	1,320	0	0
	3381	Unrealized Gain/Loss Invstmnts	(2,773)	2,164	0	0
		Total Use of Money and Property	(2,411)	3,484	0	0
<u>Intergovernmental Revenue-State</u>						
	3634	State-In Home Supportive Svcs	1,146,047	958,405	661,195	661,195
	4101	Public Asst-Realignment - 1991	4,452,565	5,274,210	4,710,519	4,710,519
		Total Intergovernmental Revenue-State	5,598,612	6,232,615	5,371,714	5,371,714
<u>Intergovernmental Revenue-Federal</u>						
	4434	Fed-In Home Supportive Service	1,507,981	1,077,043	490,876	490,876
		Total Intergovernmental Revenue-Federal	1,507,981	1,077,043	490,876	490,876
<u>Other Financing Sources</u>						
	5911	Oper Trf (In)-Other Funds	903,976	1,662,012	14,233	14,233
	5913	Oper Trf (In)-GFC	729,550	540,218	0	0
		Total Other Financing Sources	1,633,526	2,202,230	14,233	14,233
<u>Miscellaneous Revenue</u>						
	5909	Other Miscellaneous Revenue	569,887	166,531	0	0
		Total Miscellaneous Revenue	569,887	166,531	0	0
		Total SB IHSS Public Authority Fund Financing Sources	9,307,594	9,681,903	5,876,823	5,876,823
<u>Child Support Services</u>						
<u>Use of Money and Property</u>						
	3380	Interest Income	3,107	3,246	3,500	3,500
	3381	Unrealized Gain/Loss Invstmnts	(3,760)	2,517	0	0
		Total Use of Money and Property	(652)	5,763	3,500	3,500
<u>Intergovernmental Revenue-State</u>						
	4079	State Family Support Program	3,122,044	3,208,067	3,210,334	3,210,334
		Total Intergovernmental Revenue-State	3,122,044	3,208,067	3,210,334	3,210,334
<u>Intergovernmental Revenue-Federal</u>						
	4379	Federal-Child Support Program	6,060,435	6,227,422	6,231,826	6,231,826
		Total Intergovernmental Revenue-Federal	6,060,435	6,227,422	6,231,826	6,231,826
<u>Other Financing Sources</u>						
	5911	Oper Trf (In)-Other Funds	0	16,107	0	0
		Total Other Financing Sources	0	16,107	0	0

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 GOVERNMENTAL FUNDS
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<u>Miscellaneous Revenue</u>						
	5909	Other Miscellaneous Revenue	27	6	0	0
		Total Miscellaneous Revenue	27	6	0	0
		Total Child Support Services Fund Financing Sources	9,181,854	9,457,364	9,445,660	9,445,660
<u>Fisheries Enhancement</u>						
<u>Use of Money and Property</u>						
	3380	Interest Income	48	44	100	100
	3381	Unrealized Gain/Loss Invstmnts	(96)	56	0	0
		Total Use of Money and Property	(48)	100	100	100
<u>Miscellaneous Revenue</u>						
	5895	Other-Donations	9,690	9,785	9,950	9,950
		Total Miscellaneous Revenue	9,690	9,785	9,950	9,950
		Total Fisheries Enhancement Fund Financing Sources	9,642	9,885	10,050	10,050
<u>Local Fishermen Contingency</u>						
<u>Use of Money and Property</u>						
	3380	Interest Income	1,389	1,457	1,400	1,400
	3381	Unrealized Gain/Loss Invstmnts	(2,222)	1,383	0	0
		Total Use of Money and Property	(833)	2,840	1,400	1,400
		Total Local Fishermen Contingency Fund Financing Sources	(833)	2,840	1,400	1,400
<u>Coast Resource Enhancement</u>						
<u>Use of Money and Property</u>						
	3380	Interest Income	5,495	3,819	3,000	3,000
	3381	Unrealized Gain/Loss Invstmnts	(6,497)	3,149	0	0
		Total Use of Money and Property	(1,002)	6,968	3,000	3,000
<u>Miscellaneous Revenue</u>						
	5761	Contrib-Offshore Oil/Gas Impact	675,500	675,500	675,500	675,500
		Total Miscellaneous Revenue	675,500	675,500	675,500	675,500
		Total Coast Resource Enhancement Fund Financing Sources	674,498	682,468	678,500	678,500
<u>CDBG Federal</u>						
<u>Use of Money and Property</u>						
	3380	Interest Income	95	84	0	0
	3381	Unrealized Gain/Loss Invstmnts	(3)	(154)	0	0
		Total Use of Money and Property	91	(71)	0	0
<u>Intergovernmental Revenue-Federal</u>						
	4560	ARRA Federal Direct	7,155	0	0	0
	4789	Federal-Other	2,235,911	2,238,950	2,014,489	2,014,489
		Total Intergovernmental Revenue-Federal	2,243,066	2,238,950	2,014,489	2,014,489
<u>Other Financing Sources</u>						
	5911	Oper Trf (In)-Other Funds	0	129,999	0	0
		Total Other Financing Sources	0	129,999	0	0

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 GOVERNMENTAL FUNDS
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Adopted Budget

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Total CDBG Federal Fund Financing Sources			2,243,158	2,368,878	2,014,489	2,014,489
<u>Affordable Housing</u>						
<u>Use of Money and Property</u>						
	3380	Interest Income	7,230	7,407	7,000	7,000
	3381	Unrealized Gain/Loss Invstmnts	(11,336)	6,930	0	0
Total Use of Money and Property			(4,106)	14,338	7,000	7,000
<u>Intergovernmental Revenue-Federal</u>						
	4560	ARRA Federal Direct	34,788	0	0	0
	4789	Federal-Other	551,247	560,737	287,316	287,316
Total Intergovernmental Revenue-Federal			586,036	560,737	287,316	287,316
<u>Charges for Services</u>						
	5306	In-Lieu Housing Mitigation Fee	77,931	132,840	50,000	50,000
	5736	Administrative Revenue (SBC)	2,225	3,375	0	0
	5739	Other Services	0	0	3,000	3,000
Total Charges for Services			80,156	136,215	53,000	53,000
<u>Miscellaneous Revenue</u>						
	5908	Recycled Affordable Hsg Funds	121,577	95,513	70,936	70,936
	5909	Other Miscellaneous Revenue	1,512	10,210	50,000	50,000
Total Miscellaneous Revenue			123,089	105,723	120,936	120,936
Total Affordable Housing Fund Financing Sources			785,174	817,013	468,252	468,252
<u>HOME Program</u>						
<u>Use of Money and Property</u>						
	3380	Interest Income	1,714	1,736	0	0
	3381	Unrealized Gain/Loss Invstmnts	(2,939)	1,091	0	0
Total Use of Money and Property			(1,225)	2,826	0	0
<u>Intergovernmental Revenue-Federal</u>						
	4789	Federal-Other	644,685	3,731,576	1,595,671	1,595,671
Total Intergovernmental Revenue-Federal			644,685	3,731,576	1,595,671	1,595,671
<u>Miscellaneous Revenue</u>						
	5908	Recycled Affordable Hsg Funds	370,493	288,183	290,901	290,901
Total Miscellaneous Revenue			370,493	288,183	290,901	290,901
Total HOME Program Fund Financing Sources			1,013,953	4,022,585	1,886,572	1,886,572
<u>Court Activities</u>						
<u>Fines, Forfeitures, and Penalties</u>						
	3305	Adult Vehicle Code Fines	220,020	211,779	232,000	232,000
	3330	AB233 Fines & Penalties	1,524,072	2,185,730	1,553,000	1,553,000
	3333	Penal Code Violations	46,876	27,051	24,000	24,000
	3334	Health/Safety Code Violations	3,673	2,907	3,500	3,500
	3339	Miscellaneous Fines	1,574	1,313	2,400	2,400
	3350	Forfeitures and Penalties	4,067	128,356	3,500	3,500
Total Fines, Forfeitures, and Penalties			1,800,281	2,557,135	1,818,400	1,818,400

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<u>Use of Money and Property</u>						
	3380	Interest Income	6,318	244,828	3,000	3,000
	3381	Unrealized Gain/Loss Invstmnts	(2,634)	1,017	0	0
		Total Use of Money and Property	3,683	245,845	3,000	3,000
<u>Charges for Services</u>						
	4880	Adm Svc and/or Collection Fee	192,122	285,047	270,000	270,000
	5030	Legal Services	11,648	9,502	11,000	11,000
	5195	Traffic School Fee	524,637	559,531	547,000	547,000
	5196	Proof of Correction Fee	68,743	53,530	62,000	62,000
	5200	AB233 Fees	2,538,490	2,547,686	2,577,000	2,577,000
	5201	Court Fees	0	285	0	0
	5203	Family Mediation Fees	16,795	18,240	23,000	23,000
	5205	Dissolutions and Annulments	2	2	0	0
	5722	Other - Bank Card Charges	124,906	139,874	138,000	138,000
		Total Charges for Services	3,477,343	3,613,697	3,628,000	3,628,000
<u>Other Financing Sources</u>						
	5910	Oper Trf (In)-General Fund	195,000	0	0	0
	5913	Oper Trf (In)-GFC	8,536,760	8,536,800	8,536,800	8,536,800
		Total Other Financing Sources	8,731,760	8,536,800	8,536,800	8,536,800
<u>Miscellaneous Revenue</u>						
	5769	State Reimbursements	1,257,658	1,237,887	1,151,000	1,151,000
	5898	Unclaimed Money In Co.Treasury	8	0	0	0
	5909	Other Miscellaneous Revenue	94,314	74,710	95,000	95,000
		Total Miscellaneous Revenue	1,351,979	1,312,597	1,246,000	1,246,000
<u>Intrafund Expenditure Transfers (-)</u>						
	9105	ltrf (-) Probation 022	26,008	28,583	30,000	30,000
		Total Intrafund Expenditure Transfers (-)	26,008	28,583	30,000	30,000
		Total Court Activities Fund Financing Sources	15,391,054	16,294,657	15,262,200	15,262,200
<u>Crim Justice Facility Constrt</u>						
<u>Fines, Forfeitures, and Penalties</u>						
	3350	Forfeitures and Penalties	897,710	860,730	950,000	950,000
		Total Fines, Forfeitures, and Penalties	897,710	860,730	950,000	950,000
<u>Use of Money and Property</u>						
	3380	Interest Income	(326)	(712)	0	0
		Total Use of Money and Property	(326)	(712)	0	0
<u>Other Financing Sources</u>						
	5910	Oper Trf (In)-General Fund	0	116,402	0	0
	5913	Oper Trf (In)-GFC	65,500	75,000	0	0
		Total Other Financing Sources	65,500	191,402	0	0
		Total Crim Justice Facility Constrt Fund Financing Sources	962,884	1,051,419	950,000	950,000
<u>Courthouse Construction SB66</u>						
<u>Fines, Forfeitures, and Penalties</u>						

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		3350 Forfeitures and Penalties	897,699	860,697	950,000	950,000
		Total Fines, Forfeitures, and Penalties	897,699	860,697	950,000	950,000
		<u>Use of Money and Property</u>				
		3380 Interest Income	3,420	3,380	4,000	4,000
		3381 Unrealized Gain/Loss Invstmnts	(5,691)	3,631	0	0
		Total Use of Money and Property	(2,271)	7,011	4,000	4,000
		Total Courthouse Construction SB668 Fund Financing Source	895,428	867,708	954,000	954,000
		<u>Inmate Welfare</u>				
		<u>Use of Money and Property</u>				
		3380 Interest Income	2,557	3,709	0	0
		3381 Unrealized Gain/Loss Invstmnts	(4,609)	2,852	0	0
		3402 Public Phone & Vend Mach Con	660,679	645,534	585,000	585,000
		Total Use of Money and Property	658,626	652,095	585,000	585,000
		<u>Miscellaneous Revenue</u>				
		5860 Other Sales	411,828	465,760	422,040	422,040
		5909 Other Miscellaneous Revenue	217,321	107,444	122,000	122,000
		Total Miscellaneous Revenue	629,149	573,204	544,040	544,040
		Total Inmate Welfare Fund Financing Sources	1,287,776	1,225,299	1,129,040	1,129,040
		<u>Municipal Energy Finance Pro</u>				
		<u>Use of Money and Property</u>				
		3380 Interest Income	6,078	7,762	6,200	6,200
		3381 Unrealized Gain/Loss Invstmnts	(135)	135	0	0
		Total Use of Money and Property	5,943	7,897	6,200	6,200
		<u>Intergovernmental Revenue-Federal</u>				
		4560 ARRA Federal Direct	528,085	242,826	32,697	32,697
		4561 ARRA Subrecipient	0	96,669	0	0
		Total Intergovernmental Revenue-Federal	528,085	339,495	32,697	32,697
		<u>Miscellaneous Revenue</u>				
		5892 Other-Grants Private Agencies	440,788	622,120	1,530,277	1,530,277
		Total Miscellaneous Revenue	440,788	622,120	1,530,277	1,530,277
		Total Municipal Energy Finance Prog Fund Financing Sources	974,816	969,512	1,569,174	1,569,174
		<u>Low/Mod Inc Housing Asset F</u>				
		<u>Use of Money and Property</u>				
		3380 Interest Income	4,330	5,552	0	0
		3381 Unrealized Gain/Loss Invstmnts	(4,664)	(406)	0	0
		Total Use of Money and Property	(334)	5,146	0	0
		<u>Miscellaneous Revenue</u>				
		5908 Recycled Affordable Hsg Funds	86,295	1,766,975	74,225	74,225
		5909 Other Miscellaneous Revenue	72,659	200,000	0	0
		Total Miscellaneous Revenue	158,954	1,966,975	74,225	74,225

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		Total Low/Mod Inc Housing Asset Fund Fund Financing Sour	158,621	1,972,121	74,225	74,225
		Total Special Revenue Fund Financing Sources	377,596,578	400,464,393	400,408,549	412,556,947
<u>Debt Service</u>						
<u>Municipal Finance Debt Svc</u>						
<u>Use of Money and Property</u>						
	3380	Interest Income	26,318	23,122	25,000	25,000
	3381	Unrealized Gain/Loss Invstmnts	(31,977)	29,108	0	0
		Total Use of Money and Property	(5,659)	52,230	25,000	25,000
<u>Intergovernmental Revenue-Other</u>						
	5922	Long Term Rec Collections	1,376,137	1,383,651	1,380,787	1,380,787
		Total Intergovernmental Revenue-Other	1,376,137	1,383,651	1,380,787	1,380,787
<u>Other Financing Sources</u>						
	5910	Oper Trf (In)-General Fund	3,054,036	2,791,926	2,889,974	2,889,974
	5911	Oper Trf (In)-Other Funds	2,388,615	2,828,548	2,171,867	2,171,867
		Total Other Financing Sources	5,442,651	5,620,474	5,061,841	5,061,841
<u>Miscellaneous Revenue</u>						
	5909	Other Miscellaneous Revenue	236	2,296	0	0
		Total Miscellaneous Revenue	236	2,296	0	0
		Total Municipal Finance Debt Svc Fund Financing Sources	6,813,366	7,058,650	6,467,628	6,467,628
		Total Debt Service Fund Financing Sources	6,813,366	7,058,650	6,467,628	6,467,628
<u>Capital Projects</u>						
<u>Capital Outlay</u>						
<u>Use of Money and Property</u>						
	3380	Interest Income	10,403	14,058	0	0
	3381	Unrealized Gain/Loss Invstmnts	(17,520)	9,668	0	0
		Total Use of Money and Property	(7,117)	23,727	0	0
<u>Intergovernmental Revenue-State</u>						
	4328	St-Wildlife/Coastal/Park Bonds	177,494	0	0	0
	4339	State-Other	169,895	174,983	175,000	175,000
		Total Intergovernmental Revenue-State	347,389	174,983	175,000	175,000
<u>Intergovernmental Revenue-Federal</u>						
	4789	Federal-Other	454,005	1	0	0
		Total Intergovernmental Revenue-Federal	454,005	1	0	0
<u>Other Financing Sources</u>						
	5910	Oper Trf (In)-General Fund	1,160,725	154,276	0	40,000
	5911	Oper Trf (In)-Other Funds	2,835,386	1,004,141	1,526,111	1,526,111
		Total Other Financing Sources	3,996,112	1,158,417	1,526,111	1,566,111
<u>Miscellaneous Revenue</u>						
	5780	Insurance Proceeds & Recovery	68,824	432,460	1,510,000	1,510,000
	5895	Other-Donations	220,165	507,500	0	0
	5909	Other Miscellaneous Revenue	600,000	26	0	0

**DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 For Fiscal Year 2014-2015**

Draft, 9/8/2014, 2:53:34 PM

Adopted Budget

FUND (1)	FINANCING SOURCE CATEGORY (2)	FINANCING SOURCE ACCOUNT (3)	Actual 2012-2013 (4)	Actual 2013-2014 (5)	Recommended 2014-2015 (6)	Adopted by the Board of Supervisors 2014-2015 (7)
		Total Miscellaneous Revenue	888,989	939,986	1,510,000	1,510,000
		Total Capital Outlay Fund Financing Sources	5,679,378	2,297,114	3,211,111	3,251,111
		<u>Parks Dept Capital Projects</u>				
		<u>Use of Money and Property</u>				
	3380	Interest Income	2,896	3,546	0	0
	3381	Unrealized Gain/Loss Invstmnts	(4,367)	3,471	0	0
		Total Use of Money and Property	(1,470)	7,016	0	0
		<u>Intergovernmental Revenue-State</u>				
	4328	St-Wildlife/Coastal/Park Bonds	(177,494)	0	0	0
		Total Intergovernmental Revenue-State	(177,494)	0	0	0
		<u>Intergovernmental Revenue-Federal</u>				
	4789	Federal-Other	573,634	951,765	1,193,000	1,193,000
		Total Intergovernmental Revenue-Federal	573,634	951,765	1,193,000	1,193,000
		<u>Intergovernmental Revenue-Other</u>				
	4840	Other Governmental Agencies	240,000	0	0	0
		Total Intergovernmental Revenue-Other	240,000	0	0	0
		<u>Charges for Services</u>				
	5305	Quimby & Developer Fees	217,614	198,400	803,200	803,200
		Total Charges for Services	217,614	198,400	803,200	803,200
		<u>Other Financing Sources</u>				
	5910	Oper Trf (In)-General Fund	98,000	47,334	50,000	50,000
	5911	Oper Trf (In)-Other Funds	814,855	125,720	0	0
		Total Other Financing Sources	912,855	173,054	50,000	50,000
		<u>Miscellaneous Revenue</u>				
	5761	Contrib-Offshore Oil/Gas Impact	278,702	8,772	402,500	402,500
	5780	Insurance Proceeds & Recovery	82,918	0	0	0
		Total Miscellaneous Revenue	361,620	8,772	402,500	402,500
		<u>Intrafund Expenditure Transfers (-)</u>				
	9117	Intrafund (-) Parks 052	0	152,643	0	0
		Total Intrafund Expenditure Transfers (-)	0	152,643	0	0
		Total Parks Dept Capital Projects Fund Financing Sources	2,126,758	1,491,649	2,448,700	2,448,700
		<u>North County Jail AB900</u>				
		<u>Other Financing Sources</u>				
	5910	Oper Trf (In)-General Fund	8,889,500	368,118	687,227	687,227
	5911	Oper Trf (In)-Other Funds	50,000	0	0	0
		Total Other Financing Sources	8,939,500	368,118	687,227	687,227
		Total North County Jail AB900 Fund Financing Sources	8,939,500	368,118	687,227	687,227
		<u>2005 COP Capital Projects</u>				
		<u>Use of Money and Property</u>				
	3380	Interest Income	9,059	5,441	0	0

DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Draft, 9/8/2014, 2:53:34 PM

Adopted Budget

FUND (1)	FINANCING SOURCE CATEGORY (2)	FINANCING SOURCE ACCOUNT (3)	Actual 2012-2013 (4)	Actual 2013-2014 (5)	Recommended 2014-2015 (6)	Adopted by the Board of Supervisors 2014-2015 (7)
		3381 Unrealized Gain/Loss Invstmnts	(10,511)	5,316	0	0
		Total Use of Money and Property	(1,451)	10,757	0	0
		Total 2005 COP Capital Projects Fund Financing Sources	(1,451)	10,757	0	0
		Total Capital Projects Fund Financing Sources	16,744,185	4,167,638	6,347,038	6,387,038
		Total All Funds	984,355,111	971,890,673	963,739,974	976,314,121



SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
 Fiscal Year 2014-2015

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DESCRIPTION (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)	
<u>Summarization by Function</u>					
General Government	251,445,299	269,762,007	260,011,975	263,995,463	
Public Protection	294,714,960	253,967,856	263,472,915	264,526,558	
Public Ways & Facilities	35,309,118	40,123,348	45,204,477	46,389,477	
Health and Sanitation	162,150,716	165,430,896	170,850,741	180,469,046	
Public Assistance	139,800,416	148,702,556	165,651,088	166,922,085	
Education	3,198,663	3,127,956	3,128,397	3,128,397	
Recreation & Cultural Services	9,830,375	10,455,484	10,383,650	10,436,650	
Debt Service	7,650,700	7,711,607	7,371,098	6,557,098	
Capital Outlay	14,015,455	12,973,995	10,416,969	12,770,213	
Operating Transfers Out	59,749,492	55,720,206	43,063,406	44,522,406	
Total Specific Financing Uses	977,865,194	967,975,911	979,554,716	999,717,393	
Provision for Obligated Fund Balance	62,591,384	70,403,952	32,928,193	35,795,705	
Total Financing Uses	1,040,456,579	1,038,379,863	1,012,482,909	1,035,513,098	
<u>Summarization by Fund</u>					
General	0001	610,520,418	588,280,084	564,560,620	573,360,010
First 5 Child & Families Comm	0010	5,878,556	5,031,275	5,024,231	5,024,231
Roads-Operations	0015	27,699,858	36,057,084	30,642,564	30,642,564
Roads-Capital Maintenance	0016	4,887,656	12,093,081	6,924,801	8,024,801
Roads-Capital Infrastructure	0017	9,238,958	10,140,280	13,121,974	13,206,974
Roads-Alternative Transport	0019	379,716	257,939	513,150	513,150
Capital Outlay	0030	8,691,768	4,728,844	4,122,046	4,162,046
Parks Dept Capital Projects	0031	2,303,850	2,734,783	2,697,600	2,697,600
North County Jail AB900	0032	10,915,366	4,111,448	2,653,675	2,653,675
2005 COP Capital Projects	0034	1,406,184	260,141	1,263,092	1,263,092
Municipal Finance Debt Svc	0036	6,881,011	7,060,771	6,598,244	6,598,244
Public and Educational Access	0040	193,563	64,658	34,432	34,432
Fish and Game	0041	15,212	11,352	12,750	20,250
Health Care	0042	75,763,962	69,646,008	67,077,520	67,551,022
Mental Health Services	0044	44,391,058	50,974,341	30,243,329	31,509,558
Petroleum Department	0045	342,323	521,866	529,749	529,749
Tobacco Settlement	0046	11,091,840	6,566,223	8,107,422	8,138,422
Mental Health Services Act	0048	27,260,180	27,064,354	53,454,315	63,282,883
Alcohol and Drug Programs	0049	11,520,682	12,153,015	11,579,753	11,579,753
Special Aviation	0052	674,582	226,295	680,696	680,696
Social Services	0055	136,096,400	147,357,899	159,795,180	161,066,180
SB IHSS Public Authority	0056	9,032,402	10,039,017	7,485,290	7,485,290
Child Support Services	0057	9,216,420	9,452,704	9,445,660	9,445,660
Fisheries Enhancement	0061	16,192	15,263	11,500	11,500
Local Fishermen Contingency	0062	3,483	2,986	18,500	18,500
Coast Resource Enhancement	0063	1,479,886	688,000	1,123,510	1,178,510
CDBG Federal	0064	2,246,171	2,368,878	2,014,489	2,014,489
Affordable Housing	0065	872,928	817,013	803,606	803,606
HOME Program	0066	1,839,153	4,187,195	1,886,572	1,886,572
Court Activities	0069	15,468,899	16,297,093	15,350,200	15,350,200
Crim Justice Facility Constrt	0070	1,020,182	1,052,856	950,000	950,000

SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
Fiscal Year 2014-2015

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DESCRIPTION (1)		Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Courthouse Construction SB668	0071	920,822	977,134	954,000	954,000
Inmate Welfare	0075	1,141,420	1,374,307	1,129,040	1,129,040
Municipal Energy Finance Prog	1940	905,897	1,066,887	1,599,174	1,599,174
Low/Mod Inc Housing Asset Fund	3122	139,581	4,698,792	74,225	147,225
Total Financing Uses		1,040,456,579	1,038,379,863	1,012,482,909	1,035,513,098

**DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
 GOVERNMENTAL FUNDS
 For Fiscal Year 2014-2015**

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Adopted Budget

FUNCTION, ACTIVITY AND BUDGET UNIT (1)	Fund	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)	Fund (General unless otherwise noted) (6)
<u>General Government</u>						
<u>Legislative & Administrative</u>						
011 Board of Supervisors		2,661,935	2,625,732	2,936,328	2,936,328	
012 County Executive Office		4,640,931	4,719,777	4,232,835	4,710,374	
990 General County Programs		136,845	270,672	175,500	540,200	
Total Legislative & Administrative		7,439,710	7,616,180	7,344,663	8,186,902	
<u>Finance</u>						
012 County Executive Office		870,481	905,039	974,682	974,682	
061 Auditor-Controller		7,309,546	7,651,655	8,214,412	8,304,412	
062 Clerk-Recorder-Assessor		8,056,828	8,241,850	9,540,815	9,540,815	
063 General Services		495,200	522,988	541,920	685,120	
065 Treasurer-Tax Collector-Public		4,577,179	4,753,224	5,371,603	5,371,603	
990 General County Programs		3,814,332	171,021	1,385,424	1,385,423	
991 General Revenues		185,302,920	198,088,143	189,932,700	190,007,400	
Total Finance		210,426,487	220,333,919	215,961,556	216,269,455	
<u>Counsel</u>						
013 County Counsel		6,544,490	6,817,297	7,121,749	7,325,749	
<u>Personnel</u>						
064 Human Resources		3,417,408	3,551,388	4,025,370	4,025,370	
<u>Elections</u>						
062 Clerk-Recorder-Assessor		3,016,504	2,776,992	3,437,125	3,437,125	
<u>Communications</u>						
063 General Services		420,554	418,988	437,569	437,569	
<u>Property Management</u>						
032 Sheriff		592	0	0	0	
041 Public Health	0042	275,796	298,973	310,361	310,361	Health Care
063 General Services		9,264,779	9,473,370	9,408,354	11,065,855	
Total Property Management		9,541,167	9,772,343	9,718,715	11,376,216	
<u>Plant Acquisition & Construction</u>						
032 Sheriff		6,159	(419)	0	0	
052 Parks		122,451	8	507,800	867,800	
052 Parks	0031	155,246	199,643	0	0	Parks Dept Capital Projects
980 Sheriff Capital Projects-Jail	0032	375,965	4,111,448	2,653,675	2,653,675	North County Jail AB900
Total Plant Acquisition & Construction		659,821	4,310,680	3,161,475	3,521,475	
<u>Promotion-Econ. Development</u>						
055 Housing/Community Development		3,139,533	2,906,393	1,877,000	2,417,500	
055 Housing/Community Development	0064	1,182,157	953,992	1,816,821	1,816,821	CDBG Federal
055 Housing/Community Development	0065	571,679	487,090	127,512	127,512	Affordable Housing
055 Housing/Community Development	0066	1,375,675	3,585,430	1,516,341	1,516,341	HOME Program
055 Housing/Community Development	1940	894,775	374,259	422,398	422,398	Municipal Energy Finance Pro
055 Housing/Community Development	3122	136,075	2,953,237	9,555	9,555	Low/Mod Inc Housing Asset F
Total Promotion-Econ. Development		7,299,893	11,260,400	5,769,627	6,310,127	
<u>Self Insurance</u>						
064 Human Resources		312,221	383,795	409,849	422,449	

**DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
 GOVERNMENTAL FUNDS
 For Fiscal Year 2014-2015**

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Adopted Budget

FUNCTION, ACTIVITY AND BUDGET UNIT (1)	Fund	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)	Fund (General unless otherwise noted) (6)
<u>Other General Government</u>						
057 Community Services		685,167	731,025	744,833	744,833	
063 General Services		1,585,748	1,707,600	1,792,550	1,921,299	
Total Other General Government		2,270,915	2,438,625	2,537,383	2,666,132	
<u>Debt Service Costs and Fees</u>						
992 Debt Service		68,621	66,281	70,000	0	
992 Debt Service	0036	27,507	15,118	16,894	16,894	Municipal Finance Debt Svc
Total Debt Service Costs and Fees		96,128	81,399	86,894	16,894	
Total General Government		251,445,299	269,762,007	260,011,975	263,995,463	
<u>Public Protection</u>						
<u>Judicial</u>						
021 District Attorney		19,141,494	19,879,216	20,903,997	21,043,838	
023 Public Defender		9,559,779	10,105,523	10,383,100	10,450,501	
025 Court Special Services	0069	15,356,430	15,266,564	15,243,600	15,243,600	Court Activities
032 Sheriff		9,314,289	9,584,371	9,273,637	9,273,637	
045 Child Support Services	0057	9,194,896	9,452,704	9,445,660	9,445,660	Child Support Services
Total Judicial		62,566,888	64,288,378	65,249,994	65,457,236	
<u>Police Protection</u>						
032 Sheriff		66,498,022	70,818,292	73,369,532	73,547,456	
032 Sheriff	0075	1,122	0	0	0	Inmate Welfare
Total Police Protection		66,499,144	70,818,292	73,369,532	73,547,456	
<u>Detention & Correction</u>						
022 Probation		44,681,721	48,626,254	51,749,140	51,128,823	
022 Probation	0069	26,008	28,583	30,000	30,000	Court Activities
032 Sheriff		38,377,075	39,907,735	37,138,854	37,126,606	
032 Sheriff	0075	1,139,100	891,508	1,129,040	1,129,040	Inmate Welfare
Total Detention & Correction		84,223,904	89,454,080	90,047,034	89,414,469	
<u>Fire Protection</u>						
031 Fire		48,842,191	0	0	0	
<u>Protection Inspection</u>						
051 Agricultural Commissioner/W&M		3,910,861	4,312,769	4,708,364	4,717,364	
053 Planning & Development		4,080,871	4,135,004	4,964,519	4,964,519	
053 Planning & Development	0045	337,463	421,792	529,483	529,483	Petroleum Department
Total Protection Inspection		8,329,195	8,869,565	10,202,366	10,211,366	
<u>Other Protection</u>						
031 Fire		3,198,079	0	0	0	
032 Sheriff		1,521,896	1,630,671	1,656,900	1,656,900	
041 Public Health		4,121,787	3,893,318	4,208,249	4,270,249	
041 Public Health	0042	124,626	95,376	107,830	107,830	Health Care
053 Planning & Development		8,793,872	8,859,438	11,228,962	12,262,505	
053 Planning & Development	0041	12,103	4,223	11,750	19,250	Fish and Game
053 Planning & Development	0045	1,666	2,257	266	266	Petroleum Department
053 Planning & Development	0061	13,296	9,819	11,500	11,500	Fisheries Enhancement

**DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
 GOVERNMENTAL FUNDS
 For Fiscal Year 2014-2015**

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Adopted Budget

FUNCTION, ACTIVITY AND BUDGET UNIT (1)	Fund	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)	Fund (General unless otherwise noted) (6)
053 Planning & Development	0062	1,658	2,289	18,500	18,500	Local Fishermen Contingency
053 Planning & Development	0063	1,471,741	485,500	1,123,510	1,178,510	Coast Resource Enhancement
054 Public Works		1,451,723	1,502,300	901,671	1,035,670	
055 Housing/Community Development		0	5,657	0	0	
055 Housing/Community Development	1940	0	551,284	1,144,501	1,144,501	Municipal Energy Finance Pro
062 Clerk-Recorder-Assessor		2,120,918	2,179,202	2,707,458	2,707,458	
065 Treasurer-Tax Collector-Public		1,230,249	1,259,208	1,448,460	1,448,460	
990 General County Programs	0040	190,025	57,000	34,432	34,432	Public and Educational Access
Total Other Protection		24,253,638	20,537,542	24,603,989	25,896,031	
Total Public Protection		294,714,960	253,967,856	263,472,915	264,526,558	
<u>Public Ways & Facilities</u>						
<u>Public Ways</u>						
054 Public Works	0015	19,205,697	19,693,119	22,111,566	22,111,566	Roads-Operations
054 Public Works	0016	4,882,385	8,973,069	6,604,801	7,704,801	Roads-Capital Maintenance
054 Public Works	0017	7,683,232	7,960,327	12,606,974	12,691,974	Roads-Capital Infrastructure
Total Public Ways		31,771,314	36,626,515	41,323,341	42,508,341	
<u>Transportation Terminals</u>						
063 General Services	0052	4,738	(3,100)	393	393	Special Aviation
<u>Transportation Systems</u>						
054 Public Works	0019	203,317	194,025	389,950	389,950	Roads-Alternative Transport
063 General Services		1,014,965	1,005,358	1,150,072	1,150,072	
Total Transportation Systems		1,218,281	1,199,383	1,540,022	1,540,022	
<u>Other Public Ways & Facilities</u>						
054 Public Works		2,313,823	2,282,131	2,340,721	2,340,721	
054 Public Works	0015	962	18,420	0	0	Roads-Operations
Total Other Public Ways & Facilities		2,314,785	2,300,551	2,340,721	2,340,721	
Total Public Ways & Facilities		35,309,118	40,123,348	45,204,477	46,389,477	
<u>Health and Sanitation</u>						
<u>Health</u>						
041 Public Health		(11,093)	5,310,551	5,648,532	5,648,532	
041 Public Health	0042	67,640,002	59,031,779	59,699,437	59,957,413	Health Care
041 Public Health	0046	1,505,825	955,499	805,107	805,107	Tobacco Settlement
043 Alcohol,Drug,&Mental Hlth Svcs	0044	43,641,078	50,063,714	29,473,608	30,739,837	Mental Health Services
043 Alcohol,Drug,&Mental Hlth Svcs	0048	26,311,655	26,778,266	51,568,566	59,447,139	Mental Health Services Act
043 Alcohol,Drug,&Mental Hlth Svcs	0049	10,338,971	11,199,957	11,232,081	11,232,081	Alcohol and Drug Programs
990 General County Programs		1,000,000	1,000,000	1,000,000	1,000,000	
994 First 5, Children & Families	0010	5,666,178	4,984,114	4,951,156	4,951,156	First 5 Child & Families Comm
Total Health		156,092,617	159,323,879	164,378,487	173,781,265	
<u>Hospital Care</u>						
031 Fire		205,262	0	0	0	
041 Public Health	0042	1,458,376	1,448,321	1,374,545	1,590,071	Health Care
043 Alcohol,Drug,&Mental Hlth Svcs	0044	195,795	340,262	373,894	373,894	Mental Health Services
Total Hospital Care		1,859,433	1,788,583	1,748,439	1,963,965	

**DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
 GOVERNMENTAL FUNDS
 For Fiscal Year 2014-2015**

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Adopted Budget

FUNCTION, ACTIVITY AND BUDGET UNIT (1)	Fund	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)	Fund (General unless otherwise noted) (6)
<u>California Children's Services</u>						
041 Public Health	0042	4,198,667	4,318,434	4,723,815	4,723,815	Health Care
<u>Sanitation</u>						
054 Public Works		0	0	0	1	
Total Health and Sanitation		162,150,716	165,430,896	170,850,741	180,469,046	
<u>Public Assistance</u>						
<u>Administration</u>						
044 Social Services	0055	71,147,067	79,717,219	90,927,383	92,229,273	Social Services
044 Social Services	0056	8,084,630	8,041,944	7,485,290	7,485,290	SB IHSS Public Authority
Total Administration		79,231,697	87,759,163	98,412,673	99,714,563	
<u>Aid Programs</u>						
044 Social Services	0055	49,235,502	51,291,251	55,115,163	55,115,163	Social Services
<u>General Relief</u>						
044 Social Services	0055	821,008	716,792	854,320	854,320	Social Services
<u>Care of Court Wards</u>						
022 Probation		2,800,967	996,143	278,009	278,009	
<u>Veterans' Services</u>						
065 Treasurer-Tax Collector-Public		269,953	279,224	313,144	313,144	
<u>Other Assistance</u>						
044 Social Services	0055	7,441,289	7,659,983	10,677,779	10,646,886	Social Services
Total Public Assistance		139,800,416	148,702,556	165,651,088	166,922,085	
<u>Education</u>						
<u>Library Services</u>						
057 Community Services		3,198,663	3,127,956	3,128,397	3,128,397	
Total Education		3,198,663	3,127,956	3,128,397	3,128,397	
<u>Recreation & Cultural Services</u>						
<u>Recreation Facilities</u>						
052 Parks		9,094,292	9,743,888	9,662,101	9,715,101	
054 Public Works	0015	0	233	0	0	Roads-Operations
Total Recreation Facilities		9,094,292	9,744,121	9,662,101	9,715,101	
<u>Cultural Services</u>						
052 Parks		736,082	711,362	721,549	721,549	
Total Recreation & Cultural Services		9,830,375	10,455,484	10,383,650	10,436,650	
<u>Debt Service</u>						
<u>Retirement of LongTerm Debt (Principle)</u>						
031 Fire		15,429	0	0	0	
992 Debt Service	0036	4,111,554	4,411,182	4,087,889	4,087,889	Municipal Finance Debt Svc
994 First 5, Children & Families	0010	5,714	952	0	0	First 5 Child & Families Comm
Total Retirement of LongTerm Debt (Principle)		4,132,697	4,412,134	4,087,889	4,087,889	
<u>Interest on Long Term Debt</u>						
031 Fire		5,544	0	0	0	
063 General Services		0	1,105	0	0	
992 Debt Service		788,889	698,056	814,000	0	

**DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
 GOVERNMENTAL FUNDS
 For Fiscal Year 2014-2015**

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Adopted Budget

FUNCTION, ACTIVITY AND BUDGET UNIT (1)	Fund	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)	Fund (General unless otherwise noted) (6)
992 Debt Service	0036	2,722,832	2,599,652	2,469,209	2,469,209	Municipal Finance Debt Svc
994 First 5, Children & Families	0010	738	661	0	0	First 5 Child & Families Comm
Total Interest on Long Term Debt		3,518,003	3,299,473	3,283,209	2,469,209	
Total Debt Service		7,650,700	7,711,607	7,371,098	6,557,098	
<u>Capital Outlay</u>						
011 Board of Supervisors		0	0	7,000	7,000	
012 County Executive Office		668,708	379,427	30,000	54,000	
021 District Attorney		0	42,145	80,000	80,000	
022 Probation		14,866	11,961	0	0	
023 Public Defender		43,955	0	0	0	
031 Fire		686,836	0	0	0	
032 Sheriff		1,195,014	389,595	78,000	78,000	
032 Sheriff	0030	448,343	1,044	0	0	Capital Outlay
041 Public Health		25,781	7,736	5,500	5,500	
041 Public Health	0042	664,834	20,846	110,250	110,250	Health Care
043 Alcohol,Drug,&Mental Hlth Svcs	0044	0	9,609	25,000	25,000	Mental Health Services
043 Alcohol,Drug,&Mental Hlth Svcs	0048	7,665	63,759	298,914	2,248,908	Mental Health Services Act
044 Social Services	0055	30,784	223,983	220,000	220,000	Social Services
045 Child Support Services	0057	21,491	0	0	0	Child Support Services
052 Parks		1,023,004	72,737	0	0	
052 Parks	0031	1,478,333	1,102,384	2,697,600	2,697,600	Parks Dept Capital Projects
053 Planning & Development		58,127	15,462	20,000	20,000	
054 Public Works		9,909	14,022	6,000	6,000	
054 Public Works	0015	381,726	831,679	992,600	992,600	Roads-Operations
054 Public Works	0017	813,000	45,844	55,000	55,000	Roads-Capital Infrastructure
061 Auditor-Controller		0	0	10,000	20,200	
062 Clerk-Recorder-Assessor		90,472	260,464	160,000	160,000	
063 General Services		0	27,950	0	100,000	
063 General Services	0030	5,641,517	2,289,865	3,865,177	3,905,177	Capital Outlay
063 General Services	0052	661,044	210,930	680,303	680,303	Special Aviation
065 Treasurer-Tax Collector-Public		50,045	124,343	1,075,625	1,304,675	
990 General County Programs		0	6,815,063	0	0	
994 First 5, Children & Families	0010	0	13,148	0	0	First 5 Child & Families Comm
Total Capital Outlay		14,015,455	12,973,995	10,416,969	12,770,213	
<u>Operating Transfers Out</u>						
023 Public Defender		0	40,000	0	0	
031 Fire		507,997	0	0	0	
032 Sheriff		9,886,396	1,552,812	1,678,196	1,678,196	
032 Sheriff	0030	125,553	51,679	0	0	Capital Outlay
041 Public Health		203,923	3,625	5,730	5,730	
041 Public Health	0042	108,067	289,937	81,310	81,310	Health Care
041 Public Health	0046	3,894,377	1,844,332	3,487,822	3,518,822	Tobacco Settlement
043 Alcohol,Drug,&Mental Hlth Svcs	0044	254,186	560,756	370,827	370,827	Mental Health Services
043 Alcohol,Drug,&Mental Hlth Svcs	0048	933,783	221,728	1,586,835	1,586,835	Mental Health Services Act
043 Alcohol,Drug,&Mental Hlth Svcs	0049	337,101	205,998	229,672	229,672	Alcohol and Drug Programs

**DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
 GOVERNMENTAL FUNDS
 For Fiscal Year 2014-2015**

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Adopted Budget

FUNCTION, ACTIVITY AND BUDGET UNIT (1)	Fund	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)	Fund (General unless otherwise noted) (6)
044 Social Services	0055	962,854	1,851,556	99,233	99,233	Social Services
051 Agricultural Commissioner/W&M		0	50,989	0	0	
052 Parks		98,000	66,211	50,000	50,000	
052 Parks	0030	814,855	0	0	0	Capital Outlay
053 Planning & Development		229	25,000	0	0	
054 Public Works		1,000,000	1,410,400	500,000	1,685,000	
054 Public Works	0015	3,497,385	8,241,068	1,008,398	1,008,398	Roads-Operations
054 Public Works	0016	0	0	100,000	100,000	Roads-Capital Maintenance
054 Public Works	0017	456,261	0	100,000	100,000	Roads-Capital Infrastructure
055 Housing/Community Development	0064	1,062,502	1,263,685	197,668	197,668	CDBG Federal
055 Housing/Community Development	0065	294,843	313,149	500,658	500,658	Affordable Housing
055 Housing/Community Development	0066	135,028	188,336	79,330	79,330	HOME Program
055 Housing/Community Development	1940	4,600	4,600	4,692	4,692	Municipal Energy Finance Pro
055 Housing/Community Development	3122	0	0	0	73,000	Low/Mod Inc Housing Asset F
062 Clerk-Recorder-Assessor		406,253	521,531	277,568	277,568	
063 General Services		418,162	367,505	292,592	422,592	
063 General Services	0030	114,479	0	0	0	Capital Outlay
063 General Services	0034	1,355,857	254,741	1,263,092	1,263,092	2005 COP Capital Projects
980 Sheriff Capital Projects-Jail	0032	802,000	0	0	0	North County Jail AB900
990 General County Programs		3,759,133	11,694,671	1,769,358	1,809,358	
990 General County Programs	0070	1,019,856	1,024,995	883,675	883,675	Crim Justice Facility Constrt
990 General County Programs	0071	866,791	967,523	747,050	747,050	Courthouse Construction SB66
991 General Revenues		26,426,623	22,670,978	27,747,300	27,747,300	
994 First 5, Children & Families	0010	2,400	32,400	2,400	2,400	First 5 Child & Families Comm
Total Operating Transfers Out		59,749,492	55,720,206	43,063,406	44,522,406	
Total Specific Financing Uses		977,865,194	967,975,911	979,554,716	999,717,393	

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General

Function: General Government

Dept: 011 Board of Supervisors

Activity: Legislative & Administrative

Detail by Revenue Category and Expenditure Object (1)	Actual	Actual	Recommended	Adopted by the
	2012-2013 (2)	2013-2014 (3)	2014-2015 (4)	Board of Supervisors 2014-2015 (5)
Intrafund Expenditure Transfers (-)	2,767,608	2,833,000	2,900,000	2,900,000
Decrease to Obligated Fund Balance	19,699	0	43,328	43,328
Total Revenue	2,787,307	2,833,000	2,943,328	2,943,328
Salaries and Employee Benefits	2,385,640	2,346,757	2,556,788	2,556,788
Services and Supplies	118,582	112,816	134,300	134,300
Other Charges	128,113	131,158	182,240	182,240
Capital Assets	0	0	7,000	7,000
Intrafund Expenditure Transfers (+)	29,600	35,000	63,000	63,000
Increase to Obligated Fund Balance	125,241	204,000	0	0
Total Expenditures/Appropriations	2,787,176	2,829,732	2,943,328	2,943,328
Net Cost	131	3,268	0	0

Fund: 0001 General

Function: General Government

Dept: 012 County Executive Office

Activity: Legislative & Administrative

Detail by Revenue Category and Expenditure Object (1)	Actual	Actual	Recommended	Adopted by the
	2012-2013 (2)	2013-2014 (3)	2014-2015 (4)	Board of Supervisors 2014-2015 (5)
Intergovernmental Revenue-State	48,782	50,233	15,000	15,000
Intergovernmental Revenue-Federal	1,252,174	1,034,020	224,992	652,431
Charges for Services	339,441	401,421	424,000	424,000
Other Financing Sources	30,000	30,000	30,000	30,000
Miscellaneous Revenue	77,842	11,862	48,290	48,290
Intrafund Expenditure Transfers (-)	3,038,451	3,363,310	3,396,168	3,405,268
Decrease to Obligated Fund Balance	406,797	42,793	114,175	179,175
Total Revenue	5,193,487	4,933,639	4,252,625	4,754,164
Salaries and Employee Benefits	2,935,192	3,082,447	3,218,417	3,218,417
Services and Supplies	1,083,739	946,203	429,752	907,291
Other Charges	622,000	691,126	584,666	584,666
Capital Assets	668,708	376,331	30,000	54,000
Increase to Obligated Fund Balance	28,218	0	102,340	102,340
Total Expenditures/Appropriations	5,337,857	5,096,107	4,365,175	4,866,714
Net Cost	(144,370)	(162,469)	(112,550)	(112,550)

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General

Function: General Government

Dept: 012 County Executive Office

Activity: Finance

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Charges for Services	89,257	123,938	120,000	120,000
Intrafund Expenditure Transfers (-)	925,646	946,748	967,232	967,232
Decrease to Obligated Fund Balance	0	0	0	0
Total Revenue	1,014,903	1,070,686	1,087,232	1,087,232
Salaries and Employee Benefits	800,464	837,771	913,833	913,833
Services and Supplies	38,824	30,217	41,616	41,616
Other Charges	31,193	37,051	19,233	19,233
Capital Assets	0	3,097	0	0
Total Expenditures/Appropriations	870,481	908,135	974,682	974,682
Net Cost	144,422	162,550	112,550	112,550

Fund: 0001 General

Function: General Government

Dept: 013 County Counsel

Activity: Counsel

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Charges for Services	2,787,825	3,348,435	3,703,940	3,703,940
Miscellaneous Revenue	0	(276)	13,309	13,309
Intrafund Expenditure Transfers (-)	2,277,612	2,437,900	2,644,500	2,818,500
Decrease to Obligated Fund Balance	124,577	972,469	760,000	790,000
Total Revenue	5,190,014	6,758,528	7,121,749	7,325,749
Salaries and Employee Benefits	6,050,591	5,995,360	6,225,329	6,399,329
Services and Supplies	326,188	669,044	726,600	756,600
Other Charges	167,711	152,893	169,820	169,820
Increase to Obligated Fund Balance	0	30,000	0	0
Total Expenditures/Appropriations	6,544,490	6,847,297	7,121,749	7,325,749
Net Cost	(1,354,476)	(88,769)	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General
 Dept: 021 District Attorney

Function: Public Protection
 Activity: Judicial

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Fines, Forfeitures, and Penalties	88,488	89,542	225,100	225,100
Intergovernmental Revenue-State	5,240,678	5,378,924	5,551,963	5,551,963
Intergovernmental Revenue-Federal	124,448	220,861	100,625	100,625
Charges for Services	1,200,837	1,433,776	1,808,894	1,808,894
Other Financing Sources	22,287	26,170	52,300	52,300
Miscellaneous Revenue	88,050	87,491	75,000	75,000
Intrafund Expenditure Transfers (-)	12,568,407	12,827,990	13,059,700	13,199,541
Decrease to Obligated Fund Balance	728,437	27,904	110,415	110,415
Total Revenue	20,061,632	20,092,658	20,983,997	21,123,838
Salaries and Employee Benefits	17,696,760	18,236,226	19,341,568	19,471,409
Services and Supplies	756,684	895,915	737,000	747,000
Other Charges	681,246	743,489	820,689	820,689
Capital Assets	0	42,145	80,000	80,000
Intrafund Expenditure Transfers (+)	6,803	3,586	4,740	4,740
Increase to Obligated Fund Balance	920,135	109,535	0	0
Total Expenditures/Appropriations	20,061,629	20,030,895	20,983,997	21,123,838
Net Cost	3	61,763	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General
 Dept: 022 Probation

Function: Public Protection
 Activity: Detention & Correction

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fines, Forfeitures, and Penalties	55,191	43,765	40,267	52,914
Use of Money and Property	(2,377)	6,512	0	0
Intergovernmental Revenue-State	19,538,814	21,757,670	21,983,400	21,672,512
Intergovernmental Revenue-Federal	2,150,896	1,659,559	1,701,441	1,675,138
Charges for Services	899,715	1,018,681	908,370	908,370
Other Financing Sources	259,489	169,816	220,000	220,000
Miscellaneous Revenue	33,871	65,033	40,640	40,640
Intrafund Expenditure Transfers (-)	23,108,234	23,254,421	25,509,891	25,628,891
Decrease to Obligated Fund Balance	1,145,037	745,652	1,812,461	1,397,688
Total Revenue	47,188,869	48,721,109	52,216,470	51,596,153
Salaries and Employee Benefits	36,348,653	40,007,009	42,362,249	41,979,611
Services and Supplies	6,077,202	6,198,899	6,962,389	6,692,868
Other Charges	1,796,128	1,884,866	1,907,177	1,907,177
Capital Assets	14,866	11,961	0	0
Intrafund Expenditure Transfers (+)	459,738	535,480	517,325	549,167
Increase to Obligated Fund Balance	2,423,913	1,638,290	467,330	467,330
Total Expenditures/Appropriations	47,120,500	50,276,504	52,216,470	51,596,153
Net Cost	68,369	(1,555,395)	0	0

Fund: 0001 General
 Dept: 022 Probation

Function: Public Assistance
 Activity: Care of Court Wards

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Intergovernmental Revenue-State	618,021	500,014	0	0
Intergovernmental Revenue-Federal	61,468	19,019	0	0
Charges for Services	124,604	166,393	212,000	212,000
Intrafund Expenditure Transfers (-)	1,923,504	1,968,414	66,009	66,009
Decrease to Obligated Fund Balance	5,002	1,099	0	0
Total Revenue	2,732,599	2,654,938	278,009	278,009
Salaries and Employee Benefits	1,966,089	578,476	0	0
Services and Supplies	798,467	378,470	278,009	278,009
Other Charges	36,411	39,197	0	0
Total Expenditures/Appropriations	2,800,967	996,143	278,009	278,009
Net Cost	(68,369)	1,658,795	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General
 Dept: 023 Public Defender

Function: Public Protection
 Activity: Judicial

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Intergovernmental Revenue-State	2,969,846	3,051,365	3,198,600	3,198,600
Charges for Services	236,833	182,619	210,000	210,000
Intrafund Expenditure Transfers (-)	6,938,806	6,785,900	6,974,500	7,041,901
Decrease to Obligated Fund Balance	0	125,698	0	0
Total Revenue	10,145,485	10,145,583	10,383,100	10,450,501
Salaries and Employee Benefits	8,744,487	9,336,604	9,608,233	9,675,634
Services and Supplies	504,324	445,248	432,631	432,631
Other Charges	310,968	323,671	342,236	342,236
Capital Assets	43,955	0	0	0
Other Financing Uses	0	40,000	0	0
Increase to Obligated Fund Balance	536,363	0	0	0
Total Expenditures/Appropriations	10,140,097	10,145,523	10,383,100	10,450,501
Net Cost	5,388	59	0	0

Fund: 0001 General
 Dept: 031 Fire

Function: Public Protection
 Activity: Fire Protection

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Licenses, Permits and Franchises	19,405	0	0	0
Intergovernmental Revenue-State	3,700,672	0	0	0
Intergovernmental Revenue-Federal	23,904	0	0	0
Intergovernmental Revenue-Other	192,812	0	0	0
Charges for Services	8,782,428	0	0	0
Other Financing Sources	34,724,655	0	0	0
Miscellaneous Revenue	17,274	0	0	0
Intrafund Expenditure Transfers (-)	290,509	0	0	0
Total Revenue	47,751,659	0	0	0
Salaries and Employee Benefits	41,907,947	0	0	0
Services and Supplies	1,387,663	0	0	0
Other Charges	3,262,321	0	0	0
Capital Assets	74,555	0	0	0
Other Financing Uses	342,513	0	0	0
Intrafund Expenditure Transfers (+)	2,289,804	0	0	0
Increase to Obligated Fund Balance	84,571	0	0	0
Total Expenditures/Appropriations	49,349,374	0	0	0
Net Cost	(1,597,715)	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General
 Dept: 031 Fire

Function: Public Protection
 Activity: Other Protection

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Licenses, Permits and Franchises	288,341	0	0	0
Fines, Forfeitures, and Penalties	19,200	0	0	0
Intergovernmental Revenue-State	434,370	0	0	0
Charges for Services	3,499,004	0	0	0
Miscellaneous Revenue	11	0	0	0
Total Revenue	4,240,926	0	0	0
Salaries and Employee Benefits	2,987,177	0	0	0
Services and Supplies	175,053	0	0	0
Other Charges	35,849	0	0	0
Capital Assets	14,531	0	0	0
Total Expenditures/Appropriations	3,212,611	0	0	0
Net Cost	1,028,315	0	0	0

Fund: 0001 General
 Dept: 031 Fire

Function: Health and Sanitation
 Activity: Hospital Care

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Intergovernmental Revenue-Federal	465,966	0	0	0
Charges for Services	1,085,358	0	0	0
Miscellaneous Revenue	2,000	0	0	0
Total Revenue	1,553,324	0	0	0
Services and Supplies	122,709	0	0	0
Other Charges	82,553	0	0	0
Capital Assets	597,750	0	0	0
Other Financing Uses	180,912	0	0	0
Total Expenditures/Appropriations	983,924	0	0	0
Net Cost	569,400	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General
 Dept: 032 Sheriff

Function: General Government
 Activity: Property Management

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Intrafund Expenditure Transfers (-)	510	501	0	0
Total Revenue	510	501	0	0
Other Charges	592	0	0	0
Total Expenditures/Appropriations	592	0	0	0
Net Cost	(82)	501	0	0

Fund: 0001 General
 Dept: 032 Sheriff

Function: General Government
 Activity: Plant Acquisition & Construction

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Decrease to Obligated Fund Balance	8,889,500	0	0	0
Total Revenue	8,889,500	0	0	0
Services and Supplies	6,005	(419)	0	0
Other Charges	155	0	0	0
Other Financing Uses	8,889,500	0	0	0
Total Expenditures/Appropriations	8,895,659	(419)	0	0
Net Cost	(6,159)	419	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General
 Dept: 032 Sheriff

Function: Public Protection
 Activity: Judicial

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Fines, Forfeitures, and Penalties	17,995	6,749	26,000	26,000
Intergovernmental Revenue-State	6,205,208	7,653,686	6,900,000	6,900,000
Charges for Services	249,210	247,740	310,997	310,997
Other Financing Sources	4,727	0	0	0
Miscellaneous Revenue	229,164	237,034	235,955	235,955
Intrafund Expenditure Transfers (-)	2,569,696	1,699,253	1,983,170	1,983,170
Decrease to Obligated Fund Balance	0	5,396	0	0
Total Revenue	9,276,000	9,849,857	9,456,122	9,456,122
Salaries and Employee Benefits	8,919,695	9,231,844	8,953,367	8,953,367
Services and Supplies	109,355	102,096	70,580	70,580
Other Charges	285,238	250,432	249,690	249,690
Capital Assets	14,619	0	0	0
Increase to Obligated Fund Balance	170,025	216,640	182,485	182,485
Total Expenditures/Appropriations	9,498,933	9,801,010	9,456,122	9,456,122
Net Cost	(222,933)	48,847	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General
 Dept: 032 Sheriff

Function: Public Protection
 Activity: Police Protection

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fines, Forfeitures, and Penalties	347,962	218,713	400,000	400,000
Use of Money and Property	(2,197)	7,585	0	0
Intergovernmental Revenue-State	9,373,112	9,165,612	9,833,047	10,015,261
Intergovernmental Revenue-Federal	247,790	883,150	391,545	391,545
Intergovernmental Revenue-Other	723	25,631	500	500
Charges for Services	14,901,624	15,315,813	15,307,252	15,307,252
Other Financing Sources	99,789	2,344,793	2,277,690	2,277,690
Miscellaneous Revenue	1,721,172	2,138,572	1,679,229	1,679,229
Intrafund Expenditure Transfers (-)	43,030,121	43,332,448	44,530,812	44,530,812
Decrease to Obligated Fund Balance	2,811,545	4,764,603	468,882	468,882
Total Revenue	72,531,641	78,196,921	74,888,957	75,071,171
Salaries and Employee Benefits	56,298,352	60,913,012	63,769,469	63,940,773
Services and Supplies	5,348,848	5,360,973	5,414,889	5,421,509
Other Charges	4,504,288	4,480,684	4,185,174	4,185,174
Capital Assets	1,180,396	351,017	40,000	40,000
Other Financing Uses	79,984	686,118	806,374	806,374
Intrafund Expenditure Transfers (+)	346,535	63,624	0	0
Increase to Obligated Fund Balance	1,570,059	4,243,589	542,772	542,772
Total Expenditures/Appropriations	69,328,461	76,099,016	74,758,678	74,936,602
Net Cost	3,203,180	2,097,905	130,279	134,569

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General
 Dept: 032 Sheriff

Function: Public Protection
 Activity: Detention & Correction

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Intergovernmental Revenue-State	12,044,275	12,963,332	13,969,365	13,500,827
Intergovernmental Revenue-Federal	359,289	311,490	300,000	300,000
Charges for Services	73,316	160,775	89,760	89,760
Other Financing Sources	14,882	0	0	0
Miscellaneous Revenue	45,174	11,539	8,000	8,000
Intrafund Expenditure Transfers (-)	24,028,759	23,878,412	22,586,758	22,586,758
Decrease to Obligated Fund Balance	859,584	663,080	964,514	1,416,514
Total Revenue	37,425,279	37,988,628	37,918,397	37,901,859
Salaries and Employee Benefits	28,596,873	30,134,077	27,649,496	27,546,688
Services and Supplies	7,666,281	7,708,222	7,304,445	7,395,005
Other Charges	2,113,921	2,062,376	2,182,601	2,182,601
Capital Assets	0	38,579	38,000	38,000
Other Financing Uses	916,912	866,694	871,822	871,822
Intrafund Expenditure Transfers (+)	0	3,060	2,312	2,312
Increase to Obligated Fund Balance	924,363	80,801	0	0
Total Expenditures/Appropriations	40,218,351	40,893,809	38,048,676	38,036,428
Net Cost	(2,793,071)	(2,905,181)	(130,279)	(134,569)

Fund: 0001 General
 Dept: 032 Sheriff

Function: Public Protection
 Activity: Other Protection

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Intergovernmental Revenue-State	608	642	0	0
Charges for Services	3,916	1,224	1,440	1,440
Miscellaneous Revenue	21,850	23,950	18,000	18,000
Intrafund Expenditure Transfers (-)	1,561,419	1,601,324	1,637,460	1,637,460
Decrease to Obligated Fund Balance	0	16,772	0	0
Total Revenue	1,587,793	1,643,912	1,656,900	1,656,900
Salaries and Employee Benefits	1,206,858	1,282,978	1,343,704	1,343,704
Services and Supplies	185,328	238,655	192,232	192,232
Other Charges	129,710	108,433	120,964	120,964
Intrafund Expenditure Transfers (+)	0	605	0	0
Total Expenditures/Appropriations	1,521,896	1,630,671	1,656,900	1,656,900
Net Cost	65,897	13,241	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General
 Dept: 041 Public Health

Function: Public Protection
 Activity: Other Protection

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Licenses, Permits and Franchises	750,851	687,994	779,808	779,808
Fines, Forfeitures, and Penalties	500	0	0	0
Intergovernmental Revenue-Other	2,043	1,623	1,663	1,663
Charges for Services	2,041,944	2,129,811	2,240,420	2,240,420
Other Financing Sources	402,285	15,000	117,446	148,446
Miscellaneous Revenue	27,514	59,825	45,996	45,996
Intrafund Expenditure Transfers (-)	1,033,660	1,054,700	1,068,416	1,099,416
Decrease to Obligated Fund Balance	117,383	5,646	0	0
Total Revenue	4,376,180	3,954,599	4,253,749	4,315,749
Salaries and Employee Benefits	2,685,402	2,670,578	3,002,127	3,064,127
Services and Supplies	782,147	780,052	741,060	741,060
Other Charges	654,239	442,688	465,062	465,062
Capital Assets	25,781	0	5,500	5,500
Other Financing Uses	203,923	0	0	0
Increase to Obligated Fund Balance	35,782	33,784	40,000	40,000
Total Expenditures/Appropriations	4,387,273	3,927,102	4,253,749	4,315,749
Net Cost	(11,093)	27,497	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General
 Dept: 041 Public Health

Function: Health and Sanitation
 Activity: Health

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Licenses, Permits and Franchises	0	366,644	483,340	483,340
Fines, Forfeitures, and Penalties	0	0	11,577	11,577
Use of Money and Property	0	1,771	0	0
Intergovernmental Revenue-State	0	575,859	670,281	670,281
Intergovernmental Revenue-Federal	0	25,000	25,000	25,000
Intergovernmental Revenue-Other	0	110,752	111,672	111,672
Charges for Services	0	3,995,449	3,978,253	3,978,253
Other Financing Sources	0	338,173	11,010	11,010
Miscellaneous Revenue	0	166	540	540
Intrafund Expenditure Transfers (-)	0	311,199	358,401	358,401
Decrease to Obligated Fund Balance	0	26,811	44,188	44,188
Total Revenue	0	5,751,824	5,694,262	5,694,262
Salaries and Employee Benefits	(11,093)	4,384,577	4,865,093	4,865,093
Services and Supplies	0	659,074	539,746	539,746
Other Charges	0	241,899	243,693	243,693
Capital Assets	0	7,736	0	0
Other Financing Uses	0	3,625	5,730	5,730
Intrafund Expenditure Transfers (+)	0	25,000	0	0
Increase to Obligated Fund Balance	0	457,410	40,000	40,000
Total Expenditures/Appropriations	(11,093)	5,779,321	5,694,262	5,694,262
Net Cost	11,093	(27,497)	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General

Function: Public Protection

Dept: 051 Agricultural Commissioner/W&M

Activity: Protection Inspection

Detail by Revenue Category and Expenditure Object (1)	Actual	Actual	Recommended	Adopted by the
	2012-2013 (2)	2013-2014 (3)	2014-2015 (4)	Board of Supervisors 2014-2015 (5)
Licenses, Permits and Franchises	584,473	494,921	425,000	425,000
Intergovernmental Revenue-State	1,520,015	1,190,140	1,833,910	1,833,910
Intergovernmental Revenue-Federal	295,172	522,721	212,114	212,114
Charges for Services	417,382	522,461	573,800	573,800
Other Financing Sources	4,600	4,600	4,692	4,692
Miscellaneous Revenue	8,088	48,801	4,440	4,440
Intrafund Expenditure Transfers (-)	1,420,530	1,611,700	1,654,408	1,654,408
Decrease to Obligated Fund Balance	0	275,116	0	9,000
Total Revenue	4,250,260	4,670,460	4,708,364	4,717,364
Salaries and Employee Benefits	3,017,685	3,366,874	3,791,863	3,791,863
Services and Supplies	624,145	632,885	583,506	592,506
Other Charges	269,031	313,010	332,995	332,995
Other Financing Uses	0	50,989	0	0
Increase to Obligated Fund Balance	339,415	306,700	0	0
Total Expenditures/Appropriations	4,250,276	4,670,458	4,708,364	4,717,364
Net Cost	(16)	2	0	0

Fund: 0001 General

Function: General Government

Dept: 052 Parks

Activity: Plant Acquisition & Construction

Detail by Revenue Category and Expenditure Object (1)	Actual	Actual	Recommended	Adopted by the
	2012-2013 (2)	2013-2014 (3)	2014-2015 (4)	Board of Supervisors 2014-2015 (5)
Charges for Services	0	13,786	20,000	20,000
Other Financing Sources	0	14,014	0	0
Miscellaneous Revenue	2,243	0	0	0
Intrafund Expenditure Transfers (-)	5,400	35,400	37,800	37,800
Decrease to Obligated Fund Balance	500,000	500,000	500,000	860,000
Total Revenue	507,643	563,200	557,800	917,800
Services and Supplies	122,451	8	507,800	867,800
Capital Assets	21,354	0	0	0
Other Financing Uses	0	47,334	50,000	50,000
Increase to Obligated Fund Balance	0	520,287	0	0
Total Expenditures/Appropriations	143,805	567,630	557,800	917,800
Net Cost	363,838	(4,430)	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General
 Dept: 052 Parks

Function: Recreation & Cultural Services
 Activity: Recreation Facilities

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fines, Forfeitures, and Penalties	8,250	200	0	0
Use of Money and Property	148,004	185,941	136,400	136,400
Intergovernmental Revenue-State	96,056	36,458	99,000	99,000
Intergovernmental Revenue-Federal	14,570	0	0	0
Intergovernmental Revenue-Other	113,356	84,104	97,100	97,100
Charges for Services	5,063,147	5,970,118	5,408,079	5,408,079
Other Financing Sources	960,016	780,076	990,709	990,709
Miscellaneous Revenue	874,967	97,316	44,800	44,800
Intrafund Expenditure Transfers (-)	2,223,015	2,596,086	2,810,013	2,863,013
Decrease to Obligated Fund Balance	430,000	90,217	76,000	76,000
Total Revenue	9,931,381	9,840,515	9,662,101	9,715,101
Salaries and Employee Benefits	5,537,719	5,655,234	6,112,376	6,165,376
Services and Supplies	2,158,001	2,545,452	1,768,702	1,768,702
Other Charges	1,149,666	1,258,928	1,524,330	1,524,330
Capital Assets	853,250	72,737	0	0
Other Financing Uses	98,000	18,877	0	0
Intrafund Expenditure Transfers (+)	248,907	284,274	256,693	256,693
Increase to Obligated Fund Balance	250,000	200	0	0
Total Expenditures/Appropriations	10,295,542	9,835,702	9,662,101	9,715,101
Net Cost	(364,161)	4,813	0	0

Fund: 0001 General
 Dept: 052 Parks

Function: Recreation & Cultural Services
 Activity: Cultural Services

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Use of Money and Property	641	2,940	2,000	2,000
Charges for Services	566,093	527,743	553,662	553,662
Miscellaneous Revenue	148,400	0	0	0
Intrafund Expenditure Transfers (-)	160,214	160,214	165,887	165,887
Decrease to Obligated Fund Balance	577,961	550,174	553,662	553,662
Total Revenue	1,453,308	1,241,071	1,275,211	1,275,211
Salaries and Employee Benefits	304,108	329,658	373,349	373,349
Services and Supplies	424,800	374,314	340,450	340,450
Other Charges	7,175	7,391	7,750	7,750
Capital Assets	148,400	0	0	0
Increase to Obligated Fund Balance	568,791	530,091	553,662	553,662
Total Expenditures/Appropriations	1,453,273	1,241,454	1,275,211	1,275,211
Net Cost	35	(383)	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General

Function: Public Protection

Dept: 053 Planning & Development

Activity: Protection Inspection

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Licenses, Permits and Franchises	3,563,076	4,049,835	3,509,998	3,509,998
Charges for Services	239,542	367,167	415,889	415,889
Miscellaneous Revenue	1,899	3,191	0	0
Intrafund Expenditure Transfers (-)	534,384	461,843	1,038,632	1,038,632
Decrease to Obligated Fund Balance	0	0	0	0
Total Revenue	4,338,900	4,882,036	4,964,519	4,964,519
Salaries and Employee Benefits	3,438,396	3,416,460	4,100,065	4,100,065
Services and Supplies	418,571	460,908	603,348	603,348
Other Charges	223,904	257,636	261,106	261,106
Capital Assets	15,825	6,170	0	0
Other Financing Uses	0	25,000	0	0
Total Expenditures/Appropriations	4,096,696	4,166,173	4,964,519	4,964,519
Net Cost	242,204	715,863	0	0

Fund: 0001 General

Function: Public Protection

Dept: 053 Planning & Development

Activity: Other Protection

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Licenses, Permits and Franchises	4,649,086	4,097,248	5,702,944	5,702,944
Use of Money and Property	(5,424)	18,484	12,000	12,000
Intergovernmental Revenue-Other	1,571	39,103	104,434	190,870
Charges for Services	613,508	655,349	2,145,463	2,145,463
Miscellaneous Revenue	850,106	506,987	367,081	422,081
Intrafund Expenditure Transfers (-)	3,204,346	3,594,757	3,132,268	3,443,268
Decrease to Obligated Fund Balance	29,250	70,614	46,772	627,879
Total Revenue	9,342,443	8,982,543	11,510,962	12,544,505
Salaries and Employee Benefits	7,258,970	7,079,292	7,588,850	7,979,850
Services and Supplies	1,113,257	1,373,986	3,237,910	3,880,453
Other Charges	421,645	406,160	402,202	402,202
Capital Assets	42,302	9,292	20,000	20,000
Other Financing Uses	229	0	0	0
Increase to Obligated Fund Balance	639,027	158,825	262,000	262,000
Total Expenditures/Appropriations	9,475,430	9,027,555	11,510,962	12,544,505
Net Cost	(132,987)	(45,012)	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General
 Dept: 054 Public Works

Function: Public Protection
 Activity: Other Protection

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Licenses, Permits and Franchises	413	2,090	0	0
Charges for Services	958,578	1,061,910	420,495	420,495
Miscellaneous Revenue	574	694	76	76
Intrafund Expenditure Transfers (-)	454,723	464,300	481,100	615,100
Decrease to Obligated Fund Balance	43,624	0	25,000	25,000
Total Revenue	1,457,913	1,528,994	926,671	1,060,671
Salaries and Employee Benefits	1,165,721	1,222,242	614,925	748,924
Services and Supplies	49,472	37,709	34,974	34,974
Other Charges	127,641	106,868	97,186	97,186
Intrafund Expenditure Transfers (+)	108,889	135,482	154,586	154,586
Increase to Obligated Fund Balance	6,190	14,500	25,000	25,000
Total Expenditures/Appropriations	1,457,913	1,516,800	926,671	1,060,670
Net Cost	0	12,193	0	1

Fund: 0001 General
 Dept: 054 Public Works

Function: Public Ways & Facilities
 Activity: Public Ways

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Decrease to Obligated Fund Balance	1,000,000	500,000	0	1,185,000
Total Revenue	1,000,000	500,000	0	1,185,000
Other Financing Uses	1,000,000	500,000	0	1,185,000
Total Expenditures/Appropriations	1,000,000	500,000	0	1,185,000
Net Cost	0	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General
 Dept: 054 Public Works

Function: Public Ways & Facilities
 Activity: Other Public Ways & Facilities

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Charges for Services	2,117,939	2,128,495	2,176,135	2,176,135
Miscellaneous Revenue	0	672	0	0
Intrafund Expenditure Transfers (-)	124,891	154,782	170,586	170,586
Decrease to Obligated Fund Balance	80,902	910,400	500,000	500,000
Total Revenue	2,323,732	3,194,348	2,846,721	2,846,721
Salaries and Employee Benefits	2,008,588	2,066,652	2,063,278	2,063,278
Services and Supplies	234,580	149,327	207,465	207,465
Other Charges	70,655	66,151	69,978	69,978
Capital Assets	9,909	14,022	6,000	6,000
Other Financing Uses	0	910,400	500,000	500,000
Total Expenditures/Appropriations	2,323,732	3,206,552	2,846,721	2,846,721
Net Cost	0	(12,205)	0	0

Fund: 0001 General
 Dept: 054 Public Works

Function: Health and Sanitation
 Activity: Sanitation

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Salaries and Employee Benefits	0	0	0	1
Total Expenditures/Appropriations	0	0	0	1
Net Cost	0	0	0	(1)

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General

Function: General Government

Dept: 055 Housing/Community Development

Activity: Promotion-Econ. Development

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Intergovernmental Revenue-State	1,000	1,000	0	0
Charges for Services	117,083	96,892	65,000	65,000
Other Financing Sources	668,665	747,871	657,500	730,500
Intrafund Expenditure Transfers (-)	1,803,200	2,218,300	1,031,500	1,241,500
Decrease to Obligated Fund Balance	741,347	41,124	123,000	380,500
Total Revenue	3,331,294	3,105,188	1,877,000	2,417,500
Salaries and Employee Benefits	976,028	1,087,520	1,270,948	1,534,948
Services and Supplies	342,729	347,297	290,115	401,615
Other Charges	1,805,376	1,456,176	300,229	465,229
Intrafund Expenditure Transfers (+)	15,400	15,400	15,708	15,708
Increase to Obligated Fund Balance	191,701	210,500	0	0
Total Expenditures/Appropriations	3,331,234	3,116,893	1,877,000	2,417,500
Net Cost	60	(11,705)	0	0

Fund: 0001 General

Function: Public Protection

Dept: 055 Housing/Community Development

Activity: Other Protection

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Charges for Services	0	4,250	0	0
Total Revenue	0	4,250	0	0
Services and Supplies	0	5,657	0	0
Total Expenditures/Appropriations	0	5,657	0	0
Net Cost	0	(1,407)	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General

Function: General Government

Dept: 057 Community Services

Activity: Other General Government

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Other Financing Sources	0	0	0	0
Intrafund Expenditure Transfers (-)	681,460	688,462	744,833	744,833
Decrease to Obligated Fund Balance	0	27,580	0	0
Total Revenue	681,460	716,042	744,833	744,833
Salaries and Employee Benefits	663,253	680,226	726,291	726,291
Services and Supplies	5,728	31,995	2,803	2,803
Other Charges	16,186	14,647	15,739	15,739
Intrafund Expenditure Transfers (+)	0	4,158	0	0
Total Expenditures/Appropriations	685,167	731,025	744,833	744,833
Net Cost	(3,707)	(14,983)	0	0

Fund: 0001 General

Function: Education

Dept: 057 Community Services

Activity: Library Services

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Charges for Services	444,834	26,863	0	0
Other Financing Sources	174,615	178,123	180,000	180,000
Intrafund Expenditure Transfers (-)	2,562,338	2,960,338	2,948,397	2,948,397
Decrease to Obligated Fund Balance	20,583	0	0	0
Total Revenue	3,202,371	3,165,324	3,128,397	3,128,397
Services and Supplies	3,192,957	3,120,485	3,119,597	3,119,597
Other Charges	5,706	7,471	8,800	8,800
Increase to Obligated Fund Balance	0	20,583	0	0
Total Expenditures/Appropriations	3,198,663	3,148,539	3,128,397	3,128,397
Net Cost	3,707	16,785	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General
 Dept: 061 Auditor-Controller

Function: General Government
 Activity: Finance

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Intergovernmental Revenue-State	44,430	57,753	48,600	48,600
Charges for Services	1,294,140	863,520	858,600	858,600
Miscellaneous Revenue	73,468	61,834	30,000	30,000
Intrafund Expenditure Transfers (-)	6,136,465	6,862,540	7,053,540	7,053,540
Decrease to Obligated Fund Balance	0	0	233,672	333,872
Total Revenue	7,548,503	7,845,647	8,224,412	8,324,612
Salaries and Employee Benefits	6,448,691	6,665,605	7,167,441	7,257,441
Services and Supplies	533,386	658,663	670,000	670,000
Other Charges	218,931	220,272	260,136	260,136
Capital Assets	0	0	10,000	20,200
Intrafund Expenditure Transfers (+)	108,537	107,115	116,835	116,835
Increase to Obligated Fund Balance	235,000	20,525	0	0
Total Expenditures/Appropriations	7,544,546	7,672,180	8,224,412	8,324,612
Net Cost	3,957	173,467	0	0

Fund: 0001 General
 Dept: 062 Clerk-Recorder-Assessor

Function: General Government
 Activity: Finance

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Use of Money and Property	2	1	0	0
Charges for Services	2,159,891	2,264,255	2,173,552	2,173,552
Miscellaneous Revenue	2,039	0	0	0
Intrafund Expenditure Transfers (-)	5,719,548	6,239,533	6,629,709	6,629,709
Decrease to Obligated Fund Balance	47,710	0	569,508	569,508
Total Revenue	7,929,189	8,503,789	9,372,769	9,372,769
Salaries and Employee Benefits	7,238,259	7,254,602	8,603,928	8,603,928
Services and Supplies	481,881	608,339	503,867	503,867
Other Charges	336,689	378,909	433,020	433,020
Capital Assets	90,472	28,227	70,000	70,000
Increase to Obligated Fund Balance	51,469	0	0	0
Total Expenditures/Appropriations	8,198,769	8,270,077	9,610,815	9,610,815
Net Cost	(269,580)	233,712	(238,046)	(238,046)

