

HUMBOLDT COUNTY
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2010
(With comparative actual amounts for the fiscal year ended June 30, 2009)

	<u>2010</u>			<u>2009</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>	<u>Actual</u>
REVENUES					
Taxes:					
Property taxes	\$ 1,885,291	\$ 1,885,291	\$ 3,529,765	\$ 1,644,474	\$ 2,399,073
Tax penalties	72,000	72,000	127,619	55,619	96,386
Total Taxes	<u>1,957,291</u>	<u>1,957,291</u>	<u>3,657,384</u>	<u>1,700,093</u>	<u>2,495,459</u>
Licenses and Permits:					
Business:					
Business licenses	38,000	38,000	50,829	12,829	52,292
Liquor licenses	6,000	6,000	6,620	620	6,313
Local gaming licenses	40,000	40,000	50,482	10,482	50,254
Franchise fees	600,000	600,000	704,003	104,003	650,557
Nonbusiness:					
Building permits	150,000	150,000	172,496	22,496	180,243
Dog licenses	9,000	9,000	13,697	4,697	12,258
CCW permits	-	-	6,468	6,468	4,486
Marriage licenses	-	-	2,000	2,000	2,340
Other permits	-	-	53	53	88
Total Licenses and Permits	<u>843,000</u>	<u>843,000</u>	<u>1,006,648</u>	<u>163,648</u>	<u>958,831</u>
Intergovernmental Revenues:					
Federal grants:					
Child support enforcement	250,000	250,000	215,903	(34,097)	208,190
Consolidated task force	40,000	160,798	124,427	(36,371)	71,939
Ots/joining forces	-	34,114	38,021	3,907	12,223
Taylor grazing fees	40,000	40,000	32,645	(7,355)	34,622
Senior transportation grant	-	104,328	134,298	29,970	123,248
SCAAP grant	-	14,709	14,709	-	18,456
Violence against women grant	-	12,568	20,068	7,500	36,842
NCATS/traffic safety	-	-	-	-	9,303
Sheriff's stimulus funds	-	27,331	27,331	-	-
State grants:					
NDOW grant	-	20,000	20,000	-	-
Other Intergovernmental revenues:					
City-county sharing agreement	360,000	360,000	364,925	4,925	406,905
Humboldt contribution	20,000	20,000	2,805	(17,195)	20,198
Humboldt river basin authority	55,000	55,000	30,636	(24,364)	37,220
Combined tax	5,991,112	5,991,112	6,404,018	412,906	6,982,987
State gaming license fees	155,000	155,000	147,017	(7,983)	150,085
Lease of federal lands	-	-	-	-	36,925
Total Intergovernmental Revenues	<u>6,911,112</u>	<u>7,244,960</u>	<u>7,576,803</u>	<u>331,843</u>	<u>8,149,143</u>

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	<u>2010</u>			<u>2009</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>	<u>Actual</u>
Charges for Services:					
General government:					
Clerk fees	\$ 15,000	\$ 15,000	\$ 20,478	\$ 5,478	\$ 22,923
Candidate fees	-	-	2,150	2,150	-
Recorder fees	150,000	150,000	140,163	(9,837)	143,084
Recorder technology fees	-	-	16,365	16,365	16,410
Planning fees	10,000	10,000	12,245	2,245	11,225
Map fees	68,000	68,000	29,946	(38,054)	37,189
Subtotal General government	<u>243,000</u>	<u>243,000</u>	<u>221,347</u>	<u>(21,653)</u>	<u>230,831</u>
Judicial:					
Legal assistance fees	5,000	5,000	5,645	645	6,855
Law library fees	4,000	4,000	4,140	140	5,025
Bail bond fees	6,000	6,000	5,100	(900)	7,060
Civil action fees	30,000	30,000	37,850	7,850	33,727
Public Administrator/guardian fees	-	-	1,525	1,525	-
District court filing fees	-	-	13,187	13,187	18,298
Public defender fees	-	-	5,177	5,177	6,855
Subtotal Judicial	<u>45,000</u>	<u>45,000</u>	<u>72,624</u>	<u>27,624</u>	<u>77,820</u>
Public safety:					
Sheriff fees	20,000	20,000	33,806	13,806	32,826
Detention fees	12,000	12,000	68,073	56,073	48,744
Detention meal preparation	25,000	25,000	26,884	1,884	28,626
Subtotal Public safety	<u>57,000</u>	<u>57,000</u>	<u>128,763</u>	<u>71,763</u>	<u>110,196</u>
Other charges for services	-	-	5,966	5,966	6,865
Total Charges for Services	<u>345,000</u>	<u>345,000</u>	<u>428,700</u>	<u>83,700</u>	<u>425,712</u>
Fines and forfeits	<u>700,000</u>	<u>700,000</u>	<u>676,077</u>	<u>(23,923)</u>	<u>664,579</u>
Miscellaneous Revenues:					
Interest earnings	500,000	500,000	425,592	(74,408)	570,521
Miscellaneous	-	-	295,806	295,806	101,035
NRA foundation grant	-	26,722	26,722	-	-
Forensic services	7,000	7,000	7,919	919	8,266
Total Miscellaneous Revenues	<u>507,000</u>	<u>533,722</u>	<u>756,039</u>	<u>222,317</u>	<u>679,822</u>
Total Revenues	<u>11,263,403</u>	<u>11,623,973</u>	<u>14,101,651</u>	<u>2,477,678</u>	<u>13,373,546</u>

