

HUMBOLDT COUNTY
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2009
(With comparative actual for the fiscal year ended June 30, 2008)

| | <u>2009</u> | | | <u>2008</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 | \$ 1,137,099 | \$ 1,137,099 | \$ 2,399,073 | \$ 1,261,974 | \$ 2,049,553 |
| Tax penalties | 72,000 | 72,000 | 96,386 | 24,386 | 112,588 |
| Total Taxes | <u>1,209,099</u> | <u>1,209,099</u> | <u>2,495,459</u> | <u>1,286,360</u> | <u>2,162,141</u> |
| Licenses and Permits: | | | | | |
| Business: | | | | | |
| Business licenses | 40,000 | 40,000 | 52,292 | 12,292 | 53,075 |
| Liquor licenses | 6,000 | 6,000 | 6,313 | 313 | 6,520 |
| Local gaming licenses | 60,000 | 60,000 | 50,254 | (9,746) | 59,552 |
| Franchise fees | 1,100,000 | 1,100,000 | 650,557 | (449,443) | 1,096,256 |
| Nonbusiness: | | | | | |
| Building permits | 150,000 | 150,000 | 180,243 | 30,243 | 198,397 |
| Dog licenses | 10,000 | 10,000 | 12,258 | 2,258 | 12,378 |
| CCW permits | - | - | 4,486 | 4,486 | 2,130 |
| Marriage licenses | - | - | 2,340 | 2,340 | 2,720 |
| Other permits | - | - | 88 | 88 | 115 |
| Total Licenses and Permits | <u>1,366,000</u> | <u>1,366,000</u> | <u>958,831</u> | <u>(407,169)</u> | <u>1,431,143</u> |
| Intergovernmental Revenues: | | | | | |
| Federal grants: | | | | | |
| CDBG | - | - | - | - | 20,000 |
| Child support enforcement | 175,000 | 175,000 | 208,190 | 33,190 | 224,270 |
| Consolidated task force | 40,000 | 40,000 | 71,939 | 31,939 | 99,322 |
| Ots/joining forces | - | 4,771 | 12,223 | 7,452 | 8,324 |
| Taylor grazing fees | 40,000 | 40,000 | 34,622 | (5,378) | 39,673 |
| Senior transportation grant | - | 92,366 | 123,248 | 30,882 | 121,192 |
| SCAAP grant | - | 18,456 | 18,456 | - | 23,558 |
| Violence against women grant | - | 16,579 | 36,842 | 20,263 | 43,810 |
| NCATS/traffic safety | - | 9,303 | 9,303 | - | - |
| USDI BLM | - | - | - | - | 5,000 |
| Federal vest grant | - | - | - | - | 7,067 |
| State grants: | | | | | |
| SERC grant | - | - | - | - | 53,316 |
| Miscellaneous State grants | - | - | - | - | 11,985 |

(continued)

HUMBOLDT COUNTY
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2009
(With comparative actual for the fiscal year ended June 30, 2008)