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General

Function: General Government

Dept: 062 Clerk-Recorder-Assessor

Activity: Elections

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Intergovernmental Revenue-State	28,394	13,486	15,000	15,000
Intergovernmental Revenue-Federal	7,483	0	0	0
Charges for Services	630,548	57,745	505,000	505,000
Intrafund Expenditure Transfers (-)	3,384,424	3,383,767	3,155,091	3,155,091
Decrease to Obligated Fund Balance	0	0	0	0
Total Revenue	4,050,848	3,454,998	3,675,091	3,675,091
Salaries and Employee Benefits	1,382,256	1,437,913	1,387,181	1,387,181
Services and Supplies	1,467,039	1,129,256	1,828,442	1,828,442
Other Charges	154,117	196,125	201,502	201,502
Capital Assets	0	232,237	30,000	30,000
Other Financing Uses	207,966	207,966	207,966	207,966
Intrafund Expenditure Transfers (+)	13,092	13,699	20,000	20,000
Increase to Obligated Fund Balance	55,634	0	0	0
Total Expenditures/Appropriations	3,280,104	3,217,195	3,675,091	3,675,091
Net Cost	770,744	237,803	0	0

Fund: 0001 General

Function: Public Protection

Dept: 062 Clerk-Recorder-Assessor

Activity: Other Protection

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Licenses, Permits and Franchises	219,221	265,017	242,000	242,000
Fines, Forfeitures, and Penalties	11,300	7,340	12,000	12,000
Charges for Services	3,045,806	2,412,323	2,492,597	2,492,597
Miscellaneous Revenue	7,077	5,202	6,000	6,000
Intrafund Expenditure Transfers (-)	(351,326)	0	0	0
Decrease to Obligated Fund Balance	313,469	193,067	529,550	529,550
Total Revenue	3,245,547	2,882,949	3,282,147	3,282,147
Salaries and Employee Benefits	1,638,041	1,658,509	2,001,308	2,001,308
Services and Supplies	383,472	384,594	562,570	562,570
Other Charges	99,405	132,599	143,580	143,580
Capital Assets	0	0	60,000	60,000
Other Financing Uses	198,287	313,565	69,602	69,602
Intrafund Expenditure Transfers (+)	0	3,500	0	0
Increase to Obligated Fund Balance	1,077,644	211,145	207,041	207,041
Total Expenditures/Appropriations	3,396,850	2,703,913	3,044,101	3,044,101
Net Cost	(151,303)	179,037	238,046	238,046

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General

Function: General Government

Dept: 063 General Services

Activity: Finance

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Other Financing Sources	(1)	10	0	0
Miscellaneous Revenue	0	11	0	0
Intrafund Expenditure Transfers (-)	501,427	516,026	0	143,200
Decrease to Obligated Fund Balance	0	0	0	100,000
Total Revenue	501,426	516,047	0	243,200
Salaries and Employee Benefits	393,633	425,290	433,796	576,996
Services and Supplies	19,227	20,571	21,600	21,600
Other Charges	13,261	16,086	17,978	17,978
Capital Assets	0	0	0	100,000
Intrafund Expenditure Transfers (+)	69,080	61,041	68,546	68,546
Total Expenditures/Appropriations	495,200	522,988	541,920	785,120
Net Cost	6,226	(6,941)	(541,920)	(541,920)

Fund: 0001 General

Function: General Government

Dept: 063 General Services

Activity: Communications

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Other Financing Sources	1,292	0	0	0
Miscellaneous Revenue	3,000	0	0	0
Intrafund Expenditure Transfers (-)	407,424	415,593	0	0
Total Revenue	411,716	415,593	0	0
Salaries and Employee Benefits	295,741	301,342	311,959	311,959
Services and Supplies	6,651	3,724	6,400	6,400
Other Charges	66,350	68,141	67,800	67,800
Intrafund Expenditure Transfers (+)	51,812	45,781	51,410	51,410
Total Expenditures/Appropriations	420,554	418,988	437,569	437,569
Net Cost	(8,838)	(3,395)	(437,569)	(437,569)

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General

Function: General Government

Dept: 063 General Services

Activity: Property Management

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Licenses, Permits and Franchises	45,658	43,448	37,500	37,500
Use of Money and Property	750,556	753,826	660,000	802,500
Charges for Services	402,067	389,879	290,000	290,000
Other Financing Sources	159,107	0	0	0
Miscellaneous Revenue	227,194	260,855	77,901	77,901
Intrafund Expenditure Transfers (-)	6,658,190	6,941,238	8,395,700	8,510,700
Decrease to Obligated Fund Balance	1,695,071	1,337,036	1,540,000	2,940,000
Total Revenue	9,937,843	9,726,283	11,001,101	12,658,601
Salaries and Employee Benefits	3,217,381	3,452,296	3,602,660	3,817,661
Services and Supplies	3,839,979	3,935,765	3,532,705	4,973,505
Other Charges	1,614,194	1,559,931	1,681,779	1,683,479
Capital Assets	0	27,950	0	0
Other Financing Uses	418,162	367,505	292,592	292,592
Intrafund Expenditure Transfers (+)	593,226	526,483	591,210	591,210
Increase to Obligated Fund Balance	126,104	31,011	32,000	32,000
Total Expenditures/Appropriations	9,809,046	9,900,940	9,732,946	11,390,447
Net Cost	128,797	(174,657)	1,268,155	1,268,154

Fund: 0001 General

Function: General Government

Dept: 063 General Services

Activity: Other General Government

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Use of Money and Property	240	0	0	0
Charges for Services	932,360	817,790	919,334	919,334
Miscellaneous Revenue	41	58	0	0
Intrafund Expenditure Transfers (-)	711,841	888,647	831,122	831,122
Decrease to Obligated Fund Balance	0	250,575	0	258,750
Total Revenue	1,644,482	1,957,070	1,750,456	2,009,206
Salaries and Employee Benefits	1,357,485	1,510,208	1,567,678	1,696,427
Services and Supplies	105,871	86,954	99,362	99,362
Other Charges	122,392	110,439	125,510	125,510
Other Financing Uses	0	0	0	130,000
Increase to Obligated Fund Balance	0	100,000	0	0
Total Expenditures/Appropriations	1,585,748	1,807,600	1,792,550	2,051,299
Net Cost	58,734	149,470	(42,094)	(42,093)

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General

Function: Public Ways & Facilities

Dept: 063 General Services

Activity: Transportation Systems

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Charges for Services	637,744	777,891	903,500	903,500
Other Financing Sources	0	8,111	0	0
Intrafund Expenditure Transfers (-)	202,577	254,998	0	0
Total Revenue	840,321	1,041,000	903,500	903,500
Salaries and Employee Benefits	857,060	821,886	981,266	981,266
Services and Supplies	15,950	59,001	25,150	25,150
Other Charges	21,063	17,649	23,700	23,700
Intrafund Expenditure Transfers (+)	120,892	106,823	119,956	119,956
Total Expenditures/Appropriations	1,014,965	1,005,358	1,150,072	1,150,072
Net Cost	(174,643)	35,642	(246,572)	(246,572)

Fund: 0001 General

Function: General Government

Dept: 064 Human Resources

Activity: Personnel

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Intergovernmental Revenue-Other	43,176	220	10,000	10,000
Charges for Services	54,077	183,851	408,892	408,892
Miscellaneous Revenue	49,692	28,749	0	0
Intrafund Expenditure Transfers (-)	3,508,537	3,555,032	3,593,318	3,593,318
Decrease to Obligated Fund Balance	0	20	80,527	80,527
Total Revenue	3,655,482	3,767,871	4,092,737	4,092,737
Salaries and Employee Benefits	2,854,815	2,940,646	3,299,641	3,299,641
Services and Supplies	392,736	452,139	544,780	544,780
Other Charges	169,857	158,603	180,949	180,949
Increase to Obligated Fund Balance	0	20	0	0
Total Expenditures/Appropriations	3,417,408	3,551,408	4,025,370	4,025,370
Net Cost	238,074	216,464	67,367	67,367

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General

Function: General Government

Dept: 064 Human Resources

Activity: Self Insurance

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Miscellaneous Revenue	38,071	38,785	0	0
Intrafund Expenditure Transfers (-)	247,235	320,768	342,482	342,482
Decrease to Obligated Fund Balance	0	0	0	12,600
Total Revenue	285,306	359,553	342,482	355,082
Salaries and Employee Benefits	241,402	263,551	374,422	374,422
Services and Supplies	68,031	116,769	32,750	45,350
Other Charges	2,788	3,475	2,677	2,677
Total Expenditures/Appropriations	312,221	383,795	409,849	422,449
Net Cost	(26,915)	(24,243)	(67,367)	(67,367)

Fund: 0001 General

Function: General Government

Dept: 065 Treasurer-Tax Collector-Public

Activity: Finance

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Taxes	292,441	275,694	255,000	255,000
Licenses, Permits and Franchises	57,189	53,128	50,000	50,000
Charges for Services	1,940,899	2,080,049	2,698,028	2,698,028
Miscellaneous Revenue	23,501	22,619	12,000	12,000
Intrafund Expenditure Transfers (-)	1,663,048	3,424,715	3,509,735	3,509,735
Decrease to Obligated Fund Balance	435,164	269,388	1,402,954	1,632,004
Total Revenue	4,412,242	6,125,592	7,927,717	8,156,767
Salaries and Employee Benefits	3,283,364	3,365,839	3,776,310	3,776,310
Services and Supplies	1,050,218	1,185,021	1,370,665	1,370,665
Other Charges	242,797	201,454	223,628	223,628
Capital Assets	50,045	118,297	1,075,625	1,304,675
Intrafund Expenditure Transfers (+)	800	910	1,000	1,000
Increase to Obligated Fund Balance	750	0	0	0
Total Expenditures/Appropriations	4,627,974	4,871,521	6,447,228	6,676,278
Net Cost	(215,732)	1,254,071	1,480,489	1,480,489

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General

Function: Public Protection

Dept: 065 Treasurer-Tax Collector-Public

Activity: Other Protection

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Charges for Services	190,172	61,343	70,000	70,000
Other Financing Sources	0	150,000	150,000	150,000
Miscellaneous Revenue	0	60	0	0
Intrafund Expenditure Transfers (-)	1,143,528	0	0	0
Total Revenue	1,333,700	211,403	220,000	220,000
Salaries and Employee Benefits	1,083,559	1,123,746	1,284,280	1,284,280
Services and Supplies	106,410	114,420	129,050	129,050
Other Charges	40,280	21,041	35,130	35,130
Capital Assets	0	6,047	0	0
Total Expenditures/Appropriations	1,230,249	1,265,255	1,448,460	1,448,460
Net Cost	103,451	(1,053,851)	(1,228,460)	(1,228,460)

Fund: 0001 General

Function: Public Assistance

Dept: 065 Treasurer-Tax Collector-Public

Activity: Veterans' Services

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Intergovernmental Revenue-State	65,927	119,022	61,115	61,115
Intrafund Expenditure Transfers (-)	316,324	0	0	0
Decrease to Obligated Fund Balance	0	15,333	0	0
Total Revenue	382,251	134,355	61,115	61,115
Salaries and Employee Benefits	235,261	243,353	283,156	283,156
Services and Supplies	19,285	27,039	16,530	16,530
Other Charges	15,407	8,831	13,458	13,458
Increase to Obligated Fund Balance	0	55,293	0	0
Total Expenditures/Appropriations	269,953	334,517	313,144	313,144
Net Cost	112,298	(200,162)	(252,029)	(252,029)

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General

Function: General Government

Dept: 990 General County Programs

Activity: Legislative & Administrative

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Intrafund Expenditure Transfers (-)	75,500	150,500	175,500	175,500
Decrease to Obligated Fund Balance	3,355	0	0	404,700
Total Revenue	78,855	150,500	175,500	580,200
Salaries and Employee Benefits	1,879	(31)	0	0
Services and Supplies	134,965	270,703	175,500	540,200
Other Financing Uses	0	0	0	40,000
Increase to Obligated Fund Balance	13,509	186,362	0	0
Total Expenditures/Appropriations	150,354	457,034	175,500	580,200
Net Cost	(71,499)	(306,534)	0	0

Fund: 0001 General

Function: General Government

Dept: 990 General County Programs

Activity: Finance

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Use of Money and Property	234,927	18	0	0
Intergovernmental Revenue-Other	0	7,051,046	0	0
Other Financing Sources	804,400	2,400	2,400	2,400
Miscellaneous Revenue	397,222	460,423	385,000	385,000
Intrafund Expenditure Transfers (-)	18,013,022	23,034,994	13,525,440	13,009,440
Decrease to Obligated Fund Balance	5,306,471	3,432,449	3,545,253	6,928,760
Total Revenue	24,756,042	33,981,329	17,458,093	20,325,600
Salaries and Employee Benefits	40,618	49,374	70,000	199,999
Services and Supplies	0	0	108,000	60,000
Other Charges	3,773,714	121,647	1,207,424	1,125,424
Capital Assets	0	6,815,063	0	0
Other Financing Uses	995,000	768,810	597,334	597,334
Increase to Obligated Fund Balance	18,459,290	23,697,817	15,475,335	18,342,843
Total Expenditures/Appropriations	23,268,622	31,452,711	17,458,093	20,325,600
Net Cost	1,487,420	2,528,618	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General

Function: General Government

Dept: 990 General County Programs

Activity: Plant Acquisition & Construction

Detail by Revenue Category and Expenditure Object (1)	Actual	Actual	Recommended	Adopted by the
	2012-2013 (2)	2013-2014 (3)	2014-2015 (4)	Board of Supervisors 2014-2015 (5)
Other Financing Uses	500,000	2,000,000	0	0
Total Expenditures/Appropriations	500,000	2,000,000	0	0
Net Cost	(500,000)	(2,000,000)	0	0

Fund: 0001 General

Function: Health and Sanitation

Dept: 990 General County Programs

Activity: Health

Detail by Revenue Category and Expenditure Object (1)	Actual	Actual	Recommended	Adopted by the
	2012-2013 (2)	2013-2014 (3)	2014-2015 (4)	Board of Supervisors 2014-2015 (5)
Intrafund Expenditure Transfers (-)	415,883	1,000,000	1,000,000	1,000,000
Decrease to Obligated Fund Balance	873,499	7,531,890	0	0
Total Revenue	1,289,382	8,531,890	1,000,000	1,000,000
Services and Supplies	1,000,000	1,000,000	1,000,000	1,000,000
Other Financing Uses	1,089,499	7,747,890	0	0
Total Expenditures/Appropriations	2,089,499	8,747,890	1,000,000	1,000,000
Net Cost	(800,117)	(216,000)	0	0

Fund: 0001 General

Function: Debt Service

Dept: 990 General County Programs

Activity: Retirement of L-T Debt (Principal)

Detail by Revenue Category and Expenditure Object (1)	Actual	Actual	Recommended	Adopted by the
	2012-2013 (2)	2013-2014 (3)	2014-2015 (4)	Board of Supervisors 2014-2015 (5)
Intergovernmental Revenue-Federal	401,049	389,099	382,800	382,800
Miscellaneous Revenue	22,043	19,592	21,964	21,964
Intrafund Expenditure Transfers (-)	748,332	750,999	767,260	767,260
Decrease to Obligated Fund Balance	380,225	0	0	0
Total Revenue	1,551,649	1,159,690	1,172,024	1,172,024
Other Financing Uses	1,174,634	1,177,971	1,172,024	1,172,024
Increase to Obligated Fund Balance	380,225	0	0	0
Total Expenditures/Appropriations	1,554,859	1,177,971	1,172,024	1,172,024
Net Cost	(3,210)	(18,281)	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General

Function: General Government

Dept: 991 General Revenues

Activity: Finance

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Taxes	192,353,132	194,027,853	198,672,000	199,293,700
Licenses, Permits and Franchises	3,202,588	3,269,495	3,115,000	3,115,000
Fines, Forfeitures, and Penalties	4,641,497	5,367,802	3,698,000	3,698,000
Use of Money and Property	503,218	1,702,432	1,521,000	974,000
Intergovernmental Revenue-State	994,289	946,665	964,000	964,000
Intergovernmental Revenue-Federal	1,722,547	1,835,511	18,000	18,000
Intergovernmental Revenue-Other	351,405	0	0	0
Charges for Services	7,949,184	7,296,535	9,386,671	9,386,672
Other Financing Sources	310,000	0	0	0
Miscellaneous Revenue	110,104	312,583	150,645	150,645
Intrafund Expenditure Transfers (-)	156,612	194,111	154,684	154,683
Decrease to Obligated Fund Balance	234,595	0	0	0
Total Revenue	212,529,171	214,952,986	217,680,000	217,754,700
Other Financing Uses	26,426,623	22,670,978	27,747,300	27,747,300
Intrafund Expenditure Transfers (+)	185,302,920	198,088,143	189,932,700	190,007,400
Increase to Obligated Fund Balance	5,536	0	0	0
Total Expenditures/Appropriations	211,735,079	220,759,121	217,680,000	217,754,700
Net Cost	794,092	(5,806,135)	0	0

Fund: 0001 General

Function: Debt Service

Dept: 992 Debt Service

Activity: Interest on Short-Term Notes

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Intrafund Expenditure Transfers (-)	780,000	(206,000)	0	0
Total Revenue	780,000	(206,000)	0	0
Other Charges	788,889	698,056	814,000	0
Total Expenditures/Appropriations	788,889	698,056	814,000	0
Net Cost	(8,889)	(904,056)	(814,000)	0

FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0001 General
 Dept: 992 Debt Service

Function: Debt Service
 Activity: Debt Service Costs and Fees

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Intrafund Expenditure Transfers (-)	90,000	1,090,000	884,000	0
Total Revenue	90,000	1,090,000	884,000	0
Services and Supplies	68,621	66,281	70,000	0
Total Expenditures/Appropriations	68,621	66,281	70,000	0
Net Cost	21,379	1,023,719	814,000	0

Fund: 0001 General
 Dept: Fund Total

Function:
 Activity:

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	7,569,331	8,070,682	0	3,383,496
Taxes	192,645,573	194,303,547	198,927,000	199,548,700
Licenses, Permits and Franchises	13,380,302	13,329,821	14,345,590	14,345,590
Fines, Forfeitures, and Penalties	5,190,382	5,734,111	4,412,944	4,425,591
Use of Money and Property	1,627,589	2,679,510	2,331,400	1,926,900
Intergovernmental Revenue-State	62,924,498	63,461,861	65,143,281	64,546,069
Intergovernmental Revenue-Federal	7,126,756	6,900,429	3,356,517	3,757,653
Intergovernmental Revenue-Other	705,086	7,312,479	325,369	411,805
Charges for Services	66,090,303	57,106,288	61,800,023	61,800,024
Other Financing Sources	38,640,809	4,809,158	4,693,747	4,797,747
Miscellaneous Revenue	5,103,651	4,503,627	3,264,866	3,319,866
Intrafund Expenditure Transfers (-)	189,766,035	200,059,163	191,916,022	192,022,563
Decrease to Obligated Fund Balance	27,820,786	23,392,905	14,043,861	22,457,502
Total Revenue	618,591,100	591,663,580	564,560,620	576,743,506
Salaries and Employee Benefits	274,458,999	245,456,003	255,596,644	257,264,693
Services and Supplies	43,867,813	43,724,728	45,399,290	48,567,631
Other Charges	26,619,755	19,397,656	19,925,831	19,196,531
Capital Assets	3,866,717	8,160,904	1,472,125	1,835,375
Other Financing Uses	42,722,144	38,403,722	32,320,744	33,675,744
Intrafund Expenditure Transfers (+)	189,766,035	200,059,163	191,916,021	192,022,563
Increase to Obligated Fund Balance	29,218,956	33,077,907	17,929,965	20,797,473
Total Expenditures/Appropriations	610,520,418	588,280,084	564,560,620	573,360,010
Net Cost	8,070,682	3,383,496	0	3,383,496

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0010 First 5 Child & Families Comm
 Dept: 994 First 5, Children & Families

Function: Health and Sanitation
 Activity: Health

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Fund Balance	203,476	(61,609)	0	0
Use of Money and Property	(9,674)	35,839	10,000	10,000
Intergovernmental Revenue-State	4,172,424	4,121,826	3,816,500	3,816,500
Intergovernmental Revenue-Other	108,125	101,984	96,631	96,631
Miscellaneous Revenue	1,261,582	776,013	828,660	828,660
Decrease to Obligated Fund Balance	81,013	57,222	272,440	272,440
Total Revenue	5,816,947	5,031,275	5,024,231	5,024,231
Salaries and Employee Benefits	1,592,002	1,641,072	1,753,366	1,753,366
Services and Supplies	4,005,095	3,278,983	3,148,558	3,148,558
Other Charges	75,533	65,672	49,232	49,232
Capital Assets	0	13,148	0	0
Other Financing Uses	2,400	32,400	2,400	2,400
Increase to Obligated Fund Balance	203,526	0	70,675	70,675
Total Expenditures/Appropriations	5,878,556	5,031,275	5,024,231	5,024,231
Net Cost	(61,609)	0	0	0

FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

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Fund: 0015 Roads-Operations Function: Public Ways & Facilities
 Dept: 054 Public Works (see end of Sch 9 for Work Program Statement) Activity: Public Ways

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Taxes	4,503,591	5,213,308	2,362,632	2,362,632
Licenses, Permits and Franchises	380,286	447,683	252,500	252,500
Use of Money and Property	(23,156)	142,270	59,185	59,185
Intergovernmental Revenue-State	11,034,527	14,630,184	11,474,395	11,474,395
Intergovernmental Revenue-Federal	455,727	490,266	480,115	480,115
Intergovernmental Revenue-Other	0	5,303	35,000	35,000
Charges for Services	4,296,927	4,063,582	2,976,233	2,976,233
Other Financing Sources	2,613,264	1,957,590	2,086,850	2,086,850
Miscellaneous Revenue	213,361	52,103	15,000	15,000
Decrease to Obligated Fund Balance	4,077,078	9,054,795	10,900,654	10,900,654
Total Revenue	27,551,604	36,057,085	30,642,564	30,642,564
Salaries and Employee Benefits	12,466,203	12,950,442	14,097,197	14,097,197
Services and Supplies	4,790,906	4,606,280	5,890,271	5,890,271
Other Charges	1,948,588	2,136,485	2,124,098	2,124,098
Capital Assets	381,726	831,679	992,600	992,600
Other Financing Uses	3,497,385	8,241,068	1,008,398	1,008,398
Intrafund Expenditure Transfers (+)	0	(88)	0	0
Overhead Transfers	0	0	0	0
Increase to Obligated Fund Balance	4,614,089	7,272,566	6,530,000	6,530,000
Total Expenditures/Appropriations	27,698,896	36,038,432	30,642,564	30,642,564
Net Cost	(147,292)	18,653	0	0

Fund: 0015 Roads-Operations Function: Public Ways & Facilities
 Dept: 054 Public Works (see end of Sch 9 for Work Program Statement) Activity: Other Public Ways & Facilities

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Other Financing Sources	5,790	0	0	0
Total Revenue	5,790	0	0	0
Salaries and Employee Benefits	962	18,420	0	0
Total Expenditures/Appropriations	962	18,420	0	0
Net Cost	4,828	(18,420)	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0015 Roads-Operations

Function: Recreation & Cultural Services

Dept: 054 Public Works (see end of Sch 9 for Work Program Statement)

Activity: Recreation Facilities

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Salaries and Employee Benefits	0	144	0	0
Intrafund Expenditure Transfers (+)	0	88	0	0
Total Expenditures/Appropriations	0	233	0	0
Net Cost	0	(233)	0	0

Fund: 0015 Roads-Operations

Function:

Dept: Fund Total

Activity:

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	142,464	0	0	0
Taxes	4,503,591	5,213,308	2,362,632	2,362,632
Licenses, Permits and Franchises	380,286	447,683	252,500	252,500
Use of Money and Property	(23,156)	142,270	59,185	59,185
Intergovernmental Revenue-State	11,034,527	14,630,184	11,474,395	11,474,395
Intergovernmental Revenue-Federal	455,727	490,266	480,115	480,115
Intergovernmental Revenue-Other	0	5,303	35,000	35,000
Charges for Services	4,296,927	4,063,582	2,976,233	2,976,233
Other Financing Sources	2,619,054	1,957,590	2,086,850	2,086,850
Miscellaneous Revenue	213,361	52,103	15,000	15,000
Decrease to Obligated Fund Balance	4,077,078	9,054,795	10,900,654	10,900,654
Total Revenue	27,699,858	36,057,084	30,642,564	30,642,564
Salaries and Employee Benefits	12,467,165	12,969,006	14,097,197	14,097,197
Services and Supplies	4,790,906	4,606,280	5,890,271	5,890,271
Other Charges	1,948,588	2,136,485	2,124,098	2,124,098
Capital Assets	381,726	831,679	992,600	992,600
Other Financing Uses	3,497,385	8,241,068	1,008,398	1,008,398
Intrafund Expenditure Transfers (+)	0	0	0	0
Overhead Transfers	0	0	0	0
Increase to Obligated Fund Balance	4,614,089	7,272,566	6,530,000	6,530,000
Total Expenditures/Appropriations	27,699,858	36,057,084	30,642,564	30,642,564
Net Cost	0	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0016 Roads-Capital Maintenance

Function: Public Ways & Facilities

Dept: 054 Public Works (see end of Sch 9 for Work Program Statement) Activity: Public Ways

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Fund Balance	0	0	0	0
Taxes	1,178,564	1,442,467	4,107,565	4,107,565
Licenses, Permits and Franchises	0	14,412	0	0
Intergovernmental Revenue-State	504,942	204,261	0	0
Intergovernmental Revenue-Federal	310,718	257,678	253,259	253,259
Intergovernmental Revenue-Other	8,250	0	25,000	25,000
Charges for Services	50,000	0	0	0
Other Financing Sources	2,774,457	9,901,877	867,678	1,967,678
Miscellaneous Revenue	49,783	37,305	60,000	60,000
Intrafund Expenditure Transfers (-)	5,197	18,569	120,000	120,000
Decrease to Obligated Fund Balance	5,746	216,512	1,491,299	1,491,299
Total Revenue	4,887,656	12,093,081	6,924,801	8,024,801
Services and Supplies	4,877,188	8,954,500	6,484,801	7,584,801
Other Financing Uses	0	0	100,000	100,000
Intrafund Expenditure Transfers (+)	5,197	18,569	120,000	120,000
Increase to Obligated Fund Balance	5,271	3,120,012	220,000	220,000
Total Expenditures/Appropriations	4,887,656	12,093,081	6,924,801	8,024,801
Net Cost	0	0	0	0

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 (DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
 For Fiscal Year 2014-2015**

Adopted Budget

Fund: 0017 Roads-Capital Infrastructure Function: Public Ways & Facilities
 Dept: 054 Public Works (see end of Sch 9 for Work Program Statement) Activity: Public Ways

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	0	0	0
Taxes	560,320	291,731	615,623	615,623
Licenses, Permits and Franchises	0	58,824	0	0
Fines, Forfeitures, and Penalties	0	51,200	0	0
Use of Money and Property	3,001	0	0	0
Intergovernmental Revenue-State	1,541,896	490,128	354,392	354,392
Intergovernmental Revenue-Federal	4,609,271	6,518,417	9,748,155	9,748,155
Intergovernmental Revenue-Other	587,897	452,966	243,750	243,750
Charges for Services	241,701	192,282	983,134	983,134
Other Financing Sources	1,492,177	1,863,921	540,120	625,120
Intrafund Expenditure Transfers (-)	14,642	17,554	260,000	260,000
Decrease to Obligated Fund Balance	188,053	203,256	376,800	376,800
Total Revenue	9,238,958	10,140,280	13,121,974	13,206,974
Services and Supplies	7,668,591	7,942,773	12,346,974	12,431,974
Capital Assets	813,000	45,844	55,000	55,000
Other Financing Uses	456,261	0	100,000	100,000
Intrafund Expenditure Transfers (+)	14,642	17,554	260,000	260,000
Increase to Obligated Fund Balance	286,464	2,134,108	360,000	360,000
Total Expenditures/Appropriations	9,238,958	10,140,280	13,121,974	13,206,974
Net Cost	0	0	0	0

Fund: 0019 Roads-Alternative Transport Function: Public Ways & Facilities
 Dept: 054 Public Works (see end of Sch 9 for Work Program Statement) Activity: Public Ways

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Decrease to Obligated Fund Balance	0	0	20,000	20,000
Total Revenue	0	0	20,000	20,000
Increase to Obligated Fund Balance	0	0	20,000	20,000
Total Expenditures/Appropriations	0	0	20,000	20,000
Net Cost	0	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0030 Capital Outlay
 Dept: 032 Sheriff

Function: General Government
 Activity: Plant Acquisition & Construction

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Use of Money and Property	(4,344)	14,566	0	0
Intergovernmental Revenue-State	169,895	174,983	175,000	175,000
Other Financing Sources	203,096	68,844	81,869	81,869
Miscellaneous Revenue	600,000	0	0	0
Decrease to Obligated Fund Balance	446,234	52,576	0	0
Total Revenue	1,414,882	310,970	256,869	256,869
Services and Supplies	0	0	0	0
Capital Assets	448,343	1,044	0	0
Other Financing Uses	125,553	51,679	0	0
Increase to Obligated Fund Balance	840,987	258,246	256,869	256,869
Total Expenditures/Appropriations	1,414,882	310,970	256,869	256,869
Net Cost	0	0	0	0

Fund: 0030 Capital Outlay
 Dept: 052 Parks

Function: General Government
 Activity: Plant Acquisition & Construction

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Use of Money and Property	(50)	171	0	0
Intergovernmental Revenue-State	177,494	0	0	0
Decrease to Obligated Fund Balance	814,989	11	0	0
Total Revenue	992,433	182	0	0
Other Financing Uses	814,855	0	0	0
Increase to Obligated Fund Balance	(167,652)	177,676	0	0
Total Expenditures/Appropriations	647,203	177,676	0	0
Net Cost	345,230	(177,494)	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0030 Capital Outlay
 Dept: 063 General Services

Function: General Government
 Activity: Plant Acquisition & Construction

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Use of Money and Property	(2,723)	8,989	0	0
Intergovernmental Revenue-Federal	454,005	1	0	0
Other Financing Sources	3,793,015	1,089,573	1,444,242	1,484,242
Miscellaneous Revenue	288,989	939,986	1,510,000	1,510,000
Decrease to Obligated Fund Balance	2,088,697	1,337,460	910,935	910,935
Total Revenue	6,621,983	3,376,008	3,865,177	3,905,177
Capital Assets	5,594,503	2,289,865	3,865,177	3,905,177
Other Financing Uses	114,479	0	0	0
Increase to Obligated Fund Balance	873,686	1,950,333	0	0
Total Expenditures/Appropriations	6,582,669	4,240,198	3,865,177	3,905,177
Net Cost	39,314	(864,190)	0	0

Fund: 0030 Capital Outlay
 Dept: 063 General Services

Function: Public Ways & Facilities
 Activity: Transportation Systems

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Capital Assets	47,014	0	0	0
Total Expenditures/Appropriations	47,014	0	0	0
Net Cost	(47,014)	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0030 Capital Outlay
 Dept: Fund Total

Function:
 Activity:

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	704,154	1,041,684	0	0
Use of Money and Property	(7,117)	23,727	0	0
Intergovernmental Revenue-State	347,389	174,983	175,000	175,000
Intergovernmental Revenue-Federal	454,005	1	0	0
Other Financing Sources	3,996,112	1,158,417	1,526,111	1,566,111
Miscellaneous Revenue	888,989	939,986	1,510,000	1,510,000
Decrease to Obligated Fund Balance	3,349,920	1,390,046	910,935	910,935
Total Revenue	9,733,452	4,728,844	4,122,046	4,162,046
Services and Supplies	0	0	0	0
Capital Assets	6,089,860	2,290,909	3,865,177	3,905,177
Other Financing Uses	1,054,887	51,679	0	0
Increase to Obligated Fund Balance	1,547,021	2,386,255	256,869	256,869
Total Expenditures/Appropriations	8,691,768	4,728,844	4,122,046	4,162,046
Net Cost	1,041,684	0	0	0

Fund: 0031 Parks Dept Capital Projects
 Dept: 052 Parks

Function: General Government
 Activity: Plant Acquisition & Construction

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Use of Money and Property	(1,470)	7,016	0	0
Intergovernmental Revenue-State	(177,494)	0	0	0
Intergovernmental Revenue-Federal	573,634	951,765	1,193,000	1,193,000
Intergovernmental Revenue-Other	240,000	0	0	0
Charges for Services	217,614	198,400	803,200	803,200
Other Financing Sources	912,855	173,054	50,000	50,000
Miscellaneous Revenue	361,620	8,772	402,500	402,500
Intrafund Expenditure Transfers (-)	0	152,643	0	0
Decrease to Obligated Fund Balance	553,514	357,669	248,900	248,900
Total Revenue	2,680,272	1,849,318	2,697,600	2,697,600
Services and Supplies	80,246	0	0	0
Other Charges	75,000	47,000	0	0
Capital Assets	1,471,179	1,055,028	2,697,600	2,697,600
Intrafund Expenditure Transfers (+)	0	152,643	0	0
Increase to Obligated Fund Balance	670,271	1,432,756	0	0
Total Expenditures/Appropriations	2,296,696	2,687,427	2,697,600	2,697,600
Net Cost	383,576	(838,108)	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0031 Parks Dept Capital Projects
 Dept: 052 Parks

Function: Recreation & Cultural Services
 Activity: Recreation Facilities

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Capital Assets	7,154	47,356	0	0
Total Expenditures/Appropriations	7,154	47,356	0	0
Net Cost	(7,154)	(47,356)	0	0

Fund: 0031 Parks Dept Capital Projects
 Dept: Fund Total

Function:
 Activity:

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	509,042	885,464	0	0
Use of Money and Property	(1,470)	7,016	0	0
Intergovernmental Revenue-State	(177,494)	0	0	0
Intergovernmental Revenue-Federal	573,634	951,765	1,193,000	1,193,000
Intergovernmental Revenue-Other	240,000	0	0	0
Charges for Services	217,614	198,400	803,200	803,200
Other Financing Sources	912,855	173,054	50,000	50,000
Miscellaneous Revenue	361,620	8,772	402,500	402,500
Intrafund Expenditure Transfers (-)	0	152,643	0	0
Decrease to Obligated Fund Balance	553,514	357,669	248,900	248,900
Total Revenue	3,189,315	2,734,783	2,697,600	2,697,600
Services and Supplies	80,246	0	0	0
Other Charges	75,000	47,000	0	0
Capital Assets	1,478,333	1,102,384	2,697,600	2,697,600
Intrafund Expenditure Transfers (+)	0	152,643	0	0
Increase to Obligated Fund Balance	670,271	1,432,756	0	0
Total Expenditures/Appropriations	2,303,850	2,734,783	2,697,600	2,697,600
Net Cost	885,464	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0032 North County Jail AB900
 Dept: 980 Sheriff Capital Projects-Jail

Function: General Government
 Activity: Plant Acquisition & Construction

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	1	0	0
Other Financing Sources	8,939,500	368,118	687,227	687,227
Decrease to Obligated Fund Balance	1,975,867	3,743,329	1,966,448	1,966,448
Total Revenue	10,915,367	4,111,448	2,653,675	2,653,675
Services and Supplies	375,965	4,111,448	2,653,675	2,653,675
Other Financing Uses	802,000	0	0	0
Increase to Obligated Fund Balance	9,737,401	0	0	0
Total Expenditures/Appropriations	10,915,366	4,111,448	2,653,675	2,653,675
Net Cost	1	0	0	0

Fund: 0034 2005 COP Capital Projects
 Dept: 031 Fire

Function: General Government
 Activity: Personnel

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Use of Money and Property	21	36	0	0
Total Revenue	21	36	0	0
Increase to Obligated Fund Balance	21	37	0	0
Total Expenditures/Appropriations	21	37	0	0
Net Cost	0	(1)	0	0

Fund: 0034 2005 COP Capital Projects
 Dept: 032 Sheriff

Function: General Government
 Activity: Plant Acquisition & Construction

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Use of Money and Property	2	2	0	0
Total Revenue	2	2	0	0
Increase to Obligated Fund Balance	2	2	0	0
Total Expenditures/Appropriations	2	2	0	0
Net Cost	0	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0034 2005 COP Capital Projects
 Dept: 063 General Services

Function: General Government
 Activity: Plant Acquisition & Construction

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Use of Money and Property	9,036	5,361	0	0
Decrease to Obligated Fund Balance	1,397,088	255,329	1,263,092	1,263,092
Total Revenue	1,406,123	260,690	1,263,092	1,263,092
Other Financing Uses	1,355,857	254,741	1,263,092	1,263,092
Increase to Obligated Fund Balance	50,267	5,361	0	0
Total Expenditures/Appropriations	1,406,123	260,102	1,263,092	1,263,092
Net Cost	0	589	0	0

Fund: 0034 2005 COP Capital Projects
 Dept: 992 Debt Service

Function: Debt Service
 Activity: Debt Service Costs and Fees

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Use of Money and Property	(10,511)	5,357	0	0
Decrease to Obligated Fund Balance	4,602	0	0	0
Total Revenue	(5,908)	5,357	0	0
Increase to Obligated Fund Balance	37	0	0	0
Total Expenditures/Appropriations	37	0	0	0
Net Cost	(5,945)	5,357	0	0

Fund: 0034 2005 COP Capital Projects
 Dept: Fund Total

Function:
 Activity:

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	(5,945)	0	0
Use of Money and Property	(1,451)	10,757	0	0
Decrease to Obligated Fund Balance	1,401,690	255,329	1,263,092	1,263,092
Total Revenue	1,400,239	260,141	1,263,092	1,263,092
Other Financing Uses	1,355,857	254,741	1,263,092	1,263,092
Increase to Obligated Fund Balance	50,327	5,400	0	0
Total Expenditures/Appropriations	1,406,184	260,141	1,263,092	1,263,092
Net Cost	(5,945)	0	0	0

FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0036 Municipal Finance Debt Svc
 Dept: 992 Debt Service

Function: Debt Service
 Activity: Retirement of L-T Debt (Principal)

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Intergovernmental Revenue-Other	680,000	710,000	735,000	735,000
Other Financing Sources	3,431,554	3,701,182	3,222,275	3,222,275
Decrease to Obligated Fund Balance	0	0	130,616	130,616
Total Revenue	4,111,554	4,411,182	4,087,891	4,087,891
Other Financing Uses	4,111,554	4,411,182	4,087,889	4,087,889
Total Expenditures/Appropriations	4,111,554	4,411,182	4,087,889	4,087,889
Net Cost	0	0	2	2

Fund: 0036 Municipal Finance Debt Svc
 Dept: 992 Debt Service

Function: Debt Service
 Activity: Interest on Long-Term Debt

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Use of Money and Property	(5,659)	52,230	25,000	25,000
Intergovernmental Revenue-Other	693,724	671,083	642,184	642,184
Other Financing Sources	1,999,385	1,907,395	1,827,025	1,827,025
Decrease to Obligated Fund Balance	41,572	0	0	0
Total Revenue	2,729,022	2,630,708	2,494,209	2,494,209
Other Charges	2,722,832	2,599,652	2,469,209	2,469,209
Increase to Obligated Fund Balance	2,724	0	24,252	24,252
Total Expenditures/Appropriations	2,725,556	2,599,652	2,493,461	2,493,461
Net Cost	3,466	31,055	748	748

