

State of California

County Budget Guide

2020 Edition



BETTY T. YEE

California State Controller's Office

THIS PAGE INTENTIONALLY LEFT BLANK

FOREWORD

California Government Code sections 29002, 30200, and 53065 require the State Controller to prescribe uniform accounting procedures for counties, dependent special districts, and other agencies whose affairs and finances are under the supervision and control of the county board of supervisors, except as noted in statute. In accordance with the provisions of these statutes and the provisions of Government Code sections 29000 – 29144 (County Budget Act), the State Controller's Office (SCO) issued the first *County Budget Guide* in 1986. As a result of amendments made to the County Budget Act, the *County Budget Guide* underwent a comprehensive review in 2010 and again in 2014. The full text of the County Budget Act is accessible on the California Legislative Information website at:

<http://leginfo.legislature.ca.gov/>

In 2011, the Government Governmental Accounting Standards Board (GASB) issued Statement No. 63, *Financial Reporting and Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The intent of GASB Statement No. 63 was to ensure uniformity and comparability among reporting outflows and inflows of resources where reporting uncertainty previously existed. However, it was not designed to be compatible with the legal framework under which budgets are adopted and monitored. For this reason, certain schedules displayed in the budget may not be consistent with the presentation requirements of GASB Statement No. 63.

Additional References

Accounting Standards and Procedures for Counties (ASP) manual

Special District Uniform Accounting and Reporting Procedures (SPD) manual

Current editions of the ASP and SPD manuals can be accessed on the State Controller's Office website at: http://www.sco.ca.gov/pubs_guides.html.

THIS PAGE INTENTIONALLY LEFT BLANK

County Budget Guide

Table of Contents

FOREWORD	i
Chapter 1: General Instructions	1
Chapter 2: Budget Procedures	9
Chapter 3: Budget Schedules and Instructions	21
Appendix A: Schedule Cross-Reference	97
Appendix B: County Budget Act.....	99

THIS PAGE INTENTIONALLY LEFT BLANK

Chapter 1: General Instructions

Table of Contents

1.01	Purpose.....	3
1.02	Legal Basis.....	3
1.03	Budgetary Schedules.....	3
1.04	Permission to Deviate	3
1.05	Deviations Permitted.....	4
1.06	Funds and Accounts	4
1.07	Miscellaneous Provisions.....	4
1.08	County Budget Guide Organization.....	5
1.09	Legal Deadlines, Duties, and Government Code Sections	5
1.10	Budget Policy Options for the Board of Supervisors	7
1.11	Submission Guidelines.....	8

THIS PAGE INTENTIONALLY LEFT BLANK

Chapter 1: General Instructions

1.01 Purpose

In accordance with the provisions of Government Code sections 29000 – 29144 (County Budget Act), the *County Budget Guide* provides a central reference point of legislative requirements, administrative directives, and recommended best practices pertaining to the county’s annual budget schedules and content. Pursuant to Government Code section 29002, these requirements are also applicable to dependent special districts and other government agencies whose affairs and finances are under the supervision and control of the county board of supervisors.

Benefits of adherence to the guidance in the County Budget Act and *County Budget Guide* include, but are not limited to, the following:

- Consistent application of legal requirements.
- Higher degree of comparability among county budgets.
- Written guidance for new personnel.

1.02 Legal Basis

The County Budget Act specifies the content of the budget, budget adoption procedures, and dates by which actions must be taken. The full text of the County Budget Act (**Gov. Code, §29000-29144**) is accessible on the California Legislative Information website at: <http://leginfo.legislature.ca.gov/>

1.03 Budgetary Schedules

The budget documents **must** be presented on the schedules prescribed by the State Controller’s Office and **shall** be presented in numerical order. Pursuant to Government Code section 29005(b), a county may add to the information required or display it in more detail, provided 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 schedules shall be subject to review and approval by the State Controller’s Office.

1.04 Permission to Deviate

Permission to deviate from the prescribed schedules **must** be obtained by written application. A county can submit their request for review to:

California State Controller’s Office
Local Government Programs and Services Division
Local Government Policy Unit
P.O. Box 942850
Sacramento, CA 94250

or by email at
LocalGovPolicy@sco.ca.gov

CHAPTER 1: GENERAL INSTRUCTIONS

1.05 Deviations Permitted

Permission from the State Controller's Office is not required for the following items:

- Addition of more detail to prescribed schedules provided the presentation is not distorted.
- Deviations previously authorized.

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

1.06 Funds and Accounts

Fund and account titles that are to be used by counties in the preparation of the county budget are listed in the *Accounting Standards and Procedures for Counties* (ASP) manual. Special districts required to be included in the county budget shall use fund and account titles listed in the *Special District Uniform Accounting and Reporting Procedures* (SPD) manual.

Current editions of the manuals are available on the State Controller's Office website and are accessible via the following link: https://www.sco.ca.gov/pubs_guides.html .

1.07 Miscellaneous Provisions

Presentation of Dollar Amounts

All amounts shall be presented in whole dollars.

Definitions

For a list of definitions of the terms used throughout the *County Budget Guide*, refer to Government Code section 29001 and the appendix section of both the ASP and SPD manuals respectively.

Abbreviations

References to the additional source documents include:

GOV Government Code

CCR California Code of Regulations

ASP Accounting Standards and Procedures for Counties

SPD Special District Uniform Accounting and Reporting Procedures

Additional abbreviations can be found in both the ASP and SPD manuals respectively.

CHAPTER 1: GENERAL INSTRUCTIONS

1.08 County Budget Guide Organization

Chapter 2, *Budget Procedures*, discusses the preparation of the county budget and budget procedures for counties, dependent special districts, and other government agencies whose affairs and finances are under the supervision and control of the board of supervisors.

Chapter 3, *Budget Schedules and Instructions*, presents budgetary schedules and instructions for counties, dependent special districts, and other government agencies required to be included in the county budget (refer to Chapter section 1.02, *Legal Basis*).

1.09 Legal Deadlines, Duties, and Government Code Sections

Exceptions for following an alternative timeline are provided in Government Code section 29064(c).

State Controller

§29005(a)	Shall promulgate budget rules, regulations, and classifications to secure standards of uniformity among the various counties.
§29005(b)	Shall prescribe forms (schedules) required to be used for the presentation of the required budgetary data.

All County Officials

§29040	Shall provide an itemized request detailing the estimate of financing sources, financing uses, and any other matter required by the board of supervisors, <u>on or before June 10 of each year.</u>
--------	---

Administrative Officer or Auditor as Designated by the Board of Supervisors

§29040	Shall receive budget requests from officials <u>on or before June 10 of each year.</u>
§29042	Shall prescribe procedures for submitting requests.
§29045	Acting official, administrative officer, or auditor as designated by the board of supervisors shall submit the budget request when the official responsible for this function is incapacitated.
§29060	Shall compile budget requests.
§29061, §29062	Shall review budget requests, prepare the recommended budget, and submit the recommended budget to the board of supervisors <u>on or before June 30 of each year.</u>
§29083(b)	Shall revise the recommended budget to reflect the actions of the board of supervisors as it pertains to their developing the adopted budget document.

CHAPTER 1: GENERAL INSTRUCTIONS

Board of Supervisors

§29063	Shall make revisions, reductions, and additions to the recommended budget <u>on or before June 30 of each year.</u>
§29064(a)	Shall formally approve the recommended budget, as revised, as the legal authority to spend until approval of the adopted budget <u>on or before June 30 of each year.</u>
§29065	Shall make the recommended budget available to the general public <u>on or before September 8 of each year.</u>
§29080(a)	Shall publish a notice in a newspaper of general circulation <u>on or before September 8 of each year</u> that the recommended budget documents are available. The notice shall also announce the date, time, and place of a public hearing the board of supervisors will conduct on the recommended budget.
§29080(b)	Shall conduct a public hearing on the recommended budget on the date stated in the notice pursuant to Government Code section 29080(a) and <u>no fewer than 10 days after the recommended budget documents are available.</u>
§29081	Shall conclude public hearing <u>within 14 calendar days.</u>
§29088	Shall adopt by resolution, the budget as finally determined at the conclusion of the hearing and <u>no later than October 2 of each year.</u>

Auditor

§29043	Shall provide estimates for bonded debt service requirements. Shall also provide, as applicable, the estimates for bonded debt service requirements of school districts and any special district.
§29044	Shall provide to the responsible officials any financial statements, data, or recommendations for any changes to the estimated financing sources referenced in Government Code section 29040.
§29083(a)	Shall attend the public hearing on the recommended budget and shall furnish the board of supervisors with any financial statements and data it requires.
§29093(a)	Shall file a copy of the adopted budget in the office of the clerk of the board of supervisors and the office of the State Controller <u>no later than December 1 each year.</u>
§29124(a)	Shall approve payments for the support of the various budget units in accordance with authorizations defined in Government Code section 29124(a)(1) et seq., if at the <u>beginning of the fiscal year</u> the budget has not been adopted.

CHAPTER 1: GENERAL INSTRUCTIONS

1.10 Budget Policy Options for the Board of Supervisors

Exceptions for following an alternative timeline are provided in Government Code section 29064(c). In addition to the legally required duties listed at the beginning of the *County Budget Guide*, there are specific actions the board of supervisors may take to implement the budget process.

Decisions made concerning the following budget policy matters should be formalized by resolution

§29005(b)	Changing the arrangement of information on budget forms <u>(all changes must be approved by the State Controller, see Chapter section 1.03, <i>Budgetary Schedules</i>).</u>
§29006	Designation of data, in addition to available financing sources and financing uses to be included in the adopted budget.
§29007	Selection of a method of presenting salary rates/ranges and position allocations.
§29040, §29042	Designation of the administrative officer or the auditor to receive budget requests and prescribe budget request forms <u>on or before June 10 of each year.</u>
§29045	Designation of the administrative officer or the auditor who will submit budget requests in the event of nonperformance by the responsible official.
§29060, §29061, §29062	Designation of the administrative officer or the auditor to compile budget requests and prepare the recommended budget by June 30 of each year.
§29083(b)	Designation of the administrative officer or the auditor who will revise the recommended budget to reflect the actions of the board of supervisors in the development of the adopted budget.
§29092	Authorization of additional appropriation controls and the designation of an official to administer controls.
§29124(a)	Approval of new positions and capital assets prior to the adoption of the budget.
§29125(b)	Designation of the administrative officer or the auditor who will approve transfers and revisions of appropriations within a budget unit, if the budget unit’s overall appropriations are not increased.
§29125, §29126, §29126.1, §29127, §29130	Approval of budgetary adjustments, including the cancelation of unused appropriations and emergency appropriations.
§29142	Providing for fees for collection of taxes and assessments of special districts and improvement districts.

CHAPTER 1: GENERAL INSTRUCTIONS

1.11 Submission Guidelines

Government Code section 29093

- (a) A copy of the adopted budget in the format prescribed by the Controller shall be filed by the auditor in the office of the clerk of the board and the office of the Controller not later than December 1 of each year.
- (b) 1) If the auditor, after receipt of written notice from the Controller, fails to transmit a copy of the adopted budget within 20 days, the county shall forfeit to the State one thousand dollars (\$1,000) to be recovered in an action brought by the Attorney General, in the name of the Controller.
- 2) Upon a satisfactory showing of good cause, the Controller may waive the penalty for late filing provided in paragraph (1).

A copy of the adopted budget must be postmarked by December 1 to meet the filing deadline. In years where December 1 falls on a Saturday or Sunday, the copy of the adopted budget must be postmarked by the next business day to meet the filing deadline (refer to Gov. Code, §6707).

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

Filers **must** send a copy of the Adopted Budget document to SCO via **one** of the following methods. Please note that an electronic submission (via email) is preferred.

1) **Hardcopy/CD Filing/Submission:**

Via US Post Office	Via Expedited Mail (i.e. USPS Express mail, FedEx, UPS, etc.)
California State Controller’s Office Local Government Programs and Services Division Local Government Policy Unit ATTN: JIA LIU P.O. Box 942850 Sacramento, CA 94250-5875	California State Controller’s Office Local Government Programs and Services Division Local Government Policy Unit ATTN: JIA LIU 3301 C Street, Suite 740 Sacramento, CA 95816

2) **Softcopy (PDF) Filing/Submission**

Send to Local Government Policy Unit Mailbox at: LocalGovPolicy@sco.ca.gov.

Chapter 2: Budget Procedures

Table of Contents

2.01	The Basic Budget Formula	11
2.02	Budgetary Accounting System	11
2.03	Financing Uses.....	12
2.04	Budget Adoption.....	13
2.05	County Budget Schedules (Forms).....	14
2.06	Objects and Subobjects	15
2.07	Funds.....	17
2.08	Special Procedures	18
2.09	Road Programs.....	19

THIS PAGE INTENTIONALLY LEFT BLANK

Chapter 2: Budget Procedures

2.01 The Basic Budget Formula

Pursuant to the County Budget Act (Gov. Code, §29000 et seq.), the basic budget formula is applicable to counties, dependent special districts, and other agencies whose affairs and finances are under the supervision and control of the county board of supervisors, except as noted in statute.

The provisions of Government Code section 29009 requires that the funding sources be equal to the financing uses in the recommended, adopted, and final budgets. Plainly stated this means that the Total Financing Sources shall equal the Total Financing Uses as illustrated in the following image.



2.02 Budgetary Accounting System

Budgetary accounts are those necessary to reflect budget operations and conditions. Budgetary accounts are generally used as a control mechanism for general, special revenue, and similar governmental funds because the annual budget is a legal requirement for some local governments (e.g., counties, dependent special districts, and other agencies). This does not mean that independent special districts are prohibited from using budgetary accounting as a control mechanism. For example, a community services district may adopt a budget pursuant to Government Code section 61110 et seq. Although largely based on estimates, budgetary accounts are used exclusively for control purposes and therefore do not affect actual revenues and expenditures.

A budgetary accounting system should be used for certain governmental funds. Budgetary accounts should be used in the General Fund and Special Revenue Funds. Other governmental funds that should employ a budgetary accounting system are those subject to the controls of an annually adopted budget, and those processing numerous revenue, expense/expenditure, and transfer transactions through the specific governmental fund.

Refer to the *Accounting Standards and Procedures for Counties (ASP)* manual and the *Special Districts Uniform Accounting and Reporting Procedures (SPD)* manual for more detailed information on budgetary accounting. Current editions of the manuals are available on the California State Controller's Office (SCO) website at: https://www.sco.ca.gov/pubs_guides.html.

CHAPTER 2: BUDGET PROCEDURES

2.03 Financing Uses

Appropriations are authorizations for a local government entity to make expenditures and to incur obligations during the current fiscal year. Financing sources, for which there are no obligations, are termed provisions. The sum of appropriations and provisions are the total financing (budgetary) uses (refer to Chapter section 2.01, *The Basic Budget Formula*).

Appropriations Classification

Appropriations are classified by:

- Object
- Budget Unit
- Activity
- Function
- Fund

Each budget unit should be classified, at a minimum, as to function and activity. Each activity must be segregated for budget presentation and financial reporting. The costs of combined statutory offices that engage in more than one activity should be allocated among the activities performed. In the absence of more refined allocation methods, an estimate may be used. With respect to other budget units that perform more than one activity, allocation is recommended and is required for reports of expenditures to SCO.

The ASP manual, defines a budget unit as:

A classification for the expenditure requirements of the budget into appropriately identified accounting or cost centers deemed necessary or desirable for control of the financial operation. Except as otherwise provided by law, such units may be devised at the discretion of the board of supervisors.