| | <u>2009</u> | | | <u>2008</u> | |
|------------------------------------|----------------------------|---------------------|------------------|-------------------------------------|------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance to Final Budget</u> | <u>Actual</u> |
| Other Intergovernmental revenues: | | | | | |
| City-county sharing agreement | \$ 315,000 | \$ 315,000 | \$ 406,905 | \$ 91,905 | \$ 346,356 |
| Humboldt contribution | 20,000 | 20,000 | 20,198 | 198 | (68) |
| Humboldt river basin authority | 55,000 | 55,000 | 37,220 | (17,780) | 44,735 |
| Combined tax | 5,811,495 | 5,811,495 | 6,982,987 | 1,171,492 | 6,830,107 |
| State gaming license fees | 158,000 | 158,000 | 150,085 | (7,915) | 153,686 |
| Lease of federal lands | - | - | 36,925 | 36,925 | - |
| Fire rehabilitation reimbursements | - | - | - | - | 55,127 |
| Public defender reimbursements | - | - | - | - | 55,997 |
| Total Intergovernmental Revenues | <u>6,614,495</u> | <u>6,755,970</u> | <u>8,149,143</u> | <u>1,393,173</u> | <u>8,143,457</u> |
| Charges for Services: | | | | | |
| General government: | | | | | |
| Clerk fees | 20,000 | 20,000 | 22,923 | 2,923 | 27,310 |
| Recorder fees | 165,000 | 165,000 | 143,084 | (21,916) | 206,672 |
| Recorder technology fees | - | - | 16,410 | 16,410 | 32,769 |
| Planning fees | 22,000 | 22,000 | 11,225 | (10,775) | 24,820 |
| Map fees | 62,500 | 62,500 | 37,189 | (25,311) | 105,563 |
| Subtotal General government | <u>269,500</u> | <u>269,500</u> | <u>230,831</u> | <u>(38,669)</u> | <u>397,134</u> |
| Judicial: | | | | | |
| Legal assistance fees | 5,800 | 5,800 | 6,855 | 1,055 | 5,629 |
| Law library fees | 4,000 | 4,000 | 5,025 | 1,025 | 4,315 |
| Bail bond fees | 6,200 | 6,200 | 7,060 | 860 | 6,140 |
| Civil action fees | 30,000 | 30,000 | 33,727 | 3,727 | 37,093 |
| District court filing fees | - | - | 18,298 | 18,298 | 15,306 |
| Public defender fees | - | - | 6,855 | 6,855 | 3,125 |
| Subtotal Judicial | <u>46,000</u> | <u>46,000</u> | <u>77,820</u> | <u>31,820</u> | <u>71,608</u> |
| Public safety: | | | | | |
| Sheriff fees | 25,000 | 25,000 | 32,826 | 7,826 | 27,939 |
| Detention fees | 15,000 | 15,000 | 48,744 | 33,744 | 23,261 |
| Detention meal preparation | 25,000 | 25,000 | 28,626 | 3,626 | 36,222 |
| Subtotal Public safety | <u>65,000</u> | <u>65,000</u> | <u>110,196</u> | <u>45,196</u> | <u>87,422</u> |
| Other charges for services | 6,500 | 6,500 | 6,865 | 365 | 9,494 |
| Total Charges for Services | <u>387,000</u> | <u>387,000</u> | <u>425,712</u> | <u>38,712</u> | <u>565,658</u> |
| Fines and forfeits | 725,000 | 725,000 | 664,579 | (60,421) | 846,520 |

(continued)

HUMBOLDT COUNTY
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2009
(With comparative actual for the fiscal year ended June 30, 2008)

| | <u>2009</u> | | | <u>2008</u> | |
|--|----------------------------|-----------------------|-----------------------|-------------------------------------|-----------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance to Final Budget</u> | <u>Actual</u> |
| Miscellaneous Revenues: | | | | | |
| Interest earnings | \$ 675,000 | \$ 675,000 | \$ 570,521 | \$ (104,479) | \$ 1,025,911 |
| Miscellaneous | - | - | 101,035 | 101,035 | 212,592 |
| Forensic services | 7,500 | 7,500 | 8,266 | 766 | 8,213 |
| Total Miscellaneous Revenues | <u>682,500</u> | <u>682,500</u> | <u>679,822</u> | <u>(2,678)</u> | <u>1,246,716</u> |
| Total Revenues | <u>10,984,094</u> | <u>11,125,569</u> | <u>13,373,546</u> | <u>2,247,977</u> | <u>14,395,635</u> |
| EXPENDITURES BY FUNCTION AND ACTIVITY | | | | | |
| General government function: | | | | | |
| Legislative: | | | | | |
| Commissioners | | | | | |
| Salaries and wages | 141,545 | 141,545 | 139,694 | 1,851 | 135,660 |
| Employee benefits | 71,100 | 71,100 | 64,764 | 6,336 | 62,884 |
| Services and supplies | 50,400 | 50,400 | 34,886 | 15,514 | 33,620 |
| Subtotal Legislative | <u>263,045</u> | <u>263,045</u> | <u>239,344</u> | <u>23,701</u> | <u>232,164</u> |
| Executive: | | | | | |
| County administrator | | | | | |
| Salaries and wages | 200,392 | 203,292 | 203,234 | 58 | 188,593 |
| Employee benefits | 68,667 | 68,967 | 68,993 | (26) | 62,709 |
| Services and supplies | 2,100 | 1,800 | 195 | 1,605 | 434 |
| Subtotal Executive | <u>271,159</u> | <u>274,059</u> | <u>272,422</u> | <u>1,637</u> | <u>251,736</u> |
| Elections: | | | | | |
| Services and supplies | <u>85,000</u> | <u>65,000</u> | <u>58,229</u> | <u>6,771</u> | <u>17,390</u> |
| Finance: | | | | | |
| Comptroller: | | | | | |
| Salaries and wages | 179,873 | 179,873 | 174,296 | 5,577 | 133,610 |
| Employee benefits | 69,029 | 69,029 | 65,436 | 3,593 | 46,956 |
| Services and supplies | 91,125 | 91,125 | 86,739 | 4,386 | 72,615 |
| | <u>340,027</u> | <u>340,027</u> | <u>326,471</u> | <u>13,556</u> | <u>253,181</u> |
| Assessor: | | | | | |
| Salaries and wages | 411,781 | 411,781 | 396,301 | 15,480 | 361,759 |
| Employee benefits | 157,164 | 157,164 | 146,771 | 10,393 | 125,911 |
| Services and supplies | 52,420 | 52,420 | 34,501 | 17,919 | 42,600 |
| | <u>621,365</u> | <u>621,365</u> | <u>577,573</u> | <u>43,792</u> | <u>530,270</u> |