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**FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
 (DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
 For Fiscal Year 2014-2015**

Adopted Budget

Fund: 0036 Municipal Finance Debt Svc
 Dept: 992 Debt Service

Function: Debt Service
 Activity: Debt Service Costs and Fees

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Intergovernmental Revenue-Other	2,413	2,568	3,603	3,603
Other Financing Sources	11,713	11,896	12,541	12,541
Miscellaneous Revenue	236	2,296	0	0
Decrease to Obligated Fund Balance	11,800	0	0	0
Total Revenue	26,162	16,761	16,144	16,144
Services and Supplies	27,507	15,118	16,894	16,894
Increase to Obligated Fund Balance	16,394	34,819	0	0
Total Expenditures/Appropriations	43,901	49,937	16,894	16,894
Net Cost	(17,739)	(33,176)	(750)	(750)

Fund: 0036 Municipal Finance Debt Svc
 Dept: Fund Total

Function:
 Activity:

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	16,394	2,121	0	0
Use of Money and Property	(5,659)	52,230	25,000	25,000
Intergovernmental Revenue-Other	1,376,137	1,383,651	1,380,787	1,380,787
Other Financing Sources	5,442,651	5,620,474	5,061,841	5,061,841
Miscellaneous Revenue	236	2,296	0	0
Decrease to Obligated Fund Balance	53,372	0	130,616	130,616
Total Revenue	6,883,131	7,060,771	6,598,244	6,598,244
Services and Supplies	27,507	15,118	16,894	16,894
Other Charges	2,722,832	2,599,652	2,469,209	2,469,209
Other Financing Uses	4,111,554	4,411,182	4,087,889	4,087,889
Increase to Obligated Fund Balance	19,118	34,819	24,252	24,252
Total Expenditures/Appropriations	6,881,011	7,060,771	6,598,244	6,598,244
Net Cost	2,121	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0040 Public and Educational Access
 Dept: 990 General County Programs

Function: Public Protection
 Activity: Other Protection

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	(256)	0	0
Use of Money and Property	(2,319)	7,701	0	0
Decrease to Obligated Fund Balance	195,626	57,213	34,432	34,432
Total Revenue	193,307	64,658	34,432	34,432
Services and Supplies	25	0	50	50
Other Charges	190,000	57,000	34,382	34,382
Increase to Obligated Fund Balance	3,538	7,658	0	0
Total Expenditures/Appropriations	193,563	64,658	34,432	34,432
Net Cost	(256)	0	0	0

Fund: 0041 Fish and Game
 Dept: 053 Planning & Development

Function: Public Protection
 Activity: Other Protection

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	3,107	1,206	0	0
Fines, Forfeitures, and Penalties	5,296	9,930	6,000	6,000
Use of Money and Property	(43)	216	200	200
Decrease to Obligated Fund Balance	8,059	0	6,550	14,050
Total Revenue	16,418	11,352	12,750	20,250
Services and Supplies	12,103	4,223	11,750	19,250
Increase to Obligated Fund Balance	3,109	7,130	1,000	1,000
Total Expenditures/Appropriations	15,212	11,352	12,750	20,250
Net Cost	1,206	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0042 Health Care
 Dept: 041 Public Health

Function: General Government
 Activity: Property Management

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Miscellaneous Revenue	0	95	0	0
Decrease to Obligated Fund Balance	8,908	0	0	0
Total Revenue	8,908	95	0	0
Salaries and Employee Benefits	183,096	172,811	180,283	180,283
Services and Supplies	81,719	112,153	118,384	118,384
Other Charges	10,981	14,009	11,694	11,694
Total Expenditures/Appropriations	275,796	298,973	310,361	310,361
Net Cost	(266,888)	(298,878)	(310,361)	(310,361)

Fund: 0042 Health Care
 Dept: 041 Public Health

Function: Public Protection
 Activity: Other Protection

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Charges for Services	136,842	105,372	118,184	118,184
Decrease to Obligated Fund Balance	90,461	0	18,000	18,000
Total Revenue	227,303	105,372	136,184	136,184
Salaries and Employee Benefits	124,626	95,376	107,830	107,830
Other Financing Uses	85,780	0	18,000	18,000
Total Expenditures/Appropriations	210,406	95,376	125,830	125,830
Net Cost	16,897	9,996	10,354	10,354

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0042 Health Care
 Dept: 041 Public Health

Function: Health and Sanitation
 Activity: Health

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Licenses, Permits and Franchises	138,665	45,342	44,598	44,598
Fines, Forfeitures, and Penalties	682,817	676,875	537,208	537,208
Use of Money and Property	(20,833)	96,431	33,000	33,000
Intergovernmental Revenue-State	12,432,311	11,085,028	5,421,252	5,679,228
Intergovernmental Revenue-Federal	8,026,455	8,660,910	8,851,728	8,851,728
Intergovernmental Revenue-Other	194,740	61,063	53,800	53,800
Charges for Services	35,397,576	33,258,558	33,207,277	33,207,277
Other Financing Sources	8,857,308	7,530,432	9,229,433	9,229,433
Miscellaneous Revenue	462,584	395,359	90,823	90,823
Intrafund Expenditure Transfers (-)	38,264	12,976	12,804	12,804
Decrease to Obligated Fund Balance	3,728,630	967,850	2,756,782	2,756,782
Total Revenue	69,938,517	62,790,824	60,238,705	60,496,681
Salaries and Employee Benefits	46,535,024	42,128,311	44,415,413	44,415,413
Services and Supplies	18,358,544	14,441,566	12,782,793	13,040,769
Other Charges	2,718,258	2,461,901	2,501,231	2,501,231
Capital Assets	632,326	14,583	110,250	110,250
Other Financing Uses	22,287	289,937	63,310	63,310
Intrafund Expenditure Transfers (+)	28,176	0	0	0
Increase to Obligated Fund Balance	1,293,594	4,142,343	669,972	669,972
Total Expenditures/Appropriations	69,588,208	63,478,642	60,542,969	60,800,945
Net Cost	350,308	(687,818)	(304,264)	(304,264)

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0042 Health Care
 Dept: 041 Public Health

Function: Health and Sanitation
 Activity: Hospital Care

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fines, Forfeitures, and Penalties	101,607	125,279	142,249	142,249
Intergovernmental Revenue-State	74,798	74,508	74,744	74,744
Intergovernmental Revenue-Federal	240,672	226,831	250,908	250,908
Charges for Services	867,088	1,241,219	1,002,785	1,002,785
Other Financing Sources	57,409	110,426	58,484	58,484
Decrease to Obligated Fund Balance	27,182	0	0	215,526
Total Revenue	1,368,756	1,778,263	1,529,170	1,744,696
Salaries and Employee Benefits	883,671	917,413	879,276	879,276
Services and Supplies	476,070	434,681	394,397	609,923
Other Charges	88,547	83,250	88,068	88,068
Capital Assets	32,508	6,263	0	0
Intrafund Expenditure Transfers (+)	10,088	12,976	12,804	12,804
Total Expenditures/Appropriations	1,490,885	1,454,583	1,374,545	1,590,071
Net Cost	(122,129)	323,680	154,625	154,625

Fund: 0042 Health Care
 Dept: 041 Public Health

Function: Health and Sanitation
 Activity: California Children's Services

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Intergovernmental Revenue-State	3,642,415	3,842,954	3,987,286	3,987,286
Charges for Services	362,717	313,183	353,100	353,100
Other Financing Sources	0	815,206	833,075	833,075
Miscellaneous Revenue	45	113	0	0
Decrease to Obligated Fund Balance	215,304	0	0	0
Total Revenue	4,220,481	4,971,455	5,173,461	5,173,461
Salaries and Employee Benefits	3,772,280	3,972,894	4,351,890	4,351,890
Services and Supplies	368,408	279,250	303,661	303,661
Other Charges	57,978	66,290	68,264	68,264
Total Expenditures/Appropriations	4,198,667	4,318,434	4,723,815	4,723,815
Net Cost	21,814	653,021	449,646	449,646

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0042 Health Care
 Dept: Fund Total

Function:
 Activity:

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Fund Balance	(4)	(1)	0	0
Licenses, Permits and Franchises	138,665	45,342	44,598	44,598
Fines, Forfeitures, and Penalties	784,424	802,154	679,457	679,457
Use of Money and Property	(20,833)	96,431	33,000	33,000
Intergovernmental Revenue-State	16,149,524	15,002,490	9,483,282	9,741,258
Intergovernmental Revenue-Federal	8,267,127	8,887,742	9,102,636	9,102,636
Intergovernmental Revenue-Other	194,740	61,063	53,800	53,800
Charges for Services	36,764,222	34,918,331	34,681,346	34,681,346
Other Financing Sources	8,914,717	8,456,064	10,120,992	10,120,992
Miscellaneous Revenue	462,629	395,567	90,823	90,823
Intrafund Expenditure Transfers (-)	38,264	12,976	12,804	12,804
Decrease to Obligated Fund Balance	4,070,485	967,850	2,774,782	2,990,308
Total Revenue	75,763,961	69,646,008	67,077,520	67,551,022
Salaries and Employee Benefits	51,498,698	47,286,805	49,934,692	49,934,692
Services and Supplies	19,284,742	15,267,650	13,599,235	14,072,737
Other Charges	2,875,763	2,625,451	2,669,257	2,669,257
Capital Assets	664,834	20,846	110,250	110,250
Other Financing Uses	108,067	289,937	81,310	81,310
Intrafund Expenditure Transfers (+)	38,264	12,976	12,804	12,804
Increase to Obligated Fund Balance	1,293,594	4,142,343	669,972	669,972
Total Expenditures/Appropriations	75,763,962	69,646,008	67,077,520	67,551,022
Net Cost	(1)	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0044 Mental Health Services
 Dept: 043 Alcohol, Drug, & Mental Hlth Svcs

Function: Health and Sanitation
 Activity: Health

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Use of Money and Property	26,380	57,702	32,884	32,884
Intergovernmental Revenue-State	17,635,543	17,192,609	8,294,213	6,886,907
Intergovernmental Revenue-Federal	433,684	204,708	215,675	215,675
Charges for Services	20,890,620	23,301,766	17,466,940	20,140,472
Other Financing Sources	4,944,694	9,473,395	4,233,617	4,233,617
Miscellaneous Revenue	398,878	3,443,594	0	0
Decrease to Obligated Fund Balance	0	301,570	0	3
Total Revenue	44,329,799	53,975,343	30,243,329	31,509,558
Salaries and Employee Benefits	21,686,592	22,570,899	15,843,727	17,008,716
Services and Supplies	17,353,711	20,230,545	12,701,035	12,802,275
Other Charges	4,600,775	7,262,269	928,846	928,846
Capital Assets	0	9,609	25,000	25,000
Other Financing Uses	254,186	560,756	370,827	370,827
Increase to Obligated Fund Balance	300,000	0	0	0
Total Expenditures/Appropriations	44,195,264	50,634,078	29,869,435	31,135,664
Net Cost	134,535	3,341,265	373,894	373,894

Fund: 0044 Mental Health Services
 Dept: 043 Alcohol, Drug, & Mental Hlth Svcs

Function: Health and Sanitation
 Activity: Hospital Care

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Intergovernmental Revenue-State	0	0	0	0
Total Revenue	0	0	0	0
Salaries and Employee Benefits	181,961	320,148	346,024	346,024
Services and Supplies	6,322	10,076	18,027	18,027
Other Charges	7,512	10,039	9,843	9,843
Total Expenditures/Appropriations	195,795	340,262	373,894	373,894
Net Cost	(195,795)	(340,262)	(373,894)	(373,894)

FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0044 Mental Health Services
 Dept: Fund Total

Function:
 Activity:

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	(2,939,743)	(3,001,003)	0	0
Use of Money and Property	26,380	57,702	32,884	32,884
Intergovernmental Revenue-State	17,635,543	17,192,609	8,294,213	6,886,907
Intergovernmental Revenue-Federal	433,684	204,708	215,675	215,675
Charges for Services	20,890,620	23,301,766	17,466,940	20,140,472
Other Financing Sources	4,944,694	9,473,395	4,233,617	4,233,617
Miscellaneous Revenue	398,878	3,443,594	0	0
Decrease to Obligated Fund Balance	0	301,570	0	3
Total Revenue	41,390,056	50,974,341	30,243,329	31,509,558
Salaries and Employee Benefits	21,868,553	22,891,047	16,189,751	17,354,740
Services and Supplies	17,360,033	20,240,621	12,719,062	12,820,302
Other Charges	4,608,287	7,272,308	938,689	938,689
Capital Assets	0	9,609	25,000	25,000
Other Financing Uses	254,186	560,756	370,827	370,827
Increase to Obligated Fund Balance	300,000	0	0	0
Total Expenditures/Appropriations	44,391,058	50,974,341	30,243,329	31,509,558
Net Cost	(3,001,003)	0	0	0

Fund: 0045 Petroleum Department
 Dept: 053 Planning & Development

Function: Public Protection
 Activity: Protection Inspection

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Licenses, Permits and Franchises	35,068	45,094	55,000	55,000
Use of Money and Property	(1,207)	3,495	3,000	3,000
Charges for Services	364,548	388,325	388,000	388,000
Other Financing Sources	0	25,000	0	0
Decrease to Obligated Fund Balance	724	0	83,749	83,749
Total Revenue	399,133	461,914	529,749	529,749
Salaries and Employee Benefits	308,571	335,903	368,453	368,453
Services and Supplies	11,381	66,205	143,168	143,168
Other Charges	17,511	19,683	17,862	17,862
Increase to Obligated Fund Balance	52	97,818	0	0
Total Expenditures/Appropriations	337,515	519,609	529,483	529,483
Net Cost	61,618	(57,695)	266	266

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0045 Petroleum Department
 Dept: 053 Planning & Development

Function: Public Protection
 Activity: Other Protection

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Salaries and Employee Benefits	1,666	365	266	266
Services and Supplies	0	1,750	0	0
Other Charges	0	142	0	0
Increase to Obligated Fund Balance	3,142	0	0	0
Total Expenditures/Appropriations	4,808	2,257	266	266
Net Cost	(4,808)	(2,257)	(266)	(266)

Fund: 0045 Petroleum Department
 Dept: Fund Total

Function:
 Activity:

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	3,142	59,952	0	0
Licenses, Permits and Franchises	35,068	45,094	55,000	55,000
Use of Money and Property	(1,207)	3,495	3,000	3,000
Charges for Services	364,548	388,325	388,000	388,000
Other Financing Sources	0	25,000	0	0
Decrease to Obligated Fund Balance	724	0	83,749	83,749
Total Revenue	402,275	521,866	529,749	529,749
Salaries and Employee Benefits	310,237	336,268	368,719	368,719
Services and Supplies	11,381	67,955	143,168	143,168
Other Charges	17,511	19,825	17,862	17,862
Increase to Obligated Fund Balance	3,194	97,818	0	0
Total Expenditures/Appropriations	342,323	521,866	529,749	529,749
Net Cost	59,952	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0046 Tobacco Settlement
 Dept: 041 Public Health

Function: Health and Sanitation
 Activity: Health

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	0	0	0
Use of Money and Property	(11,620)	32,521	18,794	18,794
Miscellaneous Revenue	5,677,779	3,732,648	3,795,699	3,795,699
Decrease to Obligated Fund Balance	5,425,682	2,801,054	4,292,929	4,323,929
Total Revenue	11,091,840	6,566,223	8,107,422	8,138,422
Services and Supplies	1,505,825	955,499	805,107	805,107
Other Financing Uses	3,894,377	1,844,332	3,487,822	3,518,822
Increase to Obligated Fund Balance	5,691,639	3,766,392	3,814,493	3,814,493
Total Expenditures/Appropriations	11,091,840	6,566,223	8,107,422	8,138,422
Net Cost	0	0	0	0

Fund: 0048 Mental Health Services Act
 Dept: 043 Alcohol, Drug, & Mental Hlth Svcs

Function: Health and Sanitation
 Activity: Health

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	299	299	0	0
Use of Money and Property	(3,612)	38,445	16,674	16,674
Intergovernmental Revenue-State	18,174,922	15,572,907	27,045,182	31,243,728
Intergovernmental Revenue-Federal	(44,055)	171,798	171,798	171,798
Intergovernmental Revenue-Other	116,419	120,960	120,960	120,960
Charges for Services	6,338,126	7,538,334	23,265,202	27,172,352
Other Financing Sources	313,984	313,459	313,034	313,034
Miscellaneous Revenue	121,880	57,361	72,000	134,500
Decrease to Obligated Fund Balance	2,242,518	3,250,790	2,449,465	4,109,837
Total Revenue	27,260,480	27,064,354	53,454,315	63,282,883
Salaries and Employee Benefits	10,854,737	10,296,214	23,440,105	28,978,686
Services and Supplies	14,859,552	15,775,737	26,303,871	28,643,863
Other Charges	597,367	706,315	1,824,590	1,824,590
Capital Assets	7,665	63,759	298,914	2,248,908
Other Financing Uses	933,783	221,728	1,586,835	1,586,835
Increase to Obligated Fund Balance	7,077	601	0	1
Total Expenditures/Appropriations	27,260,180	27,064,354	53,454,315	63,282,883
Net Cost	299	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0049 Alcohol and Drug Programs
 Dept: 043 Alcohol, Drug, & Mental Hlth Svcs

Function: Health and Sanitation
 Activity: Health

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	150,512	150,626	0	0
Fines, Forfeitures, and Penalties	3,407	3,235	4,300	4,300
Use of Money and Property	(3,487)	6,578	3,200	3,200
Intergovernmental Revenue-State	3,699,654	3,757,022	3,683,921	3,683,921
Intergovernmental Revenue-Federal	3,712,018	3,542,524	3,030,107	3,030,107
Charges for Services	2,982,899	3,240,268	3,069,251	3,069,251
Other Financing Sources	77,869	48,000	48,000	48,000
Miscellaneous Revenue	105,051	98,830	127,399	127,399
Intrafund Expenditure Transfers (-)	815,095	715,746	449,389	449,389
Decrease to Obligated Fund Balance	128,176	590,186	1,164,186	1,164,186
Total Revenue	11,671,194	12,153,015	11,579,753	11,579,753
Salaries and Employee Benefits	1,329,789	1,283,946	1,257,912	1,257,912
Services and Supplies	7,977,142	8,908,249	9,263,034	9,263,034
Other Charges	216,945	292,017	261,746	261,746
Other Financing Uses	337,101	205,998	229,672	229,672
Intrafund Expenditure Transfers (+)	815,095	715,746	449,389	449,389
Increase to Obligated Fund Balance	844,610	747,059	118,000	118,000
Total Expenditures/Appropriations	11,520,682	12,153,015	11,579,753	11,579,753
Net Cost	150,512	0	0	0

Fund: 0052 Special Aviation
 Dept: 063 General Services

Function: General Government
 Activity: Plant Acquisition & Construction

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Capital Assets	0	(29,753)	0	0
Total Expenditures/Appropriations	0	(29,753)	0	0
Net Cost	0	29,753	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0052 Special Aviation
 Dept: 063 General Services

Function: Public Ways & Facilities
 Activity: Transportation Terminals

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Use of Money and Property	345	819	0	0
Intergovernmental Revenue-State	10,000	0	0	0
Intergovernmental Revenue-Federal	638,456	233,305	680,696	680,696
Decrease to Obligated Fund Balance	555	8,597	0	0
Total Revenue	649,356	242,721	680,696	680,696
Services and Supplies	4,738	(3,100)	393	393
Capital Assets	661,044	240,683	680,303	680,303
Increase to Obligated Fund Balance	8,800	18,465	0	0
Total Expenditures/Appropriations	674,582	256,048	680,696	680,696
Net Cost	(25,226)	(13,327)	0	0

Fund: 0052 Special Aviation
 Dept: Fund Total

Function:
 Activity:

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	8,800	(16,426)	0	0
Use of Money and Property	345	819	0	0
Intergovernmental Revenue-State	10,000	0	0	0
Intergovernmental Revenue-Federal	638,456	233,305	680,696	680,696
Decrease to Obligated Fund Balance	555	8,597	0	0
Total Revenue	658,156	226,295	680,696	680,696
Services and Supplies	4,738	(3,100)	393	393
Capital Assets	661,044	210,930	680,303	680,303
Increase to Obligated Fund Balance	8,800	18,465	0	0
Total Expenditures/Appropriations	674,582	226,295	680,696	680,696
Net Cost	(16,426)	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0055 Social Services
 Dept: 044 Social Services

Function: Public Assistance
 Activity: Administration

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Use of Money and Property	(15,925)	73,365	17,600	17,600
Intergovernmental Revenue-State	36,449,465	34,678,899	39,842,063	40,260,062
Intergovernmental Revenue-Federal	42,447,981	46,029,280	50,391,314	51,244,315
Other Financing Sources	3,016,009	1,828,177	3,632,676	3,632,676
Miscellaneous Revenue	233,181	249,846	612,619	612,619
Decrease to Obligated Fund Balance	4,343,375	7,442,599	1,742,436	1,742,436
Total Revenue	86,474,087	90,302,166	96,238,708	97,509,708
Salaries and Employee Benefits	54,634,698	62,699,061	73,494,821	74,796,711
Services and Supplies	13,481,920	13,807,623	13,748,461	13,748,461
Other Charges	3,030,448	3,210,536	3,684,101	3,684,101
Capital Assets	30,784	223,983	220,000	220,000
Other Financing Uses	903,976	1,792,011	14,233	14,233
Increase to Obligated Fund Balance	6,318,219	4,106,022	109,100	109,103
Total Expenditures/Appropriations	78,400,046	85,839,235	91,270,716	92,572,609
Net Cost	8,074,041	4,462,931	4,967,992	4,937,099

Fund: 0055 Social Services
 Dept: 044 Social Services

Function: Public Assistance
 Activity: Aid Programs

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Intergovernmental Revenue-State	24,645,049	32,748,561	29,465,100	29,465,100
Intergovernmental Revenue-Federal	17,818,470	13,905,862	22,937,513	22,937,513
Other Financing Sources	3,054,496	318,615	2,364,556	2,364,556
Miscellaneous Revenue	243,599	551,006	0	0
Decrease to Obligated Fund Balance	(157,525)	3,014,261	1,853,030	1,853,030
Total Revenue	45,604,089	50,538,304	56,620,199	56,620,199
Salaries and Employee Benefits	553,757	652,517	472,541	472,541
Services and Supplies	1,660,968	1,804,445	2,185,722	2,185,722
Other Charges	47,020,776	48,834,289	52,456,900	52,456,900
Other Financing Uses	58,878	59,545	85,000	85,000
Increase to Obligated Fund Balance	139,678	1,791,093	1,792,202	1,792,202
Total Expenditures/Appropriations	49,434,058	53,141,889	56,992,365	56,992,365
Net Cost	(3,829,969)	(2,603,584)	(372,166)	(372,166)

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0055 Social Services
 Dept: 044 Social Services

Function: Public Assistance
 Activity: General Relief

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Intergovernmental Revenue-State	0	0	0	0
Intergovernmental Revenue-Federal	175,869	176,024	0	0
Other Financing Sources	37,461	389,216	764,040	764,040
Miscellaneous Revenue	60	(245)	0	0
Decrease to Obligated Fund Balance	337,288	674,599	0	0
Total Revenue	550,678	1,239,594	764,040	764,040
Salaries and Employee Benefits	14,504	15,658	14,152	14,152
Services and Supplies	16,174	15,940	60,828	60,828
Other Charges	790,330	685,193	779,340	779,340
Total Expenditures/Appropriations	821,008	716,792	854,320	854,320
Net Cost	(270,330)	522,803	(90,280)	(90,280)

Fund: 0055 Social Services
 Dept: 044 Social Services

Function: Public Assistance
 Activity: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Licenses, Permits and Franchises	77,458	77,581	66,000	66,000
Fines, Forfeitures, and Penalties	5,530	3,411	13,200	13,200
Use of Money and Property	256,791	256,300	283,931	283,931
Intergovernmental Revenue-State	0	20,500	1,196,857	1,196,857
Intergovernmental Revenue-Federal	3,756,028	3,594,543	4,482,945	4,482,945
Miscellaneous Revenue	54,664	11,258	129,300	129,300
Decrease to Obligated Fund Balance	0	27,735	0	0
Total Revenue	4,150,471	3,991,329	6,172,233	6,172,233
Salaries and Employee Benefits	4,143,767	4,238,992	4,961,859	4,930,966
Services and Supplies	3,243,460	3,354,862	5,648,158	5,648,158
Other Charges	54,062	66,130	67,762	67,762
Total Expenditures/Appropriations	7,441,289	7,659,983	10,677,779	10,646,886
Net Cost	(3,290,818)	(3,668,655)	(4,505,546)	(4,474,653)

FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

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Adopted Budget

Fund: 0055 Social Services
 Dept: Fund Total

Function:
 Activity:

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	603,581	1,286,505	0	0
Licenses, Permits and Franchises	77,458	77,581	66,000	66,000
Fines, Forfeitures, and Penalties	5,530	3,411	13,200	13,200
Use of Money and Property	240,866	329,665	301,531	301,531
Intergovernmental Revenue-State	61,094,514	67,447,960	70,504,020	70,922,019
Intergovernmental Revenue-Federal	64,198,347	63,705,709	77,811,772	78,664,773
Other Financing Sources	6,107,966	2,536,008	6,761,272	6,761,272
Miscellaneous Revenue	531,504	811,865	741,919	741,919
Decrease to Obligated Fund Balance	4,523,138	11,159,194	3,595,466	3,595,466
Total Revenue	137,382,905	147,357,899	159,795,180	161,066,180
Salaries and Employee Benefits	59,346,727	67,606,227	78,943,373	80,214,370
Services and Supplies	18,402,522	18,982,869	21,643,169	21,643,169
Other Charges	50,895,617	52,796,149	56,988,103	56,988,103
Capital Assets	30,784	223,983	220,000	220,000
Other Financing Uses	962,854	1,851,556	99,233	99,233
Increase to Obligated Fund Balance	6,457,896	5,897,115	1,901,302	1,901,305
Total Expenditures/Appropriations	136,096,400	147,357,899	159,795,180	161,066,180
Net Cost	1,286,505	0	0	0

Fund: 0056 SB IHSS Public Authority
 Dept: 044 Social Services

Function: Public Assistance
 Activity: Administration

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	43,447	318,991	0	0
Use of Money and Property	(2,411)	3,484	0	0
Intergovernmental Revenue-State	5,598,612	6,232,615	5,371,714	5,371,714
Intergovernmental Revenue-Federal	1,507,981	1,077,043	490,876	490,876
Other Financing Sources	1,633,526	2,202,230	14,233	14,233
Miscellaneous Revenue	569,887	166,531	0	0
Decrease to Obligated Fund Balance	352	38,122	1,608,467	1,608,467
Total Revenue	9,351,393	10,039,017	7,485,290	7,485,290
Salaries and Employee Benefits	713,058	782,608	1,027,614	1,027,614
Services and Supplies	7,366,831	7,255,063	6,453,003	6,453,003
Other Charges	4,742	4,272	4,673	4,673
Increase to Obligated Fund Balance	947,772	1,997,073	0	0
Total Expenditures/Appropriations	9,032,402	10,039,017	7,485,290	7,485,290
Net Cost	318,991	0	0	0

FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

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Fund: 0057 Child Support Services Function: Public Protection
 Dept: 045 Child Support Services Activity: Judicial

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	(32,635)	(33,594)	0	0
Use of Money and Property	(652)	5,763	3,500	3,500
Intergovernmental Revenue-State	3,122,044	3,208,067	3,210,334	3,210,334
Intergovernmental Revenue-Federal	6,060,435	6,227,422	6,231,826	6,231,826
Other Financing Sources	0	16,107	0	0
Miscellaneous Revenue	27	6	0	0
Decrease to Obligated Fund Balance	33,607	28,934	0	0
Total Revenue	9,182,826	9,452,704	9,445,660	9,445,660
Salaries and Employee Benefits	7,723,672	7,883,781	7,956,820	7,956,820
Services and Supplies	1,175,561	1,289,892	1,163,576	1,163,576
Other Charges	295,662	279,031	325,264	325,264
Capital Assets	21,491	0	0	0
Increase to Obligated Fund Balance	33	0	0	0
Total Expenditures/Appropriations	9,216,420	9,452,704	9,445,660	9,445,660
Net Cost	(33,594)	0	0	0

Fund: 0061 Fisheries Enhancement Function: Public Protection
 Dept: 053 Planning & Development Activity: Other Protection

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	2,896	378	0	0
Use of Money and Property	(48)	100	100	100
Miscellaneous Revenue	9,690	9,785	9,950	9,950
Decrease to Obligated Fund Balance	4,032	5,000	1,450	1,450
Total Revenue	16,570	15,263	11,500	11,500
Services and Supplies	1,579	964	1,500	1,500
Other Charges	11,717	8,856	10,000	10,000
Increase to Obligated Fund Balance	2,896	5,444	0	0
Total Expenditures/Appropriations	16,192	15,263	11,500	11,500
Net Cost	378	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0062 Local Fishermen Contingency
 Dept: 053 Planning & Development

Function: Public Protection
 Activity: Other Protection

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	1,820	147	0	0
Use of Money and Property	(833)	2,840	1,400	1,400
Decrease to Obligated Fund Balance	2,643	0	17,100	17,100
Total Revenue	3,630	2,986	18,500	18,500
Services and Supplies	1,658	2,289	3,500	3,500
Other Charges	0	0	15,000	15,000
Increase to Obligated Fund Balance	1,825	697	0	0
Total Expenditures/Appropriations	3,483	2,986	18,500	18,500
Net Cost	147	0	0	0

Fund: 0063 Coast Resource Enhancement
 Dept: 053 Planning & Development

Function: Public Protection
 Activity: Other Protection

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	8,145	5,532	0	0
Use of Money and Property	(1,002)	6,968	3,000	3,000
Miscellaneous Revenue	675,500	675,500	675,500	675,500
Decrease to Obligated Fund Balance	802,775	0	445,010	500,010
Total Revenue	1,485,418	688,000	1,123,510	1,178,510
Services and Supplies	20,996	18,190	23,875	23,875
Other Charges	1,450,745	467,310	1,099,635	1,154,635
Increase to Obligated Fund Balance	8,145	202,500	0	0
Total Expenditures/Appropriations	1,479,886	688,000	1,123,510	1,178,510
Net Cost	5,532	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0064 CDBG Federal

Function: General Government

Dept: 055 Housing/Community Development

Activity: Promotion-Econ. Development

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	1,400	(1,498)	0	0
Use of Money and Property	91	(71)	0	0
Intergovernmental Revenue-Federal	2,243,066	2,238,950	2,014,489	2,014,489
Other Financing Sources	0	129,999	0	0
Decrease to Obligated Fund Balance	116	1,498	0	0
Total Revenue	2,244,673	2,368,878	2,014,489	2,014,489
Services and Supplies	1,182,157	953,992	1,816,821	1,816,821
Other Financing Uses	1,062,502	1,263,685	197,668	197,668
Increase to Obligated Fund Balance	1,513	151,201	0	0
Total Expenditures/Appropriations	2,246,171	2,368,878	2,014,489	2,014,489
Net Cost	(1,498)	0	0	0

Fund: 0065 Affordable Housing

Function: General Government

Dept: 055 Housing/Community Development

Activity: Promotion-Econ. Development

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	6,406	0	0	0
Use of Money and Property	(4,106)	14,338	7,000	7,000
Intergovernmental Revenue-Federal	586,036	560,737	287,316	287,316
Charges for Services	80,156	136,215	53,000	53,000
Miscellaneous Revenue	123,089	105,723	120,936	120,936
Decrease to Obligated Fund Balance	81,347	0	335,354	335,354
Total Revenue	872,927	817,013	803,606	803,606
Services and Supplies	571,679	487,090	127,512	127,512
Other Financing Uses	294,843	313,149	500,658	500,658
Increase to Obligated Fund Balance	6,406	16,774	175,436	175,436
Total Expenditures/Appropriations	872,928	817,013	803,606	803,606
Net Cost	0	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0066 HOME Program

Function: General Government

Dept: 055 Housing/Community Development

Activity: Promotion-Econ. Development

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	160,945	164,610	0	0
Use of Money and Property	(1,225)	2,826	0	0
Intergovernmental Revenue-Federal	644,685	3,731,576	1,595,671	1,595,671
Miscellaneous Revenue	370,493	288,183	290,901	290,901
Decrease to Obligated Fund Balance	828,865	0	0	0
Total Revenue	2,003,763	4,187,195	1,886,572	1,886,572
Services and Supplies	1,375,675	3,585,430	1,516,341	1,516,341
Other Financing Uses	135,028	188,336	79,330	79,330
Increase to Obligated Fund Balance	328,450	413,429	290,901	290,901
Total Expenditures/Appropriations	1,839,153	4,187,195	1,886,572	1,886,572
Net Cost	164,610	0	0	0

Fund: 0069 Court Activities

Function: Public Protection

Dept: 022 Probation

Activity: Detention & Correction

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fines, Forfeitures, and Penalties	25,328	27,707	29,000	29,000
Charges for Services	681	877	1,000	1,000
Total Revenue	26,008	28,583	30,000	30,000
Intrafund Expenditure Transfers (+)	26,008	28,583	30,000	30,000
Total Expenditures/Appropriations	26,008	28,583	30,000	30,000
Net Cost	0	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
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Fund: 0069 Court Activities

Function: Public Protection

Dept: 025 Court Special Services

Activity: Judicial

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fines, Forfeitures, and Penalties	1,774,954	2,529,429	1,789,400	1,789,400
Use of Money and Property	3,683	245,845	3,000	3,000
Charges for Services	3,476,663	3,612,820	3,627,000	3,627,000
Other Financing Sources	8,731,760	8,536,800	8,536,800	8,536,800
Miscellaneous Revenue	1,351,979	1,312,597	1,246,000	1,246,000
Intrafund Expenditure Transfers (-)	26,008	28,583	30,000	30,000
Decrease to Obligated Fund Balance	76,562	122	88,000	88,000
Total Revenue	15,441,608	16,266,195	15,320,200	15,320,200
Services and Supplies	4,829,387	4,791,086	4,900,734	4,900,734
Other Charges	10,527,044	10,475,478	10,342,866	10,342,866
Increase to Obligated Fund Balance	86,461	1,001,945	76,600	76,600
Total Expenditures/Appropriations	15,442,891	16,268,509	15,320,200	15,320,200
Net Cost	(1,283)	(2,314)	0	0

Fund: 0069 Court Activities

Function:

Dept: Fund Total

Activity:

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	3,597	2,314	0	0
Fines, Forfeitures, and Penalties	1,800,281	2,557,135	1,818,400	1,818,400
Use of Money and Property	3,683	245,845	3,000	3,000
Charges for Services	3,477,343	3,613,697	3,628,000	3,628,000
Other Financing Sources	8,731,760	8,536,800	8,536,800	8,536,800
Miscellaneous Revenue	1,351,979	1,312,597	1,246,000	1,246,000
Intrafund Expenditure Transfers (-)	26,008	28,583	30,000	30,000
Decrease to Obligated Fund Balance	76,562	122	88,000	88,000
Total Revenue	15,471,213	16,297,093	15,350,200	15,350,200
Services and Supplies	4,829,387	4,791,086	4,900,734	4,900,734
Other Charges	10,527,044	10,475,478	10,342,866	10,342,866
Intrafund Expenditure Transfers (+)	26,008	28,583	30,000	30,000
Increase to Obligated Fund Balance	86,461	1,001,945	76,600	76,600
Total Expenditures/Appropriations	15,468,899	16,297,093	15,350,200	15,350,200
Net Cost	2,314	0	0	0

FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0070 Crim Justice Facility Constrt
 Dept: 990 General County Programs

Function: General Government
 Activity: Plant Acquisition & Construction

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	1,437	0	0
Fines, Forfeitures, and Penalties	897,710	860,730	950,000	950,000
Use of Money and Property	(326)	(712)	0	0
Other Financing Sources	65,500	191,402	0	0
Decrease to Obligated Fund Balance	58,735	0	0	0
Total Revenue	1,021,619	1,052,856	950,000	950,000
Other Financing Uses	1,019,856	1,024,995	883,675	883,675
Increase to Obligated Fund Balance	326	27,861	66,325	66,325
Total Expenditures/Appropriations	1,020,182	1,052,856	950,000	950,000
Net Cost	1,437	0	0	0

Fund: 0071 Courthouse Construction SB668
 Dept: 990 General County Programs

Function: General Government
 Activity: Plant Acquisition & Construction

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	12,961	9,611	0	0
Fines, Forfeitures, and Penalties	897,699	860,697	950,000	950,000
Use of Money and Property	(2,271)	7,011	4,000	4,000
Decrease to Obligated Fund Balance	22,044	99,815	0	0
Total Revenue	930,433	977,134	954,000	954,000
Other Financing Uses	866,791	967,523	747,050	747,050
Increase to Obligated Fund Balance	54,031	9,611	206,950	206,950
Total Expenditures/Appropriations	920,822	977,134	954,000	954,000
Net Cost	9,611	0	0	0

Fund: 0075 Inmate Welfare
 Dept: 032 Sheriff

Function: Public Protection
 Activity: Police Protection

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Salaries and Employee Benefits	1,122	0	0	0
Total Expenditures/Appropriations	1,122	0	0	0
Net Cost	(1,122)	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 0075 Inmate Welfare
 Dept: 032 Sheriff

Function: Public Protection
 Activity: Detention & Correction

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Use of Money and Property	658,626	652,095	585,000	585,000
Miscellaneous Revenue	629,149	573,204	544,040	544,040
Decrease to Obligated Fund Balance	1,154	300	0	0
Total Revenue	1,288,930	1,225,599	1,129,040	1,129,040
Salaries and Employee Benefits	800,752	585,883	799,546	799,546
Services and Supplies	321,530	291,165	318,191	318,191
Other Charges	16,819	14,460	11,303	11,303
Increase to Obligated Fund Balance	1,198	482,799	0	0
Total Expenditures/Appropriations	1,140,298	1,374,307	1,129,040	1,129,040
Net Cost	148,632	(148,708)	0	0

Fund: 0075 Inmate Welfare
 Dept: Fund Total

Function:
 Activity:

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	1,198	148,708	0	0
Use of Money and Property	658,626	652,095	585,000	585,000
Miscellaneous Revenue	629,149	573,204	544,040	544,040
Decrease to Obligated Fund Balance	1,154	300	0	0
Total Revenue	1,290,128	1,374,307	1,129,040	1,129,040
Salaries and Employee Benefits	801,873	585,883	799,546	799,546
Services and Supplies	321,530	291,165	318,191	318,191
Other Charges	16,819	14,460	11,303	11,303
Increase to Obligated Fund Balance	1,198	482,799	0	0
Total Expenditures/Appropriations	1,141,420	1,374,307	1,129,040	1,129,040
Net Cost	148,708	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 1940 Municipal Energy Finance Prog
 Dept: 055 Housing/Community Development