Budget Unit Details

Appropriations within each budget unit are segregated by the following object and sub-object types:

- Salaries and Employee Benefits
- Services and Supplies
- Other Charges
- Capital Assets
 - Land
 - Buildings and Improvements
 - Equipment
 - Infrastructure Assets
 - Intangible Assets
- Transfers-Out
- Intrafund Transfers
- Other Financing Uses
- Appropriations For Contingencies (shall be shown in a separate budget unit)

CHAPTER 2: BUDGET PROCEDURES

2.04 Budget Adoption

Pursuant to the provisions of Government Code section 29088, the county budget shall be adopted by resolution no later than October 2 of each year. Additionally, Government Code section 29089 states that the resolution of adoption of the budget shall specify the following:

- Appropriations by objects of expenditure within each budget unit (except for capital assets that are appropriated at the subobject level, pursuant to Gov. Code, §29008);
- Other financing uses by budget unit;
- Intrafund transfers by budget unit;
- Transfers-Out by fund;
- Appropriations for contingencies by fund;
- Provisions for nonspendable, restricted, committed, and assigned fund balances, by fund and purpose; and
- Means of financing the budget requirements.

Additional Financing Sources

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

CHAPTER 2: BUDGET PROCEDURES

2.05 County Budget Schedules (Forms)

The forms prescribed by the State Controller’s Office (SCO) for presentation of the county budget include the following:

Schedule	Title
1	All Funds Summary
2	Governmental Funds Summary
3	Fund Balance – Governmental Funds
4	Obligated Fund Balances – By Governmental Funds
5	Summary of Additional Financing Sources by Source and Fund – Governmental Funds
6	Detail of Additional Financing Sources by Fund and Account – Governmental Funds
7	Summary of Financing Uses by Function and Fund – Governmental Funds
8	Detail of Financing Uses by Function, Activity, and Budget Unit – Governmental Funds
9	Financing Sources and Uses by Budget Unit by Object – Governmental Funds
10	Operation of Internal Service Fund
11	Operation of Enterprise Fund
12	Special Districts and Other Agencies Summary – Nonenterprise
13	Fund Balance – Special Districts and Other Agencies – Nonenterprise
14	Special Districts and Other Agencies – Nonenterprise Obligated Fund Balances
15	Special Districts and Other Agencies – Nonenterprise Financing Sources and Uses by Budget Unit by Object

CHAPTER 2: BUDGET PROCEDURES

2.06 Objects and Subobjects

Salaries and Employee Benefits

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

Services and Supplies

This object type contains various sub-object accounts used to accumulate all the expenditure details necessary for statistical and informational purposes. In addition, this object permits ready consolidation in the prescribed account form for reporting purposes to SCO.

Other Charges

This object type contains the various subobject accounts that do not fit the definition of the other reporting objects.

Capital Assets

At a minimum, as required by Government Code section 29008, this object type should show the estimated amounts for the following subobjects:

- **Land** shall be reported in total amounts, except when included as a component of a project.
- **Building and improvements** shall be reported separately for each project, except for minor improvement projects, which may be reported in totals.
- **Equipment** shall be reported in total amounts by budget unit.
- **Infrastructure** shall be reported in total amounts by budget unit.
- **Intangible Assets** may be reported in total amounts by budget unit.

Other Financing Uses

This object type should include operating transfers-out. Operating transfers are interfund transfers. In governmental accounting, the term interfund transfers is used to describe flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. Interfund transfers are reported separately as other financing sources and uses (governmental funds) or after nonoperating revenues and expenses (proprietary funds).

Examples of operating transfers include the following:

- Legally authorized transfers from fund receiving revenue to the fund that is making the expenditures;
- Transfers from the General Fund to a Special Revenue or Capital Projects fund;
- Operating subsidy transfers from the General or Special Revenue Funds to an Enterprise Fund; and
- Transfers from an Enterprise Fund to finance General Fund expenditures.

CHAPTER 2: BUDGET PROCEDURES

The fund from which the amount is or will be transferred is called the transferor fund (Operating Transfers-Out). The fund that received or will receive the transferred amount is the transferee fund (Operating Transfers-In). Operating transfers should be shown in the budget unit on Schedule 9.

For additional information on this subject matter, refer to the ASP manual and the SPD manual respectively. Current editions of the manuals are available on SCO's website at https://www.sco.ca.gov/pubs_guides.html.

Intrafund Transfers

Interfund Transfers include transfers within the same budget group and fund group (as allowed), while intrafund transfers are optional transfers of costs between budget units in the same governmental or proprietary fund. Intrafund transfers distribute costs to various departments for budgeting and informal operating statement purposes.

Examples of Intrafund Transfers include the following:

- Transfers within the General Fund: transfer of surplus funds from the Environment—Disposal/Recycling Account to the Environment—Water/Flooding Account as directed by county board of supervisors.
- Transfers within a Special Revenue Fund: transfer of funds from the Social Services—Children/Families Account to the Social Services—Seniors/Veterans Account due to legislative changes.

Appropriations for Contingencies

The budget may include appropriations within each fund for contingencies, within a separate contingency fund, or in the General Fund. These amounts are appropriated through the budget adoption process. However, to make the appropriations for contingencies and authorized expenditures, a four-fifths vote of the board of supervisors is required.

Whether within separate funds or within a single fund, all appropriations for contingencies are collected in a separate budget unit. If these appropriations are accounted for in separate funds, the financing fund for each appropriation shall be specified.

Special districts and other agencies under the supervision and control of the board of supervisors may include appropriations for contingencies as needed. These appropriations are shown as a line item of the operating budget on Schedule 15.

CHAPTER 2: BUDGET PROCEDURES

2.07 Funds

Local governments should report governmental and proprietary funds to the extent that they have activities that meet the criteria for using those types of funds.

Governmental Funds generally account for most governmental functions. Reporting for governmental funds focuses primarily on the sources, uses, and balances of current financial resources.

Proprietary Funds account for a local government's ongoing activities. Reporting for proprietary funds focuses on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows.

Fiduciary Funds account for and report assets held in a trust agreement or equivalent arrangement (that has certain characteristics), or a custodial capacity where the assets are held for the benefit of others which therefore cannot be used to support a local governmental entity's own programs. No schedules or guidance is provided for presenting information concerning fiduciary funds.

Governmental Funds

Governmental funds (general fund, special revenue funds, capital projects funds, and debt service funds) generally use a legally adopted fixed budget, which reflects a specific estimate for revenues and appropriations for expenditures. Once expenditures and revenues are incorporated into the budget, the total appropriation amounts usually become a legal limit for current expenditures, and the estimated revenue amounts become the basis for comparison with actual revenues.

Schedule 2 through Schedule 9 are provided for presenting information concerning governmental funds.

Proprietary Funds

Generally, Proprietary Funds adopt a flexible budget, which changes as the activity level rises and falls. In a proprietary fund, the overall activity is measured in terms of revenues and expenses and fluctuates, in part, depending on the demand for goods and services by the public (Enterprise Fund) or by other governmental departments or agencies (Internal Service Fund).

The flexible budget items are generally not considered appropriations (legal spending limits), but rather an approved financial plan that can facilitate budgetary control and operational evaluations. A proprietary fund allows the governmental unit to prepare several budgets at different activity levels to establish an acceptable comparative basis for planned activity and actual results.

Schedule 10 is provided for presentation of the operating plan of an Internal Service Fund, including anticipated revenues, expenses, and net gain or loss. In addition, an Estimated Statement of Changes in Net Position may be presented.

CHAPTER 2: BUDGET PROCEDURES

Schedule 11 presents revenue and expenses following the accounts prescribed for the activity in which the enterprise is engaged. In addition, an Estimated Statement of Changes in Net Position may be presented. A budget for each Enterprise Fund must be included on a separate Schedule 11.

Budget schedules (forms) have not been prescribed for enterprise special districts under the supervision and control of the board of supervisors. However, at the discretion of the individual county, the format for county budget Schedules 10 and 11 may be used to present the managerial budget of board governed enterprise special districts. If this option is exercised, the schedules should immediately follow the board governed nonenterprise special district budget schedules. Refer to Chapter 3, *Budget Schedules and Instructions*, for additional information on this subject matter.

2.08 Special Procedures

Provisions for Obligated Fund Balances

Provisions result in increases in the nonspendable, restricted, committed, and assigned fund balances. Provisions for obligated fund balances are detailed in Schedule 4. Obligated fund balances, as specified in Government Code section 29001(i), are amounts that are unavailable for financing budgetary requirements in the budget year. These amounts include nonspendable, restricted, committed and assigned fund balances.

Typical provisions include general reserve, capital outlay obligations, inventories, and advances to internal service funds. It is recommended that obligated balances not be canceled at the end of each year, and that the provision is in the amount for increases only.

Decreases to Obligated Fund Balances

Decreases to obligated fund balances release resources to finance the current budget requirements. Cancellation of a prior obligation is added to ending fund balances as presented on Schedule 2. Reductions in obligations are shown on Schedule 4.

Interfund Transactions

Interfund transactions are transfers between fund groups, as allowed. Interfund transactions are revenue and expenditure/expense transactions when considering individual funds, but are not revenues and expenditures/expenses of the governmental unit taken as a whole. When preparing consolidated financial statements, it may be necessary to eliminate interfund transactions to remove the doubling effects, as is done with government-wide financial statements.

CHAPTER 2: BUDGET PROCEDURES

Interfund transactions are divided into two main categories with various sub-categories. They are as follows:

- Reciprocal Interfund Activity:
 - Inter-Fund Loans
 - Inter-Fund Services Provided and Used

Reciprocal interfund activity is the internal counterpart to exchange and exchange-like transactions. An exchange transaction is one in which each party receives and gives up essentially equal values.

- Nonreciprocal Interfund Activity:
 - Capitalized (Capital Contributions)
 - Liquidated (Discontinued Funds)
 - Consumed (Operating Subsidies)

Nonreciprocal interfund (internal) activity is analogous to nonexchange transactions or other events. A nonexchange transaction is one in which a party gives (or receives) value without directly receiving (or giving) equal value in return.

Interfund activity varies depending on the above categorization. For additional information on this subject matter, refer to the *Accounting Standards and Procedures for Counties* (ASP) manual and the *Special District Uniform Accounting and Reporting Procedures* (SPD) manual. Current editions of the manuals are available on the California State Controller's website at:

https://www.sco.ca.gov/pubs_guides.html.

2.09 Road Programs

Subject to the requirements for centralizing structures and improvements and contingency appropriation (2 CCR §994), the road programs are presented in the budget unit for the Road or Public Works Department information presented in Schedule 9.

When road construction is involved, an additional Work Program Statement is required to be included in the budget and should be presented immediately following the correlating Road Fund. In lieu of presenting by subobjects, the Work Program Statement should present the total of the objects detailed by cost center, by project, and should agree with the Schedule 9 Financing Uses Total amount.

Local government entities may refer to the following code section when presenting their respective road program expenditure information (road construction and maintenance activity) in Schedule 9.

CHAPTER 2: BUDGET PROCEDURES

§ 994. Road Construction and Maintenance Activity.

2 CA ADC § 994

BARCLAYS OFFICIAL CALIFORNIA CODE OF REGULATIONS

Barclays Official California Code of Regulations

Title 2. Administration

Division 2. Financial Operations

Chapter 2. State Controller

Subchapter 2. Budgeting Procedures for Counties

Article 4. Special Budget Units

[2 CCR § 994](#)

§ 994. Road Construction and Maintenance Activity.

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

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

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

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

HISTORY

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

This database is current through 11/27/20 Register2020, No. 48

2 CCR § 994, 2 CA ADC § 994

Chapter 3: Budget Schedules and Instructions

Table of Contents

Schedules and Instructions.....	23
Schedule 1: All Funds Summary	27
Schedule 2: Governmental Funds Summary.....	31
Schedule 3: Fund Balance – Governmental Funds	35
Schedule 4: Obligated Fund Balances – By Governmental Funds	39
Schedule 5: Summary of Additional Financing Sources by Source and Fund – Governmental Funds ...	43
Schedule 6: Detail of Additional Financial Sources by Fund and Account – Governmental Funds.....	47
Schedule 7: Summary of Financing Uses by Function and Fund – Governmental Funds	53
Schedule 8: Detail Financing Uses by Function, Activity, and Budget Unit – Governmental Funds.....	57
Schedule 9: Financing Sources and Uses by Budget Unit by Object – Governmental Funds.....	61
Schedule 10: Operation of Internal Service Fund.....	67
Schedule 11: Operation of Enterprise Fund.....	73
Schedule 12: Special Districts and Other Agencies Summary – Nonenterprise	79
Schedule 13: Fund Balance – Special Districts and Other Agencies – Nonenterprise.....	83
Schedule 14: Special Districts and Other Agencies – Nonenterprise Obligated Fund Balances.....	87
Schedule 15: Special Districts and Other Agencies – Nonenterprise Financing Sources and Uses by Budget Unit by Object	91

THIS PAGE INTENTIONALLY LEFT BLANK

Chapter 3: Budget Schedules and Instructions

Schedules and Instructions

Pursuant to the provisions of the County Budget Act (Gov. Code, §29000 et seq.), the State Controller is tasked with prescribing the schedules presented in this chapter, which are required to be used in the presentation of the annual adopted county budget. The *County Budget Guide* provides the necessary flexibility to ensure that the budget schedules accurately display and identify the amounts available for appropriation in each budgeted fund.

The County Budget Act applies to counties, dependent special districts and other agencies whose affairs and finances are under the supervision and control of the board of supervisors.

While these schedules may be useful in the presentation of the recommended budget, they are required only in the adopted budget submitted to the State Controller's Office (SCO). Pursuant to Government Code section 29093, a copy of the county's adopted budget shall be submitted to the Controller by December 1 of each year. There is no requirement to submit the final budget to SCO.

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

Actual: The amount recorded in the official financial system with no estimated amount entered in the column.

Estimated: The amount that is a projected total of what the *actual* will be by the end of the fiscal year.

Recommended: The amount recommended by the administrative officer or the auditor of the county.

For additional information concerning budgetary account definitions, refer to the *Accounting Standards and Procedures for Counties* (ASP) manual and the *Special District Uniform Accounting and Reporting Procedures* (SPD) manual. Current editions of the manuals are available on the State Controller's website and can be accessed via the following link: https://www.sco.ca.gov/pubs_guides.html.