(continued)

HUMBOLDT COUNTY
General Fund
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For the Year Ended June 30, 2009
(With comparative actual for the fiscal year ended June 30, 2008)

| | <u>2009</u> | | | <u>2008</u> | |
|------------------------|----------------------------|---------------------|------------------|-------------------------------------|------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance to Final Budget</u> | <u>Actual</u> |
| Treasurer: | | | | | |
| Salaries and wages | \$ 161,170 | \$ 158,320 | \$ 157,834 | \$ 486 | \$ 148,638 |
| Employee benefits | 60,894 | 63,744 | 63,738 | 6 | 54,069 |
| Services and supplies | 24,625 | 24,625 | 23,258 | 1,367 | 26,291 |
| | <u>246,689</u> | <u>246,689</u> | <u>244,830</u> | <u>1,859</u> | <u>228,998</u> |
| Subtotal Finance | <u>1,208,081</u> | <u>1,208,081</u> | <u>1,148,874</u> | <u>59,207</u> | <u>1,012,449</u> |
| Other: | | | | | |
| Clerk: | | | | | |
| Salaries and wages | 241,305 | 241,305 | 240,480 | 825 | 228,014 |
| Employee benefits | 95,220 | 95,220 | 93,821 | 1,399 | 85,227 |
| Services and supplies | 15,900 | 15,900 | 14,348 | 1,552 | 17,123 |
| | <u>352,425</u> | <u>352,425</u> | <u>348,649</u> | <u>3,776</u> | <u>330,364</u> |
| Recorder: | | | | | |
| Salaries and wages | 161,827 | 161,827 | 161,253 | 574 | 152,642 |
| Employee benefits | 59,555 | 59,555 | 58,816 | 739 | 53,908 |
| Services and supplies | 95,675 | 95,675 | 84,039 | 11,636 | 58,085 |
| | <u>317,057</u> | <u>317,057</u> | <u>304,108</u> | <u>12,949</u> | <u>264,635</u> |
| Computer systems: | | | | | |
| Salaries and wages | 106,676 | 66,676 | 60,726 | 5,950 | 54,720 |
| Employee benefits | 40,460 | 30,460 | 22,402 | 8,058 | 19,164 |
| Services and supplies | 148,427 | 148,427 | 131,056 | 17,371 | 97,256 |
| | <u>295,563</u> | <u>245,563</u> | <u>214,184</u> | <u>31,379</u> | <u>171,140</u> |
| Planning: | | | | | |
| Salaries and wages | 98,080 | 98,080 | 74,894 | 23,186 | 98,019 |
| Employee benefits | 37,930 | 37,930 | 33,192 | 4,738 | 34,833 |
| Services and supplies | 13,650 | 13,650 | 5,142 | 8,508 | 9,577 |
| | <u>149,660</u> | <u>149,660</u> | <u>113,228</u> | <u>36,432</u> | <u>142,429</u> |
| Buildings and grounds: | | | | | |
| Salaries and wages | 390,880 | 390,880 | 381,032 | 9,848 | 363,384 |
| Employee benefits | 161,570 | 161,570 | 157,683 | 3,887 | 142,403 |
| Services and supplies | 432,020 | 456,020 | 471,087 | (15,067) | 448,474 |
| Capital outlay | 112,169 | 88,169 | 40,106 | 48,063 | 66,129 |
| | <u>1,096,639</u> | <u>1,096,639</u> | <u>1,049,908</u> | <u>46,731</u> | <u>1,020,390</u> |