Function: General Government
 Activity: Promotion-Econ. Development

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Use of Money and Property	5,943	7,897	6,200	6,200
Intergovernmental Revenue-Federal	528,085	339,495	32,697	32,697
Miscellaneous Revenue	440,788	23,479	395,776	395,776
Decrease to Obligated Fund Balance	7,276	28,456	20,000	20,000
Total Revenue	982,092	399,327	454,673	454,673
Salaries and Employee Benefits	386,617	98,376	112,889	112,889
Services and Supplies	501,186	270,854	301,291	301,291
Other Charges	6,971	5,028	8,218	8,218
Other Financing Uses	4,600	4,600	4,692	4,692
Increase to Obligated Fund Balance	6,523	136,745	27,583	27,583
Total Expenditures/Appropriations	905,897	515,603	454,673	454,673
Net Cost	76,195	(116,276)	0	0

Fund: 1940 Municipal Energy Finance Prog
 Dept: 055 Housing/Community Development

Function: Public Protection
 Activity: Other Protection

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Miscellaneous Revenue	0	598,641	1,134,501	1,134,501
Decrease to Obligated Fund Balance	0	0	10,000	10,000
Total Revenue	0	598,641	1,144,501	1,144,501
Salaries and Employee Benefits	0	302,929	461,551	461,551
Services and Supplies	0	216,230	679,800	679,800
Other Charges	0	32,126	3,150	3,150
Increase to Obligated Fund Balance	0	0	0	0
Total Expenditures/Appropriations	0	551,284	1,144,501	1,144,501
Net Cost	0	47,357	0	0

FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: 1940 Municipal Energy Finance Prog
 Dept: Fund Total

Function:
 Activity:

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	(7,276)	68,919	0	0
Use of Money and Property	5,943	7,897	6,200	6,200
Intergovernmental Revenue-Federal	528,085	339,495	32,697	32,697
Miscellaneous Revenue	440,788	622,120	1,530,277	1,530,277
Decrease to Obligated Fund Balance	7,276	28,456	30,000	30,000
Total Revenue	974,816	1,066,887	1,599,174	1,599,174
Salaries and Employee Benefits	386,617	401,305	574,440	574,440
Services and Supplies	501,186	487,083	981,091	981,091
Other Charges	6,971	37,154	11,368	11,368
Other Financing Uses	4,600	4,600	4,692	4,692
Increase to Obligated Fund Balance	6,523	136,745	27,583	27,583
Total Expenditures/Appropriations	905,897	1,066,887	1,599,174	1,599,174
Net Cost	68,919	0	0	0

Fund: 3122 Low/Mod Inc Housing Asset Fund
 Dept: 055 Housing/Community Development

Function: General Government
 Activity: Promotion-Econ. Development

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	3,477	26,671	0	0
Use of Money and Property	(334)	5,146	0	0
Miscellaneous Revenue	158,954	1,966,975	74,225	74,225
Decrease to Obligated Fund Balance	4,154	2,700,000	0	73,000
Total Revenue	166,252	4,698,792	74,225	147,225
Services and Supplies	136,075	2,953,237	9,555	9,555
Other Financing Uses	0	0	0	73,000
Increase to Obligated Fund Balance	3,506	1,745,555	64,670	64,670
Total Expenditures/Appropriations	139,581	4,698,792	74,225	147,225
Net Cost	26,671	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
(DEPARTMENT DETAIL) - GOVERNMENTAL FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund: Grand Total
 Dept:

Function:
 Activity:

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Fund Balance	7,180,937	9,125,528	0	3,383,496
Taxes	199,241,482	201,463,114	206,309,820	206,931,520
Licenses, Permits and Franchises	14,011,779	14,018,757	14,763,688	14,763,688
Fines, Forfeitures, and Penalties	9,584,730	10,882,602	8,834,301	8,846,948
Use of Money and Property	2,460,807	4,481,894	3,449,268	3,044,768
Intergovernmental Revenue-State	205,832,995	211,496,913	208,556,234	211,426,237
Intergovernmental Revenue-Federal	102,305,975	106,039,563	116,696,605	117,950,742
Intergovernmental Revenue-Other	3,336,654	9,438,404	2,281,297	2,367,733
Charges for Services	141,801,321	134,702,529	149,118,329	155,699,012
Other Financing Sources	95,607,630	57,781,071	45,541,522	46,870,522
Miscellaneous Revenue	19,506,499	20,580,591	15,400,695	15,518,195
Intrafund Expenditure Transfers (-)	190,665,241	201,005,234	192,788,215	192,894,756
Decrease to Obligated Fund Balance	58,045,944	60,747,158	48,742,935	59,198,977
Total Revenue	1,049,581,992	1,041,763,360	1,012,482,909	1,038,896,594
Salaries and Employee Benefits	443,352,126	419,420,166	451,940,179	461,582,795
Services and Supplies	162,786,734	175,128,084	178,115,951	185,391,526
Other Charges	103,169,164	99,317,045	99,142,108	98,467,808
Capital Assets	14,015,455	12,973,995	10,416,969	12,770,213
Other Financing Uses	63,876,474	60,131,388	47,151,295	48,610,295
Intrafund Expenditure Transfers (+)	190,665,241	201,005,234	192,788,214	192,894,756
Overhead Transfers	0	0	0	0
Increase to Obligated Fund Balance	62,591,384	70,403,952	32,928,193	35,795,705
Total Expenditures/Appropriations	1,040,456,579	1,038,379,863	1,012,482,909	1,035,513,098
Net Cost	9,125,413	3,383,496	0	3,383,496

**County of Santa Barbara
Department of Public Works
FY14/15
Work Program Statement**

Administration

Public Works Administration	\$	7,196,208	
Undistributed Engineering		3,244,698	
		10,440,906	\$ 10,440,906

Construction

720783 -- Santa Claus Ln Circulation		1,650	
862274 -- Cathedral Oaks Br 51C 001		1,822,550	
862278 -- Jalama Rd Bridge 51C 017		1,835,000	
862368 -- Betteravia Safety Improvements		12,000	
310312 -- Embarcadero Sidewalks		13,000	
862319 -- Sandspit Rd Br 51C-158 Rehab		150,000	
862372 -- Santa Maria Levee Bikeway		20,000	
862356 -- Bella Vista LWC Bridge RPL		205,000	
862331 -- Clark Ave @ 101 Interchange		225,000	
862330 -- Fernald Point Bridge		225,963	
862349 -- Clark Ave SRTS		255,000	
862373 -- Measure A Tatum Pathway		260,550	
863018 -- Jalama Rd Brg Rehab		265,000	
862371 -- Norris St @ Twitchel SR2SL		266,800	
862357 -- E. Mountain LWC Bridge RPL		280,000	
862367 -- Bonita School Rd Br 230 Rpl		290,000	
863013 -- Black Rd Brg Rehab		3,360,000	
830408 -- Rincon Hill 51C 039		325,000	
862328 -- Kinevan Road Bridge		40,000	
863035 -- Hollister Ave Widen Proj Rpt		400,000	
862339 -- Foothill Rd LWC Replacement		412,500	
863002 -- Jonata Park Rd Br 51C 226		422,961	
862085 -- San Jose Cr Bkpth-C Oks/C Real		580,000	
862364 -- Refugio LWC00L0064		65,000	
863033 -- Refugio Road PSR		69,000	
862363 -- Refugio LWC00L0063		70,000	
862365 -- Refugio LWC00L0065		70,000	
862366 -- Refugio LWC00L0066		70,000	
862032 -- Floradale Av Br#51C-006 Replce		80,000	
820645 -- Ph 1 Calle Real Sidewalk		85,000	
820658 -- Camino Corto/Estero St. Lights		85,000	
862361 -- Refugio LWC00L0061		85,000	
862362 -- Refugio LWC00L0062		85,000	
		12,431,974	
Maintenance		19,387,411	
Aid to Other Governmental Agencies		258,000	
Acquisition of Equipment		1,047,600	
Reimbursable Work		2,950,370	
Cost Transfers and Reimbursements		(2,950,370)	
Designations & Intra-fund Transfers		8,821,598	
Total Appropriations		52,387,489	



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OPERATION OF INTERNAL SERVICE FUNDS
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Fund: 1900 Vehicle Operations/Maintenance Dept: 063 General Services Service Activity: Transportation Systems

OPERATING DETAIL (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
<u>Operating Revenues</u>				
Motor Pool Rentals	10,326,440	10,468,588	11,005,579	11,005,579
Premium Contributions	121,450	120,255	109,299	109,299
Other Operating Revenues	26,905	29,188	0	0
Total Operating Revenues	10,474,795	10,618,030	11,114,878	11,114,878
<u>Operating Expenses</u>				
Salaries and Benefits	1,858,630	2,007,938	2,036,912	2,036,912
Services and Supplies	5,534,266	5,730,159	6,542,063	6,542,063
Contractual Services	40,604	27,547	44,435	44,435
Depreciation and Amortization	2,363,416	2,584,797	2,586,000	2,586,000
County Overhead Allocation	117,082	87,430	132,308	132,308
Total Operating Expenses	9,913,998	10,437,870	11,341,718	11,341,718
Operating Income(Loss)	560,797	180,160	(226,840)	(226,840)
<u>Non-Operating Revenue(Expenses)</u>				
Use of Money and Property	(34,158)	115,659	55,593	55,593
Gain/Loss on Sale-Capital Assets	111,484	190,841	110,000	110,000
Other Revenue	40	1,714	0	0
Total Non-Operating Revenue(Expenses)	77,366	308,214	165,593	165,593
<u>Other Financing Sources(Uses)</u>				
Operating Transfers In	213,356	352,726	222,003	277,003
Operating Transfers Out	(257,662)	(148,896)	0	0
Total Other Financing Sources(Uses)	(44,306)	203,830	222,003	277,003
Change in Net Assets	593,857	692,204	160,756	215,756
Net Assets - Beginning Balance	29,915,052	30,508,909	31,201,113	31,201,113
Net Assets - Ending Balance	30,508,909	31,201,113	31,361,869	31,416,869
Capital Assets	2,722,267	3,635,370	2,351,000	2,406,000

OPERATION OF INTERNAL SERVICE FUNDS
For Fiscal Year 2014-2015

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Fund: 1910 Medical Malpractice Self Ins

Dept: 012 County Executive Office

Service Activity: Self Insurance

OPERATING DETAIL (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
<u>Operating Revenues</u>				
Premium Contributions	203,000	694,000	950,000	950,000
Total Operating Revenues	203,000	694,000	950,000	950,000
<u>Operating Expenses</u>				
Services and Supplies	751,560	1,573,648	652,000	652,000
Contractual Services	2,250	2,250	2,400	2,400
County Overhead Allocation	(69,707)	(15,390)	190,060	190,060
Total Operating Expenses	684,103	1,560,508	844,460	844,460
Operating Income(Loss)	(481,103)	(866,508)	105,540	105,540
<u>Non-Operating Revenue(Expenses)</u>				
Use of Money and Property	(2,314)	7,630	3,400	3,400
Total Non-Operating Revenue(Expenses)	(2,314)	7,630	3,400	3,400
Change in Net Assets	(483,417)	(858,878)	108,940	108,940
Net Assets - Beginning Balance	659,562	176,146	(682,732)	(682,732)
Net Assets - Ending Balance	176,146	(682,732)	(573,792)	(573,792)

OPERATION OF INTERNAL SERVICE FUNDS
For Fiscal Year 2014-2015

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Fund: 1911 Workers' Comp Self Insurance Dept: 012 County Executive Office Service Activity: Self Insurance

OPERATING DETAIL (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
<u>Operating Revenues</u>				
Premium Contributions	13,805,754	15,122,774	15,226,618	15,226,618
Insurance Proceeds	1,800,580	4,130,311	2,118,159	2,118,159
Total Operating Revenues	15,606,334	19,253,085	17,344,777	17,344,777
<u>Operating Expenses</u>				
Salaries and Benefits	435,183	467,108	448,915	448,915
Services and Supplies	15,396,602	15,190,290	20,045,789	20,045,789
Contractual Services	5,050	10,300	6,000	6,000
Depreciation and Amortization	6,391	1,922	1,656	1,656
County Overhead Allocation	(176,027)	(14,046)	435,834	435,834
Total Operating Expenses	15,667,199	15,655,575	20,938,194	20,938,194
Operating Income(Loss)	(60,865)	3,597,510	(3,593,417)	(3,593,417)
<u>Non-Operating Revenue(Expenses)</u>				
Use of Money and Property	(47,075)	91,071	30,000	30,000
Other Revenue	15,347	7,299	19,000	19,000
Total Non-Operating Revenue(Expenses)	(31,728)	98,370	49,000	49,000
Change in Net Assets	(92,593)	3,695,880	(3,544,417)	(3,544,417)
Net Assets - Beginning Balance	(7,897,631)	(7,990,225)	(4,294,345)	(4,294,345)
Net Assets - Ending Balance	(7,990,225)	(4,294,345)	(7,838,762)	(7,838,762)

OPERATION OF INTERNAL SERVICE FUNDS
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Adopted Budget

Fund: 1912 County Liability-Self Insuranc Dept: 012 County Executive Office Service Activity: Self Insurance

OPERATING DETAIL (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
<u>Operating Revenues</u>				
Premium Contributions	6,144,033	6,289,034	6,300,000	6,300,000
Insurance Proceeds	302,767	11,382	250,000	250,000
Other Operating Revenues	32,578	50,525	51,500	51,500
Total Operating Revenues	6,479,378	6,350,941	6,601,500	6,601,500
<u>Operating Expenses</u>				
Salaries and Benefits	439,143	461,489	457,810	457,810
Services and Supplies	3,709,795	5,587,029	6,279,244	6,279,244
Contractual Services	3,374	3,268	5,109	5,109
County Overhead Allocation	(429,129)	6,953	710,740	710,740
Total Operating Expenses	3,723,184	6,058,739	7,452,903	7,452,903
Operating Income(Loss)	2,756,195	292,202	(851,403)	(851,403)
<u>Non-Operating Revenue(Expenses)</u>				
Use of Money and Property	(25,614)	71,760	32,000	32,000
Other Revenue	28,083	953	1,200	1,200
Total Non-Operating Revenue(Expenses)	2,469	72,714	33,200	33,200
Change in Net Assets	2,758,663	364,916	(818,203)	(818,203)
Net Assets - Beginning Balance	1,243,508	4,002,171	4,367,087	4,367,087
Net Assets - Ending Balance	4,002,171	4,367,087	3,548,884	3,548,884

OPERATION OF INTERNAL SERVICE FUNDS
For Fiscal Year 2014-2015

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Adopted Budget

Fund: 1913 County Unemp Ins-Self Ins

Dept: 064 Human Resources

Service Activity: Self Insurance

OPERATING DETAIL (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
<u>Operating Revenues</u>				
Premium Contributions	1,716,210	504,695	149,778	149,778
Total Operating Revenues	1,716,210	504,695	149,778	149,778
<u>Operating Expenses</u>				
Self-Insurance Claims	544,017	274,993	738,754	738,754
Contractual Services	8,314	8,314	10,800	10,800
County Overhead Allocation	12,989	2,160	(4,244)	(4,244)
Total Operating Expenses	565,319	285,466	745,310	745,310
Operating Income(Loss)	1,150,891	219,229	(595,532)	(595,532)
<u>Non-Operating Revenue(Expenses)</u>				
Use of Money and Property	(8,186)	25,041	11,000	11,000
Total Non-Operating Revenue(Expenses)	(8,186)	25,041	11,000	11,000
Change in Net Assets	1,142,705	244,270	(584,532)	(584,532)
Net Assets - Beginning Balance	1,558,043	2,700,748	2,945,018	2,945,018
Net Assets - Ending Balance	2,700,748	2,945,018	2,360,486	2,360,486

OPERATION OF INTERNAL SERVICE FUNDS
For Fiscal Year 2014-2015

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Fund: 1914 Dental Self-Insurance Fund

Dept: 064 Human Resources

Service Activity: Self Insurance

OPERATING DETAIL (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
<u>Operating Revenues</u>				
Premium Contributions	2,249,893	2,235,715	2,349,695	2,349,695
Total Operating Revenues	2,249,893	2,235,715	2,349,695	2,349,695
<u>Operating Expenses</u>				
Services and Supplies	18,406	20,917	35,854	35,854
Self-Insurance Claims	2,469,604	2,169,026	2,522,549	2,522,549
Contractual Services	97,630	112,590	195,045	195,045
County Overhead Allocation	14,315	(3,094)	(9,845)	(9,845)
Total Operating Expenses	2,599,956	2,299,439	2,743,603	2,743,603
Operating Income(Loss)	(350,063)	(63,725)	(393,908)	(393,908)
<u>Non-Operating Revenue(Expenses)</u>				
Use of Money and Property	(4,068)	14,006	7,000	7,000
Total Non-Operating Revenue(Expenses)	(4,068)	14,006	7,000	7,000
Change in Net Assets	(354,131)	(49,719)	(386,908)	(386,908)
Net Assets - Beginning Balance	2,009,542	1,655,411	1,605,693	1,605,693
Net Assets - Ending Balance	1,655,411	1,605,693	1,218,785	1,218,785

OPERATION OF INTERNAL SERVICE FUNDS
For Fiscal Year 2014-2015

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Fund: 1915 Information Technology Svcs

Dept: 063 General Services

Service Activity: Communications

OPERATING DETAIL (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
<u>Operating Revenues</u>				
Data Processing Services	6,124,721	6,663,504	6,896,117	6,896,117
Other Operating Revenues	286,413	5,852	6,500	6,500
Total Operating Revenues	6,411,133	6,669,356	6,902,617	6,902,617
<u>Operating Expenses</u>				
Salaries and Benefits	3,379,009	3,738,718	3,972,490	3,972,490
Services and Supplies	1,432,724	1,510,445	1,719,308	1,719,308
Contractual Services	4,350	14,130	100,000	100,000
Depreciation and Amortization	688,725	749,245	945,871	945,871
County Overhead Allocation	277,967	117,339	94,112	94,112
Total Operating Expenses	5,782,775	6,129,877	6,831,781	6,831,781
Operating Income(Loss)	628,358	539,479	70,836	70,836
<u>Non-Operating Revenue(Expenses)</u>				
Use of Money and Property	(10,318)	36,641	15,000	15,000
Gain/Loss on Sale-Capital Assets	0	15,385	0	0
Other Revenue	29,577	23,940	0	0
Total Non-Operating Revenue(Expenses)	19,259	75,966	15,000	15,000
<u>Other Financing Sources(Uses)</u>				
Operating Transfers In	0	40,000	0	0
Total Other Financing Sources(Uses)	0	40,000	0	0
Change in Net Assets	647,617	655,445	85,836	85,836
Net Assets - Beginning Balance	5,411,183	6,058,800	6,714,245	6,714,245
Net Assets - Ending Balance	6,058,800	6,714,245	6,800,081	6,800,081
Capital Assets	1,234,465	1,626,990	1,824,752	1,824,752

OPERATION OF INTERNAL SERVICE FUNDS
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Fund: 1919 Communications Services-ISF

Dept: 063 General Services

Service Activity: Communications

OPERATING DETAIL (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Total	0	0	30,000	30,000
Change in Net Assets	0	0	30,000	30,000
<u>Operating Revenues</u>				
Communication Services	3,059,956	3,426,992	3,379,142	3,379,142
Other Operating Revenues	158,891	44,063	70,497	70,497
Total Operating Revenues	3,218,847	3,471,055	3,449,639	3,449,639
<u>Operating Expenses</u>				
Salaries and Benefits	1,132,250	1,119,055	1,225,978	1,225,978
Services and Supplies	1,792,193	1,622,884	1,929,753	1,929,753
Contractual Services	142,303	224,451	178,000	178,000
Depreciation and Amortization	389,897	269,989	415,891	415,891
County Overhead Allocation	107,534	11,630	50,892	50,892
Total Operating Expenses	3,564,177	3,248,010	3,800,514	3,800,514
Operating Income(Loss)	(345,330)	223,045	(320,875)	(320,875)
<u>Non-Operating Revenue(Expenses)</u>				
Use of Money and Property	126,708	203,822	181,690	181,690
Other Revenue	70,640	5,447	100	100
Total Non-Operating Revenue(Expenses)	197,348	209,268	181,790	181,790
<u>Other Financing Sources(Uses)</u>				
Operating Transfers Out	(30,000)	(30,000)	(30,000)	(30,000)
Total Other Financing Sources(Uses)	(30,000)	(30,000)	(30,000)	(30,000)
Change in Net Assets	(177,982)	402,313	(169,085)	(169,085)
Net Assets - Beginning Balance	9,503,582	9,325,600	9,727,913	9,727,913
Net Assets - Ending Balance	9,325,600	9,727,913	9,558,828	9,558,828
Capital Assets	420,512	1,527,512	1,800,000	1,800,000

OPERATION OF INTERNAL SERVICE FUNDS
For Fiscal Year 2014-2015

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Fund: 1920 Utilities ISF

Dept: 063 General Services

Service Activity: Other General Government

OPERATING DETAIL (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
<u>Operating Revenues</u>				
Utility Services	5,136,345	5,112,084	6,022,096	6,022,096
Total Operating Revenues	5,136,345	5,112,084	6,022,096	6,022,096
<u>Operating Expenses</u>				
Salaries and Benefits	134,487	250,437	286,213	286,213
Services and Supplies	4,882,043	4,917,583	5,852,469	5,982,469
Contractual Services	191,798	114,740	300,000	300,000
Depreciation and Amortization	0	249,728	252,420	252,420
County Overhead Allocation	5,786	17,836	17,281	17,281
Total Operating Expenses	5,214,115	5,550,325	6,708,383	6,838,383
Operating Income(Loss)	(77,769)	(438,242)	(686,287)	(816,287)
<u>Non-Operating Revenue(Expenses)</u>				
Use of Money and Property	(568)	3,297	1,800	1,800
Interest Expense	(207,671)	(194,194)	(180,616)	(180,616)
Other Revenue	613,039	669,050	898,826	898,826
Total Non-Operating Revenue(Expenses)	404,800	478,153	720,010	720,010
<u>Other Financing Sources(Uses)</u>				
Operating Transfers In	29,747	0	0	130,000
Operating Transfers Out	(10,305)	0	0	0
Total Other Financing Sources(Uses)	19,442	0	0	130,000
Change in Net Assets	346,473	39,912	33,723	33,723
Net Assets - Beginning Balance	243,413	544,106	584,018	584,018
Net Assets - Ending Balance	589,886	584,018	617,741	617,741
Capital Assets	265,813	0	0	0
Long Term Debt Princ Repayment	330,000	330,000	335,000	335,000

OPERATION OF INTERNAL SERVICE FUNDS
For Fiscal Year 2014-2015

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Fund:	Grand Total	Dept: Grand Total	Service Activity:	Grand Total
OPERATING DETAIL (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Total	0	0	30,000	30,000
Change in Net Assets	0	0	30,000	30,000
<u>Operating Revenues</u>				
Motor Pool Rentals	10,326,440	10,468,588	11,005,579	11,005,579
Premium Contributions	24,118,890	24,846,218	24,976,091	24,976,091
Communication Services	3,059,956	3,426,992	3,379,142	3,379,142
Utility Services	5,136,345	5,112,084	6,022,096	6,022,096
Data Processing Services	6,124,721	6,663,504	6,896,117	6,896,117
Insurance Proceeds	2,103,347	4,141,693	2,368,159	2,368,159
Premium Contributions	121,450	120,255	109,299	109,299
Other Operating Revenues	504,786	129,628	128,497	128,497
Total Operating Revenues	51,495,935	54,908,961	54,884,980	54,884,980
<u>Operating Expenses</u>				
Salaries and Benefits	7,378,702	8,044,746	8,428,318	8,428,318
Services and Supplies	33,517,591	36,152,955	43,056,480	43,186,480
Self-Insurance Claims	3,013,621	2,444,019	3,261,303	3,261,303
Contractual Services	495,672	517,590	841,789	841,789
Depreciation and Amortization	3,448,429	3,855,681	4,201,838	4,201,838
County Overhead Allocation	(139,190)	210,818	1,617,138	1,617,138
Total Operating Expenses	47,714,825	51,225,809	61,406,866	61,536,866
Operating Income(Loss)	3,781,110	3,683,151	(6,491,886)	(6,621,886)
<u>Non-Operating Revenue(Expenses)</u>				
Use of Money and Property	(5,593)	568,927	337,483	337,483
Interest Expense	(207,671)	(194,194)	(180,616)	(180,616)
Gain/Loss on Sale-Capital Assets	111,484	206,226	110,000	110,000
Other Revenue	756,726	708,403	919,126	919,126
Total Non-Operating Revenue(Expenses)	654,946	1,289,362	1,185,993	1,185,993
<u>Other Financing Sources(Uses)</u>				
Operating Transfers In	243,103	392,726	222,003	407,003
Operating Transfers Out	(297,967)	(178,896)	(30,000)	(30,000)
Total Other Financing Sources(Uses)	(54,864)	213,830	192,003	377,003
Change in Net Assets	4,381,192	5,186,343	(5,113,890)	(5,058,890)
Net Assets - Beginning Balance	42,646,254	46,981,667	52,168,010	52,168,010
Net Assets - Ending Balance	47,027,446	52,168,010	47,054,120	47,109,120
Capital Assets	4,643,056	6,789,872	5,975,752	6,030,752
Long Term Debt Princ Repayment	330,000	330,000	335,000	335,000



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Schedule 11 - Operation of Enterprise Funds

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054	Public Works	1930	Resource Recovery & Waste Mgmt	11 - 02

OPERATION OF ENTERPRISE FUNDS
For Fiscal Year 2014-2015

Fund: 1930 Resource Recovery & Waste Mgt Dept: 054 Public Works Service Activity: Sanitation

OPERATING DETAIL (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Total	0	0	107,465	107,465
Change in Net Assets	0	0	107,465	107,465
<u>Operating Revenues</u>				
Sanitation Services	16,098,244	17,208,459	18,431,341	18,431,341
Sale of Scrap and Recyclables	3,053,898	2,876,149	2,652,000	2,652,000
Other Operating Revenues	3,228,763	3,354,218	3,242,850	3,242,850
Total Operating Revenues	22,380,905	23,438,827	24,326,191	24,326,191
<u>Operating Expenses</u>				
Salaries and Benefits	7,552,005	8,190,222	8,773,769	8,773,769
Services and Supplies	4,044,605	4,529,538	4,936,336	4,936,336
Contractual Services	5,781,662	5,591,328	6,169,270	6,169,270
Depreciation and Amortization	2,024,998	2,243,483	2,494,599	2,494,599
County Overhead Allocation	258,325	119,585	252,601	252,601
Closure/Postclosure Costs	665,085	(565,094)	2,125,000	2,125,000
Total Operating Expenses	20,326,679	20,109,062	24,751,575	24,751,575
Operating Income(Loss)	2,054,225	3,329,764	(317,919)	(317,919)
<u>Non-Operating Revenue(Expenses)</u>				
Use of Money and Property	244,066	590,435	464,800	464,800
Interest Expense	(279,051)	(256,170)	(257,608)	(257,608)
Gain/Loss on Sale-Capital Assets	33,352	24,428	0	0
State and Federal Aid	56,965	57,312	57,464	57,464
Sales	154,617	226,081	75,000	75,000
Settlements and Damages	(55,000)	(55,000)	(55,000)	(55,000)
Other Revenue	924,331	334,286	324,956	324,956
Total Non-Operating Revenue(Expenses)	1,079,281	921,373	609,612	609,612
<u>Other Financing Sources(Uses)</u>				
Operating Transfers In	0	35,000	0	0
Operating Transfers Out	(1,779)	(1,137)	(600)	(600)
Total Other Financing Sources(Uses)	(1,779)	33,863	(600)	(600)
Change in Net Assets	3,131,727	4,285,001	291,093	291,093
Net Assets - Beginning Balance	49,799,129	52,875,876	57,160,876	57,160,876
Net Assets - Ending Balance	52,930,857	57,160,876	57,451,969	57,451,969
Capital Assets	5,139,988	5,154,444	8,402,000	8,402,000
Long Term Debt Princ Repayment	637,867	664,286	694,512	694,512

COUNTY OF SANTA BARBARA
State of California

OPERATION OF ENTERPRISE FUNDS
For Fiscal Year 2014-2015

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Adopted Budget

Fund: 2870 Laguna Co Sanitation-General

Dept: 054 Public Works

Service Activity: Sanitation

OPERATING DETAIL (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
<u>Operating Revenues</u>				
Sanitation Services	8,624,696	9,887,586	10,518,300	10,518,300
Other Operating Revenues	37,355	19,342	37,000	37,000
Total Operating Revenues	8,662,051	9,906,929	10,555,300	10,555,300
<u>Operating Expenses</u>				
Salaries and Benefits	1,888,728	1,866,311	1,974,841	1,974,841
Services and Supplies	2,432,252	2,255,328	3,227,457	3,227,457
Contractual Services	348,293	388,951	640,300	640,300
Depreciation and Amortization	1,058,551	1,268,234	1,178,975	1,178,975
County Overhead Allocation	142,919	68,027	70,258	70,258
Total Operating Expenses	5,870,743	5,846,850	7,091,831	7,091,831
Operating Income(Loss)	2,791,307	4,060,079	3,463,469	3,463,469
<u>Non-Operating Revenue(Expenses)</u>				
Use of Money and Property	(19,152)	96,593	47,344	47,344
Interest Expense	(339,655)	(315,500)	(291,462)	(291,462)
Gain/Loss on Sale-Capital Assets	4,550	(36,573)	0	0
Other Revenue	275,504	78,419	1,625,771	1,625,771
Total Non-Operating Revenue(Expenses)	(78,753)	(177,061)	1,381,653	1,381,653
Change in Net Assets	2,712,554	3,883,018	4,845,122	4,845,122
Net Assets - Beginning Balance	32,498,544	35,149,986	39,033,003	39,033,003
Net Assets - Ending Balance	35,211,098	39,033,003	43,878,125	43,878,125
Capital Assets	238,217	1,864,510	4,611,400	4,611,400
Long Term Debt Princ Repayment	708,662	724,670	740,942	740,942

COUNTY OF SANTA BARBARA
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OPERATION OF ENTERPRISE FUNDS
For Fiscal Year 2014-2015

Adopted Budget

Fund:	Grand Total	Dept: Grand Total	Service Activity:	Grand Total
OPERATING DETAIL (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Total	0	0	107,465	107,465
Change in Net Assets	0	0	107,465	107,465
<u>Operating Revenues</u>				
Sanitation Services	24,722,940	27,096,045	28,949,641	28,949,641
Sale of Scrap and Recyclables	3,053,898	2,876,149	2,652,000	2,652,000
Other Operating Revenues	3,266,117	3,373,561	3,279,850	3,279,850
Total Operating Revenues	31,042,955	33,345,755	34,881,491	34,881,491
<u>Operating Expenses</u>				
Salaries and Benefits	9,440,733	10,056,532	10,748,610	10,748,610
Services and Supplies	6,476,857	6,784,866	8,163,793	8,163,793
Contractual Services	6,129,955	5,980,279	6,809,570	6,809,570
Depreciation and Amortization	3,083,549	3,511,717	3,673,574	3,673,574
County Overhead Allocation	401,244	187,612	322,859	322,859
Closure/Postclosure Costs	665,085	(565,094)	2,125,000	2,125,000
Total Operating Expenses	26,197,423	25,955,912	31,843,406	31,843,406
Operating Income(Loss)	4,845,533	7,389,844	3,145,550	3,145,550
<u>Non-Operating Revenue(Expenses)</u>				
Use of Money and Property	224,915	687,028	512,144	512,144
Interest Expense	(618,706)	(571,670)	(549,070)	(549,070)
Gain/Loss on Sale-Capital Assets	37,902	(12,145)	0	0
State and Federal Aid	56,965	57,312	57,464	57,464
Sales	154,617	226,081	75,000	75,000
Settlements and Damages	(55,000)	(55,000)	(55,000)	(55,000)
Other Revenue	1,199,835	412,705	1,950,727	1,950,727
Total Non-Operating Revenue(Expenses)	1,000,528	744,312	1,991,265	1,991,265
<u>Other Financing Sources(Uses)</u>				
Operating Transfers In	0	35,000	0	0
Operating Transfers Out	(1,779)	(1,137)	(600)	(600)
Total Other Financing Sources(Uses)	(1,779)	33,863	(600)	(600)
Change in Net Assets	5,844,282	8,168,018	5,136,215	5,136,215
Net Assets - Beginning Balance	82,297,673	88,025,861	96,193,880	96,193,880
Net Assets - Ending Balance	88,141,955	96,193,880	101,330,095	101,330,095
Capital Assets	5,378,205	7,018,954	13,013,400	13,013,400
Long Term Debt Princ Repayment	1,346,529	1,388,956	1,435,454	1,435,454

SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY
For Fiscal Year 2014-2015

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DISTRICT NAME (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES			
	Fund Balance Available June 30, 2014 (2)	Decreases to Obligated Fund Balances (3)	Additional Financing Sources (4)	Total Financing Sources (5)	Financing Uses (6)	Increases to Obligated Fund Balances (7)	Total Financing Uses (8)	
<u>Community Facilities Districts</u>								
Orcutt CFD	2270	0	0	256,300	256,300	256,300	0	256,300
Providence Landing CFD	2271	0	42,044	160,327	202,371	157,371	45,000	202,371
Total Community Facilities Districts		0	42,044	416,627	458,671	413,671	45,000	458,671
Fire Protection Dist	2280	0	1,631,000	60,124,803	61,755,803	60,559,385	1,196,418	61,755,803
<u>County Service Areas</u>								
CSA 3 Unincorp Goleta Valley	2120	0	51,742	1,190,275	1,242,017	1,160,514	81,503	1,242,017
CSA 4	2130	0	7,100	37,742	44,842	44,842	0	44,842
CSA 5	2140	0	0	106,767	106,767	106,767	0	106,767
CSA 11 Carp Valley/Summerland	2170	0	12,760	42,727	55,487	50,487	5,000	55,487
CSA 12 Mission Cyn Swr Svc Chg	2185	0	63,629	653,986	717,615	601,012	116,603	717,615
CSA 31 Isla Vista	2220	0	10,000	85,307	95,307	76,456	18,851	95,307
CSA 41 Rancho SantaRita-Rd Mtc	2242	0	86,470	24,030	110,500	85,500	25,000	110,500
Total County Service Areas		0	231,701	2,140,834	2,372,535	2,125,578	246,957	2,372,535
<u>Flood Control and Water Conservation Districts</u>								
Flood Ctrl/Wtr Cons Dst Mt	2400	0	855,093	7,153,162	8,008,255	7,336,300	671,955	8,008,255
SBFC Orcutt Area Drainage	2420	0	5,000	9,400	14,400	0	14,400	14,400
Bradley Flood Zone Number 3	2430	0	10,000	34,500	44,500	27,200	17,300	44,500
Guadalupe Flood Zone Number 3	2460	0	30,000	83,000	113,000	98,000	15,000	113,000
Lompoc City Flood Zone 2	2470	0	150,000	439,750	589,750	195,100	394,650	589,750
Lompoc Valley Flood Zone 2	2480	0	35,000	287,750	322,750	253,450	69,300	322,750
Los Alamos Flood Zone Number 1	2500	0	50,000	133,580	183,580	100,175	83,405	183,580
Orcutt Flood Zone Number 3	2510	0	523,915	375,485	899,400	699,400	200,000	899,400
SM Flood Zone 3	2560	0	325,000	1,185,900	1,510,900	1,312,600	198,300	1,510,900
SM River Levee Maint Zone	2570	0	100,000	441,790	541,790	319,000	222,790	541,790
Santa Ynez Flood Zone Number 1	2590	0	50,000	363,500	413,500	265,200	148,300	413,500
So Coast Flood Zone 2	2610	0	13,000,000	7,343,550	20,343,550	14,440,800	5,902,750	20,343,550
Total Flood Control and Water Conservation Districts		0	15,134,008	17,851,367	32,985,375	25,047,225	7,938,150	32,985,375
<u>Lighting Districts</u>								
North County Lighting Dist	2670	0	25,000	415,131	440,131	357,163	82,968	440,131
Mission Lighting District	2700	0	3,000	6,848	9,848	3,526	6,322	9,848
Total Lighting Districts		0	28,000	421,979	449,979	360,689	89,290	449,979
Sandyland Seawall Maint Dist	3000	0	5,000	125	5,125	5,000	125	5,125
<u>Water Agencies</u>								
Water Agency	3050	0	2,259,167	5,976,908	8,236,075	8,136,075	100,000	8,236,075
Water Agency Special	3060	0	309,127	695,400	1,004,527	886,942	117,585	1,004,527
Total Water Agencies		0	2,568,294	6,672,308	9,240,602	9,023,017	217,585	9,240,602
Total Special Districts and Other Agencies		0	19,640,047	87,628,043	107,268,090	97,534,565	9,733,525	107,268,090



FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES
For Fiscal Year 2014-2015

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DISTRICT NAME (1)	Total Fund Balance as of June 30, 2014 (2)	Less: Obligated Fund Balances			Fund Balance Available June 30, 2014 (6)
		Encumbrances (3)	Nonspendable/ Restricted/ Committed (4)	Assigned (5)	
<u>Community Facilities Districts</u>					
Orcutt CFD	2270	287,725	0	287,725	0
Providence Landing CFD	2271	283,202	0	283,202	0
Total Community Facilities Districts		570,927	0	570,927	0
Fire Protection Dist	2280	8,239,108	0	8,239,108	0
<u>County Service Areas</u>					
CSA 3 Unincorp Goleta Valley	2120	525,861	0	525,861	0
CSA 4	2130	34,649	0	34,649	0
CSA 5	2140	9,335	0	9,335	0
CSA 11 Carp Valley/Summerland	2170	586,841	0	586,841	0
CSA 12 Mission Cyn Swr Svc Chg	2185	1,400,126	0	1,400,126	0
CSA 31 Isla Vista	2220	476,759	0	476,759	0
CSA 32	2230	0	0	0	0
CSA 41 Rancho SantaRita-Rd Mtc	2242	89,925	0	89,925	0
Total County Service Areas		3,123,497	0	3,123,497	0
<u>Flood Control and Water Conservation Districts</u>					
Flood Ctrl/Wtr Cons Dst Mt	2400	12,074,315	0	12,074,315	0
SBFC Orcutt Area Drainage	2420	2,652,945	0	2,652,945	0
Bradley Flood Zone Number 3	2430	379,012	0	379,012	0
Guadalupe Flood Zone Number 3	2460	686,975	0	686,975	0
Lompoc City Flood Zone 2	2470	4,499,318	0	4,499,318	0
Lompoc Valley Flood Zone 2	2480	1,358,645	0	1,358,645	0
Los Alamos Flood Zone Number 1	2500	1,045,421	0	1,045,421	0
Orcutt Flood Zone Number 3	2510	2,504,464	0	2,504,464	0
SM Flood Zone 3	2560	6,353,309	0	6,353,309	0
SM River Levee Maint Zone	2570	854,643	0	854,643	0
Santa Ynez Flood Zone Number 1	2590	2,551,285	0	2,551,285	0
So Coast Flood Zone 2	2610	27,515,363	0	27,515,363	0
Total Flood Control and Water Conservation District		62,475,695	0	62,475,695	0
<u>Lighting Districts</u>					
North County Lighting Dist	2670	459,223	0	459,223	0
Mission Lighting District	2700	52,359	0	52,359	0
Total Lighting Districts		511,582	0	511,582	0
Sandyland Seawall Maint Dist	3000	30,564	0	30,564	0
<u>Water Agencies</u>					
Water Agency	3050	5,840,717	0	5,840,717	0
Water Agency Special	3060	783,813	0	783,813	0
Total Water Agencies		6,624,530	0	6,624,530	0
Total Special Districts and Other Agencies		81,575,903	0	81,575,903	0