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	2010			2009	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
EXPENDITURES BY FUNCTION AND ACTIVITY					
General government function:					
Legislative:					
Commissioners					
Salaries and wages	\$ 145,665	\$ 145,665	\$ 139,620	\$ 6,045	\$ 139,694
Employee benefits	71,565	71,565	64,919	6,646	64,764
Services and supplies	41,800	41,800	30,051	11,749	34,886
Subtotal Legislative	259,030	259,030	234,590	24,440	239,344
Executive:					
County administrator					
Salaries and wages	205,138	209,738	209,663	75	203,234
Employee benefits	70,028	70,528	70,002	526	68,993
Services and supplies	1,100	1,100	656	444	195
Subtotal Executive	276,266	281,366	280,321	1,045	272,422
Elections:					
Services and supplies	15,000	27,000	25,652	1,348	58,229
Finance:					
Comptroller:					
Salaries and wages	187,812	177,812	135,117	42,695	174,296
Employee benefits	70,671	70,671	46,471	24,200	65,436
Services and supplies	88,025	98,025	92,446	5,579	86,739
	346,508	346,508	274,034	72,474	326,471
Assessor:					
Salaries and wages	424,620	424,620	416,684	7,936	396,301
Employee benefits	158,700	158,700	148,047	10,653	146,771
Services and supplies	54,090	54,090	38,221	15,869	34,501
	637,410	637,410	602,952	34,458	577,573
Treasurer:					
Salaries and wages	163,030	163,030	162,440	590	157,834
Employee benefits	64,980	64,980	63,406	1,574	63,738
Services and supplies	24,600	24,600	20,176	4,424	23,258
	252,610	252,610	246,022	6,588	244,830
Subtotal Finance	1,236,528	1,236,528	1,123,008	113,520	1,148,874

