



Financial Schedules

Consolidated Financial Overview
Net County Cost
Fund Balance Report
Debt Service
Three Year Budget Summaries

Consolidated Financial Overview

2005-2006 Final Budget

REVENUE CATEGORIES	GENERAL		SPECIAL		CAPITAL		ENTERPRISE		INTERNAL		2005-2006
	FUND	FUND	REVENUE	FUND	PROJECTS	FUNDS	FUNDS	FUNDS	SERVICE	FUNDS	FINAL BUDGET
Charges for Services	\$ 39,410,991	\$ 45,303,323	\$ 50,000	\$ 66,545,775	\$ 71,511,952	\$ 222,822,041					
Fines, Penalties	3,660,074	406,295	362,588	-	-	4,428,957					
Intergovernmental Revenue	69,299,088	326,547,426	321,250	624,361	10,000	396,802,125					
Licenses, Permits	1,958,007	3,112,337	-	-	-	5,070,344					
Misc. Revenue	1,669,521	3,672,550	35,000	1,740,118	222,000	7,339,189					
Other Financing Sources	3,216,127	49,269,798	614,000	11,122,953	151,400	64,374,278					
Revenue from Use of Assets	3,148,342	557,613	27,500	403,028	306,604	4,443,087					
Taxes	95,965,067	10,419,101	2,436,000	2,506,291	-	111,326,459					
Total Revenue	\$ 218,327,217	\$ 439,288,443	\$ 3,846,338	\$ 82,942,526	\$ 72,201,956	\$ 816,606,480					

EXPENDITURE CATEGORIES

Salaries/Benefits	\$ 122,580,633	\$ 163,670,749	\$ 206,445	\$ 34,497,024	\$ 4,842,477	\$ 325,797,328
Services/Supplies	31,419,132	86,913,884	3,395,090	40,146,564	61,299,640	223,174,310
Other Charges	19,568,700	195,794,411	301,455	5,932,688	2,718,205	224,315,459
Fixed Assets	1,084,700	1,719,316	-	754,981	1,135,000	4,693,997
Other Financing	49,083,843	4,676,358	943,348	9,856,432	145,000	64,704,981
Intrafund	(53,521)	116,395	-	-	19,200	82,074
Contingencies	8,847,680	-	-	-	-	8,847,680
Total Expenditures	\$ 232,531,167	\$ 452,891,113	\$ 4,846,338	\$ 91,187,689	\$ 70,159,522	\$ 851,615,829
Fund Bal/Retained Earnings	\$ (14,203,950)	\$ (13,602,670)	\$ (1,000,000)	\$ (8,245,163)	\$ 2,042,434	\$ (35,009,349)