(continued)

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| | <u>2009</u> | | | <u>2008</u> | |
|-----------------------------------|----------------------------|---------------------|------------------|-------------------------------------|------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance to Final Budget</u> | <u>Actual</u> |
| Communications: | | | | | |
| Salaries and wages | \$ 113,260 | \$ 113,260 | \$ 111,352 | \$ 1,908 | \$ 108,212 |
| Employee benefits | 40,940 | 40,940 | 38,608 | 2,332 | 35,793 |
| Services and supplies | 62,350 | 62,350 | 51,591 | 10,759 | 94,278 |
| Capital outlay | 22,400 | 22,400 | 17,636 | 4,764 | - |
| | <u>238,950</u> | <u>238,950</u> | <u>219,187</u> | <u>19,763</u> | <u>238,283</u> |
| Personnel: | | | | | |
| Services and supplies | <u>27,000</u> | <u>27,040</u> | <u>28,328</u> | <u>(1,288)</u> | <u>24,896</u> |
| Public administrator: | | | | | |
| Services and supplies | <u>16,500</u> | <u>16,500</u> | <u>3,573</u> | <u>12,927</u> | <u>14,655</u> |
| Miscellaneous: | | | | | |
| Services and supplies: | | | | | |
| Insurance | 380,000 | 389,000 | 390,733 | (1,733) | 367,046 |
| Insurance reserve | 25,000 | 25,000 | 4,000 | 21,000 | 15,754 |
| Humboldt river basin authority | 45,000 | 45,000 | 41,221 | 3,779 | 47,235 |
| Miscellaneous | 329,000 | 237,750 | 139,299 | 98,451 | 315,534 |
| | <u>779,000</u> | <u>696,750</u> | <u>575,253</u> | <u>121,497</u> | <u>745,569</u> |
| Subtotal Other | <u>3,272,794</u> | <u>3,140,584</u> | <u>2,856,418</u> | <u>284,166</u> | <u>2,952,361</u> |
| Total General government function | <u>5,100,079</u> | <u>4,950,769</u> | <u>4,575,287</u> | <u>375,482</u> | <u>4,466,100</u> |
| Judicial function: | | | | | |
| Justice court: | | | | | |
| Salaries and wages | 436,770 | 436,770 | 433,408 | 3,362 | 415,039 |
| Employee benefits | 161,155 | 161,155 | 158,101 | 3,054 | 143,989 |
| Services and supplies | 80,225 | 80,225 | 84,426 | (4,201) | 82,721 |
| | <u>678,150</u> | <u>678,150</u> | <u>675,935</u> | <u>2,215</u> | <u>641,749</u> |
| District attorney: | | | | | |
| Salaries and wages | 501,365 | 571,365 | 568,511 | 2,854 | 476,199 |
| Employee benefits | 188,125 | 206,125 | 205,906 | 219 | 166,580 |
| Services and supplies | 91,525 | 108,104 | 58,156 | 49,948 | 74,626 |
| | <u>781,015</u> | <u>885,594</u> | <u>832,573</u> | <u>53,021</u> | <u>717,405</u> |

(continued)

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For the Year Ended June 30, 2009
(With comparative actual for the fiscal year ended June 30, 2008)