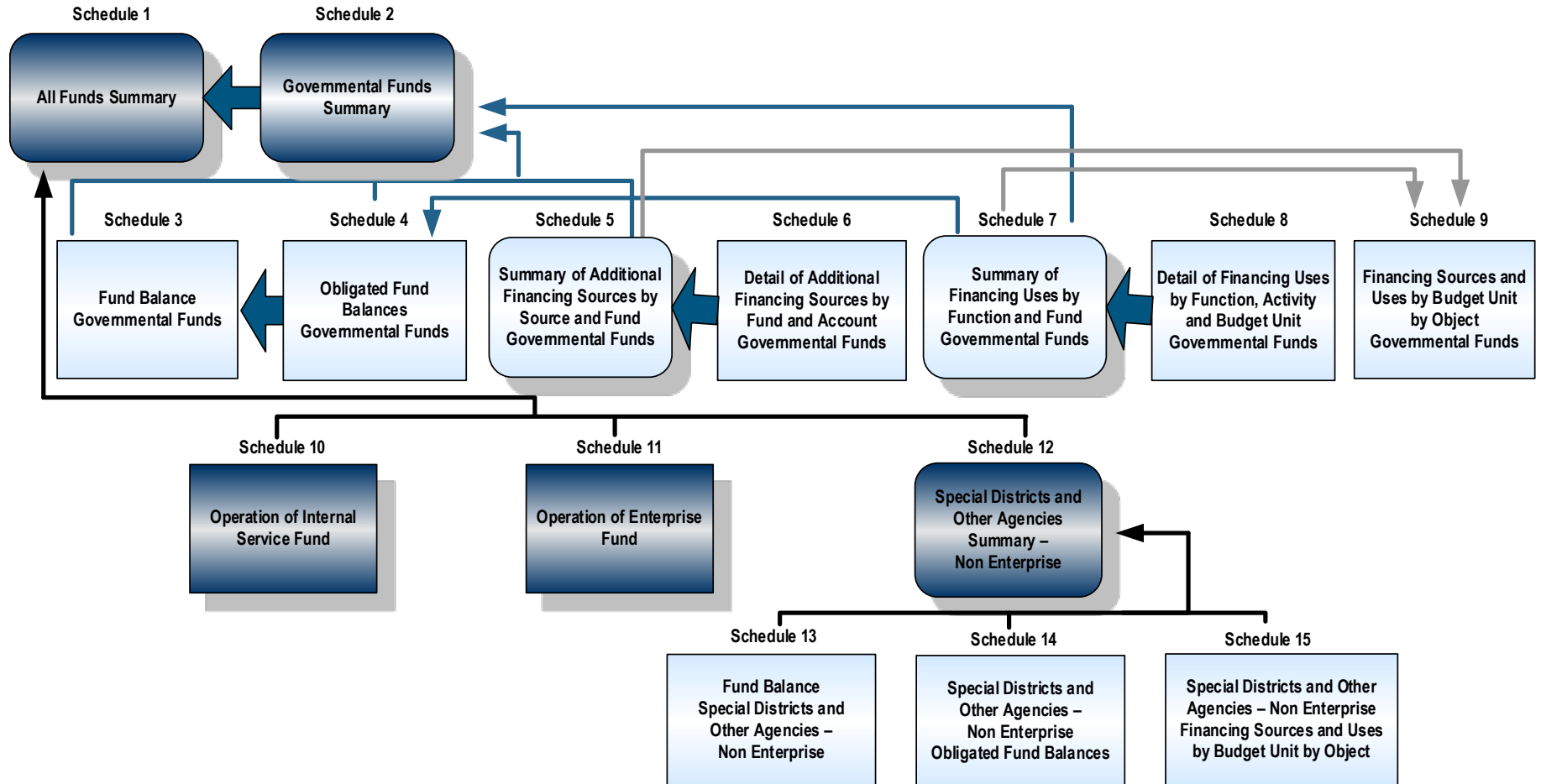
The following statements should be kept in mind and/or noted when reporting budgetary data on the county budget schedules:

- A county may provide additional information in the adopted budget book submitted to SCO, provided the adopted budget book contains all of the prescribed schedules.
- The budgetary schedules presented in the adopted budget book should be presented in numerical order, for example, Schedule 3, *Fund Balance Governmental Funds*, should not be presented before Schedule 1, *All Funds Summary*.
- The headers prescribed on the county budget forms cannot be changed, modified, and/or altered.

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

- While SCO currently has no budgetary schedules pertaining to fiduciary funds, SCO form requirements do not prevent the ultimate authority of the county board of supervisors to add any budget items they find necessary for their internal planning (Gov. Code, §29003 and §29088).
- The terms Other Government Agency Funds and Other Agency Funds, as used in the *County Budget Guide* refer to funds pertaining to other governmental agencies whose affairs and finances are under the supervision and control of the board of supervisors. **These terms do not refer to custodial funds, which were previously referred to as agency funds.**
- In accordance to Government Code section 29002, independent special districts are excluded from the County Budget Act.

Budget Schedule Flowchart (Schedules 1 – 15)



THIS PAGE INTENTIONALLY LEFT BLANK

Schedule 1: All Funds Summary

This schedule is a summary of financing sources and financing uses for all funds, including governmental funds (general, special revenue, capital projects, and debt service), proprietary funds (enterprise and internal service), funds of special districts, and funds of other governmental agencies whose affairs and finances are under the supervision and control of the board of supervisors.

The intent of Schedule 1 is to disclose all financing sources and uses, including those amounts beyond requirements to finance the annual adopted budget.

The equations and their respective relationships for Schedule 1 are as follows:

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

Column 1 – Fund Name

List the names of the fund groups, beginning with the governmental funds, followed by proprietary funds (internal service and enterprise funds presented separately), funds of special districts, and finally funds of other governmental agencies that are governed by the board of supervisors.

Column 2 – Fund Balance Available June 30, 20XX

Present the unassigned fund balance in the General Fund as of June 30 of the year preceding the budget year. For all other funds, present the portion of the assigned fund balance that is being used to finance the current budget requirements.

The amounts in the governmental funds must agree with the corresponding amounts in Schedule 2, Column 2, and the funds of special districts and funds of other governmental agencies controlled by the board of supervisors must agree with the corresponding amounts in Schedule 12, Column 2. There are no schedules of fund balance for enterprise or internal service funds.

Column 3 – Decreases to Obligated Fund Balances

Amounts indicate the action of the board of supervisors to release these resources, completely or in part, to finance the current budget requirements. The amounts in the governmental funds must agree with the corresponding amounts in Schedule 2, Column 3.

Additionally, the funds of special districts and funds of other governmental agencies controlled by the board of supervisors must agree with the corresponding amounts in Schedule 12, Column 3. Proprietary funds should include decreases in net position. Nonspendable, restricted, committed, and assigned amounts (obligated fund balances) are in reference to governmental fund types.

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Column 4 – Additional Financing Sources

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

Governmental Funds	Schedule 2, Column 4
Internal Service Funds	Schedule 10, Column 5
Enterprise Funds	Schedule 11, Column 5
Funds of Special Districts/Other Governmental Agencies	Schedule 12, Column 4

Column 5 – Total Financing Sources

Combine the amounts from Columns 2, 3, and 4. Column 5 must equal Column 8. The amounts in the governmental funds must agree with the corresponding amounts in Schedule 2. Column 5, along with the funds of special districts and funds of other governmental agencies controlled by the board of supervisors, must agree with the corresponding amounts in Schedule 12, Column 5.

Column 6 – Financing Uses

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

Governmental Funds	Schedule 2, Column 6
Internal Service Funds	Schedule 10, Column 5
Enterprise Funds	Schedule 11, Column 5
Funds of Special Districts/Other Governmental Agencies	Schedule 12, Column 6

Column 7 – Increases to Obligated Fund Balances

Present the provisions for increases to existing nonspendable, restricted, committed, and assigned fund balances. The provisions for new nonspendable, restricted, committed, and assigned fund balances for the governmental funds, the funds of special districts, and funds of other governmental agencies controlled by the board of supervisors. The amounts in the governmental funds must agree with the corresponding amounts in Schedule 2, Column 7.

Additionally, the funds of special districts and funds of other governmental agencies controlled by the board of supervisors must agree with the corresponding amounts in Schedule 12, Column 7. Proprietary funds should include increases in the net position. Nonspendable, restricted, committed, and assigned amounts (obligated fund balances) are in reference to governmental fund types.

Column 8 – Total Financing Uses

Combine the amounts from Columns 6 and 7. Column 8 must equal Column 5. The amounts in the governmental funds must agree with the corresponding amounts in Schedule 2, Column 8. Additionally, the funds of special districts and the funds of other governmental agencies must agree with the corresponding amounts in Schedule 12, Column 8.

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Schedule 1: All Funds Summary							
State Controller Schedules County Budget Act		County Name All Funds Summary Fiscal Year 20XX-XX				Schedule 1	
Fund Name	Total Financing Sources			Total Financing Uses			
	Fund Balance Available June 30, 2Y03	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General fund	\$ 8,729,766	\$ 2,755,942	\$ 240,301,900	\$ 251,787,608	\$ 248,083,200	\$ 3,704,408	\$ 251,787,608
Special Revenue Funds	5,331,712	---	15,513,400	20,845,112	20,845,000	112	20,845,112
Capital Projects Funds	2,524,815	---	717,700	3,424,515	3,242,500	15	3,242,515
Debt Service Funds	1,471,178	---	4,341,000	5,812,178	5,763,400	48,778	5,812,178
Total Governmental Funds	\$ 18,057,471	\$ 2,755,942	\$ 260,874,000	\$ 281,687,413	\$ 277,934,100	\$ 3,753,313	\$ 281,687,413
Other Funds							
Internal Service Funds	\$ ---	\$ ---	\$ 11,336,089	\$ 11,336,089	\$ 11,316,089	\$ 20,000	\$ 11,336,089
Enterprise Funds	---	60,000	23,564,530	23,624,530	23,624,530	---	23,624,530
Special Districts and Other Agencies	7,229,504	1,374,074	31,345,000	39,948,578	38,619,500	1,329,078	39,948,578
Total Other Funds	\$ 7,229,504	\$ 1,434,074	\$ 66,245,619	\$ 74,909,197	\$ 73,560,119	\$ 1,349,078	\$ 74,909,197
Total All Funds	\$ 25,286,975	\$ 4,190,016	\$ 327,119,619	\$ 356,596,610	\$ 351,494,219	\$ 5,102,391	\$ 356,596,610
Arithmetic Results				COL 2+3+4 = COL 5 COL 5 = COL 8			COL 6+7 = COL 8 COL 5 = COL 8
Governmental Fund Totals Transferred From	SCH 2, COL 2	SCH 2, COL 3	SCH 2, COL 4	SCH 2, COL 5 COL 5 = COL 8	SCH 2, COL 6	SCH 2, COL 7	SCH 2, COL 8 COL 5 = COL 8
Internal Service Fund From		SCH 10, COL 5 if Net Position <Decrease>	SCH 10, COL 5		SCH 10, COL 5	SCH 10, COL 5 if Net Position Increase	
Enterprise Fund From		SCH 11, COL 5 if Net Position <Decrease>	SCH 11, COL 5		SCH 11, COL 5	SCH 10, COL 5 if Net Position Increase	
Special Districts From	SCH 12, COL 2	SCH 12, COL 3	SCH 12, COL 4	SCH 12, COL 5	SCH 12, COL 6	SCH 12, COL 7	SCH 12, COL 8

THIS PAGE INTENTIONALLY LEFT BLANK

Schedule 2: Governmental Funds Summary

This schedule is a summary of financing sources and financing uses only for county governmental funds consisting of general, special revenue, capital projects, and debt service funds. Fiduciary funds, proprietary funds (enterprise and internal service), funds of special districts, and funds of other governmental agencies whose affairs and finances are under the supervision and control board of supervisors are excluded from Schedule 2.

The intent of Schedule 2 is to disclose all financing sources and uses, including those amounts beyond those necessary to finance the annual adopted budget.

The equations and their respective relationship for Schedule 2 are as follows:

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

Column 1 – Fund Name

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

Column 2 – Fund Balance Available June 30, 20XX (Prior Budget Year)

Get the unassigned fund balance of the General Fund as of June 30 of the preceding budget year and present it in column 2. For all other funds, present the portion of the assigned fund balance (preceding budget year) that is being used to finance the current budget requirements in this column. For example if a county is in the process of preparing its budget for the fiscal year 2021-22, then balances from June 30, 2021, should be presented in this column. The amounts must agree with the corresponding amounts in Schedule 3, Column 6.

Column 3 – Decreases to Obligated Fund Balances

Present the decreases to existing nonspendable, restricted, committed, and assigned fund balances. These amounts indicate the action of the board of supervisors to reduce financial commitments, completely or in part, to finance the current budget requirements. The amounts must agree with the corresponding amounts in Schedule 4, Column 4.

Column 4 – Additional Financing Sources

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

Column 5 – Total Financing Sources

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

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Column 6 – Financing Uses

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

Column 7 – Increases to Obligated Fund Balances

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

Column 8 – Total Financing Uses

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

Appropriations Limit

The appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code sections 7900 et seq. and 29006 shall be included on Schedule 2 of the counties adopted budget.

For additional information concerning appropriation limits, refer to the *Accounting Standards and Procedures for Counties* manual and *Special District Uniform Accounting and Reporting Procedures* manual respectively. Current editions of the manuals are available on the State Controller's Office website and can be accessed via the following link: https://www.sco.ca.gov/pubs_guides.html.

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Schedule 2: Governmental Funds Summary							
State Controller Schedules County Budget Act		County Name Governmental Funds Summary Fiscal Year 20XX-XX				Schedule 2	
Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 20XX	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General fund	\$ 8,729,766	\$ 2,755,942	\$ 240,301,900	\$ 251,787,608	\$ 248,083,200	\$ 3,704,408	\$ 251,787,608
Total General Fund	\$ 8,729,766	\$ 2,755,942	\$ 240,301,900	\$ 251,787,608	\$ 248,083,200	\$ 3,704,408	\$ 251,787,608
Special Revenue Funds							
County Library	\$ 558,774	\$ ---	\$ 10,970,800	\$ 11,529,574	\$ 11,529,500	\$ 74	\$ 11,529,574
Road Fund	4,772,938	---	4,542,600	9,315,538	9,315,500	38	9,315,538
Total Special Revenue Funds	\$ 5,331,712	\$ ---	\$ 15,513,400	\$ 20,845,112	\$ 20,845,000	\$ 112	\$ 20,845,112
Capital Project Funds							
Capital Project Fund	\$ 2,524,815	\$ ---	\$ 717,700	\$ 3,242,515	\$ 3,242,500	\$ 15	\$ 3,242,515
Total Capital Project Funds	\$ 2,524,815	\$ ---	\$ 717,700	\$ 3,242,515	\$ 3,242,500	\$ 15	\$ 3,242,515
Debt Service Funds							
Pension Obligation Bonds	\$ 1,471,178	\$ ---	\$ 4,341,000	\$ 5,812,178	\$ 5,763,400	\$ 48,778	\$ 5,812,178
Total Debt Service Funds	\$ 1,471,178	\$ ---	\$ 4,341,000	\$ 5,812,178	\$ 5,763,400	\$ 48,778	\$ 5,812,178
Total Governmental Funds	\$ 18,057,471	\$ 2,755,942	\$ 260,874,000	\$ 281,687,413	\$ 277,934,100	\$ 3,753,313	\$ 281,687,413
Appropriations Limit	\$ ---						
Appropriations Subject to Limit	\$ ---						
Arithmetic Results				COL 2+3+4 = COL 5 COL 5 = COL 8			COL 6+7 = COL 8 COL 5 = COL 8
Totals Transferred From	SCH 3, COL 6	SCH 4, COL 4	SCH 5, COL 5		SCH7, COL 5	SCH 4, COL 6	SCH 7, COL 5
Totals Transferred To	SCH 1, COL 2	SCH 1, COL 3	SCH 1, COL 4	SCH 1, COL 5	SCH 1, COL 6	SCH 1, COL 7	SCH 1, COL 8

THIS PAGE INTENTIONALLY LEFT BLANK

Schedule 3: Fund Balance – Governmental Funds

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

The equation for Schedule 3 is as follows:

- Columns 2 - 3 - 4 - 5 = Column 6

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

Column 1 – Fund Name

List all county governmental funds with actual or estimated fund balance at June 30, including those that may not have any financing sources or financing uses in Schedule 2. Funds should be listed consistently with their presentation in Schedule 2, 4, and 5.