COUNTY OF SANTA BARBARA
State of California
OBLIGATED FUND BALANCES - SPECIAL DISTRICTS AND OTHER AGENCIES
For Fiscal Year 2014-2015

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Adopted Budget

DESCRIPTION (1)	Fund	Acct	Obligated Fund Balances June 30, 2014 (2)	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget Year (7)
				Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
<u>CSA 3 Unincorp Goleta Valley</u>								
Restricted-Purpose of Fund	2120	9799	525,861	51,742	51,742	81,503	81,503	555,622
Total CSA 3 Unincorp Goleta Valley			525,861	51,742	51,742	81,503	81,503	555,622
<u>CSA 4</u>								
Restricted-Purpose of Fund	2130	9799	34,649	7,100	7,100	0	0	27,549
Total CSA 4			34,649	7,100	7,100	0	0	27,549
<u>CSA 5</u>								
Restricted-Purpose of Fund	2140	9799	9,335	0	0	0	0	9,335
Total CSA 5			9,335	0	0	0	0	9,335
<u>CSA 11 Carp Valley/Summerland</u>								
Nonspendable-Receiveables	2170	9602	1,101	0	0	0	0	1,101
Restricted-Purpose of Fund	2170	9799	585,740	12,760	12,760	5,000	5,000	577,980
Total CSA 11 Carp Valley/Summerland			586,841	12,760	12,760	5,000	5,000	579,081
<u>CSA 12 Mission Cyn Swr Svc Chg</u>								
Restricted-Allocated for Capital Outlay	2185	9730	665,773	0	0	60,000	60,000	725,773
Restricted-Purpose of Fund	2185	9799	734,353	63,629	63,629	56,603	56,603	727,327
Total CSA 12 Mission Cyn Swr Svc Chg			1,400,126	63,629	63,629	116,603	116,603	1,453,100
<u>CSA 31 Isla Vista</u>								
Restricted-Purpose of Fund	2220	9799	476,759	10,000	10,000	18,851	18,851	485,610
Total CSA 31 Isla Vista			476,759	10,000	10,000	18,851	18,851	485,610
<u>CSA 41 Rancho SantaRita-Rd Mtc</u>								
Restricted-Purpose of Fund	2242	9799	89,925	86,470	86,470	25,000	25,000	28,455
Total CSA 41 Rancho SantaRita-Rd Mtc			89,925	86,470	86,470	25,000	25,000	28,455
<u>Orcutt CFD</u>								
Restricted-Purpose of Fund	2270	9799	287,725	0	0	0	0	287,725
Total Orcutt CFD			287,725	0	0	0	0	287,725
<u>Providence Landing CFD</u>								
Restricted-Parks Projects	2271	9748	100,221	42,044	42,044	45,000	45,000	103,177
Restricted-Purpose of Fund	2271	9799	182,981	0	0	0	0	182,981
Total Providence Landing CFD			283,202	42,044	42,044	45,000	45,000	286,158

COUNTY OF SANTA BARBARA
 State of California
OBLIGATED FUND BALANCES - SPECIAL DISTRICTS AND OTHER AGENCIES
 For Fiscal Year 2014-2015

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Adopted Budget

DESCRIPTION (1)	Fund	Acct	Obligated Fund Balances June 30, 2014 (2)	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget Year (7)
				Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
<u>Fire Protection Dist</u>								
Nonspendable-Receiveables	2280	9602	717,468	20,000	20,000	20,000	20,000	717,468
Restricted-Imprest Cash	2280	9721	450	0	0	0	0	450
Restricted-Allocated for Capital Outlay	2280	9730	628,113	0	0	1,004,500	1,004,500	1,632,613
Restricted-Purpose of Fund	2280	9799	6,893,077	0	1,611,000	171,915	171,918	5,453,995
Total Fire Protection Dist			8,239,108	20,000	1,631,000	1,196,415	1,196,418	7,804,526
<u>Flood Ctrl/Wtr Cons Dst Mt</u>								
Nonspendable-Receiveables	2400	9602	17,164	0	0	0	0	17,164
Restricted-Imprest Cash	2400	9721	350	0	0	0	0	350
Restricted-Allocated for Capital Outlay	2400	9730	2,711,617	0	0	170,482	170,482	2,882,099
Restricted-FY 12/13,13/14 Operating Plans	2400	9749	201,459	0	0	0	0	201,459
Restricted-Purpose of Fund	2400	9799	9,143,724	855,093	855,093	501,473	501,473	8,790,104
Total Flood Ctrl/Wtr Cons Dst Mt			12,074,315	855,093	855,093	671,955	671,955	11,891,177
<u>SBFC Orcutt Area Drainage</u>								
Restricted-Allocated for Capital Outlay	2420	9730	624,492	0	0	0	0	624,492
Restricted-Purpose of Fund	2420	9799	2,028,453	5,000	5,000	14,400	14,400	2,037,853
Total SBFC Orcutt Area Drainage			2,652,945	5,000	5,000	14,400	14,400	2,662,345
<u>Bradley Flood Zone Number 3</u>								
Restricted-Allocated for Capital Outlay	2430	9730	20,000	0	0	0	0	20,000
Restricted-Purpose of Fund	2430	9799	359,012	10,000	10,000	17,300	17,300	366,312
Total Bradley Flood Zone Number 3			379,012	10,000	10,000	17,300	17,300	386,312
<u>Guadalupe Flood Zone Number 3</u>								
Restricted-Allocated for Capital Outlay	2460	9730	53,032	0	0	0	0	53,032
Restricted-Purpose of Fund	2460	9799	633,943	30,000	30,000	15,000	15,000	618,943
Total Guadalupe Flood Zone Number 3			686,975	30,000	30,000	15,000	15,000	671,975
<u>Lompoc City Flood Zone 2</u>								
Restricted-Allocated for Capital Outlay	2470	9730	500,000	0	0	0	0	500,000
Restricted-Purpose of Fund	2470	9799	3,999,318	150,000	150,000	394,650	394,650	4,243,968
Total Lompoc City Flood Zone 2			4,499,318	150,000	150,000	394,650	394,650	4,743,968
<u>Lompoc Valley Flood Zone 2</u>								
Restricted-Allocated for Capital Outlay	2480	9730	24,000	0	0	0	0	24,000
Restricted-Purpose of Fund	2480	9799	1,334,645	35,000	35,000	69,300	69,300	1,368,945
Total Lompoc Valley Flood Zone 2			1,358,645	35,000	35,000	69,300	69,300	1,392,945

COUNTY OF SANTA BARBARA
 State of California
OBLIGATED FUND BALANCES - SPECIAL DISTRICTS AND OTHER AGENCIES
 For Fiscal Year 2014-2015

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Adopted Budget

DESCRIPTION (1)	Fund	Acct	Obligated Fund Balances June 30, 2014 (2)	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget Year (7)
				Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
<u>Los Alamos Flood Zone Number 1</u>								
Nonspendable-Receiveables	2500	9602	12,349	0	0	0	0	12,349
Restricted-Allocated for Capital Outlay	2500	9730	139,563	0	0	0	0	139,563
Restricted-Purpose of Fund	2500	9799	893,509	50,000	50,000	83,405	83,405	926,914
Total Los Alamos Flood Zone Number 1			1,045,421	50,000	50,000	83,405	83,405	1,078,826
<u>Orcutt Flood Zone Number 3</u>								
Nonspendable-Receiveables	2510	9602	3,386	0	0	0	0	3,386
Restricted-Allocated for Capital Outlay	2510	9730	30,000	0	0	0	0	30,000
Restricted-Purpose of Fund	2510	9799	2,471,078	423,915	523,915	200,000	200,000	2,147,163
Total Orcutt Flood Zone Number 3			2,504,464	423,915	523,915	200,000	200,000	2,180,549
<u>SM Flood Zone 3</u>								
Restricted-Allocated for Capital Outlay	2560	9730	488,064	0	0	0	0	488,064
Restricted-Purpose of Fund	2560	9799	5,865,245	250,000	325,000	198,300	198,300	5,738,545
Total SM Flood Zone 3			6,353,309	250,000	325,000	198,300	198,300	6,226,609
<u>SM River Levee Maint Zone</u>								
Restricted-Allocated for Capital Outlay	2570	9730	328,540	0	0	0	0	328,540
Restricted-Purpose of Fund	2570	9799	526,103	100,000	100,000	222,790	222,790	648,893
Total SM River Levee Maint Zone			854,643	100,000	100,000	222,790	222,790	977,433
<u>Santa Ynez Flood Zone Number 1</u>								
Restricted-Allocated for Capital Outlay	2590	9730	171,855	0	0	0	0	171,855
Restricted-Purpose of Fund	2590	9799	2,379,430	50,000	50,000	148,300	148,300	2,477,730
Total Santa Ynez Flood Zone Number 1			2,551,285	50,000	50,000	148,300	148,300	2,649,585
<u>So Coast Flood Zone 2</u>								
Nonspendable-Receiveables	2610	9602	11,837	0	0	0	0	11,837
Restricted-Allocated for Capital Outlay	2610	9730	8,114,810	0	0	0	0	8,114,810
Restricted-Purpose of Fund	2610	9799	19,388,716	13,000,000	13,000,000	5,902,750	5,902,750	12,291,466
Total So Coast Flood Zone 2			27,515,363	13,000,000	13,000,000	5,902,750	5,902,750	20,418,113
<u>North County Lighting Dist</u>								
Restricted-Purpose of Fund	2670	9799	459,223	25,000	25,000	82,968	82,968	517,191
Total North County Lighting Dist			459,223	25,000	25,000	82,968	82,968	517,191
<u>Mission Lighting District</u>								
Restricted-Purpose of Fund	2700	9799	52,359	3,000	3,000	6,322	6,322	55,681
Total Mission Lighting District			52,359	3,000	3,000	6,322	6,322	55,681

COUNTY OF SANTA BARBARA
State of California
OBLIGATED FUND BALANCES - SPECIAL DISTRICTS AND OTHER AGENCIES
For Fiscal Year 2014-2015

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Adopted Budget

DESCRIPTION (1)	Fund	Acct	Obligated Fund Balances June 30, 2014 (2)	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget Year (7)
				Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
<u>Sandyland Seawall Maint Dist</u>								
Restricted-Purpose of Fund	3000	9799	30,564	5,000	5,000	125	125	25,689
Total Sandyland Seawall Maint Dist			30,564	5,000	5,000	125	125	25,689
<u>Water Agency</u>								
Nonspendable-Receiveables	3050	9602	22,094	0	0	0	0	22,094
Restricted-Imprest Cash	3050	9721	100	0	0	0	0	100
Restricted-FY 12/13,13/14 Operating Plans	3050	9749	33,913	0	0	0	0	33,913
Restricted-Purpose of Fund	3050	9799	5,784,610	2,259,167	2,259,167	100,000	100,000	3,625,443
Total Water Agency			5,840,717	2,259,167	2,259,167	100,000	100,000	3,681,550
<u>Water Agency Special</u>								
Restricted-FY 12/13,13/14 Operating Plans	3060	9749	8,180	0	0	0	0	8,180
Restricted-Purpose of Fund	3060	9799	151,532	0	0	0	0	151,532
Committed-Imprest Cash	3060	9821	150	0	0	0	0	150
Committed-Purpose of Fund	3060	9899	623,951	309,127	309,127	117,585	117,585	432,409
Total Water Agency Special			783,813	309,127	309,127	117,585	117,585	592,271
Total Special Districts and Other Agencies			81,575,903	17,854,047	19,640,047	9,733,522	9,733,525	71,669,381

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
For Fiscal Year 2014-2015

Adopted Budget

Fund: 2120 CSA 3 Unincorp Goleta Valley

Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	0	0	0
Taxes	937,214	967,660	989,596	989,596
Use of Money and Property	(30)	3,279	1,165	1,165
Intergovernmental Revenue-State	4,806	4,707	4,706	4,706
Charges for Services	194,690	200,600	194,808	194,808
Decrease to Obligated Fund Balance	1,020	0	51,742	51,742
Total Revenue	1,137,700	1,176,246	1,242,017	1,242,017
Services and Supplies	298,817	288,148	359,296	359,296
Other Financing Uses	775,757	725,149	801,218	801,218
Increase to Obligated Fund Balance	63,127	162,949	81,503	81,503
Total Expenditures/Appropriations	1,137,700	1,176,246	1,242,017	1,242,017
Net Cost	0	0	0	0

Fund: 2130 CSA 4

Dept: 052 Parks

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	(4,584)	(258)	0	0
Taxes	32,817	33,765	35,905	35,905
Use of Money and Property	(36)	348	1,637	1,637
Intergovernmental Revenue-State	205	200	200	200
Decrease to Obligated Fund Balance	13,267	8,117	7,100	7,100
Total Revenue	41,669	42,172	44,842	44,842
Services and Supplies	6,327	6,572	9,242	9,242
Other Financing Uses	35,600	35,600	35,600	35,600
Increase to Obligated Fund Balance	0	0	0	0
Total Expenditures/Appropriations	41,927	42,172	44,842	44,842
Net Cost	(258)	0	0	0

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
For Fiscal Year 2014-2015

Adopted Budget

Fund: 2140 CSA 5

Dept: 052 Parks

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	(8,362)	(1,076)	0	0
Taxes	93,769	96,308	102,472	102,472
Use of Money and Property	81	227	3,683	3,683
Intergovernmental Revenue-State	592	575	612	612
Intergovernmental Revenue-Federal	28	26	0	0
Decrease to Obligated Fund Balance	17,456	9,059	0	0
Total Revenue	103,563	105,119	106,767	106,767
Services and Supplies	22,589	23,119	24,767	24,767
Other Financing Uses	82,000	82,000	82,000	82,000
Increase to Obligated Fund Balance	49	0	0	0
Total Expenditures/Appropriations	104,639	105,119	106,767	106,767
Net Cost	(1,076)	0	0	0

Fund: 2170 CSA 11 Carp Valley/Summerland

Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	0	0	0
Taxes	37,552	39,126	40,171	40,171
Use of Money and Property	(1,361)	4,611	2,316	2,316
Intergovernmental Revenue-State	242	239	240	240
Decrease to Obligated Fund Balance	6,486	52,894	12,760	12,760
Total Revenue	42,919	96,869	55,487	55,487
Services and Supplies	42,515	96,869	50,487	50,487
Increase to Obligated Fund Balance	404	0	5,000	5,000
Total Expenditures/Appropriations	42,919	96,869	55,487	55,487
Net Cost	0	0	0	0

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
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Adopted Budget

Fund: 2185 CSA 12 Mission Cyn Swr Svc Chg

Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	0	0	0
Use of Money and Property	(2,992)	9,630	4,741	4,741
Charges for Services	590,867	638,833	649,245	649,245
Decrease to Obligated Fund Balance	67,084	0	63,629	63,629
Total Revenue	654,959	648,463	717,615	717,615
Services and Supplies	551,424	560,280	601,012	601,012
Capital Assets	5,750	0	0	0
Increase to Obligated Fund Balance	97,785	88,182	116,603	116,603
Total Expenditures/Appropriations	654,959	648,463	717,615	717,615
Net Cost	0	0	0	0

Fund: 2220 CSA 31 Isla Vista

Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	12,235	0	0	0
Taxes	56,264	39,036	50,822	50,822
Use of Money and Property	(390)	1,280	644	644
Intergovernmental Revenue-State	314	314	314	314
Intergovernmental Revenue-Other	842	264,227	0	0
Charges for Services	33,527	37,697	33,527	33,527
Decrease to Obligated Fund Balance	222	0	10,000	10,000
Total Revenue	103,014	342,554	95,307	95,307
Services and Supplies	50,790	49,791	76,456	76,456
Increase to Obligated Fund Balance	52,224	292,763	18,851	18,851
Total Expenditures/Appropriations	103,014	342,554	95,307	95,307
Net Cost	0	0	0	0

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
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Adopted Budget

Fund: 2242 CSA 41 Rancho SantaRita-Rd Mtc

Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	0	0	0
Use of Money and Property	(199)	656	326	326
Charges for Services	23,704	23,704	23,704	23,704
Decrease to Obligated Fund Balance	108	78	86,470	86,470
Total Revenue	23,613	24,439	110,500	110,500
Services and Supplies	323	24,439	85,500	85,500
Increase to Obligated Fund Balance	23,290	0	25,000	25,000
Total Expenditures/Appropriations	23,613	24,439	110,500	110,500
Net Cost	0	0	0	0

Fund: 2270 Orcutt CFD

Dept: 055 Housing/Community Development

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	25,446	34,306	0	0
Taxes	236,781	276,150	255,500	255,500
Use of Money and Property	(229)	2,021	800	800
Decrease to Obligated Fund Balance	357	0	0	0
Total Revenue	262,355	312,477	256,300	256,300
Services and Supplies	2,551	4,080	4,281	4,281
Other Financing Uses	200,000	210,000	252,019	252,019
Increase to Obligated Fund Balance	25,498	98,398	0	0
Total Expenditures/Appropriations	228,049	312,477	256,300	256,300
Net Cost	34,306	0	0	0

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
For Fiscal Year 2014-2015

Adopted Budget

Fund: 2271 Providence Landing CFD

Dept: 052 Parks

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	(2,834)	60,938	0	0
Taxes	144,480	157,980	157,920	157,920
Use of Money and Property	(654)	2,937	2,407	2,407
Other Financing Sources	0	18,877	0	0
Decrease to Obligated Fund Balance	3,350	15,668	42,044	42,044
Total Revenue	144,342	256,400	202,371	202,371
Services and Supplies	(3,850)	12,481	25,821	25,821
Other Financing Uses	87,212	0	131,550	131,550
Increase to Obligated Fund Balance	42	243,919	45,000	45,000
Total Expenditures/Appropriations	83,404	256,400	202,371	202,371
Net Cost	60,938	0	0	0

Fund: 2280 Fire Protection Dist

Dept: 031 Fire

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	1,733,813	0	0
Taxes	36,695,887	39,067,957	41,456,000	41,456,000
Licenses, Permits and Franchises	0	11,230	20,000	20,000
Use of Money and Property	8,613	15,599	0	0
Intergovernmental Revenue-State	236,923	3,893,802	3,803,195	3,853,195
Intergovernmental Revenue-Federal	1,223	149,656	1,200	1,200
Intergovernmental Revenue-Other	127,241	188,232	188,732	188,732
Charges for Services	0	14,407,501	13,572,417	13,722,417
Other Financing Sources	88,400	1,109,910	828,861	828,861
Miscellaneous Revenue	15,600	216,356	54,398	54,398
Decrease to Obligated Fund Balance	226,225	277	20,000	1,631,000
Total Revenue	37,400,112	60,794,334	59,944,803	61,755,803
Salaries and Employee Benefits	0	46,896,433	48,391,382	49,632,281
Services and Supplies	448,583	2,673,140	4,009,296	4,156,394
Other Charges	0	3,347,070	3,636,619	3,636,619
Capital Assets	0	81,621	39,615	407,615
Other Financing Uses	34,781,151	2,890,665	2,671,476	2,726,476
Increase to Obligated Fund Balance	436,564	4,905,406	1,196,415	1,196,418
Total Expenditures/Appropriations	35,666,299	60,794,334	59,944,803	61,755,803
Net Cost	1,733,813	0	0	0

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
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Adopted Budget

Fund: 2400 Flood Ctrl/Wtr Cons Dst Mt
 Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	24,480	0	0	0
Taxes	1,858,243	1,873,672	1,844,920	1,844,920
Use of Money and Property	(18,952)	57,408	35,000	35,000
Intergovernmental Revenue-State	11,793	11,659	138,262	138,262
Intergovernmental Revenue-Federal	253	258	0	0
Intergovernmental Revenue-Other	4,775,651	4,482,568	4,864,900	4,864,900
Charges for Services	118,605	121,234	186,635	186,635
Other Financing Sources	92,000	200,990	80,145	80,145
Miscellaneous Revenue	928	3,664	3,300	3,300
Decrease to Obligated Fund Balance	70,796	48,903	855,093	855,093
Total Revenue	6,933,797	6,800,356	8,008,255	8,008,255
Salaries and Employee Benefits	4,103,091	4,220,177	4,842,533	4,842,533
Services and Supplies	1,121,028	916,990	1,708,805	1,708,805
Other Charges	320,570	355,648	389,362	389,362
Capital Assets	367,667	295,281	395,000	395,000
Other Financing Uses	439,779	49,584	600	600
Increase to Obligated Fund Balance	581,662	962,676	671,955	671,955
Total Expenditures/Appropriations	6,933,797	6,800,356	8,008,255	8,008,255
Net Cost	0	0	0	0

Fund: 2420 SBFC Orcutt Area Drainage
 Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	0	0	0
Use of Money and Property	(5,587)	19,045	9,400	9,400
Decrease to Obligated Fund Balance	5,618	0	5,000	5,000
Total Revenue	31	19,045	14,400	14,400
Increase to Obligated Fund Balance	31	19,045	14,400	14,400
Total Expenditures/Appropriations	31	19,045	14,400	14,400
Net Cost	0	0	0	0

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SPECIAL DISTRICTS AND OTHER AGENCIES
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Adopted Budget

Fund: 2430 Bradley Flood Zone Number 3

Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	0	0	0
Use of Money and Property	(758)	2,590	1,100	1,100
Charges for Services	33,228	33,777	33,400	33,400
Decrease to Obligated Fund Balance	1,728	(24,256)	10,000	10,000
Total Revenue	34,198	12,111	44,500	44,500
Services and Supplies	18,793	12,111	27,200	27,200
Capital Assets	15,405	0	0	0
Increase to Obligated Fund Balance	0	0	17,300	17,300
Total Expenditures/Appropriations	34,198	12,111	44,500	44,500
Net Cost	0	0	0	0

Fund: 2460 Guadalupe Flood Zone Number 3

Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	5,241	0	0	0
Taxes	57,289	49,734	44,450	44,450
Use of Money and Property	(1,387)	4,608	1,900	1,900
Intergovernmental Revenue-State	335	334	350	350
Intergovernmental Revenue-Federal	81	82	0	0
Intergovernmental Revenue-Other	567	0	0	0
Charges for Services	33,458	34,780	36,300	36,300
Decrease to Obligated Fund Balance	915	0	30,000	30,000
Total Revenue	96,499	89,539	113,000	113,000
Services and Supplies	33,561	32,319	98,000	98,000
Increase to Obligated Fund Balance	62,938	57,220	15,000	15,000
Total Expenditures/Appropriations	96,499	89,539	113,000	113,000
Net Cost	0	0	0	0

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
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Fund: 2470 Lompoc City Flood Zone 2

Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	9,408	0	0	0
Taxes	284,757	268,348	252,500	252,500
Use of Money and Property	(9,003)	30,657	13,400	13,400
Intergovernmental Revenue-State	1,811	1,731	1,750	1,750
Intergovernmental Revenue-Federal	645	651	0	0
Intergovernmental Revenue-Other	41,241	0	0	0
Charges for Services	169,398	169,175	172,100	172,100
Miscellaneous Revenue	312	0	0	0
Decrease to Obligated Fund Balance	203,426	0	150,000	150,000
Total Revenue	701,994	470,561	589,750	589,750
Services and Supplies	171,463	151,329	195,100	195,100
Capital Assets	521,123	22,943	0	0
Increase to Obligated Fund Balance	9,408	296,288	394,650	394,650
Total Expenditures/Appropriations	701,994	470,561	589,750	589,750
Net Cost	0	0	0	0

Fund: 2480 Lompoc Valley Flood Zone 2

Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	0	0	0
Taxes	164,662	173,381	174,200	174,200
Use of Money and Property	(2,706)	9,211	4,000	4,000
Intergovernmental Revenue-State	1,057	1,053	1,050	1,050
Charges for Services	105,345	106,986	108,500	108,500
Decrease to Obligated Fund Balance	1,932	0	35,000	35,000
Total Revenue	270,289	290,631	322,750	322,750
Services and Supplies	209,107	189,663	253,450	253,450
Increase to Obligated Fund Balance	61,182	100,968	69,300	69,300
Total Expenditures/Appropriations	270,290	290,631	322,750	322,750
Net Cost	0	0	0	0

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
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Fund: 2500 Los Alamos Flood Zone Number 1

Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	0	0	0
Taxes	70,128	73,190	73,430	73,430
Use of Money and Property	(2,113)	6,989	3,000	3,000
Intergovernmental Revenue-State	449	443	450	450
Charges for Services	55,766	56,407	56,700	56,700
Decrease to Obligated Fund Balance	1,478	0	50,000	50,000
Total Revenue	125,707	137,028	183,580	183,580
Services and Supplies	75,626	64,811	100,175	100,175
Increase to Obligated Fund Balance	50,081	72,217	83,405	83,405
Total Expenditures/Appropriations	125,707	137,028	183,580	183,580
Net Cost	0	0	0	0

Fund: 2510 Orcutt Flood Zone Number 3

Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	0	0	0
Taxes	256,330	263,004	263,600	263,600
Use of Money and Property	(5,234)	17,467	7,300	7,300
Intergovernmental Revenue-State	1,649	1,600	1,600	1,600
Intergovernmental Revenue-Federal	21	20	0	0
Charges for Services	103,821	96,014	90,400	90,400
Other Financing Sources	9,900	10,500	12,585	12,585
Decrease to Obligated Fund Balance	3,718	0	423,915	523,915
Total Revenue	370,204	388,605	799,400	899,400
Services and Supplies	239,347	243,328	299,400	299,400
Capital Assets	15,548	60,546	300,000	400,000
Increase to Obligated Fund Balance	115,310	84,731	200,000	200,000
Total Expenditures/Appropriations	370,204	388,605	799,400	899,400
Net Cost	0	0	0	0

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
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Fund: 2560 SM Flood Zone 3

Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	10,142	0	0	0
Taxes	771,076	790,692	782,200	782,200
Use of Money and Property	(12,722)	43,710	17,900	17,900
Intergovernmental Revenue-State	4,976	4,806	4,800	4,800
Intergovernmental Revenue-Federal	370	378	0	0
Intergovernmental Revenue-Other	0	0	0	0
Charges for Services	372,122	434,512	381,000	381,000
Miscellaneous Revenue	64,916	0	0	0
Decrease to Obligated Fund Balance	234,301	175,000	250,000	325,000
Total Revenue	1,445,181	1,449,099	1,435,900	1,510,900
Services and Supplies	582,182	437,795	634,600	634,600
Capital Assets	415,857	467,832	603,000	678,000
Other Financing Uses	437,000	0	0	0
Increase to Obligated Fund Balance	10,142	543,472	198,300	198,300
Total Expenditures/Appropriations	1,445,181	1,449,099	1,435,900	1,510,900
Net Cost	0	0	0	0

Fund: 2570 SM River Levee Maint Zone

Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	1,770	0	0	0
Taxes	75,216	75,947	73,250	73,250
Use of Money and Property	(5,475)	17,377	3,600	3,600
Intergovernmental Revenue-State	480	1,361,531	475	475
Intergovernmental Revenue-Federal	50	43,111,479	0	0
Intergovernmental Revenue-Other	4,870	1,439,434	190,030	190,030
Charges for Services	135,868	139,187	139,600	139,600
Other Financing Sources	875,000	0	0	0
Miscellaneous Revenue	36,307	31,946	34,835	34,835
Decrease to Obligated Fund Balance	2,548	634,047	100,000	100,000
Total Revenue	1,126,635	46,810,948	541,790	541,790
Services and Supplies	173,026	199,716	319,000	319,000
Capital Assets	34,770	46,611,231	0	0
Increase to Obligated Fund Balance	918,840	0	222,790	222,790
Total Expenditures/Appropriations	1,126,635	46,810,948	541,790	541,790
Net Cost	0	0	0	0

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
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Adopted Budget

Fund: 2590 Santa Ynez Flood Zone Number 1

Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	1,512	0	0	0
Taxes	282,417	281,802	281,400	281,400
Use of Money and Property	(5,093)	17,152	7,500	7,500
Intergovernmental Revenue-State	1,769	1,718	1,700	1,700
Charges for Services	81,201	76,974	72,900	72,900
Decrease to Obligated Fund Balance	3,559	0	50,000	50,000
Total Revenue	365,364	377,646	413,500	413,500
Services and Supplies	215,632	180,495	265,200	265,200
Increase to Obligated Fund Balance	149,733	197,151	148,300	148,300
Total Expenditures/Appropriations	365,365	377,646	413,500	413,500
Net Cost	0	0	0	0

Fund: 2610 So Coast Flood Zone 2

Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	78,655	(1)	0	0
Taxes	5,325,840	5,365,046	5,128,450	5,128,450
Use of Money and Property	(60,489)	197,885	81,000	81,000
Intergovernmental Revenue-State	204,035	84,388	33,700	33,700
Intergovernmental Revenue-Federal	76	87	0	0
Intergovernmental Revenue-Other	12,370	0	18,000	18,000
Charges for Services	2,063,473	2,095,816	2,082,400	2,082,400
Miscellaneous Revenue	1,572	0	0	0
Decrease to Obligated Fund Balance	2,248,539	(2,012)	13,000,000	13,000,000
Total Revenue	9,874,069	7,741,209	20,343,550	20,343,550
Services and Supplies	3,139,878	2,766,284	4,295,800	4,295,800
Capital Assets	6,652,662	3,877,802	10,145,000	10,145,000
Increase to Obligated Fund Balance	81,529	1,097,124	5,902,750	5,902,750
Total Expenditures/Appropriations	9,874,070	7,741,209	20,343,550	20,343,550
Net Cost	(1)	0	0	0

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SPECIAL DISTRICTS AND OTHER AGENCIES
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Adopted Budget

Fund: 2670 North County Lighting Dist
 Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	0	0	0
Taxes	393,420	402,129	411,370	411,370
Use of Money and Property	(958)	2,693	1,262	1,262
Intergovernmental Revenue-State	2,542	2,458	2,458	2,458
Intergovernmental Revenue-Federal	37	35	41	41
Decrease to Obligated Fund Balance	630	0	25,000	25,000
Total Revenue	395,671	407,314	440,131	440,131
Services and Supplies	354,727	315,185	357,163	357,163
Increase to Obligated Fund Balance	40,944	92,129	82,968	82,968
Total Expenditures/Appropriations	395,670	407,314	440,131	440,131
Net Cost	0	0	0	0

Fund: 2700 Mission Lighting District
 Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	0	0	0
Taxes	6,181	6,477	6,631	6,631
Use of Money and Property	(104)	352	177	177
Intergovernmental Revenue-State	40	40	40	40
Decrease to Obligated Fund Balance	73	0	3,000	3,000
Total Revenue	6,189	6,869	9,848	9,848
Services and Supplies	2,862	2,824	3,526	3,526
Increase to Obligated Fund Balance	3,328	4,045	6,322	6,322
Total Expenditures/Appropriations	6,190	6,869	9,848	9,848
Net Cost	0	0	0	0

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
For Fiscal Year 2014-2015

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Fund: 3000 Sandyland Seawall Maint Dist
 Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	0	0	0	0
Use of Money and Property	(74)	247	125	125
Decrease to Obligated Fund Balance	2,283	4,418	5,000	5,000
Total Revenue	2,208	4,665	5,125	5,125
Services and Supplies	2,208	4,665	5,000	5,000
Increase to Obligated Fund Balance	0	0	125	125
Total Expenditures/Appropriations	2,208	4,665	5,125	5,125
Net Cost	0	0	0	0

Fund: 3050 Water Agency
 Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object (1)	Actual 2012-2013 (2)	Actual 2013-2014 (3)	Recommended 2014-2015 (4)	Adopted by the Board of Supervisors 2014-2015 (5)
Fund Balance	30,311	0	0	0
Taxes	2,388,922	2,411,268	2,260,000	2,260,000
Use of Money and Property	(12,278)	39,437	18,000	18,000
Intergovernmental Revenue-State	8,525,342	1,953,679	3,315,000	3,315,000
Intergovernmental Revenue-Federal	30,399	349	0	0
Intergovernmental Revenue-Other	129,632	343,549	268,213	268,213
Charges for Services	80,326	115,625	115,695	115,695
Decrease to Obligated Fund Balance	9,245	0	2,259,167	2,259,167
Total Revenue	11,181,899	4,863,906	8,236,075	8,236,075
Salaries and Employee Benefits	670,143	672,288	825,856	825,856
Services and Supplies	2,347,826	1,528,344	3,882,406	3,882,406
Other Charges	7,916,282	1,785,304	3,322,668	3,322,668
Other Financing Uses	85,000	240,990	105,145	105,145
Increase to Obligated Fund Balance	162,648	636,979	100,000	100,000
Total Expenditures/Appropriations	11,181,899	4,863,906	8,236,075	8,236,075
Net Cost	0	0	0	0

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
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Fund: 3060 Water Agency Special
 Dept: 054 Public Works

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Fund Balance	0	0	0	0
Use of Money and Property	(1,847)	5,393	2,500	2,500
Intergovernmental Revenue-State	30,990	133,387	45,000	45,000
Intergovernmental Revenue-Federal	68,553	0	0	0
Charges for Services	10,647	18,480	33,400	33,400
Other Financing Sources	595,208	605,400	614,500	614,500
Miscellaneous Revenue	1,450	0	0	0
Decrease to Obligated Fund Balance	1,211	0	309,127	309,127
Total Revenue	706,210	762,659	1,004,527	1,004,527
Salaries and Employee Benefits	341,337	370,842	423,508	423,508
Services and Supplies	274,881	329,579	411,831	411,831
Other Charges	11,055	8,510	15,603	15,603
Other Financing Uses	37,649	38,103	36,000	36,000
Increase to Obligated Fund Balance	41,288	15,625	117,585	117,585
Total Expenditures/Appropriations	706,210	762,659	1,004,527	1,004,527
Net Cost	0	0	0	0

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
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Adopted Budget

Fund: Grand Total

Dept:

Detail by Revenue Category and Expenditure Object	Actual 2012-2013	Actual 2013-2014	Recommended 2014-2015	Adopted by the Board of Supervisors 2014-2015
(1)	(2)	(3)	(4)	(5)
Fund Balance	183,419	1,827,723	0	0
Taxes	50,169,245	52,712,671	54,684,787	54,684,787
Licenses, Permits and Franchises	0	11,230	20,000	20,000
Use of Money and Property	(141,977)	512,807	224,883	224,883
Intergovernmental Revenue-State	9,030,350	7,458,662	7,355,902	7,405,902
Intergovernmental Revenue-Federal	101,734	43,263,021	1,241	1,241
Intergovernmental Revenue-Other	5,092,414	6,718,010	5,529,875	5,529,875
Charges for Services	4,206,044	18,807,302	17,982,731	18,132,731
Other Financing Sources	1,660,508	1,945,677	1,536,091	1,536,091
Miscellaneous Revenue	121,084	251,966	92,533	92,533
Decrease to Obligated Fund Balance	3,127,573	922,194	17,854,047	19,640,047
Total Revenue	73,550,395	134,431,264	105,282,090	107,268,090
Salaries and Employee Benefits	5,114,571	52,159,741	54,483,279	55,724,178
Services and Supplies	10,382,217	11,114,357	18,102,814	18,249,912
Other Charges	8,247,907	5,496,533	7,364,252	7,364,252
Capital Assets	8,028,782	51,417,256	11,482,615	12,025,615
Other Financing Uses	36,961,148	4,272,090	4,115,608	4,170,608
Increase to Obligated Fund Balance	2,988,047	9,971,287	9,733,522	9,733,525
Total Expenditures/Appropriations	71,722,672	134,431,263	105,282,090	107,268,090
Net Cost	1,827,723	0	0	0

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BUDGET TO ACTUAL COMPARISON
BY FUND, DEPARTMENT, AND OBJECT LEVEL - GOVERNMENTAL FUNDS
For Fiscal Year 2013-2014

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund Type: General			
Fund Group: General Fund			
Fund: General			
Dept: 011 Board of Supervisors			
Salaries and Employee Benefits	2,347,684	2,346,757	927
Services and Supplies	113,060	112,816	244
Other Charges	133,320	131,158	2,162
Intrafund Expenditure Transfers (-)	(2,833,000)	(2,833,000)	0
Intrafund Expenditure Transfers (+)	35,000	35,000	0
Total Expenditures	(203,936)	(207,268)	3,332
Dept: 012 County Executive Office			
Intergovernmental Revenue-State	10,000	50,233	40,233
Intergovernmental Revenue-Federal	1,256,499	1,034,020	(222,479)
Charges for Services	515,770	525,359	9,589
Miscellaneous Revenue	40,440	11,862	(28,578)
Total Revenue	1,822,709	1,621,474	(201,235)
Salaries and Employee Benefits	3,974,449	3,920,218	54,231
Services and Supplies	1,176,649	976,420	200,229
Other Charges	765,220	728,178	37,042
Capital Assets	382,200	379,427	2,773
Intrafund Expenditure Transfers (-)	(4,310,900)	(4,310,058)	(842)
Total Expenditures	1,987,618	1,694,185	293,433
Transfers In	30,000	30,000	0
Total Other Financing Sources(Uses)	30,000	30,000	0
Dept: 013 County Counsel			
Charges for Services	3,595,486	3,348,435	(247,051)
Miscellaneous Revenue	500	(276)	(776)
Total Revenue	3,595,986	3,348,159	(247,827)
Salaries and Employee Benefits	6,139,530	5,995,360	144,170
Services and Supplies	742,333	669,044	73,289
Other Charges	166,335	152,893	13,442
Intrafund Expenditure Transfers (-)	(2,442,900)	(2,437,900)	(5,000)
Total Expenditures	4,605,298	4,379,397	225,902

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BUDGET TO ACTUAL COMPARISON
BY FUND, DEPARTMENT, AND OBJECT LEVEL - GOVERNMENTAL FUNDS
For Fiscal Year 2013-2014