| | <u>2009</u> | | | <u>2008</u> | |
|-----------------------------|----------------------------|----------------------|----------------------|-------------------------------------|----------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance to Final Budget</u> | <u>Actual</u> |
| Child support: | | | | | |
| Salaries and wages | \$ 227,758 | \$ 212,758 | \$ 204,653 | \$ 8,105 | \$ 217,632 |
| Employee benefits | 96,324 | 96,324 | 88,271 | 8,053 | 84,986 |
| Services and supplies | 47,116 | 47,116 | 43,482 | 3,634 | 29,487 |
| | <u>371,198</u> | <u>356,198</u> | <u>336,406</u> | <u>19,792</u> | <u>332,105</u> |
| Public defender: | | | | | |
| Salaries and wages | 267,673 | 212,673 | 127,760 | 84,913 | 183,056 |
| Employee benefits | 92,807 | 92,807 | 46,243 | 46,564 | 57,427 |
| Services and supplies | 27,000 | 27,000 | 8,529 | 18,471 | 15,849 |
| | <u>387,480</u> | <u>332,480</u> | <u>182,532</u> | <u>149,948</u> | <u>256,332</u> |
| Total Judicial function | <u>2,217,843</u> | <u>2,252,422</u> | <u>2,027,446</u> | <u>224,976</u> | <u>1,947,591</u> |
| Public safety function: | | | | | |
| Sheriff: | | | | | |
| Salaries and wages | 1,458,192 | 1,650,192 | 1,657,303 | (7,111) | 1,468,959 |
| Employee benefits | 721,330 | 766,330 | 765,614 | 716 | 660,581 |
| Services and supplies | 352,289 | 372,673 | 318,757 | 53,916 | 363,738 |
| Capital outlay | 145,000 | 145,000 | 134,215 | 10,785 | 125,517 |
| | <u>2,676,811</u> | <u>2,934,195</u> | <u>2,875,889</u> | <u>58,306</u> | <u>2,618,795</u> |
| Detention: | | | | | |
| Salaries and wages | 853,000 | 883,000 | 873,292 | 9,708 | 816,906 |
| Employee benefits | 433,350 | 438,350 | 434,779 | 3,571 | 392,941 |
| Services and supplies | 195,093 | 213,549 | 166,816 | 46,733 | 190,362 |
| Capital outlay | 8,500 | - | - | - | 9,684 |
| | <u>1,489,943</u> | <u>1,534,899</u> | <u>1,474,887</u> | <u>60,012</u> | <u>1,409,893</u> |
| Dispatch: | | | | | |
| Salaries and wages | 524,721 | 472,721 | 468,884 | 3,837 | 451,866 |
| Employee benefits | 178,891 | 151,391 | 128,162 | 23,229 | 137,588 |
| Services and supplies | 66,200 | 66,200 | 54,933 | 11,267 | 47,720 |
| Capital outlay | - | - | - | - | 38,762 |
| | <u>769,812</u> | <u>690,312</u> | <u>651,979</u> | <u>38,333</u> | <u>675,936</u> |

(continued)

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| | <u>2009</u> | | | <u>2008</u> | |
|------------------------------|----------------------------|---------------------|------------------|-------------------------------------|------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance to Final Budget</u> | <u>Actual</u> |
| Building official: | | | | | |
| Salaries and wages | \$ 172,850 | \$ 162,850 | \$ 160,988 | \$ 1,862 | \$ 157,577 |
| Employee benefits | 61,411 | 61,411 | 60,693 | 718 | 54,948 |
| Services and supplies | 44,165 | 44,165 | 28,827 | 15,338 | 24,498 |
| Capital outlay | - | - | - | - | 22,418 |
| | <u>278,426</u> | <u>268,426</u> | <u>250,508</u> | <u>17,918</u> | <u>259,441</u> |
| Task force: | | | | | |
| Salaries and wages | 67,850 | 63,850 | 63,131 | 719 | 66,934 |
| Employee benefits | 32,820 | 32,820 | 27,591 | 5,229 | 29,646 |
| Services and supplies | 24,400 | 22,900 | 22,020 | 880 | 22,702 |
| Capital outlay | 2,500 | - | - | - | - |
| | <u>127,570</u> | <u>119,570</u> | <u>112,742</u> | <u>6,828</u> | <u>119,282</u> |
| Emergency management: | | | | | |
| Salaries and wages | 5,250 | - | - | - | - |
| Employee benefits | 760 | 705 | - | 705 | - |
| | <u>6,010</u> | <u>705</u> | <u>-</u> | <u>705</u> | <u>-</u> |
| LEPC: | | | | | |
| Services and supplies | - | 55 | 52 | 3 | 53,316 |
| Total Public safety function | <u>5,348,572</u> | <u>5,548,162</u> | <u>5,366,057</u> | <u>182,105</u> | <u>5,136,663</u> |
| Public works function: | | | | | |
| Services and supplies | <u>32,000</u> | <u>22,000</u> | <u>18,662</u> | <u>3,338</u> | <u>19,063</u> |
| Health function: | | | | | |
| Health: | | | | | |
| Services and supplies | <u>113,724</u> | <u>113,724</u> | <u>114,193</u> | <u>(469)</u> | <u>113,690</u> |
| Miscellaneous: | | | | | |
| Mosquito control: | | | | | |
| Services and supplies | <u>170,794</u> | <u>145,044</u> | <u>117,288</u> | <u>27,756</u> | <u>103,231</u> |
| Total Health function | <u>284,518</u> | <u>258,768</u> | <u>231,481</u> | <u>27,287</u> | <u>216,921</u> |