Column 2 – Total Fund Balance June 30, 20XX

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

Column 3 – Encumbrances

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

Column 4 – Nonspendable, Restricted, and Committed

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

Column 5 – Assigned

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

Column 6 – Fund Balance Available June 30, 20XX

Present the total fund balance available from the preceding budget year to finance budgetary requirements for the current budget year. These balances are brought forward to Schedule 2, Column 2.

THIS PAGE INTENTIONALLY LEFT BLANK

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Schedule 3: Fund Balance – Governmental Funds						
State Controller Schedules County Budget Act		County Name Fund Balance – Governmental Funds Fiscal Year 20XX-XX			Schedule 3	
					Actual	
					Estimated	
Fund Name	Total Fund Balance June 30, 20XX	Less: Obligated Fund Balances			Fund Balance Available June 30, 20XX	
		Encumbrances	Nonspendable, Restricted, and Committed	Assigned		
1	2	3	4	5	6	
General Fund						
General Fund	\$ 25,809,827	\$ 3,269,509	\$ 11,295,245	\$ 2,515,307	\$ 8,729,766	
Total General Fund	\$ 25,809,827	\$ 3,269,509	\$ 11,295,245	\$ 2,515,307	\$ 8,729,766	
Special Revenue Funds						
County Library	\$ 614,764	\$ 55,548	\$ 442	\$ ---	\$ 558,774	
Road Fund	5,565,719	755,581	37,200	---	4,772,938	
Total Special Revenue Funds	\$ 6,180,483	\$ 811,129	\$ 37,642	\$ ---	\$ 5,331,712	
Capital Project Funds						
Capital Project Fund	\$ 2,619,220	\$ ---	\$ 94,405	\$ ---	\$ 2,524,815	
Total Capital Project Funds	\$ 2,619,220	\$ ---	\$ 94,405	\$ ---	\$ 2,524,815	
Debt Service Funds						
Pension Obligation Bonds	\$ 1,631,731	\$ 141,221	\$ 19,332	\$ ---	\$ 1,471,178	
Total Debt Service Funds	\$ 1,631,731	\$ 141,221	\$ 19,332	\$ ---	\$ 1,471,178	
Total Governmental Funds	\$ 36,241,261	\$ 4,221,859	\$ 11,446,624	\$ 2,515,307	\$ 18,057,471	
Arithmetic Results					COL 2 - 3 - 4 - 5	
Total Transferred From			COL 4 + 5 = SCH 4, COL 2	COL 4 + 5 = SCH 4, COL 2		
Totals Transferred To					SCH 1, COL 2 SCH 2, COL 2	

THIS PAGE INTENTIONALLY LEFT BLANK

Schedule 4: Obligated Fund Balances – By Governmental Funds

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

The equation for Schedule 4 is as follows:

- Column 2 – 4 + 6 = Column 7

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

Column 1 – Fund Name and Fund Balance Descriptions

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

Column 2 – Obligated Fund Balances June 30, 20XX

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

Column 3 – Decreases or Cancellations – Recommended

Present the amounts as recommended to the board of supervisors by the designated county official to decrease or cancel the nonspendable, restricted, committed, and assigned fund balances. This will disclose the recommended increase in the amounts available for financing.

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

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

Column 5 – Increases or New Obligated Fund Balances – Recommended

Present the amounts as recommended to the board of supervisors by the designated county official to increase the existing or establish new nonspendable, restricted, committed, and assigned fund balances.

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

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

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Column 7 – Total Obligated Fund Balances for the Budget Year

Present the total of each nonspendable, restricted, committed, and assigned fund balance that is the result of actions taken by the board of supervisors.

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Note: The account names/titles used in the Schedule below are for illustrative purposes only.

Schedule 4: Obligated Fund Balances – By Governmental Funds						
State Controller Schedules County Budget Act	County Name Obligated Fund Balances – By Governmental Funds Fiscal Year 20XX-XX					Schedule 4
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 20XX	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
General Fund						
General Reserve	\$ 5,057,446	\$ ---	\$ 2,406,154	\$ ---	\$ ---	\$ 2,651,292
* _____ - Receivables	4,563,344	---	---	2,500,000	2,500,000	7,063,344
Nonspendable - Advance to ISF	1,664,704	---	---	---	141,168	1,805,872
* _____ for Imprest Cash	9,751	---	---	---	---	9,751
Restricted - Litigation	369,960	---	---	563,240	563,240	933,200
Assigned - Equipment Acquisition	1,898,459	198,788	198,788	---	---	1,699,671
* _____ - unfunded Depreciation	151,000	151,000	151,000	---	---	---
* _____ - Term Payable	95,888	---	---	500,000	500,000	595,888
Total General Fund	\$ 13,810,552	\$ 349,788	\$ 2,755,942	\$ 3,563,240	\$ 3,704,408	\$ 14,759,018
Special Revenue Funds						
<i>County Library</i>						
General Reserve	\$ 442	\$ ---	\$ ---	\$ ---	\$ 74	\$ 516
<i>Road Fund</i>						
* _____ - Deposits	37,200	---	---	---	38	37,238
Total Special Revenue Funds	\$ 37,642	\$ ---	\$ ---	\$ ---	\$ 112	\$ 37,754
Capital Project Funds						
<i>Edgemoor Development Fund</i>						
General Revenue	\$ 94,405	\$ ---	\$ ---	\$ ---	\$ 15	\$ 94,420
Total Capital Project Funds	\$ 94,405	\$ ---	\$ ---	\$ ---	\$ 15	\$ 94,420
Debt Service Funds						
<i>Pension Obligation Bonds</i>						
General Revenue	\$ 19,332	\$ ---	\$ ---	\$ ---	\$ 48,778	\$ 68,110
Total Debt Service Funds	\$ 19,332	\$ ---	\$ ---	\$ ---	\$ 48,778	\$ 68,110
Total Governmental Funds	\$ 13,961,931	\$ 349,788	\$ 2,755,942	\$ 3,563,240	\$ 3,753,313	\$ 14,959,302
Arithmetic Results						COL 2 - 4 + 6
Total Transferred From					SCH 7, COL 5	
Total Transferred To	SCH 3, COL 4 + 5		SCH 1, COL 3 SCH 2, COL 3		SCH 1, COL 7 SCH 2, COL 7	
* _____ the account descriptions are preceded by the applicable fund balance classifications (Nonspendable, Restricted, Committed, or Assigned) as determined by the County.						

THIS PAGE INTENTIONALLY LEFT BLANK

Schedule 5: Summary of Additional Financing Sources by Source and Fund – Governmental Funds

Schedule 5 consists of two sections. The first section summarizes the additional financing sources by revenue category for the governmental funds, as defined in both the *Accounting Standards and Procedures for Counties* (ASP) manual and *Special District Uniform Accounting and Reporting Procedures* (SPD) manual respectively. Current editions of the manuals are available on the State Controller’s Office website and can be accessed via the following link:
https://www.sco.ca.gov/pubs_guides.html.

The second section summarizes the additional financing sources by fund within the governmental funds. The totals of the Summarization by Source must agree with the totals of the Summarization by Fund.

Column 1 – Description

For the first section (Summarization by Source), this column describes the name of the additional financing sources in order and as defined in both the ASP and SPD manuals.

For the second section (Summarization by Fund), this column describes the name of the applicable governmental fund.

Column 2 – Actual (Second Prior Year)

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

Column 3 – Actual or Estimated (Prior Year)

Present the actual or estimated additional financing sources for the fiscal year prior to the budget year.

Column 4 – Recommended

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

Column 5 – Adopted by the Board of Supervisors

Present the estimated additional financing sources for the budget year, as adopted by the board of supervisors.

THIS PAGE INTENTIONALLY LEFT BLANK

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Note: The account names/titles used in the Schedule below are for illustrative purposes only.

Schedule 5: Summary of Additional Financing Sources by Source and Fund					
Governmental Funds					
State Controller Schedules County Budget Act	County Name Summary of Additional Financing Sources by Source and Fund Governmental Funds Fiscal Year 20XX-XX				Schedule 5
Description	20XX-XX Actual	20XX-XX Actual Estimated	20XX-XX Recommended	20XX-XX Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Source					
Taxes	\$ 66,437,200	\$ 73,635,900	\$ 79,407,900	\$ 79,407,800	
Licenses, Permits, and Franchises	3,156,000	2,939,300	3,006,000	3,006,000	
Fines, Forfeitures, and Penalties	3,471,800	4,914,800	3,829,300	3,829,300	
Revenue from Use of Money and Property	8,769,700	8,942,000	7,543,100	7,543,100	
Intergovernmental Revenue	99,849,900	104,931,500	116,298,200	116,659,400	
Charges for Current Services	30,524,000	33,878,800	36,606,400	35,963,100	
Miscellaneous Revenues	4,960,600	11,117,600	3,884,500	3,924,000	
Other Financing Sources	12,606,500	7,120,600	9,277,700	10,541,300	
Total Summarization by Source	\$ 229,775,700	\$ 247,480,500	\$ 259,853,100	\$ 260,874,000	
Summarization by Fund					
General Fund	\$ 203,272,700	\$ 224,506,000	\$ 239,320,800	\$ 240,301,900	
County Library	12,334,300	11,346,000	10,970,800	10,970,800	
Road Fund	9,704,600	6,759,700	4,542,600	4,542,600	
Capital Project Funds	59,100	220,900	717,700	717,700	
Debt Service Funds	4,405,000	4,647,900	4,301,200	4,341,000	
Total Summarization by Fund	\$ 229,775,700	\$ 247,480,500	\$ 259,853,100	\$ 260,874,000	
Total Transferred From	SCH 6, COL 4	SCH 6, COL 5	SCH 6, COL 6	SCH 6, COL 7	
Total Transferred To				SCH 2, COL 4	
Summarization Totals Must Equal	Total Summarization by Source = Total Summarization by Fund for Each COL 2 through 5				

THIS PAGE INTENTIONALLY LEFT BLANK

Schedule 6: Detail of Additional Financial Sources by Fund and Account – Governmental Funds

This schedule presents the additional financing sources for each governmental fund in accordance with the chart of accounts as prescribed in both the *Accounting Standards and Procedures for Counties* manual and *Special District Uniform Accounting and Reporting Procedures* manual respectively. Current editions of the manuals are available on the State Controller’s Office website and can be accessed via the following link: https://www.sco.ca.gov/pubs_guides.html.

Column 1 – Fund Name

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

Column 2 – Financing Source Category

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

Column 3 – Financing Source Account

Lists the financing sources at the account level.

Column 4 – Actual (Second Prior Year)

Present the actual additional financing sources for the fiscal year two years prior to the budget year. The amounts must agree with the financing sources from each governmental fund, as presented on Schedule 9, Column 2.

Column 5 – Actual or Estimated (Prior Year)

Present the actual or estimated additional financing sources for the fiscal year prior to the budget year. The amounts must agree with the financing sources from each governmental fund, as presented on Schedule 9, Column 3.

Column 6 – Recommended

Present the estimated additional financing sources for the budget year as recommended to the board of supervisors by the designated county official. The amounts must agree with the financing sources from each governmental fund, as presented on Schedule 9, Column 4.

Column 7 – Adopted by the Board of Supervisors

Present the estimated additional financing sources for the budget year, as adopted by the board of supervisors. The amounts must agree with the financing sources from each governmental fund, as presented on Schedule 9, Column 5.

THIS PAGE INTENTIONALLY LEFT BLANK

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Note: The account names/titles used in the Schedule below are for illustrative purposes only.

Schedule 6: Detail of Additional Financing Sources by Fund and Account Governmental Funds						
State Controller Schedules County Budget Act		County Name Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 20XX-XX			Schedule 6	
Fund Name	Financing Source Category	Financing Source Account Sampling of Financing Source Categories and Accounts Presented <i>Not All Inclusive</i>	20XX-XX Actual	20XX-XX Actual Estimated	20XX-XX Recommended	20XX-XX Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
<i>General Fund</i>						
Taxes						
		Property Taxes – Current Secured	\$ 56,239,800	\$ 61,646,700	\$ 66,143,000	\$ 66,143,000
		∨	∨	∨	∨	∨
		Total Taxes	\$ 63,736,300	\$ 70,348,600	\$ 76,744,900	\$ 76,744,800
Revenue from Use of Money and Property						
		Interest	\$ 3,433,000	\$ 3,650,000	\$ 2,243,900	\$ 2,304,100
		∨	∨	∨	∨	∨
		Total Revenue from Use of Money and Property	\$ 4,633,000	\$ 4,850,800	\$ 3,443,900	\$ 3,504,100
Intergovernmental Revenues						
		State				
		State - Aviation	\$ ---	\$ 10,000	\$ 10,000	\$ 10,000
		∨	∨	∨	∨	∨
		Total State	\$ 57,896,400	\$ 65,377,700	\$ 76,423,200	\$ 76,631,100
		Federal				
		Federal – Public Assistance	\$ 3,940,100	\$ 4,215,500	\$ 4,651,400	\$ 4,804,700
		∨	∨	∨	∨	∨
		Total Federal	\$ 41,145,400	\$ 38,110,000	\$ 38,090,500	\$ 38,243,800
		Total Intergovernmental Revenue	\$ 99,849,900	\$ 104,931,500	\$ 116,298,200	\$ 116,659,400
		Total General Fund Financing Sources	\$ 203,272,700	\$ 224,506,000	\$ 239,320,800	\$ 240,301,900
		Total General Fund Financing Sources	\$ 203,272,700	\$ 224,506,000	\$ 239,320,800	\$ 240,301,900
∨ = Other Financing Source Accounts (Presentation is Not All Inclusive)						

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Note: The account names/titles used in the Schedule below are for illustrative purposes only.

Schedule 6: Detail of Additional Financing Sources by Fund and Account						
Governmental Funds						
State Controller Schedules	County Name					Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account					
	Governmental Funds					
	Fiscal Year 20XX-XX					
Fund Name	Financing Source Category	Financing Source Account Sampling of Financing Source Categories and Accounts Presented <i>Not All Inclusive</i>	20XX-XX Actual	20XX-XX Actual Estimated	20XX-XX Recommended	20XX-XX Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
<i>County Library Fund</i>						
	<i>Taxes</i>					
		Other Taxes	\$ 2,000,900	\$ 2,500,300	\$ 1,963,000	\$ 1,963,000
		v	v	v	v	v
		Total Taxes	\$ 2,700,900	\$ 3,287,300	\$ 2,663,000	\$ 2,663,000
	<i>Revenue from Use of Money and Property</i>					
		Interest	\$ 41,100	\$ 60,700	\$ 12,000	\$ 12,000
		v	v	v	v	v
		Total Revenue from Use of Money and Property	\$ 41,100	\$ 63,700	\$ 15,000	\$ 15,000
	Total County Library Fund Financing Sources		\$ 12,334,300	\$ 11,346,000	\$ 10,970,800	\$ 10,970,800
<i>Road Fund</i>						
	<i>Licenses Permits and Franchises</i>					
		Road Privileges and Permits	\$ 97,000	\$ 91,000	\$ 81,000	\$ 81,000
		v	v	v	v	v
		Total Licenses Permits and Franchises	\$ 97,200	\$ 91,300	\$ 81,200	\$ 81,200
	Total Road Fund Financing Sources		\$ 9,704,600	\$ 6,759,700	\$ 4,542,600	\$ 4,542,600
		v	v	v	v	v
	Total Special Revenue Funds Financing Sources		\$ 22,038,900	\$ 18,105,700	\$ 15,513,400	\$ 15,513,400
v = Other Financing Source Accounts (Presentation is Not All Inclusive)						

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Note: The account names/titles used in the Schedule below are for illustrative purposes only.