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	<u>2010</u>			<u>2009</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>	<u>Actual</u>
Other:					
Clerk:					
Salaries and wages	\$ 247,135	\$ 249,735	\$ 249,693	\$ 42	\$ 240,480
Employee benefits	96,170	94,870	94,530	340	93,821
Services and supplies	17,600	16,300	14,415	1,885	14,348
	<u>360,905</u>	<u>360,905</u>	<u>358,638</u>	<u>2,267</u>	<u>348,649</u>
Recorder:					
Salaries and wages	167,500	167,500	163,215	4,285	161,253
Employee benefits	60,900	60,900	57,413	3,487	58,816
Services and supplies	90,675	129,096	107,012	22,084	84,039
	<u>319,075</u>	<u>357,496</u>	<u>327,640</u>	<u>29,856</u>	<u>304,108</u>
Computer systems:					
Salaries and wages	108,404	108,404	94,957	13,447	60,726
Employee benefits	41,310	41,310	35,100	6,210	22,402
Services and supplies	149,628	149,628	127,970	21,658	131,056
	<u>299,342</u>	<u>299,342</u>	<u>258,027</u>	<u>41,315</u>	<u>214,184</u>
Planning:					
Salaries and wages	75,939	77,139	77,067	72	74,894
Employee benefits	32,920	32,720	32,639	81	33,192
Services and supplies	13,650	12,650	6,720	5,930	5,142
	<u>122,509</u>	<u>122,509</u>	<u>116,426</u>	<u>6,083</u>	<u>113,228</u>
Buildings and grounds:					
Salaries and wages	395,640	395,640	395,224	416	381,032
Employee benefits	161,110	161,110	156,815	4,295	157,683
Services and supplies	443,720	457,720	494,010	(36,290)	471,087
Capital outlay	70,100	70,100	-	70,100	40,106
	<u>1,070,570</u>	<u>1,084,570</u>	<u>1,046,049</u>	<u>38,521</u>	<u>1,049,908</u>
Communications:					
Salaries and wages	113,450	113,450	110,931	2,519	111,352
Employee benefits	40,650	40,650	39,194	1,456	38,608
Services and supplies	67,195	67,195	46,424	20,771	51,591
Capital outlay	-	-	-	-	17,636
	<u>221,295</u>	<u>221,295</u>	<u>196,549</u>	<u>24,746</u>	<u>219,187</u>
Personnel:					
Services and supplies	28,000	32,245	28,141	4,104	28,328

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	2010			2009	
	Original Budget	Final Budget	Actual	Variance to Final Budget	Actual
Public administrator:					
Services and supplies	\$ -	\$ -	\$ -	\$ -	\$ 3,573
Miscellaneous:					
Insurance	402,000	406,000	407,030	(1,030)	390,733
Insurance reserve	10,000	18,500	17,378	1,122	4,000
Humboldt river basin authority	45,000	45,000	34,136	10,864	41,221
Miscellaneous	763,500	555,389	125,137	430,252	139,299
	1,220,500	1,024,889	583,681	441,208	575,253
Subtotal Other	3,642,196	3,503,251	2,915,151	588,100	2,856,418
Total General government function	5,429,020	5,307,175	4,578,722	728,453	4,575,287
Judicial function:					
Justice court:					
Salaries and wages	439,780	443,681	442,935	746	433,408
Employee benefits	161,370	158,709	158,622	87	158,101
Services and supplies	88,225	118,985	116,623	2,362	84,426
	689,375	721,375	718,180	3,195	675,935
District attorney:					
Salaries and wages	638,370	638,370	622,118	16,252	568,511
Employee benefits	226,097	226,097	219,446	6,651	205,906
Services and supplies	89,525	102,093	87,655	14,438	58,156
	953,992	966,560	929,219	37,341	832,573
Child support:					
Salaries and wages	229,090	206,370	187,683	18,687	204,653
Employee benefits	95,750	95,750	80,309	15,441	88,271
Services and supplies	45,236	67,956	67,353	603	43,482
	370,076	370,076	335,345	34,731	336,406
Public defender:					
Salaries and wages	196,731	196,731	130,370	66,361	127,760
Employee benefits	68,900	68,900	44,958	23,942	46,243
Services and supplies	23,000	23,000	6,762	16,238	8,529
	288,631	288,631	182,090	106,541	182,532
Total Judicial function	2,302,074	2,346,642	2,164,834	181,808	2,027,446