(continued)

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(With comparative actual for the fiscal year ended June 30, 2008)

| | <u>2009</u> | | | <u>2008</u> | |
|---|----------------------------|---------------------|-------------------|-------------------------------------|-------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance to Final Budget</u> | <u>Actual</u> |
| Culture and recreation function: | | | | | |
| Virgin valley campground: | | | | | |
| Services and supplies | \$ 2,500 | \$ 2,500 | \$ - | \$ 2,500 | \$ 2,500 |
| Community support function: | | | | | |
| Services and supplies: | | | | | |
| Senior citizens | 179,333 | 179,333 | 255,751 | (76,418) | 221,757 |
| Museum | 89,167 | 89,167 | 130,456 | (41,289) | 110,945 |
| Senior transportation grant | - | 92,366 | 136,824 | (44,458) | 121,192 |
| 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 | 34,622 | 15,378 | 39,673 |
| Vitality center | 7,500 | 7,500 | 7,500 | - | 7,500 |
| Total Community support function | <u>352,500</u> | <u>444,866</u> | <u>591,653</u> | <u>(146,787)</u> | <u>527,567</u> |
| Intergovernmental expenditure function: | | | | | |
| Services and supplies: | | | | | |
| City of Winnemucca gaming licenses | 100,000 | 100,000 | 100,000 | - | 100,000 |
| Airport | 25,000 | 25,000 | 13,200 | 11,800 | 94,804 |
| Cemetery | 30,000 | 30,000 | 24,175 | 5,825 | 22,513 |
| Parks and recreation | 325,000 | 325,000 | 301,258 | 23,742 | 307,740 |
| Legal assistance | 7,000 | 7,000 | 5,236 | 1,764 | 5,654 |
| Total Intergovernmental expenditure function | <u>487,000</u> | <u>487,000</u> | <u>443,869</u> | <u>43,131</u> | <u>530,711</u> |
| Total Expenditures | <u>13,825,012</u> | <u>13,966,487</u> | <u>13,254,455</u> | <u>712,032</u> | <u>12,847,116</u> |
| Excess (deficiency) of revenues over expenditures | <u>(2,840,918)</u> | <u>(2,840,918)</u> | <u>119,091</u> | <u>2,960,009</u> | <u>1,548,519</u> |

(continued)

HUMBOLDT COUNTY
General Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2009
(With comparative actual for the fiscal year ended June 30, 2008)

| | <u>2009</u> | | | <u>2008</u> | |
|---|----------------------------|---------------------|----------------------|-------------------------------------|----------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance to Final Budget</u> | <u>Actual</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | \$ 5,000 |
| Transfers out | - | (600,000) | (600,000) | - | - |
| Contingency | (305,000) | (305,000) | - | 305,000 | - |
| Total other financing sources and uses | <u>(300,000)</u> | <u>(900,000)</u> | <u>(595,000)</u> | <u>305,000</u> | <u>5,000</u> |
| Net change in fund balances | (3,140,918) | (3,740,918) | (475,909) | 3,265,009 | 1,553,519 |
| Fund balance - beginning | <u>6,282,904</u> | <u>6,882,904</u> | <u>11,067,267</u> | <u>4,184,363</u> | <u>9,513,748</u> |
| Fund balance - ending | <u>\$ 3,141,986</u> | <u>\$ 3,141,986</u> | <u>\$ 10,591,358</u> | <u>\$ 7,449,372</u> | <u>\$ 11,067,267</u> |