Schedule 6: Detail of Additional Financing Sources by Fund and Account						
Governmental Funds						
State Controller Schedules	County Name					Schedule 6
County Budget Act	Detail of Additional Financing Sources by Fund and Account					
			Governmental Funds			
			Fiscal Year 20XX-XX			
Fund Name	Financing Source Category	Financing Source Account	20XX-XX Actual	20XX-XX Actual Estimated	20XX-XX Recommended	20XX-XX Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Project Funds						
<i>Justice Facility Fund</i>						
	<i>Other Financing Sources</i>					
		Sale of Capital Assets	\$ 30,100	\$ 120,000	\$ 417,000	\$ 417,000
		∨	∨	∨	∨	∨
		Total Other Financing Sources	\$ 40,100	\$ 120,000	\$ 417,000	\$ 417,000
		∨	∨	∨	∨	∨
		Total Justice Facility Fund Financing Sources	\$ 50,250	\$ 120,400	\$ 417,000	\$ 417,000
		∨	∨	∨	∨	∨
		Total Capital Project Funds Financing Sources	\$ 59,100	\$ 220,900	\$ 717,700	\$ 717,700
Debt Service Funds						
<i>Pension Obligation Fund</i>						
	<i>Revenue from Use of Money and Property</i>					
		Interest	\$ 3,092,000	\$ 3,027,100	\$ 2,083,500	\$ 2,023,500
		∨	∨	∨	∨	∨
		Total Revenue from Use of Money and Property	\$ 4,092,600	\$ 4,027,500	\$ 4,084,200	\$ 4,024,000
		∨	∨	∨	∨	∨
		Total Pension Obligation Fund Financing Sources	\$ 4,206,000	\$ 4,447,900	\$ 4,102,200	\$ 4,144,000
		∨	∨	∨	∨	∨
		Total Debt Service Funds Financing Sources	\$ 4,405,000	\$ 4,647,900	\$ 4,301,200	\$ 4,341,000
		TOTAL ALL FUNDS	\$ 229,775,700	\$ 247,480,500	\$ 259,853,100	\$ 260,874,000
		Total All Funds Transferred To	SCH 5, COL 2	SCH 5, COL 3	SCH 5, COL 4	SCH 5, COL 5
		Total All Funds Transferred From	TL All SCH 9 Revs, COL 2	TL All SCH 9 Revs, COL 3	TL All SCH 9 Revs, COL 4	TL All SCH 9 Revs, COL 5
∨ = Other Financing Source Accounts (Presentation is Not All Inclusive)						

THIS PAGE INTENTIONALLY LEFT BLANK

Schedule 7: Summary of Financing Uses by Function and Fund – Governmental Funds

Schedule 7 consists of two sections. The first section summarizes the total financing uses by function, appropriations for contingences, and provision for new or increased nonspendable, restricted, committed, and assigned fund balances for the governmental funds. The second section summarizes the financing uses by fund.

For additional information concerning financing uses by function and governmental funds, refer to the *Accounting Standards and Procedures for Counties* manual and the *Special District Uniform Accounting and Reporting Procedures* manual respectively. Current editions of the manuals are available on the State Controller's Office website and can be accessed via the following link:
https://www.sco.ca.gov/pubs_guides.html.

In the first section, the Subtotal Financing Uses (Column 5) must agree with Schedule 2, Column 6. Column 5, total nonspendable, restricted, committed, and assigned fund balances must agree with Schedule 4, Column 6 and with Schedule 2, Column 7.

Column 5, Total Financing Uses, presented in both sections must agree with each other and with Schedule 8, Column 5.

Column 1 – Description

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

Column 2 – Actual (Second Prior Year)

Present the actual financing uses for the fiscal year two years prior to the budget year. The amounts must agree with the financing uses from each governmental fund, as presented on Schedule 9, Column 2.

Column 3 – Actual or Estimated (Prior Year)

Present the actual or estimated financing uses for the fiscal year prior to the budget year. The amounts must agree with the financing uses from each governmental fund, as presented on Schedule 9, Column 3.

Column 4 – Recommended

Present the estimated financing uses for the budget year as recommended to the board of supervisors by the designated county official. The amounts must agree with the financing uses from each governmental fund, as presented on Schedule 9, Column 4.

Column 5 – Adopted by the Board of Supervisors

Present the estimated financing uses for the budget year, as adopted by the board of supervisors. The amounts must agree with the financing uses from each governmental fund, as presented on Schedule 9, Column 5.

THIS PAGE INTENTIONALLY LEFT BLANK

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Note: The account names/titles used in the Schedule below are for illustrative purposes only.

Schedule 7: Summary of Financing Uses by Function and Fund Governmental Funds					
State Controller Schedules County Budget Act	County Name Summary of Financing Uses by Function and Fund Governmental Funds Fiscal Year 20XX-XX				Schedule 7
Description	20XX-XX Actual	20XX-XX Actual Estimated	20XX-XX Recommended	20XX-XX Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Function					
General	\$ 40,810,200	\$ 60,817,800	\$ 62,992,600	\$ 64,971,800	
Public Protection	76,937,000	79,658,000	85,837,600	86,787,600	
Public Ways and Facilities	11,216,200	13,257,500	16,067,000	15,743,700	
Health and Sanitation	25,679,900	29,906,800	32,973,800	33,064,600	
Public Assistance	58,685,600	60,749,500	68,395,600	68,635,800	
Education	4,170,800	4,310,100	4,824,900	4,873,700	
Recreation	---	---	---	---	
Debt Service	---	---	---	---	
Total Financing Uses by Functions	\$ 217,499,700	\$ 248,699,700	\$ 271,091,500	\$ 274,077,200	
Appropriations for Contingencies					
General Fund	---	---	5,558,500	3,650,800	
County Library	---	---	---	117,700	
Capital Project Funds	---	---	---	81,100	
Debt Service Funds	---	---	---	7,300	
Total Appropriations for Contingencies	---	---	5,558,500	3,856,900	
Subtotal Financing Uses	\$ 217,499,700	\$ 248,699,700	\$ 276,650,000	\$ 277,934,100	

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Note: The account names/titles used in the Schedule below are for illustrative purposes only.

Schedule 7: Summary of Financing Uses by Function and Fund					
Governmental Funds					
State Controller Schedules County Budget Act	County Name Summary of Financing Uses by Function and Fund Governmental Funds Fiscal Year 20XX-XX				Schedule 7
Description	20XX-XX	20XX-XX	20XX-XX	20XX-XX	
	Actual	Actual Estimated	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	
Provisions for Obligated Fund Balances					
General Fund	\$ ---	\$ ---	\$ 3,563,240	\$ 3,704,408	
County Library	---	---	---	74	
Road Fund	---	---	---	38	
Capital Project Funds	---	---	---	15	
Debt Service Funds	---	---	---	48,778	
Total Obligated Fund Balances	\$ ---	\$ ---	\$ 3,563,240	\$ 3,753,313	
Total Financing Uses	\$ 217,499,700	\$ 248,699,700	\$ 280,213,240	\$ 281,687,413	
Summarization by Fund					
General Fund	\$ 190,699,200	\$ 223,738,600	\$ 250,293,940	\$ 251,787,608	
County Library	10,701,400	10,992,200	11,363,000	11,529,574	
Road Fund	4,788,000	6,829,300	9,638,800	9,315,538	
Capital Project Funds	3,591,200	2,604,100	3,161,400	3,242,515	
Debt Service Funds	7,719,900	4,535,500	5,756,100	5,812,178	
Total Financing Uses	\$ 217,499,700	\$ 248,699,700	\$ 280,213,240	\$ 281,687,413	
Total Financing Uses by Function Transferred From	SCH 8, COL 2	SCH 8, COL 3	SCH 8, COL 4	SCH 8, COL 5	
Total Financing Uses Transferred To					SCH 2, COL 8
Subtotal Financing Uses Transferred From	TL All SCH 9 Exps, COL 2	TL All SCH 9 Exps, COL 3	TL All SCH 9 Exps, COL 4	TL All SCH 9 Exps, COL 5	
Subtotal Financing Uses Transferred To					SCH 2, COL 6
Total Obligated Fund Balances Transferred To					SCH 2, COL 7 SCH 4, COL 6
Summarization Totals Must Equal	Total Summarization by Function: Total Financial Uses = Total Summarization by Fund: Total Financial Uses for Each COL 2 through 5				

Schedule 8: Detail Financing Uses by Function, Activity, and Budget Unit – Governmental Funds

This schedule summarizes the financing uses by function, activity, and budget unit for the governmental funds. Every budget unit with a financing use shall be listed under the appropriate function and activity, as prescribed in the *Accounting Standards and Procedures for Counties (ASP)* manual and the *Special District Uniform Accounting and Reporting Procedures (SPD)* manual respectively. Current editions of the manuals are available on the State Controller’s Office website and can be accessed via the following link: https://www.sco.ca.gov/pubs_guides.html.

Users of the *County Budget Guide* should note that the functions and activities listed in the ASP and SPD manuals are not all-inclusive. Counties may add to the list of functions and activities based on their respective financial reporting and budgetary needs.

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

Column 1 – Function, Activity, and Budget Unit

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

Column 2 – Actual (Second Prior Year)

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

Column 3 – Actual or Estimated (Prior Year)

Present the actual or estimated financing uses for the fiscal year prior to the budget year.

Column 4 – Recommended

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

Column 5 – Adopted by the Board of Supervisors

Present the estimated financing uses for the budget year, as adopted by the board of supervisors.

THIS PAGE INTENTIONALLY LEFT BLANK

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Note: The account names/titles used in the Schedule below are for illustrative purposes only.

Schedule 8: Detail of Financing Uses by Function, Activity, and Budget Unit					
Governmental Funds					
State Controller Schedules	County Name				Schedule 8
County Budget Act	Detail of Financing Uses by Function, Activity, and Budget Unit				
	Governmental Funds				
	Fiscal Year 20XX-XX				
Function, Activity, and Budget Unit <i>(Sampling Presented, Not All Inclusive)</i>	20XX-XX Actual	20XX-XX Actual Estimated	20XX-XX Recommended	20XX-XX Adopted by the Board of Supervisors	
1	2	3	4	5	
General					
<i>Other General</i>					
Human Resources	\$ 4,752,138	\$ 5,474,610	\$ 5,664,277	\$ 5,664,277	
Total Other General	\$ 4,752,138	\$ 5,474,610	\$ 5,664,277	\$ 5,664,277	
v	v	v	v	v	
Total General	\$ 40,810,200	\$ 60,817,800	\$ 62,992,600	\$ 64,971,700	
Public Protection					
<i>Protection and Inspection</i>					
Agriculture, Weights, and Measures	\$ 6,894,163	\$ 8,724,683	\$ 9,680,974	\$ 9,680,974	
v	v	v	v	v	
Total Protection and Inspection	\$ 6,894,163	\$ 8,724,683	\$ 9,680,974	\$ 9,680,974	
v	v	v	v	v	
Total Public Protection	\$ 76,937,000	\$ 79,658,000	\$ 85,837,600	\$ 86,787,600	
Public Ways and Facilities					
<i>Public Ways</i>					
Department of Public Works Road Fund	\$ 6,033,246	\$ 6,416,770	\$ 6,619,096	\$ 6,619,096	
Total Public Ways	\$ 6,033,246	\$ 6,416,770	\$ 6,619,096	\$ 6,619,096	
v	v	v	v	v	
Total Public Ways and Facilities	\$ 11,216,200	\$ 13,257,500	\$ 16,067,000	\$ 15,743,700	
v	v	v	v	v	
Grand Total Financing Uses by Function	\$ 217,499,700	\$ 248,699,700	\$ 271,091,500	\$ 274,077,200	
Total Financing Uses by Function Transferred To	SCH 7, COL 2	SCH 7, COL 3	SCH 7, COL 4	SCH 7, COL 5	
v = Other Financing Source Accounts (Presentation is Not All Inclusive)					

THIS PAGE INTENTIONALLY LEFT BLANK

Schedule 9: Financing Sources and Uses by Budget Unit by Object – Governmental Funds

This schedule is prepared in accordance with the requirements for disclosing financing sources and uses as stated in Government Code section 29006. All financing sources shall be classified by source, as defined in the *Accounting Standards and Procedures for Counties* manual and the *Special District Uniform Accounting and Reporting Procedures* manual respectively. Current editions of the manuals are available on the State Controller’s Office website and can be accessed via the following link: https://www.sco.ca.gov/pubs_guides.html.

All financing uses, including both specific and contingent by object category, are presented in Schedule 9. A separate schedule is required for each budget unit having activity within the county’s governmental funds. When a road program involves road construction, an additional *Work Program Statement* is required to be included in the budget per California Code of Regulations Title 2 §994. Refer to section 2.09, *Road Programs* for additional information on this subject matter.

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

Schedule 9 consists of two sections as follows:

- The first section presents financing sources with stated Total Revenue by budget unit.
- The second section presents financing uses with stated Total Expenditures and Appropriations by budget unit.

Schedule 9 total revenues and Schedule 9 total expenditures and appropriations should agree to the amounts reported on Schedule 6 and Schedule 7, respectively. Net cost is presented as expenditures and appropriations, less revenue.

Column 1 – Detail by Revenue Category and Expenditure Object

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

Column 2 – Actual (Second Prior Year)

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

Column 3 – Actual or Estimated (Prior Year)

Present actual or estimated revenues and expenditures for the fiscal year prior to the budget year.

Column 4 – Recommended

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

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Column 5 – Adopted by the Board of Supervisors

Present the estimated financing sources and uses for the budget year, as adopted by the board of supervisors.

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Note: The account names/titles used in the Schedule below are for illustrative purposes only.

Schedule 9: Financing Sources and Uses by Budget Unit by Object				
Governmental Funds				
State Controller Schedules County Budget Act	County Name Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 20XX-XX			Schedule 9
	Budget Unit: 2830 – Agriculture, Weight, and Measures Function: Public Protection Activity: Protection and Inspection			
Detail by Revenue Category and Expenditure Object	20XX-XX Actual	20XX-XX Actual Estimated	20XX-XX Recommended	20XX-XX Adopted by the Board of Supervisors
1	2	3	4	5
Licenses, Permits, and Franchises	\$ 536,525	\$ 604,747	\$ 663,556	\$ 663,556
Fines, Forfeitures, and Penalties	55,081	35,210	---	---
Charges for Current Services	2,680,000	3,008,739	3,317,779	3,317,779
Miscellaneous Revenues	226,167	74,692	107,800	107,800
Total Revenue	\$ 3,497,773	\$ 3,723,388	\$ 4,089,135	\$ 4,089,135
Salaries and Benefits	\$ 4,215,569	\$ 5,704,402	\$ 6,182,827	\$ 6,182,827
Services and Supplies	2,494,734	2,865,248	3,427,147	3,427,147
Other Charges	70	890	1,000	1,000
Capital Assets Equipment	183,790	154,143	70,000	70,000
Total Expenditures and Appropriations	\$ 6,894,163	\$ 8,724,683	\$ 9,680,974	\$ 9,680,974
Net Cost	\$ 3,396,390	\$ 5,001,295	\$ 5,591,839	\$ 5,591,839

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Note: The account names/titles used in the Schedule below are for illustrative purposes only.