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	<u>2010</u>			<u>2009</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>	<u>Actual</u>
Public safety function:					
Sheriff:					
Salaries and wages	\$ 1,555,210	\$ 1,667,324	\$1,630,213	\$ 37,111	\$1,657,303
Employee benefits	792,450	788,614	780,366	8,248	765,614
Services and supplies	362,289	436,342	396,507	39,835	318,757
Capital outlay	250,000	250,000	243,817	6,183	134,215
	<u>2,959,949</u>	<u>3,142,280</u>	<u>3,050,903</u>	<u>91,377</u>	<u>2,875,889</u>
Detention:					
Salaries and wages	856,330	906,330	877,007	29,323	873,292
Employee benefits	452,020	459,620	453,709	5,911	434,779
Services and supplies	184,194	198,903	129,005	69,898	166,816
Capital outlay	25,200	-	-	-	-
	<u>1,517,744</u>	<u>1,564,853</u>	<u>1,459,721</u>	<u>105,132</u>	<u>1,474,887</u>
Dispatch:					
Salaries and wages	521,945	521,945	517,319	4,626	468,884
Employee benefits	179,014	146,614	129,296	17,318	128,162
Services and supplies	78,200	78,200	84,409	(6,209)	54,933
Capital outlay	28,515	28,515	-	28,515	-
	<u>807,674</u>	<u>775,274</u>	<u>731,024</u>	<u>44,250</u>	<u>651,979</u>
Building official:					
Salaries and wages	165,380	169,860	166,950	2,910	160,988
Employee benefits	61,660	62,280	60,813	1,467	60,693
Services and supplies	28,025	31,525	24,724	6,801	28,827
Capital outlay	22,000	23,080	23,070	10	-
	<u>277,065</u>	<u>286,745</u>	<u>275,557</u>	<u>11,188</u>	<u>250,508</u>
Task force:					
Salaries and wages	67,940	95,440	90,580	4,860	63,131
Employee benefits	34,090	40,080	39,348	732	27,591
Services and supplies	25,000	42,712	47,530	(4,818)	22,020
Capital outlay	1,000	76,597	76,137	460	-
	<u>128,030</u>	<u>254,829</u>	<u>253,595</u>	<u>1,234</u>	<u>112,742</u>
LEPC:					
Services and supplies	-	-	1	(1)	52
Total Public safety function	<u>5,690,462</u>	<u>6,023,981</u>	<u>5,770,801</u>	<u>253,180</u>	<u>5,366,057</u>

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Public works function:					
Services and supplies	\$ 25,000	\$ 25,000	\$ 19,110	\$ 5,890	\$ 18,662
Health function:					
Health:					
Services and supplies	124,736	124,736	113,725	11,011	114,193
Miscellaneous:					
Mosquito control:					
Services and supplies	147,930	145,430	106,989	38,441	117,288
Total Health function	272,666	270,166	220,714	49,452	231,481
Culture and recreation function::					
Virgin valley campground:					
Services and supplies	2,500	5,000	5,000	-	-
Community support function:					
Services and supplies:					
Senior citizens	180,761	180,761	306,808	(126,047)	255,751
Museum	90,838	90,838	153,418	(62,580)	130,456
Senior transportation grant	-	104,328	120,723	(16,395)	136,824
Humboldt development authority	20,000	20,000	20,000	-	20,000
Chamber of commerce	6,500	6,500	6,500	-	6,500
Range improvement districts	50,000	50,000	32,644	17,356	34,622
Vitality center	7,500	7,500	7,500	-	7,500
Total Community support function	355,599	459,927	647,593	(187,666)	591,653
Intergovernmental expenditure function:					
Services and supplies:					
City of Winnemucca gaming licenses	100,000	100,000	100,000	-	100,000
Airport	40,000	40,000	21,369	18,631	13,200
Cemetery	30,000	30,000	27,150	2,850	24,175
Parks and recreation	350,000	350,000	316,100	33,900	301,258
Legal assistance	6,000	6,000	5,564	436	5,236
Total Intergovernmental expenditure function	526,000	526,000	470,183	55,817	443,869
Total Expenditures	14,603,321	14,963,891	13,876,957	1,086,934	13,254,455

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	<u>2010</u>			<u>2009</u>	
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>	<u>Actual</u>
Excess (deficiency) of revenues over expenditures	\$(3,339,918)	\$(3,339,918)	\$ 224,694	\$3,564,612	\$ 119,091
OTHER FINANCING SOURCES (USES)					
Transfers in	5,000	5,000	5,000	-	5,000
Transfers out	-	-	-	-	(600,000)
Contingency	(325,000)	(325,000)	-	325,000	-
Total other financing sources and uses	(320,000)	(320,000)	5,000	325,000	(595,000)
Net change in fund balances	(3,659,918)	(3,659,918)	229,694	3,889,612	(475,909)
Fund balance - beginning	7,772,685	7,772,685	10,591,358	2,818,673	11,067,267
Fund balance - ending	<u>4,112,767</u>	<u>4,112,767</u>	<u>10,821,052</u>	<u>6,708,285</u>	<u>10,591,358</u>