**2005-2006 STANISLAUS COUNTY FINAL BUDGET
NET COUNTY COST SCHEDULE**

FUND TYPE	Final Budget Expenditures	Final Budget Revenue	Final Budget Fund Balance	Final Budget Net County Cost
GENERAL FUND				
AAA - Veterans' Services	\$ 289,466	\$ 80,500	\$ -	\$ 208,966
Agricultural Commissioner	3,018,153	2,159,217	-	858,936
Animal Services	2,548,298	1,394,146	-	1,154,152
Assessor	4,463,150	718,250	-	3,744,900
Auditor-Controller	3,434,378	2,305,980	-	1,128,398
Board of Supervisors	855,843	47,625	-	808,218
Board of Supervisors - Clerk of the Board	395,149	6,800	-	388,349
Board of Supervisors - Community Support	45,000	-	-	45,000
Chief Executive Office - Airport	131,067	131,067	-	-
Chief Executive Office - Appropriations for Contingencies	8,847,680	-	-	8,847,680
Chief Executive Office - C.A.R.E. Unit	79,723	-	-	79,723
Chief Executive Office - Capital Improvement Finance Authority	241,429	-	-	241,429
Chief Executive Office - County Court Funding	7,625,493	5,160,690	-	2,464,803
Chief Executive Office - County Facilities	697,691	-	-	697,691
Chief Executive Office - Crows Landing Air Facility	100,080	100,080	-	-
Chief Executive Office - Debt Service	8,759,999	2,990,467	-	5,769,532
Chief Executive Office - Economic Development	341,283	-	-	341,283
Chief Executive Office - Economic Development Bank	1,500,000	-	-	1,500,000
Chief Executive Office - General Fund Match - VLF	18,600,000	18,600,000	-	-
Chief Executive Office - General Fund Match-GF Support	22,431,162	-	-	22,431,162
Chief Executive Office - Jail Medical Program	5,465,781	202,558	-	5,263,223
Chief Executive Office - OES/Fire Warden	1,335,373	322,629	-	1,012,744
Chief Executive Office - Operations & Services	5,400,064	2,411,600	-	2,988,464
Chief Executive Office - Plant Acquisition	2,471,500	-	-	2,471,500
Chief Executive Office - Ray Simon Training Center	324,344	150,000	-	174,344
Chief Executive Office - Risk Management Division	1,465,449	1,260,964	-	204,485
Chief Executive Office - Special Projects	-	-	-	-
Clerk-Recorder	1,991,522	2,212,700	-	(221,178)
Clerk-Recorder - Elections	1,723,608	500,000	-	1,223,608
Cooperative Extension	415,659	6,000	-	409,659
County Counsel	1,963,987	1,011,547	-	952,440
District Attorney - Criminal Division	11,774,829	1,012,675	-	10,762,154
General Services Agency - Facilities Maintenance Division	5,719,978	3,142,727	-	2,577,251
General Services Agency - Purchasing Division	613,650	408,200	-	205,450
Grand Jury	119,490	-	-	119,490
Parks and Recreation	4,311,880	2,412,407	-	1,899,473
Parks and Recreation - Parks Master Plan	63,081	-	-	63,081
Parks and Recreation - Tuolumne River Regional Park	171,766	-	-	171,766
Planning & Community Development	1,591,573	411,259	-	1,180,314
Probation - Administration	2,288,975	32,991	-	2,255,984
Probation - Casework Services	9,536,807	3,325,687	-	6,211,120
Probation - Institutions	7,310,391	1,273,500	-	6,036,891
Public Defender	5,124,264	555,618	-	4,568,646
Public Defender - Indigent Defense	1,995,876	-	-	1,995,876
Sheriff - Administration	3,162,160	241,226	-	2,920,934
Sheriff - Contract Cities	6,115,607	6,115,607	-	-
Sheriff - Court Security	3,202,109	3,111,779	-	90,330
Sheriff - Detention	30,428,266	3,288,530	-	27,139,736
Sheriff - Operations	29,204,499	3,424,975	-	25,779,524

FUND TYPE	Final Budget Expenditures	Final Budget Revenue	Final Budget Fund Balance	Final Budget Net County Cost
Treasurer - Revenue Recovery	768,980	768,980	-	-
Treasurer - Tax Collector	1,290,994	358,000	-	932,994
Treasurer - Treasury	773,661	773,661	-	-
Total General Fund	\$ 232,531,167	\$ 72,430,642	\$ -	\$ 160,100,525
Discretionary Revenue	\$ -	\$ 141,556,575	\$ -	\$ (141,556,575)
Discretionary Revenue-Vehicle License Fee Gap Loan Repayment	-	4,340,000	-	(4,340,000)
Use of Fund Balance/Retained Earnings	-	-	14,203,950	(14,203,950)
Adjusted General Fund	\$ 232,531,167	\$ 218,327,217	\$ 14,203,950	\$ -

SPECIAL REVENUE FUNDS

Agricultural Commissioner - Development Fees	\$ -	\$ -	\$ -	\$ -
Animal Services - Trust - Donations	10,000	10,000	-	-
Area Agency on Aging	2,541,772	2,300,691	2,500	238,581
Assessor - Property Tax Administration Program	866,155	866,155	-	-
Behavioral Health and Recovery Services	42,099,228	41,700,993	(852,135)	1,250,370
BHRS - Alcohol and Drug Program	3,077,789	3,041,318	(12,167)	48,638
BHRS - Managed Care	12,998,006	9,844,952	3,071,507	81,547
BHRS - Proposition 63	252,600	-	252,600	-
BHRS - Public Guardian	1,095,371	573,829	-	521,542
BHRS - Stanislaus Recovery Center	3,793,409	2,666,294	432,442	694,673
BHRS - Substance Abuse & Crime Prevention Act	1,679,933	1,679,933	-	-
Chief Executive Office - County Fire Service Fund	891,539	891,539	-	-
Chief Executive Office - DOJ Drug & Alcohol	111,267	74,871	-	36,396
Child Support Services	16,814,916	16,147,719	667,197	-
Children and Families Commission	13,103,381	7,162,262	5,941,119	-
Clerk-Recorder - Automation	1,870,481	1,576,500	293,981	-
Clerk-Recorder - Vital & Health Statistics	36,000	36,000	-	-
Cooperative Extension - Farm & Home Advisors Research Trust	78,173	78,173	-	-
Community Services Agency - County Children's Fund	242,141	150,000	92,141	-
Community Services Agency - Foster Care Incentive	69,550	-	69,550	-
Community Services Agency - General Assistance	1,417,457	821,125	-	596,332
Community Services Agency - IHSS Public Authority - Admin	461,271	461,271	-	-
Community Services Agency - IHSS Public Authority - Benefits	2,803,703	2,803,703	-	-
Community Services Agency - Integrated Children's Services	446,348	446,348	-	-
Community Services Agency - Public Economic Assistance	84,978,308	81,733,714	-	3,244,594
Community Services Agency - Seriously Emotionally Disturbed	612,787	365,787	-	247,000
Community Services Agency - Services and Support	146,801,515	143,486,299	370,209	2,945,007
Department of Employment & Training	11,151,892	11,151,892	-	-
Department of Employment & Training - STANWorks	2,029,472	2,029,472	-	-
District Attorney - Arson Task Force	2,000	2,000	-	-
District Attorney - Auto Insurance Fraud Prosecution Program	173,817	173,817	-	-
District Attorney - Career Criminal Prosecution	-	-	-	-
District Attorney - Child Abduction Unit	-	-	-	-
District Attorney - Criminal Division Asset Forfeiture	50,000	50,000	-	-
District Attorney - Elder Abuse Advocacy & Outreach	86,533	86,533	-	-
District Attorney - Elder Abuse Vertical Prosecution Program	-	-	-	-
District Attorney - Federal Asset Forfeiture	50,000	50,000	-	-
District Attorney - Major Narcotic Vendor Prosecution Grant	-	-	-	-
District Attorney - Multi Disciplinary Interview Center	10,000	10,000	-	-
District Attorney - Real Estate Fraud Prosecution	211,424	211,424	-	-
District Attorney - Rural Crimes Prevention Program	284,125	284,125	-	-