Schedule 9: Financing Sources and Uses by Budget Unit by Object Governmental Funds				
State Controller Schedules County Budget Act	County Name Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 20XX-XX			Schedule 9
	Budget Unit: 3010 – Department of Public Works Road Fund Function: Public Ways and Facilities Activity: Public Ways			
Detail by Revenue Category and Expenditure Object	20XX-XX Actual	20XX-XX Actual Estimated	20XX-XX Recommended	20XX-XX Adopted by the Board of Supervisors
1	2	3	4	5
Revenue from Use of Money and Property	\$ 169,778	\$ 176,207	\$ 139,000	\$ 139,000
Intergovernmental Revenues	227,103	1,343,444	404,139	404,139
Charges for Current Services	1,503,382	1,478,410	1,625,219	1,625,219
Miscellaneous Revenues	335,304	257,650	354,340	354,340
Other Financing Sources	---	---	---	---
Total Revenues	\$ 2,235,567	\$ 3,255,711	\$ 2,522,698	\$ 2,522,698
Salaries and Benefits	\$ 3,098,683	\$ 3,253,617	\$ 3,416,298	\$ 3,416,298
Services and Supplies	2,934,563	3,139,982	3,202,798	3,202,798
Other Charges	---	---	---	---
Capital Assets				
Land	---	---	---	---
Building and Improvements	---	---	---	---
Equipment	---	23,171	---	---
(Intangible Optional Reporting): IGC Software	---	---	---	---
Total Capital Assets	\$ ---	\$ 23,171	\$ ---	\$ ---
Other Financing Uses	---	---	---	---
Transfers Out	---	---	---	---
Appropriations for Contingencies	---	---	---	---
Total Expenditures and Appropriations	\$ 6,033,246	\$ 6,416,770	\$ 6,619,096	\$ 6,619,096
Net Cost	\$ 3,797,679	\$ 3,161,059	\$ 4,096,398	\$ 4,096,398

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Note: The account names/titles used in the Schedule below are for illustrative purposes only.

Schedule 9: Financing Sources and Uses by Budget Unit by Object Governmental Funds				
State Controller Schedules County Budget Act	County Name Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 20XX-XX			Schedule 9
	Budget Unit: 1570 – Human Resources Function: General Function Activity: Other General			
Detail by Revenue Category and Expenditure Object	20XX-XX Actual	20XX-XX Actual Estimated	20XX-XX Recommended	20XX-XX Adopted by the Board of Supervisors
1	2	3	4	5
Charges for Current Services	\$ 981,729	\$ 1,093,541	\$ 1,075,980	\$ 1,075,980
Miscellaneous Revenues	1,433,287	1,597,946	1,626,343	1,626,343
Total Revenues	\$ 2,415,016	\$ 2,691,487	\$ 2,702,323	\$ 2,702,323
Salaries and Benefits	\$ 2,856,117	\$ 3,147,783	\$ 3,300,261	\$ 3,300,261
Services and Supplies	1,884,576	2,314,371	2,364,016	2,364,016
Capital Assets Equipment	---	12,456	---	---
Expenditure Transfer and Reimbursement	11,445	---	---	---
Total Expenditures and Appropriations	\$ 4,752,138	\$ 5,474,610	\$ 5,664,277	\$ 5,664,277
Net Cost	\$ 2,337,122	\$ 2,783,123	\$ 2,961,954	\$ 2,961,954

THIS PAGE INTENTIONALLY LEFT BLANK

Schedule 10: Operation of Internal Service Fund

This schedule is prepared for all internal service funds as defined in the *Accounting Standards and Procedures for Counties* (ASP) manual and the *Special District Uniform Accounting and Reporting Procedures* (SPD) manual respectively. Current editions of the manuals are available on the State Controller's Office website and can be accessed via the following link:

https://www.sco.ca.gov/pubs_guides.html.

Schedule 10 is prepared in accordance with the requirements of Government Code section 29141. This schedule discloses the managerial budget of each internal service activity financed by a proprietary fund established pursuant to Government Code sections 25260 and 25261.

Additionally, this schedule shall set forth expected operations of the activity in such detail for revenues and expenses, and shall adequately display the nature and approximate size of operations. Comparative data as prescribed in Government Code sections 29006 shall be provided. For additional information concerning proprietary funds, preparers should refer to the ASP and SPD manuals respectively.

Proprietary funds include enterprise and internal service funds and are generally self-supporting (i.e., the services they render are financed through user fees and cost reimbursements). Proprietary funds use the full accrual basis of accounting where most transactions are recorded when they occur, regardless of when cash is received. Refer to the ASP and SPD manuals for more information concerning the full accrual basis of accounting.

Some of the accounting and reporting differences between proprietary funds and governmental funds are as follows:

- Proprietary funds use the accrual basis of accounting instead of modified accrual basis of accounting. In accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.
- Capital assets accounted for in proprietary funds are depreciated and capitalized. Capital assets of governmental funds are treated as expenditures and their depreciation is tracked in a capital asset accounting system, instead of the governmental fund itself.
- Proprietary funds use the economic resources measurement focus when recording transactions instead of the current financial resources measurement focus (governmental funds). Under the economic resources measurement focus of accounting, transactions are recognized as events occur rather than when cash inflows and outflows take place.
- The use of budgetary accounts are optional for proprietary funds. Formal budgetary accounting is a management control technique used by local government entities to control expenditures and enforce revenue provisions—therefore the budget determines the nature and scope of fund financial operations.

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

- Reporting of long-term liabilities in a proprietary fund if they are directly related to and are expected to be paid from the fund. General long-term liabilities for governmental funds are not reported governmental fund financial statements but are reported in the government-wide financial statements.

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

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

At minimum, this schedule will reflect the following information (additional levels of detail may be provided at the discretion of the local government entity).

Operating Revenues

Include amounts in each column for all operating revenues. Revenues are classified according to the nature of the activity being reported and parallel those used by commercial enterprises in performing a similar activity. Operating revenues for an internal service fund include all revenues earned as a result of conducting the normal operations of the fund.

Revenues are reported and estimated using the accrual basis of accounting. A total of all operating revenues should be presented. Column 5, total operating revenues are included with the total nonoperating revenues and brought forward to Schedule 1, Column 4. Refer to the ASP and SPD manuals respectively for more information concerning operating revenues.

Operating Expenses

Present amounts in each column for each object of operating expenses. By definition, this category includes all those expenses associated with operating the internal service fund. They are reported using the accrual basis of accounting. A total for all operating expenses should be presented. Column 5, total operating expenses are included with the total nonoperating expenses and brought forward to Schedule 1, Column 6. Refer to the ASP and SPD manuals respectively for more information concerning operating expenses.

Operating Income (Loss)

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

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Nonoperating Revenues and Expenses

For each column, list the nonoperating components of revenue and expenses. Enter expenses as negative amounts (in brackets). Typical items included are gain and loss on disposal of capital assets, interest and investment income or expenses, and judgements or damages. Total and present all nonoperating revenues and nonoperating expenses separately.

Column 5, nonoperating revenues are included with the operating revenues and brought forward to Schedule 1, Column 4. Column 5, nonoperating expenses are included with the operating expenses and brought forward to Schedule 1, Column 6.

Income before Capital Contributions and Transfers

In each column, enter the difference between operating income (loss) and the total nonoperating revenues and expenses, followed by capital contributions, transfers-in, and transfers-out.

Change in Net Position

For each column, enter the change in net position by totaling capital contributions, transfers, and the income before capital contributions and transfers. The decrease in net position (negative amount) should be presented in brackets. An increase in Column 5, net position, is brought forward to Schedule 1, Column 7, and a decrease in Column 5, net position, is brought forward to Schedule 1, Column 3.

Capital Assets

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

THIS PAGE INTENTIONALLY LEFT BLANK

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Schedule 10: Operation of Internal Service Fund					
State Controller Schedules	County Name			Schedule 10	
County Budget Act	Operation of Internal Service Fund				
	Fiscal Year 20XX-XX			Fund Title	Transportation
				Service Activity	Transportation
Operating Detail	20XX-XX	20XX-XX	20XX-XX	20XX-XX	
	Actual	Actual	Recommended	Adopted by the Board of Supervisors	
		Estimated			
1	2	3	4	5	
Operating Revenues					
Charges for Services	\$ 10,100,875	\$ 9,338,044	\$ 10,568,360	\$ 11,236,089	
Miscellaneous Sales	48,205	25,045	50,000	50,000	
Other	75,802	26,917	50,000	50,000	
Total Operating Revenues	\$ 10,224,882	\$ 9,390,006	\$ 10,668,360	\$ 11,336,089	
Operating Expenses					
Salaries and Employee Benefits	\$ 2,520,647	\$ 2,419,060	\$ 2,952,900	\$ 3,053,673	
Services and Supplies	6,596,044	5,598,230	6,619,814	6,655,216	
Other Chargers	981,011	1,215,474	953,646	1,465,200	
Depreciation	125,000	137,000	142,000	142,000	
Total Operating Expenses	\$ 10,222,702	\$ 9,369,764	\$ 10,668,360	\$ 11,316,089	
Operating Income (Loss)	\$ 2,180	\$ 20,242	\$ ---	\$ 20,000	
Nonoperating Revenues (Expenses)					
Interest/Investment Income and/or Gain	\$ ---	\$ ---	\$ ---	\$ ---	
Interest/Investment (Expense) and/or (Loss)	---	---	---	---	
Gain or Loss on Sale of Capital Assets	(54,245)	68,752	---	---	
Total Nonoperating Revenues (Expenses)	\$ (54,245)	\$ 68,752	\$ ---	\$ ---	
Income Before Capital Contributions and Transfers					
Capital Contributions – Grant, Extraordinary Items, Etc.	\$ ---	\$ ---	\$ ---	\$ ---	
Transfers-In/Out	---	---	---	---	
Change in Net Position	\$ (52,065)	\$ 88,994	\$ ---	\$ 20,000	
Net Position – Beginning Balance	\$ (26,721)	\$ (78,786)	\$ 10,208	\$ 10,208	
Net Position – Ending Balance	\$ (78,786)	\$ 10,208	\$ 10,208	\$ 30,208	
Revenues Tie To				SCH 1, COL 4	
Expenses Tie To				SCH 1, COL 6	
Increase/(Decrease) in Net Position Ties To				Increase to SCH 1, COL 7 (Decrease) to SCH 1, COL 3	

THIS PAGE INTENTIONALLY LEFT BLANK

Schedule 11: Operation of Enterprise Fund

This schedule is prepared for all enterprise funds as defined in the *Accounting Standards and Procedures for Counties* (ASP) manual and the *Special District Uniform Accounting and Reporting Procedures* (SPD) manual respectively. Current editions of the manuals are available on the State Controller's Office website and can be accessed via the following link:

https://www.sco.ca.gov/pubs_guides.html.

Schedule 11 is prepared to meet the requirements of Government Code section 29141. This schedule discloses the managerial budget of each enterprise fund service activity financed by a proprietary fund established pursuant to the provisions of Government Code sections 25260 and 25261.

This schedule shall set forth expected operations of the activity in such detail for revenues and expenses as will adequately display the nature and the approximate size of its operations. Comparative data as prescribed in Government Code section 29006 shall be provided. For additional information concerning proprietary funds, preparers should refer to the ASP and SPD manuals respectively.

Proprietary funds include enterprise and internal service funds. Proprietary funds are generally self-supporting—the services they render are financed through user fees and cost reimbursements. Proprietary funds use the full accrual basis of accounting in which most transactions are recorded when they occur, regardless of when cash is received. Refer to the ASP and SPD manuals for more information concerning the full accrual basis of accounting.

The following list highlights some of the accounting and reporting differences between proprietary funds and governmental funds:

- Proprietary funds use the accrual basis of accounting instead of the modified accrual basis of accounting. In accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.
- Capital assets accounted for in proprietary funds are depreciated and capitalized. Capital assets of governmental funds are treated as expenditures and their depreciation is tracked in a capital asset accounting system, instead of the governmental fund itself.
- The use of the economic resources measurement focus (proprietary funds) instead of the current financial resources measurement focus (governmental funds). Under the economic resources measurement focus of accounting, transactions are recognized as events occur rather than when cash inflows and outflows take place.
- The use of budgetary accounts are optional for proprietary funds. Formal budgetary accounting is a management control technique used by local government entities to control expenditures and enforce revenue provisions—therefore the budget determines the nature and scope of fund financial operations.

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

- Reporting of long-term liabilities in a proprietary fund if they are directly related to and expected to be paid from the fund. General long-term liabilities for governmental funds are not reported governmental fund financial statements but are reported in the government-wide financial statements.

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

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

At a minimum, this schedule will reflect the following information (additional levels of detail may be provided at the discretion of the local government entity).

Operating Revenues

Include amounts in each column for all operating revenues. Revenues are classified according to the nature of the activity being reported and parallel those used by commercial enterprises in performing a similar activity. Operating revenues for an enterprise fund include all revenues earned as a result of conducting the normal operating of the fund.

Revenues are reported and estimated using the accrual method of accounting. A total of all operating revenues should be presented. Column 5, total operating revenues, are included with total nonoperating revenues and brought forward to Schedule 1, Column 4. Refer to the ASP and SPD manuals respectively for more information concerning operating revenues.

Operating Expenses

List amounts in each column for each object of operating expenses. By definition, this category includes all those expenses associated with operating the enterprise fund. They are reported using the accrual method of accounting. A total for all operating expenses should be presented. Column 5, total operating expenses, are included with total nonoperating expenses and brought forward to Schedule 1, Column 6. Refer to the ASP and SPD manuals respectively for more information concerning operating expenses.

Operating Income (Loss)

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

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Nonoperating Revenues and Expenses

For each column, list the nonoperating components of revenues and expenses. Enter expenses as negative amounts (in brackets). Typical items included are gain or loss on disposal of capital assets, interest and investment income or expenses, and judgments or damages. Total and present all nonoperating revenues and nonoperating expenses separately.

Column 5, nonoperating revenues, are included with operating revenues and brought forward to Schedule 1, Column 4. Column 5, nonoperating expenses, are included with operating expenses and brought forward to Schedule 1, Column 6.

Income before Capital Contributions and Transfers

In each column, enter the difference between operating income (loss) and the total nonoperating revenues and expenses, followed by capital contributions, transfers-in, and transfers-out.

Change in Net Position

For each column, enter the change in net position by totaling capital contributions, transfers, and the income before capital contributions and transfers. The decrease in net position (negative amount) should be presented in brackets. An increase in Column 5, net position is brought forward to Schedule 1, Column 7. A decrease in Column 5, net position is brought forward to Schedule 1, Column 3.