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Fund, Department, and Object Level	Budget	Actual	Variance
Dept: 021 District Attorney			
Fines, Forfeitures, and Penalties	209,800	89,542	(120,258)
Intergovernmental Revenue-State	5,339,080	5,378,924	39,844
Intergovernmental Revenue-Federal	220,860	220,861	1
Charges for Services	1,226,173	1,433,776	207,603
Miscellaneous Revenue	80,000	87,491	7,491
Total Revenue	7,075,913	7,210,594	134,681
Salaries and Employee Benefits	18,265,725	18,236,226	29,499
Services and Supplies	899,640	895,915	3,725
Other Charges	794,049	743,489	50,560
Capital Assets	44,520	42,145	2,375
Intrafund Expenditure Transfers (-)	(12,845,592)	(12,827,990)	(17,602)
Intrafund Expenditure Transfers (+)	4,740	3,586	1,154
Total Expenditures	7,163,082	7,093,370	69,712
Transfers In	52,300	26,170	(26,130)
Total Other Financing Sources(Uses)	52,300	26,170	(26,130)
Dept: 022 Probation			
Fines, Forfeitures, and Penalties	78,350	43,765	(34,585)
Use of Money and Property	6,516	6,512	(4)
Intergovernmental Revenue-State	22,091,201	22,257,684	166,483
Intergovernmental Revenue-Federal	2,178,207	1,678,577	(499,630)
Charges for Services	1,354,181	1,185,075	(169,106)
Miscellaneous Revenue	65,640	65,033	(607)
Total Revenue	25,774,095	25,236,646	(537,449)
Salaries and Employee Benefits	41,908,690	40,585,485	1,323,205
Services and Supplies	6,809,871	6,577,369	232,502
Other Charges	1,934,599	1,924,063	10,536
Capital Assets	11,961	11,961	0
Intrafund Expenditure Transfers (-)	(25,222,835)	(25,222,835)	0
Intrafund Expenditure Transfers (+)	610,395	535,480	74,915
Total Expenditures	26,052,681	24,411,523	1,641,158
Transfers In	254,597	169,816	(84,781)
Total Other Financing Sources(Uses)	254,597	169,816	(84,781)
Dept: 023 Public Defender			
Intergovernmental Revenue-State	3,030,470	3,051,365	20,895
Charges for Services	220,982	182,619	(38,363)
Total Revenue	3,251,452	3,233,985	(17,467)
Salaries and Employee Benefits	9,337,304	9,336,604	700
Services and Supplies	445,730	445,248	482
Other Charges	340,016	323,671	16,345
Intrafund Expenditure Transfers (-)	(6,785,900)	(6,785,900)	0
Total Expenditures	3,337,150	3,319,623	17,527
Transfers Out	(40,000)	(40,000)	0
Total Other Financing Sources(Uses)	(40,000)	(40,000)	0

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BUDGET TO ACTUAL COMPARISON
BY FUND, DEPARTMENT, AND OBJECT LEVEL - GOVERNMENTAL FUNDS
For Fiscal Year 2013-2014

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Fund, Department, and Object Level	Budget	Actual	Variance
Dept: 032 Sheriff			
Fines, Forfeitures, and Penalties	409,940	225,463	(184,477)
Use of Money and Property	7,587	7,585	(2)
Intergovernmental Revenue-State	30,120,531	29,783,272	(337,259)
Intergovernmental Revenue-Federal	1,222,750	1,194,640	(28,110)
Intergovernmental Revenue-Other	25,240	25,631	391
Charges for Services	15,807,467	15,725,552	(81,915)
Miscellaneous Revenue	2,126,354	2,411,094	284,740
Total Revenue	49,719,869	49,373,237	(346,632)
Salaries and Employee Benefits	101,634,349	101,561,911	72,438
Services and Supplies	13,513,543	13,409,526	104,017
Other Charges	7,006,060	6,901,924	104,136
Capital Assets	425,951	389,595	36,356
Intrafund Expenditure Transfers (-)	(70,535,855)	(70,511,939)	(23,916)
Intrafund Expenditure Transfers (+)	85,169	67,289	17,880
Total Expenditures	52,129,217	51,818,307	310,910
Transfers In	2,342,804	2,341,483	(1,321)
Transfers Out	(1,559,276)	(1,552,812)	6,464
Gain/Loss on Sale of Fixed Assets	0	3,310	3,310
Total Other Financing Sources(Uses)	783,528	791,981	8,453
Dept: 041 Public Health			
Licenses, Permits and Franchises	1,221,065	1,054,638	(166,427)
Use of Money and Property	1,773	1,771	(2)
Intergovernmental Revenue-State	756,821	575,859	(180,962)
Intergovernmental Revenue-Federal	25,000	25,000	0
Intergovernmental Revenue-Other	109,004	112,375	3,371
Charges for Services	6,106,032	6,125,260	19,228
Miscellaneous Revenue	25,960	59,991	34,031
Total Revenue	8,245,655	7,954,895	(290,760)
Salaries and Employee Benefits	7,390,343	7,055,155	335,188
Services and Supplies	1,683,548	1,439,126	244,422
Other Charges	778,101	684,588	93,514
Capital Assets	20,000	7,736	12,264
Intrafund Expenditure Transfers (-)	(1,365,872)	(1,365,899)	27
Intrafund Expenditure Transfers (+)	25,000	25,000	0
Total Expenditures	8,531,120	7,845,706	685,414
Transfers In	566,255	353,173	(213,082)
Transfers Out	(5,808)	(3,625)	2,183
Total Other Financing Sources(Uses)	560,447	349,548	(210,899)

COUNTY OF SANTA BARBARA
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BUDGET TO ACTUAL COMPARISON
BY FUND, DEPARTMENT, AND OBJECT LEVEL - GOVERNMENTAL FUNDS
For Fiscal Year 2013-2014

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Fund, Department, and Object Level	Budget	Actual	Variance
Dept: 051 Agricultural Commissioner/W&M			
Licenses, Permits and Franchises	366,404	494,921	128,517
Intergovernmental Revenue-State	2,105,291	1,190,140	(915,151)
Intergovernmental Revenue-Federal	284,686	522,721	238,035
Charges for Services	342,550	522,461	179,911
Miscellaneous Revenue	1,940	48,801	46,861
Total Revenue	3,100,871	2,779,044	(321,827)
Salaries and Employee Benefits	3,676,816	3,366,874	309,942
Services and Supplies	639,747	632,885	6,862
Other Charges	359,114	313,010	46,104
Intrafund Expenditure Transfers (-)	(1,611,700)	(1,611,700)	0
Total Expenditures	3,063,977	2,701,069	362,908
Transfers In	4,600	4,600	0
Transfers Out	(50,989)	(50,989)	0
Total Other Financing Sources(Uses)	(46,389)	(46,389)	0
Dept: 052 Parks			
Fines, Forfeitures, and Penalties	15,500	200	(15,300)
Use of Money and Property	177,044	188,881	11,837
Intergovernmental Revenue-State	97,158	36,458	(60,700)
Intergovernmental Revenue-Other	97,100	84,104	(12,996)
Charges for Services	6,512,569	6,511,646	(923)
Miscellaneous Revenue	118,425	97,316	(21,109)
Total Revenue	7,017,796	6,918,605	(99,192)
Salaries and Employee Benefits	6,360,886	5,984,892	375,994
Services and Supplies	2,940,651	2,919,774	20,877
Other Charges	1,352,103	1,266,318	85,785
Capital Assets	75,014	72,737	2,277
Intrafund Expenditure Transfers (-)	(2,791,700)	(2,791,700)	0
Intrafund Expenditure Transfers (+)	295,121	284,274	10,847
Total Expenditures	8,232,075	7,736,296	495,779
Transfers In	1,040,922	792,840	(248,082)
Transfers Out	(70,000)	(66,211)	3,789
Gain/Loss on Sale of Fixed Assets	0	1,250	1,250
Total Other Financing Sources(Uses)	970,922	727,879	(243,043)

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Fund, Department, and Object Level	Budget	Actual	Variance
Dept: 053 Planning & Development			
Licenses, Permits and Franchises	8,033,732	8,147,084	113,352
Use of Money and Property	28,190	18,484	(9,706)
Intergovernmental Revenue-Other	198,795	39,103	(159,692)
Charges for Services	1,381,883	1,022,516	(359,367)
Miscellaneous Revenue	457,896	510,178	52,282
Total Revenue	10,100,496	9,737,365	(363,131)
Salaries and Employee Benefits	11,185,973	10,495,752	690,221
Services and Supplies	2,445,226	1,834,894	610,332
Other Charges	698,542	663,796	34,746
Capital Assets	15,500	15,462	39
Intrafund Expenditure Transfers (-)	(4,056,600)	(4,056,600)	0
Total Expenditures	10,288,641	8,953,303	1,335,338
Transfers Out	(25,000)	(25,000)	0
Total Other Financing Sources(Uses)	(25,000)	(25,000)	0
Dept: 054 Public Works			
Licenses, Permits and Franchises	0	2,090	2,090
Charges for Services	3,489,340	3,190,404	(298,936)
Miscellaneous Revenue	76	1,365	1,289
Total Revenue	3,489,416	3,193,860	(295,556)
Salaries and Employee Benefits	3,426,834	3,288,894	137,940
Services and Supplies	325,180	187,036	138,144
Other Charges	204,160	173,019	31,141
Capital Assets	18,500	14,022	4,478
Intrafund Expenditure Transfers (-)	(619,082)	(619,082)	0
Intrafund Expenditure Transfers (+)	135,482	135,482	0
Total Expenditures	3,491,074	3,179,371	311,703
Transfers Out	(1,410,400)	(1,410,400)	0
Total Other Financing Sources(Uses)	(1,410,400)	(1,410,400)	0
Dept: 055 Housing/Community Development			
Intergovernmental Revenue-State	0	1,000	1,000
Charges for Services	85,000	101,142	16,142
Total Revenue	85,000	102,142	17,142
Salaries and Employee Benefits	1,279,653	1,087,520	192,133
Services and Supplies	453,262	352,954	100,308
Other Charges	1,463,660	1,456,176	7,484
Intrafund Expenditure Transfers (-)	(2,218,300)	(2,218,300)	0
Intrafund Expenditure Transfers (+)	15,400	15,400	0
Total Expenditures	993,675	693,750	299,925
Transfers In	1,051,551	747,871	(303,680)
Total Other Financing Sources(Uses)	1,051,551	747,871	(303,680)

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Fund, Department, and Object Level	Budget	Actual	Variance
Dept: 057 Community Services			
Charges for Services	20,584	26,863	6,279
Total Revenue	20,584	26,863	6,279
Salaries and Employee Benefits	695,672	680,226	15,446
Services and Supplies	3,152,938	3,152,481	457
Other Charges	23,100	22,117	983
Intrafund Expenditure Transfers (-)	(3,669,130)	(3,648,800)	(20,330)
Intrafund Expenditure Transfers (+)	5,000	4,158	842
Total Expenditures	207,580	210,181	(2,601)
Transfers In	180,000	178,123	(1,877)
Total Other Financing Sources(Uses)	180,000	178,123	(1,877)
Dept: 061 Auditor-Controller			
Intergovernmental Revenue-State	53,401	57,753	4,352
Charges for Services	970,100	863,520	(106,580)
Miscellaneous Revenue	31,000	61,834	30,834
Total Revenue	1,054,501	983,107	(71,394)
Salaries and Employee Benefits	7,068,190	6,665,605	402,585
Services and Supplies	697,800	658,663	39,137
Other Charges	238,173	220,272	17,901
Intrafund Expenditure Transfers (-)	(6,869,040)	(6,862,540)	(6,500)
Intrafund Expenditure Transfers (+)	112,115	107,115	5,000
Total Expenditures	1,247,238	789,115	458,123
Dept: 062 Clerk-Recorder-Assessor			
Licenses, Permits and Franchises	220,000	265,017	45,017
Fines, Forfeitures, and Penalties	12,000	7,340	(4,660)
Use of Money and Property	0	1	1
Intergovernmental Revenue-State	15,000	13,486	(1,514)
Charges for Services	4,548,563	4,734,323	185,760
Miscellaneous Revenue	8,000	5,202	(2,798)
Total Revenue	4,803,563	5,025,369	221,806
Salaries and Employee Benefits	11,574,961	10,351,025	1,223,936
Services and Supplies	2,728,071	2,122,189	605,883
Other Charges	755,848	707,633	48,215
Capital Assets	462,745	260,464	202,281
Intrafund Expenditure Transfers (-)	(9,623,300)	(9,623,300)	0
Intrafund Expenditure Transfers (+)	25,000	17,199	7,801
Total Expenditures	5,923,325	3,835,208	2,088,117
Transfers Out	(538,062)	(521,531)	16,531
Total Other Financing Sources(Uses)	(538,062)	(521,531)	16,531

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Fund, Department, and Object Level	Budget	Actual	Variance
Dept: 063 General Services			
Licenses, Permits and Franchises	36,000	43,448	7,448
Use of Money and Property	665,000	753,826	88,826
Charges for Services	2,069,570	1,985,559	(84,011)
Miscellaneous Revenue	179,000	260,925	81,925
Total Revenue	2,949,570	3,043,759	94,189
Salaries and Employee Benefits	6,513,894	6,511,021	2,873
Services and Supplies	4,293,556	4,106,014	187,542
Other Charges	1,820,546	1,771,140	49,406
Debt Service Interest Payments	0	1,105	(1,105)
Capital Assets	28,000	27,950	50
Intrafund Expenditure Transfers (-)	(9,060,868)	(9,016,502)	(44,366)
Intrafund Expenditure Transfers (+)	740,128	740,128	0
Total Expenditures	4,335,256	4,140,856	194,400
Transfers In	0	8,111	8,111
Transfers Out	(367,507)	(367,505)	2
Gain/Loss on Sale of Fixed Assets	0	10	10
Total Other Financing Sources(Uses)	(367,507)	(359,384)	8,123
Dept: 064 Human Resources			
Intergovernmental Revenue-Other	60,000	220	(59,780)
Charges for Services	250,700	183,851	(66,849)
Miscellaneous Revenue	46,400	67,533	21,133
Total Revenue	357,100	251,604	(105,496)
Salaries and Employee Benefits	3,539,890	3,204,197	335,693
Services and Supplies	594,043	568,908	25,135
Other Charges	171,351	162,078	9,273
Intrafund Expenditure Transfers (-)	(3,875,800)	(3,875,800)	0
Total Expenditures	429,484	59,383	370,101
Dept: 065 Treasurer-Tax Collector-Public			
Taxes	288,000	275,694	(12,306)
Licenses, Permits and Franchises	50,000	53,128	3,128
Intergovernmental Revenue-State	122,274	119,022	(3,252)
Charges for Services	2,613,893	2,141,392	(472,501)
Miscellaneous Revenue	7,000	22,679	15,679
Total Revenue	3,081,167	2,611,914	(469,253)
Salaries and Employee Benefits	5,117,228	4,732,939	384,289
Services and Supplies	1,532,245	1,326,481	205,764
Other Charges	246,918	231,326	15,592
Capital Assets	1,238,128	124,343	1,113,785
Intrafund Expenditure Transfers (-)	(3,424,715)	(3,424,715)	0
Intrafund Expenditure Transfers (+)	1,000	910	90
Total Expenditures	4,710,804	2,991,284	1,719,520
Transfers In	150,000	150,000	0
Total Other Financing Sources(Uses)	150,000	150,000	0

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Fund, Department, and Object Level	Budget	Actual	Variance
Dept: 990 General County Programs			
Use of Money and Property	0	18	18
Intergovernmental Revenue-Federal	419,288	389,099	(30,189)
Intergovernmental Revenue-Other	7,051,147	7,051,046	(101)
Miscellaneous Revenue	490,641	480,015	(10,626)
Total Revenue	<u>7,961,076</u>	<u>7,920,178</u>	<u>(40,898)</u>
Salaries and Employee Benefits	60,794	49,343	11,451
Services and Supplies	1,273,344	1,270,703	2,641
Other Charges	124,265	121,647	2,618
Capital Assets	6,815,064	6,815,063	1
Intrafund Expenditure Transfers (-)	(24,936,493)	(24,936,493)	0
Total Expenditures	<u>(16,663,026)</u>	<u>(16,679,737)</u>	<u>16,711</u>
Transfers In	2,400	2,400	0
Transfers Out	<u>(13,306,579)</u>	<u>(11,694,671)</u>	<u>1,611,908</u>
Total Other Financing Sources(Uses)	<u>(13,304,179)</u>	<u>(11,692,271)</u>	<u>1,611,908</u>
Dept: 991 General Revenues			
Taxes	192,988,050	194,027,853	1,039,803
Licenses, Permits and Franchises	3,039,000	3,269,495	230,495
Fines, Forfeitures, and Penalties	4,351,073	5,367,802	1,016,729
Use of Money and Property	1,384,000	1,702,432	318,432
Intergovernmental Revenue-State	990,000	946,665	(43,335)
Intergovernmental Revenue-Federal	1,834,402	1,835,511	1,109
Charges for Services	7,296,408	7,296,535	127
Miscellaneous Revenue	611,381	312,583	(298,798)
Total Revenue	<u>212,494,314</u>	<u>214,758,875</u>	<u>2,264,561</u>
Intrafund Expenditure Transfers (-)	(194,111)	(194,111)	0
Intrafund Expenditure Transfers (+)	198,088,143	198,088,143	0
Total Expenditures	<u>197,894,032</u>	<u>197,894,032</u>	<u>0</u>
Transfers Out	<u>(22,670,978)</u>	<u>(22,670,978)</u>	<u>0</u>
Total Other Financing Sources(Uses)	<u>(22,670,978)</u>	<u>(22,670,978)</u>	<u>0</u>
Dept: 992 Debt Service			
Services and Supplies	70,000	66,281	3,719
Debt Service Interest Payments	814,000	698,056	115,944
Intrafund Expenditure Transfers (-)	<u>(884,000)</u>	<u>(884,000)</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>(119,663)</u>	<u>119,663</u>

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Fund, Department, and Object Level	Budget	Actual	Variance
General Fund Type Summary			
Taxes	193,276,050	194,303,547	1,027,497
Licenses, Permits and Franchises	12,966,201	13,329,821	363,620
Fines, Forfeitures, and Penalties	5,076,663	5,734,111	657,448
Use of Money and Property	2,270,110	2,679,510	409,400
Intergovernmental Revenue-State	64,731,227	63,461,861	(1,269,366)
Intergovernmental Revenue-Federal	7,441,692	6,900,429	(541,263)
Intergovernmental Revenue-Other	7,541,286	7,312,479	(228,807)
Charges for Services	58,407,251	57,106,288	(1,300,963)
Miscellaneous Revenue	4,290,653	4,503,627	212,974
Total Revenue	356,001,133	355,331,673	(669,460)
Salaries and Employee Benefits	251,498,865	245,456,003	6,042,862
Services and Supplies	46,530,437	43,724,728	2,805,709
Other Charges	19,375,480	18,698,496	676,984
Debt Service Interest Payments	814,000	699,160	114,840
Capital Assets	9,537,583	8,160,904	1,376,679
Intrafund Expenditure Transfers (-)	(200,177,693)	(200,059,163)	(118,530)
Intrafund Expenditure Transfers (+)	200,177,693	200,059,163	118,530
Total Expenditures	327,756,365	316,739,291	11,017,074
Transfers In	5,675,429	4,804,588	(870,841)
Transfers Out	(40,044,599)	(38,403,722)	1,640,877
Gain/Loss on Sale of Fixed Assets	0	4,570	4,570
Total Other Financing Sources(Uses)	(34,369,170)	(33,594,565)	774,605

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund Type: Special Revenue			
Fund Group: First 5 Children and Families Commission			
Fund: First 5 Child & Families Comm			
Dept: 994 First 5, Children & Families			
Use of Money and Property	30,000	35,839	5,839
Intergovernmental Revenue-State	3,819,099	4,121,826	302,727
Intergovernmental Revenue-Other	109,534	101,984	(7,550)
Miscellaneous Revenue	534,763	776,013	241,250
Total Revenue	4,493,396	5,035,662	542,266
Salaries and Employee Benefits	1,668,721	1,641,072	27,649
Services and Supplies	3,638,633	3,278,983	359,650
Other Charges	67,484	64,059	3,425
Debt Service Principal Payments	0	952	(952)
Debt Service Interest Payments	0	661	(661)
Capital Assets	13,148	13,148	0
Total Expenditures	5,387,986	4,998,875	389,111
Transfers Out	(32,400)	(32,400)	0
Total Other Financing Sources(Uses)	(32,400)	(32,400)	0
Fund Group: Roads Fund			
Fund: Roads-Operations			
Dept: 054 Public Works			
Taxes	2,360,065	5,213,308	2,853,243
Licenses, Permits and Franchises	215,000	447,683	232,683
Use of Money and Property	57,536	142,270	84,734
Intergovernmental Revenue-State	11,233,523	14,630,184	3,396,661
Intergovernmental Revenue-Federal	480,115	490,266	10,151
Intergovernmental Revenue-Other	0	5,303	5,303
Charges for Services	3,604,150	4,063,582	459,432
Miscellaneous Revenue	20,481	52,103	31,622
Total Revenue	17,970,870	25,044,700	7,073,830
Salaries and Employee Benefits	13,711,400	12,969,006	742,394
Services and Supplies	5,877,605	4,606,280	1,271,325
Other Charges	2,193,379	2,136,485	56,894
Capital Assets	923,600	831,679	91,921
Total Expenditures	22,705,984	20,543,450	2,162,534
Transfers In	1,947,673	1,941,468	(6,205)
Transfers Out	(11,109,521)	(8,241,068)	2,868,453
Gain/Loss on Sale of Fixed Assets	0	16,122	16,122
Total Other Financing Sources(Uses)	(9,161,848)	(6,283,479)	2,878,369

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund: Roads-Capital Maintenance			
Dept: 054 Public Works			
Taxes	2,638,626	1,442,467	(1,196,159)
Licenses, Permits and Franchises	0	14,412	14,412
Intergovernmental Revenue-State	233,564	204,261	(29,303)
Intergovernmental Revenue-Federal	774,850	257,678	(517,172)
Miscellaneous Revenue	67,500	37,305	(30,195)
Total Revenue	3,714,540	1,956,123	(1,758,417)
Services and Supplies	13,898,368	8,954,500	4,943,868
Intrafund Expenditure Transfers (-)	(120,000)	(18,569)	(101,431)
Intrafund Expenditure Transfers (+)	120,000	18,569	101,431
Total Expenditures	13,898,368	8,954,500	4,943,868
Transfers In	12,183,828	9,901,877	(2,281,951)
Total Other Financing Sources(Uses)	12,183,828	9,901,877	(2,281,951)
Fund: Roads-Capital Infrastructure			
Dept: 054 Public Works			
Taxes	636,940	291,731	(345,209)
Licenses, Permits and Franchises	0	58,824	58,824
Fines, Forfeitures, and Penalties	0	51,200	51,200
Intergovernmental Revenue-State	1,383,465	490,128	(893,337)
Intergovernmental Revenue-Federal	9,971,438	6,518,417	(3,453,021)
Intergovernmental Revenue-Other	510,949	452,966	(57,983)
Charges for Services	1,190,695	192,282	(998,413)
Total Revenue	13,693,487	8,055,548	(5,637,939)
Services and Supplies	13,992,138	7,942,773	6,049,365
Capital Assets	59,000	45,844	13,156
Intrafund Expenditure Transfers (-)	(300,000)	(17,554)	(282,446)
Intrafund Expenditure Transfers (+)	300,000	17,554	282,446
Total Expenditures	14,051,138	7,988,617	6,062,521
Transfers In	2,307,151	1,863,921	(443,230)
Total Other Financing Sources(Uses)	2,307,151	1,863,921	(443,230)
Fund: Roads-Alternative Transport			
Dept: 054 Public Works			
Taxes	190,000	212,060	22,060
Use of Money and Property	0	3,444	3,444
Charges for Services	5,700	5,041	(659)
Total Revenue	195,700	220,546	24,846
Services and Supplies	213,650	179,070	34,580
Other Charges	18,000	14,954	3,046
Total Expenditures	231,650	194,025	37,625

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Fund, Department, and Object Level	Budget	Actual	Variance
Roads Fund Fund Group Summary			
Taxes	5,825,631	7,159,567	1,333,936
Licenses, Permits and Franchises	215,000	520,919	305,919
Fines, Forfeitures, and Penalties	0	51,200	51,200
Use of Money and Property	57,536	145,714	88,178
Intergovernmental Revenue-State	12,850,552	15,324,572	2,474,020
Intergovernmental Revenue-Federal	11,226,403	7,266,361	(3,960,042)
Intergovernmental Revenue-Other	510,949	458,268	(52,681)
Charges for Services	4,800,545	4,260,905	(539,640)
Miscellaneous Revenue	87,981	89,408	1,427
Total Revenue	35,574,597	35,276,916	(297,681)
Salaries and Employee Benefits	13,711,400	12,969,006	742,394
Services and Supplies	33,981,761	21,682,624	12,299,137
Other Charges	2,211,379	2,151,439	59,940
Capital Assets	982,600	877,523	105,077
Intrafund Expenditure Transfers (-)	(420,000)	(36,123)	(383,877)
Intrafund Expenditure Transfers (+)	420,000	36,123	383,877
Total Expenditures	50,887,140	37,680,592	13,206,548
Transfers In	16,438,652	13,707,266	(2,731,386)
Transfers Out	(11,109,521)	(8,241,068)	2,868,453
Gain/Loss on Sale of Fixed Assets	0	16,122	16,122
Total Other Financing Sources(Uses)	5,329,131	5,482,320	153,189
Fund Group: Public and Educational Access			
Fund: Public and Educational Access			
Dept: 990 General County Programs			
Use of Money and Property	7,216	7,701	485
Total Revenue	7,216	7,701	485
Services and Supplies	50	0	50
Other Charges	57,000	57,000	0
Total Expenditures	57,050	57,000	50
Fund Group: Fish and Game			
Fund: Fish and Game			
Dept: 053 Planning & Development			
Fines, Forfeitures, and Penalties	6,000	9,930	3,930
Use of Money and Property	200	216	16
Total Revenue	6,200	10,146	3,946
Services and Supplies	11,750	4,223	7,528
Total Expenditures	11,750	4,223	7,528

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund Group: Petroleum			
Fund: Petroleum Department			
Dept: 053 Planning & Development			
Licenses, Permits and Franchises	41,406	45,094	3,688
Use of Money and Property	3,000	3,495	495
Charges for Services	358,000	388,325	30,325
Total Revenue	<u>402,406</u>	<u>436,914</u>	<u>34,508</u>
Salaries and Employee Benefits	350,852	336,268	14,584
Services and Supplies	160,243	67,955	92,288
Other Charges	20,127	19,825	302
Total Expenditures	<u>531,222</u>	<u>424,048</u>	<u>107,174</u>
Transfers In	25,000	25,000	0
Total Other Financing Sources(Uses)	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Fund Group: Special Aviation			
Fund: Special Aviation			
Dept: 063 General Services			
Use of Money and Property	1,200	819	(381)
Intergovernmental Revenue-State	17,411	0	(17,411)
Intergovernmental Revenue-Federal	964,226	233,305	(730,921)
Total Revenue	<u>982,837</u>	<u>234,124</u>	<u>(748,713)</u>
Services and Supplies	3,371	(3,100)	6,471
Capital Assets	953,037	210,930	742,107
Total Expenditures	<u>956,408</u>	<u>207,831</u>	<u>748,577</u>
Fund Group: IHSS Public Authority			
Fund: SB IHSS Public Authority			
Dept: 044 Social Services			
Use of Money and Property	0	3,484	3,484
Intergovernmental Revenue-State	5,204,493	6,232,615	1,028,122
Intergovernmental Revenue-Federal	1,275,876	1,077,043	(198,834)
Miscellaneous Revenue	208,000	166,531	(41,469)
Total Revenue	<u>6,688,369</u>	<u>7,479,673</u>	<u>791,304</u>
Salaries and Employee Benefits	788,154	782,608	5,546
Services and Supplies	8,194,448	7,255,063	939,385
Other Charges	4,646	4,272	374
Total Expenditures	<u>8,987,248</u>	<u>8,041,944</u>	<u>945,304</u>
Transfers In	2,239,362	2,202,230	(37,132)
Total Other Financing Sources(Uses)	<u>2,239,362</u>	<u>2,202,230</u>	<u>(37,132)</u>

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund Group: Child Support Services			
Fund: Child Support Services			
Dept: 045 Child Support Services			
Use of Money and Property	4,000	5,763	1,763
Intergovernmental Revenue-State	3,219,871	3,208,067	(11,804)
Intergovernmental Revenue-Federal	6,251,222	6,227,422	(23,800)
Miscellaneous Revenue	0	6	6
Total Revenue	<u>9,475,093</u>	<u>9,441,258</u>	<u>(33,835)</u>
Salaries and Employee Benefits	7,901,824	7,883,781	18,043
Services and Supplies	1,343,177	1,289,892	53,285
Other Charges	281,374	279,031	2,343
Total Expenditures	<u>9,526,375</u>	<u>9,452,704</u>	<u>73,671</u>
Transfers In	16,107	16,107	0
Total Other Financing Sources(Uses)	<u>16,107</u>	<u>16,107</u>	<u>0</u>
Fund Group: Coastal Resources Enhancement			
Fund: Coast Resource Enhancement			
Dept: 053 Planning & Development			
Use of Money and Property	5,000	6,968	1,968
Miscellaneous Revenue	675,000	675,500	500
Total Revenue	<u>680,000</u>	<u>682,468</u>	<u>2,468</u>
Services and Supplies	23,875	18,190	5,685
Other Charges	583,282	467,310	115,972
Total Expenditures	<u>607,157</u>	<u>485,500</u>	<u>121,657</u>
Fund Group: Court Operations			
Fund: Court Activities			
Dept: 022 Probation			
Fines, Forfeitures, and Penalties	28,000	27,707	(293)
Charges for Services	2,000	877	(1,123)
Total Revenue	<u>30,000</u>	<u>28,583</u>	<u>(1,417)</u>
Intrafund Expenditure Transfers (+)	30,000	28,583	1,417
Total Expenditures	<u>30,000</u>	<u>28,583</u>	<u>1,417</u>
Dept: 025 Court Special Services			
Fines, Forfeitures, and Penalties	2,068,650	2,529,429	460,779
Use of Money and Property	148,031	245,845	97,814
Charges for Services	3,555,350	3,612,820	57,470
Miscellaneous Revenue	1,248,000	1,312,597	64,597
Total Revenue	<u>7,020,031</u>	<u>7,700,690</u>	<u>680,659</u>
Services and Supplies	4,888,343	4,791,086	97,257
Other Charges	10,480,060	10,475,478	4,582
Intrafund Expenditure Transfers (-)	(30,000)	(28,583)	(1,417)
Total Expenditures	<u>15,338,403</u>	<u>15,237,981</u>	<u>100,422</u>
Transfers In	8,536,800	8,536,800	0
Total Other Financing Sources(Uses)	<u>8,536,800</u>	<u>8,536,800</u>	<u>0</u>

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund Group: Criminal Justice Construction			
Fund: Crim Justice Facility Constrt			
Dept: 990 General County Programs			
Fines, Forfeitures, and Penalties	860,003	860,730	727
Use of Money and Property	0	(712)	(712)
Total Revenue	<u>860,003</u>	<u>860,017</u>	14
Transfers In	191,402	191,402	0
Transfers Out	<u>(1,025,003)</u>	<u>(1,024,995)</u>	8
Total Other Financing Sources(Uses)	(833,601)	(833,593)	8
Fund Group: Courthouse Construction			
Fund: Courthouse Construction SB668			
Dept: 990 General County Programs			
Fines, Forfeitures, and Penalties	950,000	860,697	(89,303)
Use of Money and Property	4,000	7,011	3,011
Total Revenue	<u>954,000</u>	<u>867,708</u>	(86,292)
Transfers Out	<u>(967,527)</u>	<u>(967,523)</u>	4
Total Other Financing Sources(Uses)	(967,527)	(967,523)	4
Fund Group: Inmate Welfare			
Fund: Inmate Welfare			
Dept: 032 Sheriff			
Use of Money and Property	576,517	652,095	75,578
Miscellaneous Revenue	495,980	573,204	77,224
Total Revenue	<u>1,072,497</u>	<u>1,225,299</u>	152,802
Salaries and Employee Benefits	846,255	585,883	260,372
Services and Supplies	314,424	291,165	23,259
Other Charges	<u>15,555</u>	<u>14,460</u>	1,095
Total Expenditures	1,176,234	891,508	284,726

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund Group: Fire Protection District			
Fund: Fire Protection Dist			
Dept: 031 Fire			
Taxes	37,319,660	39,067,957	1,748,297
Licenses, Permits and Franchises	20,000	11,230	(8,770)
Use of Money and Property	4,511	15,599	11,088
Intergovernmental Revenue-State	3,981,050	3,893,802	(87,248)
Intergovernmental Revenue-Federal	70,968	149,656	78,688
Intergovernmental Revenue-Other	246,677	188,232	(58,445)
Charges for Services	12,474,768	14,407,501	1,932,733
Miscellaneous Revenue	171,410	216,356	44,946
Total Revenue	<u>54,289,044</u>	<u>57,950,334</u>	<u>3,661,290</u>
Salaries and Employee Benefits	47,668,371	46,896,433	771,938
Services and Supplies	3,053,512	2,673,140	380,372
Other Charges	3,376,137	3,339,378	36,759
Debt Service Principal Payments	16,239	90,178	(73,939)
Debt Service Interest Payments	4,734	7,692	(2,958)
Capital Assets	442,500	81,621	360,879
Total Expenditures	<u>54,561,493</u>	<u>53,088,442</u>	<u>1,473,051</u>
Transfers In	1,104,810	1,104,810	0
Transfers Out	(2,966,000)	(2,800,487)	165,513
Gain/Loss on Sale of Fixed Assets	0	5,100	5,100
Total Other Financing Sources(Uses)	<u>(1,861,190)</u>	<u>(1,690,577)</u>	<u>170,613</u>
Fund Group: Seawalls			
Fund: Sandyland Seawall Maint Dist			
Dept: 054 Public Works			
Use of Money and Property	200	247	47
Total Revenue	<u>200</u>	<u>247</u>	<u>47</u>
Services and Supplies	5,000	4,665	335
Total Expenditures	<u>5,000</u>	<u>4,665</u>	<u>335</u>

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund Group: Alcohol Drug & Mental Health Services			
Fund: Mental Health Services			
Dept: 043 Alcohol,Drug,&Mental Hlth Svcs			
Use of Money and Property	(8,229)	57,702	65,931
Intergovernmental Revenue-State	17,236,314	17,192,609	(43,705)
Intergovernmental Revenue-Federal	222,990	204,708	(18,282)
Charges for Services	23,672,771	23,301,766	(371,005)
Miscellaneous Revenue	3,220,878	3,443,594	222,716
Total Revenue	<u>44,344,724</u>	<u>44,200,379</u>	<u>(144,345)</u>
Salaries and Employee Benefits	24,035,340	22,891,047	1,144,293
Services and Supplies	20,607,691	20,240,621	367,070
Other Charges	7,722,396	7,272,308	450,088
Capital Assets	35,000	9,609	25,391
Total Expenditures	<u>52,400,427</u>	<u>50,413,585</u>	<u>1,986,842</u>
Transfers In	11,318,290	9,472,290	(1,846,000)
Transfers Out	(561,584)	(560,756)	828
Gain/Loss on Sale of Fixed Assets	0	1,105	1,105
Total Other Financing Sources(Uses)	<u>10,756,706</u>	<u>8,912,639</u>	<u>(1,844,067)</u>
Fund: Mental Health Services Act			
Dept: 043 Alcohol,Drug,&Mental Hlth Svcs			
Use of Money and Property	49,743	38,445	(11,298)
Intergovernmental Revenue-State	17,049,858	15,572,907	(1,476,951)
Intergovernmental Revenue-Federal	166,639	171,798	5,159
Intergovernmental Revenue-Other	120,960	120,960	0
Charges for Services	7,414,427	7,538,334	123,907
Miscellaneous Revenue	72,000	57,361	(14,639)
Total Revenue	<u>24,873,627</u>	<u>23,499,805</u>	<u>(1,373,822)</u>
Salaries and Employee Benefits	12,431,364	10,296,214	2,135,150
Services and Supplies	16,392,033	15,775,737	616,296
Other Charges	766,558	706,315	60,243
Capital Assets	75,000	63,759	11,241
Total Expenditures	<u>29,664,955</u>	<u>26,842,025</u>	<u>2,822,930</u>
Transfers In	313,034	313,034	0
Transfers Out	(288,986)	(221,728)	67,258
Gain/Loss on Sale of Fixed Assets	0	425	425
Total Other Financing Sources(Uses)	<u>24,048</u>	<u>91,731</u>	<u>67,683</u>

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund: Alcohol and Drug Programs			
Dept: 043 Alcohol,Drug,&Mental Hlth Svcs			
Fines, Forfeitures, and Penalties	4,300	3,235	(1,065)
Use of Money and Property	3,200	6,578	3,378
Intergovernmental Revenue-State	3,683,921	3,757,022	73,101
Intergovernmental Revenue-Federal	3,512,919	3,542,524	29,605
Charges for Services	3,523,527	3,240,268	(283,259)
Miscellaneous Revenue	126,131	98,830	(27,301)
Total Revenue	10,853,998	10,648,457	(205,541)
Salaries and Employee Benefits	1,328,320	1,283,946	44,374
Services and Supplies	9,191,615	8,908,249	283,366
Other Charges	307,268	292,017	15,251
Intrafund Expenditure Transfers (-)	(735,130)	(715,746)	(19,384)
Intrafund Expenditure Transfers (+)	735,130	715,746	19,384
Total Expenditures	10,827,203	10,484,211	342,992
Transfers In	48,000	48,000	0
Transfers Out	(316,462)	(205,998)	110,464
Total Other Financing Sources(Uses)	(268,462)	(157,998)	110,464
Alcohol Drug & Mental Health Services Fund Group Summar			
Fines, Forfeitures, and Penalties	4,300	3,235	(1,065)
Use of Money and Property	44,714	102,725	58,011
Intergovernmental Revenue-State	37,970,093	36,522,538	(1,447,555)
Intergovernmental Revenue-Federal	3,902,548	3,919,030	16,482
Intergovernmental Revenue-Other	120,960	120,960	0
Charges for Services	34,610,725	34,080,368	(530,357)
Miscellaneous Revenue	3,419,009	3,599,785	180,776
Total Revenue	80,072,349	78,348,641	(1,723,708)
Salaries and Employee Benefits	37,795,024	34,471,207	3,323,817
Services and Supplies	46,191,339	44,924,607	1,266,732
Other Charges	8,796,222	8,270,639	525,583
Capital Assets	110,000	73,368	36,632
Intrafund Expenditure Transfers (-)	(735,130)	(715,746)	(19,384)
Intrafund Expenditure Transfers (+)	735,130	715,746	19,384
Total Expenditures	92,892,585	87,739,821	5,152,764
Transfers In	11,679,324	9,833,324	(1,846,000)
Transfers Out	(1,167,032)	(988,482)	178,550
Gain/Loss on Sale of Fixed Assets	0	1,530	1,530
Total Other Financing Sources(Uses)	10,512,292	8,846,372	(1,665,920)