Capital Assets

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

THIS PAGE INTENTIONALLY LEFT BLANK

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Schedule 11: Operation of Enterprise Fund				
State Controller Schedules County Budget Act	County Name Operation of Enterprise Fund Fiscal Year 20XX-XX			Schedule 11
	20XX-XX	20XX-XX	20XX-XX	20XX-XX
Operating Detail	Actual	Actual Estimated	Recommended	Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Licenses, Permits, and Franchises	\$ 21,985	\$ 27,538	\$ 88,300	\$ 88,300
Forfeitures and Penalties	45,584	37,043	30,000	30,000
Revenue from Use of Money and Property	128,310	254,788	489,600	489,600
Charges for Services	24,014,163	19,951,758	21,483,600	21,483,600
Miscellaneous Sales	124,597	101,097	391,300	391,300
Total Operating Revenues	\$ 24,334,639	\$ 20,372,224	\$ 22,482,800	\$ 22,482,800
Operating Expenses				
Salaries and Employee Benefits	\$ 4,986,231	\$ 3,963,394	\$ 5,351,144	\$ 5,351,144
Services and Supplies	9,786,933	12,682,490	17,365,386	17,365,386
Other Chargers	---	---	---	---
Depreciation	30,000	32,000	35,000	35,000
Total Operating Expenses	\$ 14,803,164	\$ 16,677,884	\$ 22,751,530	\$ 22,751,530
Operating Income (Loss)	\$ 9,531,475	\$ 3,694,340	\$ (268,730)	\$ (268,730)
Nonoperating Revenues (Expenses)				
Interest/Investment Income and/or Gain	\$ 649,320	\$ 1,594,209	\$ 1,081,730	\$ 1,081,730
Interest/Investment (Expense) and/or (Loss)	(179,622)	(3,943)	(792,000)	(792,000)
Gain or Loss on Sale of Capital Assets	414,955	(522,403)	(81,000)	(81,000)
Total Nonoperating Revenues (Expenses)	\$ 884,653	\$ 1,037,863	\$ 208,730	\$ 208,730
Income Before Capital Contributions and Transfers				
Capital Contributions – Grant, Extraordinary Items, Etc.	\$ ---	\$ ---	\$ ---	\$ ---
Transfers-In/Out	---	(98,903)	---	---
Change in Net Position	\$ 10,416,128	\$ 4,633,300	\$ (60,000)	\$ (60,000)
Net Position – Beginning Balance	\$ (1,084,994)	\$ 9,331,134	\$ 13,964,434	\$ 13,964,434
Net Position – Ending Balance	\$ 9,331,134	\$ 14,093,337	\$ 13,904,434	\$ 13,904,434
Revenues Tie To				SCH 1, COL 4
Expenses Tie To				SCH 1, COL 6
Increase/(Decrease) in Net Position Ties To				Increase to SCH 1, COL 7 (Decrease) to SCH 1, COL 3

THIS PAGE INTENTIONALLY LEFT BLANK

Schedule 12: Special Districts and Other Agencies Summary – Nonenterprise

This schedule is the counterpart of Schedule 2 of the State Controller’s Office schedules. The basic discussion of Schedule 2 also applies here. This schedule is a summary of nonenterprise financing sources and financing uses of the funds pertaining to dependent special districts and funds of other governmental agencies whose affairs and finances are under the supervision and control of the board of supervisors as stated in Government Code section 29002.

The equations and their respective relationships for Schedule 12 are as follows:

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

Column 1 – District and Agency Name

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

Column 2 – Fund Balance Available June 30, 20XX

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

Column 3 – Decreases to Obligated Fund Balances

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

Column 4 – Additional Financing Sources

Present the total estimated revenues, including other financing sources. The amounts must agree with the financing sources of each dependent special district fund and other government agency fund reported in Schedule 15, Column 5.

Column 5 – Total Financing Sources

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

Column 6 – Financing Uses

Present the appropriations, including appropriations for contingencies, for each fund. The amounts must agree with financing uses from each dependent special district fund and other government agency fund reported in Schedule 15, Column 5.

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Column 7 – Increases to Obligated Fund Balances

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

Column 8 – Total Financing Uses

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

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Note: The account names/titles used in the Schedule below are for illustrative purposes only.

Schedule 12: Special Districts and Other Agencies Summary – Nonenterprise							
State Controller Schedules	County Name						Schedule 12
County Budget Act	Special Districts and Other Agencies Summary – Nonenterprise						
	Fiscal Year 20XX-XX						
District and Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 20XX	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Successor Agency							
County Development and Resources Agency	\$ 3,126,272	\$ ---	\$ 26,126,500	\$ 29,252,772	\$ 27,923,700	\$ 1,329,072	\$ 29,252,772
Total Successor Agency	\$ 3,126,272	\$ ---	\$ 26,126,500	\$ 29,252,772	\$ 27,923,700	\$ 1,329,072	\$ 29,252,772
Waterworks Districts							
Waterworks No. 1 General	\$ 3,826,402	\$ 1,095,198	\$ 3,670,400	\$ 8,592,000	\$ 8,592,000	\$ ---	\$ 8,592,000
Waterworks No. 1 Debt Service	13,006	---	69,100	82,106	82,100	6	82,106
Total Waterworks Districts	\$ 3,839,408	\$ 1,095,198	\$ 3,739,500	\$ 8,674,106	\$ 8,674,100	\$ 6	\$ 8,674,106
Environmental Control							
Air Pollution Control District	\$ 263,824	\$ 278,876	\$ 1,479,000	\$ 2,021,700	\$ 2,021,700	\$ ---	\$ 2,021,700
Total Environment Control	\$ 263,824	\$ 278,876	\$ 1,479,000	\$ 2,021,700	\$ 2,021,700	\$ ---	\$ 2,021,700
Total Special Districts and Other Agencies	\$ 7,229,504	\$ 1,374,074	\$ 31,345,000	\$ 39,948,578	\$ 38,619,500	\$ 1,329,078	\$ 39,948,578
Arithmetic Results				COL 2+3+4 = COL 5 COL 5 = COL 8			COL 6+7 = COL 8 COL 5 = COL 8
Totals Transferred From	SCH 13, COL 6	SCH 14, COL 4	TL All SCH 15 Revs, COL 5		TL All SCH 15 Exps, COL 5	SCH 14, COL 6	
Totals Transferred To	SCH 1, COL 2	SCH 1, COL 3	SCH 1, COL 4	SCH 1, COL 5	SCH 1, COL 6	SCH 1, COL 7	SCH 1, COL 8

THIS PAGE INTENTIONALLY LEFT BLANK

Schedule 13: Fund Balance – Special Districts and Other Agencies – Nonenterprise

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

The equation for Schedule 13 is as follows:

- Column 2 – 3 – 4 – 5 = Column 6.

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

Column 1 – District and Agency Name

List the name and funds of the dependent special districts and other government agencies under the supervision and control of the board of supervisors with actual or estimated fund balance at June 30, including those that may not have any financing sources or financing uses in Schedule 12. The listed sequence should be consistent with their presentation in Schedules 12 and 14.

Column 2 – Total Fund Balance June 30, 20XX

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

Column 3 – Encumbrances

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

Column 4 – Nonspendable, Restricted, and Committed Fund Balances

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

Column 5 – Assigned Fund Balance

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

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Column 6 – Fund Balance Available June 30, 20XX

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

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Note: The account names/titles used in the Schedule below are for illustrative purposes only.

Schedule 13: Fund Balance Special Districts and Other Agencies – Nonenterprise					
State Controller Schedules County Budget Act		County Name Fund Balance Special Districts and Other Agencies – Nonenterprise Fiscal Year 20XX-XX			Schedule 13
					Actual <input type="checkbox"/> Estimated <input type="checkbox"/>
District and Agency Name	Total Fund Balance June 30, 20XX	Less: Obligated Fund Balances			Fund Balance Available June 30, 20XX
		Encumbrances	Nonspendable, Restricted, and Committed	Assigned	
1	2	3	4	5	6
Successor Agency					
County Development and Resources Agency	\$ 4,143,557	\$ 621,668	\$ 395,617	\$ ---	\$ 3,126,272
Total Successor Agency	\$ 4,143,557	\$ 621,668	\$ 395,617	\$ ---	\$ 3,126,272
Waterworks Districts					
Waterworks No. 1 General	\$ 5,723,710	\$ 96,790	\$ 1,800,518	\$ ---	\$ 3,826,402
Waterworks No. 1 Debt Service	82,604	---	69,598	---	13,006
Total Waterworks Districts	\$ 5,806,314	\$ 96,790	\$ 1,870,116	\$ ---	\$ 3,839,408
Environmental Control					
Air Pollution Control District	\$ 812,597	\$ 93,028	\$ 455,745	\$ ---	\$ 263,824
Total Environmental Control	\$ 812,597	\$ 93,028	\$ 455,745	\$ ---	\$ 263,824
Total Special Districts and Other Agencies	\$ 10,762,468	\$ 811,486	\$ 2,721,478	\$ ---	\$ 7,229,504
Arithmetic Results					COL 2 - 3 - 4 - 5
Total Transferred From			COL 4 + 5 = SCH 14, COL 2	COL 4 + 5 = SCH 14, COL 2	
Totals Transferred To					SCH 1, COL 2 SCH 12, COL 2

THIS PAGE INTENTIONALLY LEFT BLANK

Schedule 14: Special Districts and Other Agencies – Nonenterprise Obligated Fund Balances

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

The equation for Schedule 14 is

- Column 2 – 4 + 6 = 7

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

Column 1 – District and Agency Name

List all existing or new nonspendable, restricted, committed, and assigned fund balances. The nonspendable, restricted, committed, and assigned fund balances are grouped by dependent special district funds and other government agency funds under the supervision and control of the board of supervisors. These funds should appear in the same sequence as the funds listed in Schedules 12 and 13.

Column 2 – Obligated Fund Balances June 30, 20XX

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

Column 3 – Decreases or Cancellations – Recommended

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

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

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

Column 5 – Increases or New Obligated Fund Balances – Recommended

Present the recommended increase nonspendable, restricted, committed, and assigned fund balances, and the establishment of new nonspendable, restricted, committed, and assigned fund balances.

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

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

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Column 7 – Total Obligated Fund Balances for Budget Year Present the total of each nonspendable, restricted, committed, and assigned fund balance that is the result of actions taken by the board of supervisors.

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Note: The account names/titles used in the Schedule below are for illustrative purposes only.

Schedule 14: Special Districts and Other Agencies Nonenterprise – Obligated Fund Balances						
State Controller Schedules County Budget Act		County Name Special Districts and Other Agencies Nonenterprise – Obligated Fund Balances Fiscal Year 20XX-XX				Schedule 14
District and Agency Name	Obligated Fund Balances June 30, 20XX	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Successor Agency						
County Development and Resources Agency	\$ 395,617	\$ ---	\$ ---	\$ 1,329,000	\$ 1,329,072	\$ 1,724,689
Total Successor Agency	\$ 395,617	\$ ---	\$ ---	\$ 1,329,000	\$ 1,329,072	\$ 1,724,689
Waterworks Districts						
Waterworks No. 1 General	\$ 1,800,518	\$ ---	\$ 1,095,198	\$ ---	\$ ---	\$ 705,320
Waterworks No. 1 Debt Service	69,598	---	---	---	6	69,604
Total Waterworks Districts	\$ 1,870,116	\$ ---	\$ 1,095,198	\$ ---	\$ 6	\$ 774,924
Environmental Control						
Air Pollution Control District	\$ 455,745	\$ ---	\$ 278,876	\$ ---	\$ ---	\$ 176,869
Total Environmental Control	\$ 455,745	\$ ---	\$ 278,876	\$ ---	\$ ---	\$ 176,869
Total Special Districts and Other Agencies	\$ 2,721,478	\$ ---	\$ 1,374,074	\$ 1,329,000	\$ 1,329,078	\$ 2,676,482
Arithmetic Results						COL 2 - 4 + 6
Total Transferred To	COL 4 + 5 = SCH 13, COL 2		SCH 12, COL 3 SCH 1, COL 3		SCH 12, COL 7 SCH 1, COL 7	

THIS PAGE INTENTIONALLY LEFT BLANK

Schedule 15: Special Districts and Other Agencies – Nonenterprise Financing Sources and Uses by Budget Unit by Object

This schedule is the counterpart to Schedule 9 of the State Controller’s Office schedules. The basic discussion of Schedule 9 also applies here. This schedule discloses the financing sources and financing uses by object for each dependent special district and other government agency whose affairs and finances are under the supervision and control of the board of supervisors as provided in Government Code section 29002. A separate Schedule 15 is required to be prepared for each dependent special district or other government agencies under the supervision and control of the board of supervisors required to be included in the county budget.

Long-term debt principal and interest requirements for dependent special districts and other government agencies under the supervision and control of the board of supervisors must be included in the appropriations listed on Schedule 15. Debt service requirements for school districts are not required to be included. Special districts and other government agencies may include an appropriations for contingencies. The appropriation is shown as a line item of the operating budget on Schedule 15.

Schedule 15 consists of two sections as follows:

- The first section presents financing sources with stated Total Revenues by budget unit.
- The second section presents financing uses with stated Total Expenditures and Appropriations by budget unit.

Schedule 15 total revenues and Schedule 15 total expenditures and appropriations should agree with the amounts reported on Schedule 12 respectively. Net cost is presented as expenditures and appropriations less revenue.

Column 1 – Detail by Revenue Category and Expenditure Object

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

Column 2 – Actual (Second Prior Year)

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

Column 3 – Actual or Estimated (Prior Year)

Present actual or estimated revenues and expenditures for the fiscal year prior to the budget year.

Column 4 – Recommended

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

Column 5 – Adopted by the Board of Supervisors

Present the estimated financing sources and uses for the budget year, as adopted by the board of supervisors.

THIS PAGE INTENTIONALLY LEFT BLANK

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Note: The account names/titles used in the Schedule below are for illustrative purposes only.

Schedule 15: Special Districts and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object				
State Controller Schedules	County Name			Schedule 15
County Budget Act	Special Districts and Other Agencies Summary			
	Nonenterprise Financing Sources and Uses by Budget Unit by Object			
	Fiscal Year 20XX-XX			
	County Development and Resources Agency			
Detail by Revenue Category and Expenditure Object	20XX-XX Actual	20XX-XX Actual Estimated	20XX-XX Recommended	20XX-XX Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	\$ 20,422,100	\$ 22,155,600	\$ 22,930,300	\$ 22,930,300
Revenue from Use of Money and Property	299,300	421,700	116,200	116,200
Intergovernmental Revenues – State	2,232,300	2,686,000	2,596,000	2,596,000
Intergovernmental Revenues – Federal	2,300	9,200	200,000	200,000
Miscellaneous Revenues	42,800	29,200	24,000	24,000
Other Financing Sources	156,400	1,439,000	260,000	260,000
Total Revenues	\$ 23,155,200	\$ 26,740,700	\$ 26,126,500	\$ 26,126,500
Salaries and Benefits	\$ 19,155,600	\$ 20,701,700	\$ 20,916,100	\$ 20,916,100
Services and Supplies	2,825,300	2,542,300	3,184,900	3,184,900
Other Charges	268,200	294,200	340,000	340,000
Capital Assets				
Land	\$ 200,200	\$ ---	\$ 500,000	\$ 500,000
Building and Improvements	400,000	700,000	1,152,000	1,152,000
Equipment	15,000	25,000	10,400	10,400
(Intangible Optional Reporting): IGC Software	---	---	---	---
Total Capital Assets	\$ 615,200	\$ 725,000	\$ 1,662,400	\$ 1,662,400
Debt Service	10,500	21,600	21,600	21,600
Appropriations for Contingencies	---	---	3,127,772	3,127,772
Total Expenditures and Appropriations	\$ 22,874,800	\$ 24,284,800	\$ 29,252,772	\$ 29,252,772
Net Cost	\$ (280,400)	\$ (2,455,900)	\$ 3,126,272	\$ 3,126,272

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Note: The account names/titles used in the Schedule below are for illustrative purposes only.

Schedule 15: Special Districts and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object				
State Controller Schedules	County Name			Schedule 15
County Budget Act	Special Districts and Other Agencies Summary			
	Nonenterprise Financing Sources and Uses by Budget Unit by Object			
	Fiscal Year 20XX-XX			
	Waterworks No. 1 – General			
Detail by Revenue Category and Expenditure Object	20XX-XX Actual	20XX-XX Actual Estimated	20XX-XX Recommended	20XX-XX Adopted by the Board of Supervisors
1	2	3	4	5
Taxes	\$ 200	\$ 100	\$ ---	\$ ---
Revenue from Use of Money and Property	372,700	496,900	207,500	207,500
Intergovernmental Revenues – State	70,400	172,400	150,000	150,000
Charges for Current Services	3,193,600	3,903,200	3,310,900	3,310,900
Miscellaneous Revenues	4,600	23,600	2,000	2,000
Total Revenues	\$ 3,641,500	\$ 4,596,200	\$ 3,670,400	\$ 3,670,400
Services and Supplies	\$ 2,128,700	\$ 2,649,200	\$ 2,958,000	\$ 2,986,600
Other Charges	176,500	240,000	225,500	225,500
Capital Assets				
Land	\$ ---	\$ ---	\$ 750,000	\$ 750,000
Building and Improvements	600,000	555,000	3,100,000	3,100,000
Equipment	169,500	144,700	1,218,300	1,218,300
Total Capital Assets	\$ 769,500	\$ 699,700	\$ 5,068,300	\$ 5,068,300
Other Financing Uses	11,000	211,300	261,600	261,600
Transfers Out	---	---	50,000	50,000
Appropriation for Contingencies	---	855,430	---	---
Total Expenditures and Appropriations	\$ 3,085,700	\$ 4,655,630	\$ 8,563,400	\$ 8,592,000
Net Cost	\$ (555,800)	\$ 59,430	\$ 4,893,000	\$ 4,921,600

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Note: The account names/titles used in the Schedule below are for illustrative purposes only.

Schedule 15: Special Districts and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object					
State Controller Schedules	County Name				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Nonenterprise Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 20XX-XX				
	Waterworks No. 1 – Debt Service				
Detail by Revenue Category and Expenditure Object	20XX-XX Actual	20XX-XX Actual Estimated	20XX-XX Recommended	20XX-XX Adopted by the Board of Supervisors	
1	2	3	4	5	
Taxes	\$ 71,800	\$ 83,700	\$ 62,400	\$ 62,400	
Revenue from Use of Money and Property	7,900	6,600	4,500	4,500	
Intergovernmental Revenues – State	2,800	2,600	2,200	2,200	
Total Revenues	\$ 82,500	\$ 92,900	\$ 69,100	\$ 69,100	
Services and Supplies	\$ 100	\$ ---	\$ 100	\$ 100	
Other Chargers	84,200	88,600	79,500	79,500	
Appropriation for Contingencies	825	714	---	2,506	
Total Expenditures and Appropriations	\$ 85,125	\$ 89,314	\$ 79,600	\$ 82,106	
Net Cost	\$ 2,625	\$ (3,586)	\$ 10,500	\$ 13,006	

CHAPTER 3: BUDGET SCHEDULES AND INSTRUCTIONS

Note: The account names/titles used in the Schedule below are for illustrative purposes only.

Schedule 15: Special Districts and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object				
State Controller Schedules	County Name			Schedule 15
County Budget Act	Special Districts and Other Agencies Summary			
	Nonenterprise Financing Sources and Uses by Budget Unit by Object			
	Fiscal Year 20XX-XX			
	Air Pollution Control			
Detail by Revenue Category and Expenditure Object	20XX-XX Actual	20XX-XX Actual Estimated	20XX-XX Recommended	20XX-XX Adopted by the Board of Supervisors
1	2	3	4	5
Licenses, Permits, and Franchises	\$ 893,700	\$ 948,200	\$ 912,000	\$ 912,000
Fines, Forfeitures, and Penalties	87,600	90,300	14,000	14,000
Revenue from Use of Money and Property	73,300	98,800	80,000	80,000
Intergovernmental Revenues – State	154,400	160,100	160,000	160,000
Intergovernmental Revenues – Federal	207,100	216,600	293,000	293,000
Charges for Current Services	12,300	21,200	15,000	15,000
Miscellaneous Revenues	80,300	(1,900)	5,000	5,000
Total Revenues	\$ 1,508,700	\$ 1,533,300	\$ 1,479,000	\$ 1,479,000
Salaries and Benefits	\$ 959,900	\$ 1,073,400	\$ 1,219,600	\$ 1,219,600
Services and Supplies	368,100	260,700	604,100	604,100
Capital Assets Equipment	98,700	17,700	20,000	20,000
Other Financing Uses	1,000	---	---	---
Transfers Out	---	11,800	8,000	8,000
Appropriation for Contingencies	---	---	170,000	170,000
Total Expenditures and Appropriations	\$ 1,427,700	\$ 1,363,600	\$ 2,021,700	\$ 2,021,700
Net Cost	\$ (81,000)	\$ (169,700)	\$ 542,700	\$ 542,700

Appendix A: Schedule Cross-Reference

Schedule Number	Title
1	All Funds Summary
2	Governmental Funds Summary
3	Fund Balance – Governmental Funds
4	Obligated Fund Balances – By Governmental Funds
5	Summary of Additional Financing Sources by Source and Fund – Governmental Funds
6	Detail of Additional Financing Sources by Fund and Account – Governmental Funds
7	Summary of Financing Uses by Function and Fund – Governmental Funds
8	Detail of Financing Uses by Function, Activity, and Budget Unit – Governmental Funds
9	Financing Sources and Uses by Budget Unit by Object – Governmental Funds
10	Operation of Internal Service Fund
11	Operation of Enterprise Fund
12	Special Districts and Other Agencies Summary – Nonenterprise
13	Fund Balance – Special Districts and Other Agencies – Nonenterprise
14	Special Districts and Other Agencies – Nonenterprise Obligated Fund Balances
15	Special Districts and Other Agencies – Nonenterprise Financing Sources and Uses by Budget Unit by Object

THIS PAGE INTENTIONALLY LEFT BLANK

Appendix B: County Budget Act

Table of Contents

Disclaimer	103
Article 1. General [Gov. Code, §29000 – 29009].....	103
§29000.....	103
§29001.....	103
§29002.....	104
§29003.....	104
§29005.....	104
§29006.....	105
§29007.....	106
§29008.....	106
§29009.....	106
Article 2. Budget Request [Gov. Code, §29040 – 29045].....	107
§29040.....	107
§29042.....	107
§29043.....	107
§29044.....	107
§29045.....	107
Article 3. Recommended Budget [Gov. Code, §29060 – 29065].....	109
§29060.....	109
§29061.....	109
§29062.....	109
§29063.....	109
§29064.....	109
§29065.....	110
Article 4. Adopted Budget [Gov. Code, §29080 – 29093]	111
§29080.....	111
§29081.....	111
§29082.....	111

APPENDIX B: COUNTY BUDGET ACT

§29083.....111

§29084.....112

§29085.....112

§29086.....112

§29088.....112

§29089.....113

§29090.....113

§29092.....113

§29093.....114

Article 5. Tax Levy [Gov. Code, §29100 – 29109].....115

§29100.....115

§29100.6.....115

§29101.....115

§29102.....116

§29103.....116

§29104.....116

§29106.....116

§29107.....116

§29109.....117

Article 6. Appropriations and Transfers [Gov. Code, §29120 – 29130]119

§29120.....119

§29121.....119

§29122.....119

§29124.....119

§29125.....120

§29126.....120

§29126.1.....120

§29126.2.....120

§29127.....121

§29128.....121

§29130.....121

APPENDIX B: COUNTY BUDGET ACT

Article 7. Miscellaneous [Gov. Code, §29141 – 29144]123
§29141.....123
§29141.1.....123
§29142.....123
§29143.....123
§29144.....123

THIS PAGE INTENTIONALLY LEFT BLANK

Appendix B: County Budget Act

Disclaimer

The legal statutes referenced in this section of the County Budget Guide may not reflect the latest state guidance pertaining to the County Budget Act. The most current version of the County Budget Act (**Gov. Code, §29000–29144**) is accessible on the California Legislative Information website at: <https://leginfo.legislature.ca.gov>.

Article 1. General [Gov. Code, §29000 – 29009]

§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,” is the chief administrative officer, county administrator, county executive, county manager, or other officials employed in the several counties under various titles whose duties and responsibilities are comparable to the officials named herein.
- (b) “Adopted budget” is the budget document formally approved by the board of supervisors after the required public hearings and deliberations on the recommended budget.
- (c) “Auditor” is the county auditor or that officer whose responsibilities include those designated in Chapter 4 (commencing with Section 26900) of Division 2.
- (d) “Board” is the board of supervisors of the county, or the same body acting as the governing board of a special district whose affairs and finances are under its supervision and control.
- (e) “Budget year” is the fiscal year (July 1 through June 30) for which the budget is being prepared.

APPENDIX B: COUNTY BUDGET ACT

- (f) “Controller” is the State Controller.
- (g) “Final budget” is the adopted budget adjusted by all revisions throughout the fiscal year as of June 30.
- (h) “Fiscal year” is the current 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.
- (i) “Obligated fund balance” is nonspendable, restricted, committed, and assigned fund balances.
- (j) “Recommended budget” is 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.

APPENDIX B: COUNTY BUDGET ACT

§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) Nonspendable.
 - 2) Restricted.
 - 3) Committed.
 - 4) Assigned.
 - 5) Unassigned.

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

APPENDIX B: COUNTY BUDGET ACT

- (d) Appropriations for contingencies.
- (e) Provisions for nonspendable, restricted, committed and assigned fund balances.
- (f) The appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Division 9 (commencing with Section 7900) of Title 1.

§29007

There shall be a schedule in or supporting the adopted budget document or separate ordinance or resolution, setting forth for each budget unit the following data for each position classification:

- (a) Salary rate or range, as applicable.
- (b) Total allocated positions approved by the board.

§29008

At a minimum, within the object of capital assets, the budget amounts for the following shall be reported, as specified:

- (a) Land shall be reported in total amounts, except when included as a component of a project.
- (b) Structures and improvements shall be reported separately for each project, except that minor improvement projects may be reported in totals.
- (c) Equipment shall be reported in total amounts by budget unit.
- (d) Infrastructure shall be reported in total amounts by budget unit.
- (e) Intangible assets may be reported in total amounts by budget unit.

§29009

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

Article 2. Budget Request [Gov. Code, §29040 – 29045]

§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.

§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.

THIS PAGE INTENTIONALLY LEFT BLANK

Article 3. Recommended Budget [Gov. Code, §29060 – 29065]

§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

- (a) Except as provided in subdivision (c), on or before June 30 of each year the board, by formal action, shall approve the recommended budget, including the revisions it deems necessary for the purpose of having authority to spend until the budget is adopted.
- (b) (1) Except as provided in paragraph (2), the board may make revisions to the recommended budget until the budget is adopted pursuant to Article 4 (commencing with Section 29080).
- (2) A revision to the recommended budget after the start of the public hearing held pursuant to Article 4 (commencing with Section 29080) shall be made only if the revision is proposed in writing and filed with the clerk of the board prior to the close of the public hearing, or approved by a four-fifths vote of the board after the close of the hearing.

APPENDIX B: COUNTY BUDGET ACT

- (c) (1) In lieu of approving the recommended budget pursuant to subdivision (a), the board may, subject to the following conditions, direct the publication of a recommended budget for the purpose of conducting a budget hearing without authorizing spending pursuant to the recommended budget until the budget is adopted:
- (A) On or before May 30, the board shall make the recommended budget available to the public.
 - (B) On or before May 30, the board shall publish a notice stating that the recommended budget is available to members of the public, and that the board will conduct a public hearing on the recommended budget, including the time and place of that hearing.
 - (C) On or before June 20, but not fewer than 10 days after the recommended budget is available to the public, and that the board will conduct a public hearing on the recommended budget.
 - (D) After the conclusion of the hearing on the recommended budget, and no later than June 30, the board shall adopt of the budget by resolution pursuant to the requirements of Article 4 (commencing with Section 29080).
- (2) On or before May 30 of each year in which the board utilizes the procedures authorized by this subdivision, the board shall set forth a proposed budget adoption schedule that complies with the requirements of paragraph (1).

§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 [Gov. Code, §29080 – 29093]

§29080

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

- (a) The recommended budget documents are available to members of the public.
- (b) On the date stated in the notice, not fewer than 10 days after the recommended budget documents are available, and at a time and place also stated in the notice, the board will conduct a public hearing on the recommended budget.
- (c) Any member of the public may appear at the hearing and be heard regarding any item in the recommended budget or for the inclusion of additional items.
- (d) All proposals for revisions shall be submitted in writing to the clerk of the board of supervisors before the close of the public hearing.

§29081

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

§29082

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

§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.

APPENDIX B: COUNTY BUDGET ACT

§29084

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

§29085

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

§29086

Except in cases of a legally declared emergency, as defined in 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.

APPENDIX B: COUNTY BUDGET ACT

§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 the following:

- (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 nonspendable, restricted, committed and assigned fund balances, by fund and purpose.
- (g) The means of financing the budget requirements.

§29090

The adoption of the budget may be accomplished by a resolution in which the adoption is effectuated by reference to the financing uses in the budget as finally determined, provided that the minimum requirements set forth in 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.

APPENDIX B: COUNTY BUDGET ACT

§29093

- (a) A copy of the adopted budget in the format prescribed by the Controller shall be filed by the auditor in the office of the clerk of the board and the office of the Controller not later than December 1 of each year.
- (b)
 - 1) If the auditor, after receipt of written notice from the Controller, fails to transmit a copy of the adopted budget within 20 days, the county shall forfeit to the state one thousand dollars (\$1,000) to be recovered in an action brought by the Attorney General, in the name of the Controller.
 - 2) Upon a satisfactory showing of good cause, the Controller may waive the penalty for late filing provided in paragraph (1).

Article 5. Tax Levy [Gov. Code, §29100 – 29109]

§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 33000) of Division 24 of the Health and Safety Code), and other available financing sources. The board may adopt a rate for voter-approved indebtedness as will produce the amount determined as appropriate for necessary reserves.
- (b) For purposes of this section, “an amount appropriate for necessary reserves” shall be limited to an amount sufficient to accommodate the county’s anticipated annual cash-flow needs for servicing the county’s voter-approved debt. The funds reserved may service only the debt for which the extraordinary rate is levied. All interest earned on the amount deposited in the nonspendable, restricted, committed or assigned fund balance account shall accrue to the same account.

§29100.6

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

§29101

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

APPENDIX B: COUNTY BUDGET ACT

§29102

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

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

§29103

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

§29104

The board may adopt a rate ending in the next highest fraction of a percent for a fund, or for a group of funds having the same tax base. Any cash collections resulting from this rate or from an excess resulting from any other cause shall not invalidate the levies.

§29106

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

§29107

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

§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 statements 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).

THIS PAGE INTENTIONALLY LEFT BLANK

Article 6. Appropriations and Transfers [Gov. Code, §29120 – 29130]

§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.
- (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.

APPENDIX B: COUNTY BUDGET ACT

§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 fund balances for which the board has authority:

- (a) Restricted, committed, assigned and unassigned fund balances, excluding general reserves and nonspendable fund balance.
- (b) Amounts that are either in excess of anticipated amounts or not specifically set forth in the budget derived from any actual or anticipated increases in financing sources.

THIS PAGE INTENTIONALLY LEFT BLANK

Article 7. Miscellaneous [Gov. Code, §29141 – 29144]

§29141

The adopted budget shall include a schedule showing the managerial budget of each service activity financed by a proprietary fund established pursuant to Sections 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.

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

State Controller's Office
Local Government Programs and Services Division
Local Government Policy Unit

If you have any questions contact:

LocalGovPolicy@sco.ca.gov