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund Group: Affordable Housing			
Fund: CDBG Federal			
Dept: 055 Housing/Community Development			
Use of Money and Property	100	(71)	(171)
Intergovernmental Revenue-Federal	2,413,217	2,238,950	(174,267)
Total Revenue	<u>2,413,317</u>	<u>2,238,879</u>	<u>(174,438)</u>
Services and Supplies	1,016,496	953,992	62,504
Total Expenditures	<u>1,016,496</u>	<u>953,992</u>	<u>62,504</u>
Transfers In	129,999	129,999	0
Transfers Out	<u>(1,396,821)</u>	<u>(1,263,685)</u>	<u>133,136</u>
Total Other Financing Sources(Uses)	<u>(1,266,822)</u>	<u>(1,133,686)</u>	<u>133,136</u>
Fund: Affordable Housing			
Dept: 055 Housing/Community Development			
Use of Money and Property	8,000	14,338	6,338
Intergovernmental Revenue-Federal	595,217	560,737	(34,480)
Charges for Services	52,000	136,215	84,215
Miscellaneous Revenue	104,100	105,723	1,623
Total Revenue	<u>759,317</u>	<u>817,013</u>	<u>57,696</u>
Services and Supplies	489,122	487,090	2,032
Total Expenditures	<u>489,122</u>	<u>487,090</u>	<u>2,032</u>
Transfers Out	<u>(524,422)</u>	<u>(313,149)</u>	<u>211,273</u>
Total Other Financing Sources(Uses)	<u>(524,422)</u>	<u>(313,149)</u>	<u>211,273</u>
Fund: HOME Program			
Dept: 055 Housing/Community Development			
Use of Money and Property	0	2,826	2,826
Intergovernmental Revenue-Federal	4,837,215	3,731,576	(1,105,639)
Miscellaneous Revenue	268,404	288,183	19,779
Total Revenue	<u>5,105,619</u>	<u>4,022,585</u>	<u>(1,083,034)</u>
Services and Supplies	4,547,150	3,585,430	961,720
Total Expenditures	<u>4,547,150</u>	<u>3,585,430</u>	<u>961,720</u>
Transfers Out	<u>(290,065)</u>	<u>(188,336)</u>	<u>101,729</u>
Total Other Financing Sources(Uses)	<u>(290,065)</u>	<u>(188,336)</u>	<u>101,729</u>
Fund: Municipal Energy Finance Prog			
Dept: 055 Housing/Community Development			
Use of Money and Property	7,200	7,897	697
Intergovernmental Revenue-Federal	130,680	339,495	208,815
Miscellaneous Revenue	2,140,073	622,120	(1,517,953)
Total Revenue	<u>2,277,953</u>	<u>969,512</u>	<u>(1,308,441)</u>
Salaries and Employee Benefits	438,687	401,305	37,382
Services and Supplies	1,616,567	487,083	1,129,484
Other Charges	43,100	37,154	5,946
Total Expenditures	<u>2,098,354</u>	<u>925,542</u>	<u>1,172,812</u>
Transfers Out	<u>(4,600)</u>	<u>(4,600)</u>	<u>0</u>
Total Other Financing Sources(Uses)	<u>(4,600)</u>	<u>(4,600)</u>	<u>0</u>

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund: Low/Mod Inc Housing Asset Fund			
Dept: 055 Housing/Community Development			
Use of Money and Property	100	5,146	5,046
Miscellaneous Revenue	372,100	1,966,975	1,594,875
Total Revenue	<u>372,200</u>	<u>1,972,121</u>	<u>1,599,921</u>
Services and Supplies	3,042,460	2,953,237	89,223
Total Expenditures	<u>3,042,460</u>	<u>2,953,237</u>	<u>89,223</u>
Affordable Housing Fund Group Summary			
Use of Money and Property	15,400	30,136	14,736
Intergovernmental Revenue-Federal	7,976,329	6,870,757	(1,105,572)
Charges for Services	52,000	136,215	84,215
Miscellaneous Revenue	2,884,677	2,983,002	98,325
Total Revenue	<u>10,928,406</u>	<u>10,020,110</u>	<u>(908,296)</u>
Salaries and Employee Benefits	438,687	401,305	37,382
Services and Supplies	10,711,795	8,466,833	2,244,962
Other Charges	43,100	37,154	5,946
Total Expenditures	<u>11,193,582</u>	<u>8,905,292</u>	<u>2,288,290</u>
Transfers In	129,999	129,999	0
Transfers Out	(2,215,908)	(1,769,770)	446,138
Total Other Financing Sources(Uses)	<u>(2,085,909)</u>	<u>(1,639,771)</u>	<u>446,138</u>
Fund Group: Community Facilities District			
Fund: Orcutt CFD			
Dept: 055 Housing/Community Development			
Taxes	210,000	276,150	66,150
Use of Money and Property	1,253	2,021	768
Total Revenue	<u>211,253</u>	<u>278,171</u>	<u>66,918</u>
Services and Supplies	8,813	4,080	4,733
Total Expenditures	<u>8,813</u>	<u>4,080</u>	<u>4,733</u>
Transfers Out	(210,000)	(210,000)	0
Total Other Financing Sources(Uses)	<u>(210,000)</u>	<u>(210,000)</u>	<u>0</u>
Fund: Providence Landing CFD			
Dept: 052 Parks			
Taxes	139,000	157,980	18,980
Use of Money and Property	2,394	2,937	543
Total Revenue	<u>141,394</u>	<u>160,916</u>	<u>19,522</u>
Services and Supplies	20,774	12,481	8,293
Total Expenditures	<u>20,774</u>	<u>12,481</u>	<u>8,293</u>
Transfers In	20,000	18,877	(1,123)
Transfers Out	(137,650)	0	137,650
Total Other Financing Sources(Uses)	<u>(117,650)</u>	<u>18,877</u>	<u>136,527</u>

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Fund, Department, and Object Level	Budget	Actual	Variance
Community Facilities District Fund Group Summary			
Taxes	349,000	434,130	85,130
Use of Money and Property	3,647	4,958	1,311
Total Revenue	352,647	439,087	86,440
Services and Supplies	29,587	16,561	13,027
Total Expenditures	29,587	16,561	13,027
Transfers In	20,000	18,877	(1,123)
Transfers Out	(347,650)	(210,000)	137,650
Total Other Financing Sources(Uses)	(327,650)	(191,123)	136,527
Fund Group: County Service Areas			
Fund: CSA 3 Unincorp Goleta Valley			
Dept: 054 Public Works			
Taxes	947,423	967,660	20,237
Use of Money and Property	792	3,279	2,487
Intergovernmental Revenue-State	4,804	4,707	(97)
Charges for Services	194,808	200,600	5,792
Total Revenue	1,147,827	1,176,246	28,419
Services and Supplies	362,202	288,148	74,054
Total Expenditures	362,202	288,148	74,054
Transfers Out	(837,458)	(725,149)	112,309
Total Other Financing Sources(Uses)	(837,458)	(725,149)	112,309
Fund: CSA 4			
Dept: 052 Parks			
Taxes	33,872	33,765	(107)
Use of Money and Property	1,628	348	(1,280)
Intergovernmental Revenue-State	200	200	0
Total Revenue	35,700	34,313	(1,387)
Services and Supplies	7,700	6,572	1,128
Total Expenditures	7,700	6,572	1,128
Transfers Out	(35,600)	(35,600)	0
Total Other Financing Sources(Uses)	(35,600)	(35,600)	0
Fund: CSA 5			
Dept: 052 Parks			
Taxes	98,970	96,308	(2,662)
Use of Money and Property	3,714	227	(3,487)
Intergovernmental Revenue-State	612	575	(37)
Intergovernmental Revenue-Federal	0	26	26
Total Revenue	103,296	97,137	(6,159)
Services and Supplies	23,200	23,119	81
Total Expenditures	23,200	23,119	81
Transfers Out	(82,000)	(82,000)	0
Total Other Financing Sources(Uses)	(82,000)	(82,000)	0

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund: CSA 11 Carp Valley/Summerland			
Dept: 054 Public Works			
Taxes	37,802	39,126	1,324
Use of Money and Property	1,720	4,611	2,891
Intergovernmental Revenue-State	242	239	(3)
Total Revenue	<u>39,764</u>	<u>43,975</u>	<u>4,211</u>
Services and Supplies	107,700	96,869	10,831
Total Expenditures	<u>107,700</u>	<u>96,869</u>	<u>10,831</u>
Fund: CSA 12 Mission Cyn Swr Svc Chg			
Dept: 054 Public Works			
Use of Money and Property	3,000	9,630	6,630
Charges for Services	621,750	638,833	17,083
Total Revenue	<u>624,750</u>	<u>648,463</u>	<u>23,713</u>
Services and Supplies	570,403	560,280	10,123
Total Expenditures	<u>570,403</u>	<u>560,280</u>	<u>10,123</u>
Fund: CSA 31 Isla Vista			
Dept: 054 Public Works			
Taxes	48,001	39,036	(8,965)
Use of Money and Property	368	1,280	912
Intergovernmental Revenue-State	314	314	0
Intergovernmental Revenue-Other	275,000	264,227	(10,773)
Charges for Services	33,527	37,697	4,170
Total Revenue	<u>357,210</u>	<u>342,554</u>	<u>(14,656)</u>
Services and Supplies	55,868	49,791	6,077
Total Expenditures	<u>55,868</u>	<u>49,791</u>	<u>6,077</u>
Fund: CSA 41 Rancho SantaRita-Rd Mtc			
Dept: 054 Public Works			
Use of Money and Property	200	656	456
Charges for Services	23,704	23,704	0
Total Revenue	<u>23,904</u>	<u>24,360</u>	<u>456</u>
Services and Supplies	25,500	24,439	1,061
Total Expenditures	<u>25,500</u>	<u>24,439</u>	<u>1,061</u>
County Service Areas Fund Group Summary			
Taxes	1,166,068	1,175,895	9,827
Use of Money and Property	11,422	20,031	8,609
Intergovernmental Revenue-State	6,172	6,033	(139)
Intergovernmental Revenue-Federal	0	26	26
Intergovernmental Revenue-Other	275,000	264,227	(10,773)
Charges for Services	873,789	900,834	27,045
Total Revenue	<u>2,332,451</u>	<u>2,367,047</u>	<u>34,596</u>
Services and Supplies	1,152,573	1,049,218	103,355
Total Expenditures	<u>1,152,573</u>	<u>1,049,218</u>	<u>103,355</u>
Transfers Out	(955,058)	(842,749)	112,309
Total Other Financing Sources(Uses)	<u>(955,058)</u>	<u>(842,749)</u>	<u>112,309</u>

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund Group: Social Services			
Fund: Social Services			
Dept: 044 Social Services			
Licenses, Permits and Franchises	66,000	77,581	11,581
Fines, Forfeitures, and Penalties	13,200	3,411	(9,789)
Use of Money and Property	301,974	329,665	27,691
Intergovernmental Revenue-State	65,716,706	67,447,960	1,731,254
Intergovernmental Revenue-Federal	75,608,696	63,705,709	(11,902,987)
Miscellaneous Revenue	667,204	811,865	144,661
Total Revenue	142,373,780	132,376,192	(9,997,588)
Salaries and Employee Benefits	75,398,736	67,606,227	7,792,509
Services and Supplies	20,643,009	18,982,869	1,660,140
Other Charges	55,382,790	52,796,149	2,586,641
Capital Assets	325,000	223,983	101,017
Total Expenditures	151,749,535	139,609,228	12,140,307
Transfers In	2,587,146	2,536,008	(51,138)
Transfers Out	(1,914,143)	(1,851,556)	62,587
Total Other Financing Sources(Uses)	673,003	684,452	11,449
Fund Group: Fishermen Assistance			
Fund: Fisheries Enhancement			
Dept: 053 Planning & Development			
Use of Money and Property	100	100	0
Miscellaneous Revenue	9,725	9,785	60
Total Revenue	9,825	9,885	60
Services and Supplies	2,100	964	1,136
Other Charges	12,800	8,856	3,944
Total Expenditures	14,900	9,819	5,081
Fund: Local Fishermen Contingency			
Dept: 053 Planning & Development			
Use of Money and Property	1,480	2,840	1,360
Total Revenue	1,480	2,840	1,360
Services and Supplies	4,000	2,289	1,711
Other Charges	15,000	0	15,000
Total Expenditures	19,000	2,289	16,711
Fishermen Assistance Fund Group Summary			
Use of Money and Property	1,580	2,940	1,360
Miscellaneous Revenue	9,725	9,785	60
Total Revenue	11,305	12,725	1,420
Services and Supplies	6,100	3,253	2,847
Other Charges	27,800	8,856	18,944
Total Expenditures	33,900	12,108	21,792

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund Group: Flood Control Districts			
Fund: Flood Ctrl/Wtr Cons Dst Mt			
Dept: 054 Public Works			
Taxes	1,721,447	1,873,672	152,225
Use of Money and Property	53,665	57,408	3,743
Intergovernmental Revenue-State	11,880	11,659	(221)
Intergovernmental Revenue-Federal	0	258	258
Intergovernmental Revenue-Other	5,541,770	4,482,568	(1,059,202)
Charges for Services	64,880	121,234	56,354
Miscellaneous Revenue	900	3,664	2,764
Total Revenue	7,394,542	6,550,463	(844,079)
Salaries and Employee Benefits	4,555,943	4,220,177	335,766
Services and Supplies	1,458,613	916,990	541,623
Other Charges	376,665	355,648	21,017
Capital Assets	561,450	295,281	266,169
Total Expenditures	6,952,671	5,788,097	1,164,574
Transfers In	155,990	155,990	0
Transfers Out	(57,000)	(49,584)	7,416
Gain/Loss on Sale of Fixed Assets	0	45,000	45,000
Total Other Financing Sources(Uses)	98,990	151,406	52,416
Fund: SBFC Orcutt Area Drainage			
Dept: 054 Public Works			
Use of Money and Property	13,260	19,045	5,785
Total Revenue	13,260	19,045	5,785
Fund: Bradley Flood Zone Number 3			
Dept: 054 Public Works			
Use of Money and Property	1,790	2,590	800
Charges for Services	33,890	33,777	(113)
Total Revenue	35,680	36,368	688
Services and Supplies	33,500	12,111	21,389
Total Expenditures	33,500	12,111	21,389
Fund: Guadalupe Flood Zone Number 3			
Dept: 054 Public Works			
Taxes	38,500	49,734	11,234
Use of Money and Property	4,400	4,608	208
Intergovernmental Revenue-State	340	334	(6)
Intergovernmental Revenue-Federal	0	82	82
Charges for Services	32,940	34,780	1,840
Total Revenue	76,180	89,539	13,359
Services and Supplies	110,095	32,319	77,776
Total Expenditures	110,095	32,319	77,776

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund: Lompoc City Flood Zone 2			
Dept: 054 Public Works			
Taxes	245,885	268,348	22,463
Use of Money and Property	20,960	30,657	9,697
Intergovernmental Revenue-State	1,830	1,731	(99)
Intergovernmental Revenue-Federal	0	651	651
Charges for Services	170,340	169,175	(1,165)
Total Revenue	<u>439,015</u>	<u>470,561</u>	<u>31,546</u>
Services and Supplies	200,195	151,329	48,866
Capital Assets	40,000	22,943	17,057
Total Expenditures	<u>240,195</u>	<u>174,273</u>	<u>65,922</u>
Fund: Lompoc Valley Flood Zone 2			
Dept: 054 Public Works			
Taxes	164,345	173,381	9,036
Use of Money and Property	6,250	9,211	2,961
Intergovernmental Revenue-State	1,065	1,053	(12)
Charges for Services	107,650	106,986	(664)
Total Revenue	<u>279,310</u>	<u>290,631</u>	<u>11,321</u>
Services and Supplies	265,925	189,663	76,262
Total Expenditures	<u>265,925</u>	<u>189,663</u>	<u>76,262</u>
Fund: Los Alamos Flood Zone Number 1			
Dept: 054 Public Works			
Taxes	74,196	73,190	(1,006)
Use of Money and Property	4,835	6,989	2,154
Intergovernmental Revenue-State	450	443	(7)
Charges for Services	56,660	56,407	(253)
Total Revenue	<u>136,141</u>	<u>137,028</u>	<u>887</u>
Services and Supplies	103,360	64,811	38,549
Total Expenditures	<u>103,360</u>	<u>64,811</u>	<u>38,549</u>
Fund: Orcutt Flood Zone Number 3			
Dept: 054 Public Works			
Taxes	257,897	263,004	5,107
Use of Money and Property	11,800	17,467	5,667
Intergovernmental Revenue-State	1,665	1,600	(65)
Intergovernmental Revenue-Federal	0	20	20
Charges for Services	89,620	96,014	6,394
Total Revenue	<u>360,982</u>	<u>378,105</u>	<u>17,123</u>
Services and Supplies	307,840	243,328	64,512
Capital Assets	255,000	60,546	194,454
Total Expenditures	<u>562,840</u>	<u>303,875</u>	<u>258,965</u>
Transfers In	10,500	10,500	0
Total Other Financing Sources(Uses)	<u>10,500</u>	<u>10,500</u>	<u>0</u>

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund: SM Flood Zone 3			
Dept: 054 Public Works			
Taxes	750,970	790,692	39,722
Use of Money and Property	28,640	43,710	15,070
Intergovernmental Revenue-State	5,015	4,806	(209)
Intergovernmental Revenue-Federal	0	378	378
Intergovernmental Revenue-Other	462,570	0	(462,570)
Charges for Services	376,850	434,512	57,662
Total Revenue	<u>1,624,045</u>	<u>1,274,099</u>	<u>(349,946)</u>
Services and Supplies	637,460	437,795	199,665
Capital Assets	745,000	467,832	277,168
Total Expenditures	<u>1,382,460</u>	<u>905,626</u>	<u>476,834</u>
Fund: SM River Levee Maint Zone			
Dept: 054 Public Works			
Taxes	72,480	75,947	3,467
Use of Money and Property	3,630	17,377	13,747
Intergovernmental Revenue-State	940,485	1,361,531	421,046
Intergovernmental Revenue-Federal	43,200,000	43,111,479	(88,521)
Intergovernmental Revenue-Other	2,090,112	1,439,434	(650,678)
Charges for Services	138,540	139,187	647
Miscellaneous Revenue	36,360	31,946	(4,414)
Total Revenue	<u>46,481,607</u>	<u>46,176,900</u>	<u>(304,707)</u>
Services and Supplies	368,975	199,716	169,259
Capital Assets	47,500,000	46,611,231	888,769
Total Expenditures	<u>47,868,975</u>	<u>46,810,947</u>	<u>1,058,028</u>
Fund: Santa Ynez Flood Zone Number 1			
Dept: 054 Public Works			
Taxes	270,730	281,802	11,072
Use of Money and Property	11,800	17,152	5,352
Intergovernmental Revenue-State	1,780	1,718	(62)
Charges for Services	72,510	76,974	4,464
Total Revenue	<u>356,820</u>	<u>377,646</u>	<u>20,826</u>
Services and Supplies	254,465	180,495	73,970
Total Expenditures	<u>254,465</u>	<u>180,495</u>	<u>73,970</u>
Fund: So Coast Flood Zone 2			
Dept: 054 Public Works			
Taxes	4,833,258	5,365,046	531,788
Use of Money and Property	121,225	197,885	76,660
Intergovernmental Revenue-State	66,845	84,388	17,543
Intergovernmental Revenue-Federal	0	87	87
Charges for Services	2,072,125	2,095,816	23,691
Total Revenue	<u>7,093,453</u>	<u>7,743,221</u>	<u>649,768</u>
Services and Supplies	4,273,525	2,766,284	1,507,241
Capital Assets	9,178,000	3,877,802	5,300,198
Total Expenditures	<u>13,451,525</u>	<u>6,644,085</u>	<u>6,807,440</u>

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Fund, Department, and Object Level	Budget	Actual	Variance
Flood Control Districts Fund Group Summary			
Taxes	8,429,708	9,214,816	785,108
Use of Money and Property	282,255	424,097	141,842
Intergovernmental Revenue-State	1,031,355	1,469,262	437,907
Intergovernmental Revenue-Federal	43,200,000	43,112,955	(87,045)
Intergovernmental Revenue-Other	8,094,452	5,922,002	(2,172,450)
Charges for Services	3,216,005	3,364,863	148,858
Miscellaneous Revenue	37,260	35,610	(1,650)
Total Revenue	64,291,035	63,543,606	(747,429)
Salaries and Employee Benefits	4,555,943	4,220,177	335,766
Services and Supplies	8,013,953	5,194,842	2,819,111
Other Charges	376,665	355,648	21,017
Capital Assets	58,279,450	51,335,635	6,943,815
Total Expenditures	71,226,011	61,106,302	10,119,709
Transfers In	166,490	166,490	0
Transfers Out	(57,000)	(49,584)	7,416
Gain/Loss on Sale of Fixed Assets	0	45,000	45,000
Total Other Financing Sources(Uses)	109,490	161,906	52,416
Fund Group: Lighting Districts			
Fund: North County Lighting Dist			
Dept: 054 Public Works			
Taxes	394,642	402,129	7,487
Use of Money and Property	480	2,693	2,213
Intergovernmental Revenue-State	2,542	2,458	(84)
Intergovernmental Revenue-Federal	0	35	35
Total Revenue	397,664	407,314	9,650
Services and Supplies	406,287	315,185	91,102
Total Expenditures	406,287	315,185	91,102
Fund: Mission Lighting District			
Dept: 054 Public Works			
Taxes	6,215	6,477	262
Use of Money and Property	120	352	232
Intergovernmental Revenue-State	40	40	0
Total Revenue	6,375	6,869	494
Services and Supplies	3,534	2,824	710
Total Expenditures	3,534	2,824	710
Lighting Districts Fund Group Summary			
Taxes	400,857	408,605	7,748
Use of Money and Property	600	3,045	2,445
Intergovernmental Revenue-State	2,582	2,497	(85)
Intergovernmental Revenue-Federal	0	35	35
Total Revenue	404,039	414,183	10,144
Services and Supplies	409,821	318,009	91,812
Total Expenditures	409,821	318,009	91,812

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund Group: Public Health			
Fund: Health Care			
Dept: 041 Public Health			
Licenses, Permits and Franchises	36,151	45,342	9,191
Fines, Forfeitures, and Penalties	815,423	802,154	(13,269)
Use of Money and Property	59,346	96,431	37,085
Intergovernmental Revenue-State	16,746,851	15,002,490	(1,744,361)
Intergovernmental Revenue-Federal	9,263,870	8,887,742	(376,128)
Intergovernmental Revenue-Other	48,100	61,063	12,963
Charges for Services	31,417,186	34,918,331	3,501,145
Miscellaneous Revenue	413,966	395,567	(18,399)
Total Revenue	<u>58,800,893</u>	<u>60,209,120</u>	<u>1,408,227</u>
Salaries and Employee Benefits	48,634,269	47,286,805	1,347,464
Services and Supplies	18,743,041	15,267,650	3,475,391
Other Charges	2,639,304	2,625,451	13,853
Capital Assets	319,986	20,846	299,140
Intrafund Expenditure Transfers (-)	(12,976)	(12,976)	0
Intrafund Expenditure Transfers (+)	12,976	12,976	0
Total Expenditures	<u>70,336,600</u>	<u>65,200,752</u>	<u>5,135,848</u>
Transfers In	10,114,097	8,456,064	(1,658,033)
Transfers Out	(544,149)	(289,937)	254,212
Total Other Financing Sources(Uses)	<u>9,569,948</u>	<u>8,166,126</u>	<u>(1,403,822)</u>
Fund: Tobacco Settlement			
Dept: 041 Public Health			
Use of Money and Property	24,917	32,521	7,604
Miscellaneous Revenue	3,795,699	3,732,648	(63,051)
Total Revenue	<u>3,820,616</u>	<u>3,765,169</u>	<u>(55,447)</u>
Services and Supplies	1,373,879	955,499	418,380
Total Expenditures	<u>1,373,879</u>	<u>955,499</u>	<u>418,380</u>
Transfers Out	(3,678,376)	(1,844,332)	1,834,044
Total Other Financing Sources(Uses)	<u>(3,678,376)</u>	<u>(1,844,332)</u>	<u>1,834,044</u>

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Fund, Department, and Object Level	Budget	Actual	Variance
Public Health Fund Group Summary			
Licenses, Permits and Franchises	36,151	45,342	9,191
Fines, Forfeitures, and Penalties	815,423	802,154	(13,269)
Use of Money and Property	84,263	128,952	44,689
Intergovernmental Revenue-State	16,746,851	15,002,490	(1,744,361)
Intergovernmental Revenue-Federal	9,263,870	8,887,742	(376,128)
Intergovernmental Revenue-Other	48,100	61,063	12,963
Charges for Services	31,417,186	34,918,331	3,501,145
Miscellaneous Revenue	4,209,665	4,128,215	(81,450)
Total Revenue	<u>62,621,509</u>	<u>63,974,289</u>	<u>1,352,780</u>
Salaries and Employee Benefits	48,634,269	47,286,805	1,347,464
Services and Supplies	20,116,920	16,223,149	3,893,771
Other Charges	2,639,304	2,625,451	13,853
Capital Assets	319,986	20,846	299,140
Intrafund Expenditure Transfers (-)	(12,976)	(12,976)	0
Intrafund Expenditure Transfers (+)	12,976	12,976	0
Total Expenditures	<u>71,710,479</u>	<u>66,156,251</u>	<u>5,554,228</u>
Transfers In	10,114,097	8,456,064	(1,658,033)
Transfers Out	(4,222,525)	(2,134,269)	2,088,256
Total Other Financing Sources(Uses)	<u>5,891,572</u>	<u>6,321,794</u>	<u>430,222</u>
Fund Group: Water Agencies			
Fund: Water Agency			
Dept: 054 Public Works			
Taxes	2,222,959	2,411,268	188,309
Use of Money and Property	16,000	39,437	23,437
Intergovernmental Revenue-State	3,320,000	1,953,679	(1,366,321)
Intergovernmental Revenue-Federal	0	349	349
Intergovernmental Revenue-Other	292,945	343,549	50,604
Charges for Services	109,377	115,625	6,248
Total Revenue	<u>5,961,281</u>	<u>4,863,906</u>	<u>(1,097,375)</u>
Salaries and Employee Benefits	694,710	672,288	22,422
Services and Supplies	2,351,297	1,528,344	822,953
Other Charges	3,027,342	1,785,304	1,242,038
Total Expenditures	<u>6,073,349</u>	<u>3,985,937</u>	<u>2,087,412</u>
Transfers Out	(240,990)	(240,990)	0
Total Other Financing Sources(Uses)	<u>(240,990)</u>	<u>(240,990)</u>	<u>0</u>

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund: Water Agency Special			
Dept: 054 Public Works			
Use of Money and Property	3,905	5,393	1,488
Intergovernmental Revenue-State	130,000	133,387	3,387
Charges for Services	10,000	18,480	8,480
Total Revenue	143,905	157,259	13,354
Salaries and Employee Benefits	377,479	370,842	6,637
Services and Supplies	485,169	329,579	155,590
Other Charges	12,030	8,510	3,520
Total Expenditures	874,678	708,932	165,746
Transfers In	605,400	605,400	0
Transfers Out	(38,103)	(38,103)	0
Total Other Financing Sources(Uses)	567,297	567,297	0
Water Agencies Fund Group Summary			
Taxes	2,222,959	2,411,268	188,309
Use of Money and Property	19,905	44,830	24,925
Intergovernmental Revenue-State	3,450,000	2,087,066	(1,362,934)
Intergovernmental Revenue-Federal	0	349	349
Intergovernmental Revenue-Other	292,945	343,549	50,604
Charges for Services	119,377	134,104	14,727
Total Revenue	6,105,186	5,021,166	(1,084,020)
Salaries and Employee Benefits	1,072,189	1,043,131	29,058
Services and Supplies	2,836,466	1,857,924	978,542
Other Charges	3,039,372	1,793,815	1,245,557
Total Expenditures	6,948,027	4,694,869	2,253,158
Transfers In	605,400	605,400	0
Transfers Out	(279,093)	(279,093)	0
Total Other Financing Sources(Uses)	326,307	326,307	0

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Fund, Department, and Object Level	Budget	Actual	Variance
Special Revenue Fund Type Summary			
Taxes	55,713,883	59,872,238	4,158,355
Licenses, Permits and Franchises	378,557	700,166	321,609
Fines, Forfeitures, and Penalties	4,745,576	5,148,491	402,915
Use of Money and Property	1,607,171	2,221,462	614,291
Intergovernmental Revenue-State	154,016,235	155,318,730	1,302,495
Intergovernmental Revenue-Federal	159,740,138	141,450,390	(18,289,748)
Intergovernmental Revenue-Other	9,698,617	7,460,285	(2,238,332)
Charges for Services	91,479,745	96,205,144	4,725,399
Miscellaneous Revenue	14,648,674	15,377,877	729,203
Total Revenue	<u>492,028,596</u>	<u>483,754,783</u>	<u>(8,273,813)</u>
Salaries and Employee Benefits	240,830,425	226,123,904	14,706,521
Services and Supplies	165,730,150	138,391,147	27,339,003
Other Charges	87,402,297	82,759,964	4,642,333
Debt Service Principal Payments	16,239	91,131	(74,892)
Debt Service Interest Payments	4,734	8,353	(3,619)
Capital Assets	61,425,721	52,837,053	8,588,668
Intrafund Expenditure Transfers (-)	(1,198,106)	(793,428)	(404,678)
Intrafund Expenditure Transfers (+)	1,198,106	793,428	404,678
Total Expenditures	<u>555,409,566</u>	<u>500,211,552</u>	<u>55,198,014</u>
Transfers In	53,854,589	47,529,776	(6,324,813)
Transfers Out	(27,258,860)	(21,191,976)	6,066,884
Gain/Loss on Sale of Fixed Assets	0	67,752	67,752
Total Other Financing Sources(Uses)	<u>26,595,729</u>	<u>26,405,552</u>	<u>(190,177)</u>

COUNTY OF SANTA BARBARA
State of California

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BY FUND, DEPARTMENT, AND OBJECT LEVEL - GOVERNMENTAL FUNDS
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Fund, Department, and Object Level	Budget	Actual	Variance
Fund Type: Debt Service			
Fund Group: Muni Finance - Debt Service			
Fund: Municipal Finance Debt Svc			
Dept: 992 Debt Service			
Use of Money and Property	50,000	52,230	2,230
Miscellaneous Revenue	0	2,296	2,296
Total Revenue	<u>50,000</u>	<u>54,526</u>	4,526
Services and Supplies	16,601	15,118	1,483
Debt Service Principal Payments	4,411,189	4,411,182	7
Debt Service Interest Payments	2,599,681	2,599,652	29
Total Expenditures	<u>7,027,471</u>	<u>7,025,952</u>	1,519
Transfers In	5,642,034	5,620,474	(21,560)
Proceeds from Long-term Debt	1,384,687	1,383,651	(1,036)
Total Other Financing Sources(Uses)	<u>7,026,721</u>	<u>7,004,124</u>	(22,597)
Debt Service Fund Type Summary			
Use of Money and Property	50,000	52,230	2,230
Miscellaneous Revenue	0	2,296	2,296
Total Revenue	<u>50,000</u>	<u>54,526</u>	4,526
Services and Supplies	16,601	15,118	1,483
Debt Service Principal Payments	4,411,189	4,411,182	7
Debt Service Interest Payments	2,599,681	2,599,652	29
Total Expenditures	<u>7,027,471</u>	<u>7,025,952</u>	1,519
Transfers In	5,642,034	5,620,474	(21,560)
Proceeds from Long-term Debt	1,384,687	1,383,651	(1,036)
Total Other Financing Sources(Uses)	<u>7,026,721</u>	<u>7,004,124</u>	(22,597)

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund Type: Capital Projects			
Fund Group: Capital Projects			
Fund: Capital Outlay			
Dept: 032 Sheriff			
Use of Money and Property	14,572	14,566	(6)
Intergovernmental Revenue-State	175,000	174,983	(17)
Total Revenue	<u>189,572</u>	<u>189,550</u>	<u>(22)</u>
Services and Supplies	23,400	0	23,400
Capital Assets	111,500	1,044	110,456
Total Expenditures	<u>134,900</u>	<u>1,044</u>	<u>133,856</u>
Transfers In	69,300	68,844	(456)
Transfers Out	(53,000)	(51,679)	1,321
Total Other Financing Sources(Uses)	<u>16,300</u>	<u>17,165</u>	<u>865</u>
Dept: 052 Parks			
Use of Money and Property	174	171	(3)
Total Revenue	<u>174</u>	<u>171</u>	<u>(3)</u>
Dept: 063 General Services			
Use of Money and Property	1,100	8,989	7,889
Intergovernmental Revenue-Federal	114,000	1	(113,999)
Miscellaneous Revenue	1,084,113	939,986	(144,127)
Total Revenue	<u>1,199,213</u>	<u>948,976</u>	<u>(250,237)</u>
Capital Assets	5,778,287	2,289,865	3,488,422
Total Expenditures	<u>5,778,287</u>	<u>2,289,865</u>	<u>3,488,422</u>
Transfers In	2,584,162	1,089,573	(1,494,589)
Total Other Financing Sources(Uses)	<u>2,584,162</u>	<u>1,089,573</u>	<u>(1,494,589)</u>
Fund: Parks Dept Capital Projects			
Dept: 052 Parks			
Use of Money and Property	0	7,016	7,016
Intergovernmental Revenue-Federal	1,727,000	951,765	(775,235)
Charges for Services	968,200	198,400	(769,800)
Miscellaneous Revenue	203,700	8,772	(194,928)
Total Revenue	<u>2,898,900</u>	<u>1,165,952</u>	<u>(1,732,948)</u>
Other Charges	47,000	47,000	0
Capital Assets	4,048,300	1,102,384	2,945,916
Intrafund Expenditure Transfers (-)	(152,643)	(152,643)	0
Intrafund Expenditure Transfers (+)	152,643	152,643	0
Total Expenditures	<u>4,095,300</u>	<u>1,149,384</u>	<u>2,945,916</u>
Transfers In	250,000	173,054	(76,946)
Total Other Financing Sources(Uses)	<u>250,000</u>	<u>173,054</u>	<u>(76,946)</u>
Fund: North County Jail AB900			
Dept: 980 Sheriff Capital Projects-Jail			
Services and Supplies	4,111,448	4,111,448	0
Total Expenditures	<u>4,111,448</u>	<u>4,111,448</u>	<u>0</u>
Transfers In	368,118	368,118	0
Total Other Financing Sources(Uses)	<u>368,118</u>	<u>368,118</u>	<u>0</u>

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Fund, Department, and Object Level	Budget	Actual	Variance
Fund: 2005 COP Capital Projects			
Dept: 031 Fire			
Use of Money and Property	40	36	(4)
Total Revenue	<u>40</u>	<u>36</u>	<u>(4)</u>
Dept: 032 Sheriff			
Use of Money and Property	10	2	(8)
Total Revenue	<u>10</u>	<u>2</u>	<u>(8)</u>
Dept: 063 General Services			
Use of Money and Property	12,100	5,361	(6,739)
Total Revenue	<u>12,100</u>	<u>5,361</u>	<u>(6,739)</u>
Transfers Out	(1,473,063)	(254,741)	1,218,322
Total Other Financing Sources(Uses)	<u>(1,473,063)</u>	<u>(254,741)</u>	<u>1,218,322</u>
Dept: 992 Debt Service			
Use of Money and Property	5,946	5,357	(589)
Total Revenue	<u>5,946</u>	<u>5,357</u>	<u>(589)</u>
Capital Projects Fund Group Summary			
Use of Money and Property	33,942	41,499	7,557
Intergovernmental Revenue-State	175,000	174,983	(17)
Intergovernmental Revenue-Federal	1,841,000	951,766	(889,234)
Charges for Services	968,200	198,400	(769,800)
Miscellaneous Revenue	1,287,813	948,758	(339,055)
Total Revenue	<u>4,305,955</u>	<u>2,315,406</u>	<u>(1,990,549)</u>
Services and Supplies	4,134,848	4,111,448	23,400
Other Charges	47,000	47,000	0
Capital Assets	9,938,087	3,393,293	6,544,794
Intrafund Expenditure Transfers (-)	(152,643)	(152,643)	0
Intrafund Expenditure Transfers (+)	152,643	152,643	0
Total Expenditures	<u>14,119,935</u>	<u>7,551,741</u>	<u>6,568,194</u>
Transfers In	3,271,580	1,699,589	(1,571,991)
Transfers Out	(1,526,063)	(306,420)	1,219,643
Total Other Financing Sources(Uses)	<u>1,745,517</u>	<u>1,393,168</u>	<u>(352,349)</u>

COUNTY OF SANTA BARBARA
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BUDGET TO ACTUAL COMPARISON
BY FUND, DEPARTMENT, AND OBJECT LEVEL - GOVERNMENTAL FUNDS
For Fiscal Year 2013-2014

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Fund, Department, and Object Level	Budget	Actual	Variance
Capital Projects Fund Type Summary			
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Intergovernmental Revenue-Federal	1,841,000	951,766	(889,234)
Charges for Services	968,200	198,400	(769,800)
Miscellaneous Revenue	1,287,813	948,758	(339,055)
Total Revenue	4,305,955	2,315,406	(1,990,549)
Services and Supplies	4,134,848	4,111,448	23,400
Other Charges	47,000	47,000	0
Capital Assets	9,938,087	3,393,293	6,544,794
Intrafund Expenditure Transfers (-)	(152,643)	(152,643)	0
Intrafund Expenditure Transfers (+)	152,643	152,643	0
Total Expenditures	14,119,935	7,551,741	6,568,194
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Total Other Financing Sources(Uses)	1,745,517	1,393,168	(352,349)



County Budget Act

Chapter 1, Division 3, Title 3 of the Government Code
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 Section 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 Section 30200. As used in this chapter:

- (a) "Administrative officer," means 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" means the budget document formally approved by the board of supervisors after the required public hearings and deliberations on the recommended budget.
- (c) "Auditor" means the county auditor or that officer whose responsibilities include those designated in Chapter 4 (commencing with Section 26900) of Division 2.
- (d) "Board" means 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" means the fiscal year (July 1 through June 30) for which the budget is being prepared.
- (f) "Controller" means the State Controller.
- (g) "Final budget" means the adopted budget adjusted by all revisions throughout the fiscal year as of June 30.
- (h) "Recommended budget" means the budget document recommended to the board of supervisors by the designated county official.

§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.

§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 Section 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 Section 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 Section 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 Section 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) Reserved.

Article 1. General (Cont.)

- (2) Unreserved.
 - (A) Designated.
 - (B) Undesignated.
- (b) Additional financing sources shall be classified by source in accordance with the accounting procedures for counties as prescribed by the Controller pursuant to Section 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.
 - (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 Section 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 reserves and designations.
- (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.

§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 Section 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.

§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 Section 29080.

§29064 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.

§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.

Article 4. Adopted Budget (Cont.)

§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.

§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 reserves, including a general reserve and designations in such amounts as the board deems sufficient.

§29086 Except in cases of a legally declared emergency, as defined in Section 29127, the general reserve may only be established, canceled, increased, or decreased at the time of adopting the budget as provided in Section 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 Section 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 Section 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 reserves and designations, 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 Section 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.

§29092 The board may set forth appropriations in greater detail than required in Section 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.

Article 4. Adopted Budget (Cont.)

(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 XIII A 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 Section 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 reserve may service only the debt for which the extraordinary rate is levied. All interest earned on the amount deposited in the necessary reserve shall accrue to the necessary reserve.

§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 which 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.

Article 5. Tax Levy (Cont.)

§29106 For the resolution to adopt tax rates, the entity or fund with its corresponding rate shall be designated 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.

§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.

(3) If the recommended budget has not been approved by the board because of an emergency as described in subdivision (a) of Section 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.

Article 6. Appropriations and Transfers (Cont.)

(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:

- (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:

- (a) Designations and reserves excluding the general reserve, balance sheet reserves, and reserve for encumbrances.
- (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 Section 25260 and 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 Section 29006 shall be provided.

Article 7. Miscellaneous (Cont.)

§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.

§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 reserve for encumbrances at fiscal year-end are appropriated for the succeeding fiscal year.

Chapter 3.5, Part 1, Division 3, Title 2

§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 Section 30201.