FUND TYPE	Final Budget Expenditures	Final Budget Revenue	Final Budget Fund Balance	Final Budget Net County Cost
District Attorney - Spousal Abuser Prosecution Program	142,305	95,033	-	47,272
District Attorney - Statutory Rape Prosecution	-	-	-	-
District Attorney - Vertical Prosecution Block Grant	466,853	343,741	-	123,112
District Attorney - Victim Compensation & Government Claims	58,656	58,656	-	-
District Attorney - Victim Witness - Year 23	339,954	336,071	-	3,883
District Attorney - Violence Against Women Program	179,343	103,812	-	75,531
District Attorney - Worker's Compensation Fraud Prosecution	275,778	275,778	-	-
Environmental Resources	7,417,633	6,714,673	249,183	453,777
Environmental Resources - AB 939-Source Reduction & Recycle	405,000	405,000	-	-
Environmental Resources - Household Hazardous Waste	633,042	633,042	-	-
Environmental Resources - Trust Fund	20,253	200	20,053	-
Environmental Resources - Underground Storage Tank Program	303,175	303,175	-	-
Environmental Resources - Used Oil Recycling	164,540	79,296	85,244	-
Environmental Resources - Vehicle Registration Fee	50,000	5,200	44,800	-
Health Services Agency - Administration	10,988,185	10,988,185	-	-
Health Services Agency - EMS Discretionary Fund	62,835	62,835	-	-
Health Services Agency - Health Coverage & Quality Services	588,144	519,178	68,966	-
Health Services Agency - IHCP - CHIP	291,880	291,880	-	-
Health Services Agency - IHCP EMS Hospital	135,550	135,550	-	-
Health Services Agency - IHCP EMS Physicians	332,170	332,170	-	-
Health Services Agency - Indigent Health Care Program	15,756,070	13,413,250	-	2,342,820
Health Services Agency - PH Local Preparedness	853,605	853,605	-	-
Health Services Agency - PH Vital and Health Statistics	39,000	39,000	-	-
Health Services Agency - Public Health	22,650,852	21,476,246	248,531	926,075
Library	10,869,164	8,988,278	1,053,370	827,516
Parks and Recreation - Fish and Wildlife	50,000	9,000	41,000	-
Parks and Recreation - Modesto Reservoir Patrol	66,000	17,820	48,180	-
Parks and Recreation - Off Highway Vehicle Fund	48,000	11,900	36,100	-
Planning - Hammett / Kiernan PSR	175,000	-	175,000	-
Planning - Special Revenue Grants	4,947,544	4,672,544	275,000	-
Probation - Adult Drug Court	-	-	-	-
Probation - Challenge Grant II/Focus Program	-	-	-	-
Probation - Juvenile Justice Crime Prevention Act	1,370,603	13,500	1,357,103	-
Probation - Ward Welfare Fund	110,000	24,000	86,000	-
Public Works - Administration	1,991,996	1,977,710	14,286	-
Public Works - Development Services	2,954,983	3,359,619	(404,636)	-
Public Works - Engineering	2,791,520	2,815,974	(24,454)	-
Public Works - Road and Bridge	10,107,988	10,207,988	(100,000)	-
Sheriff - CAL ID Program	369,501	369,501	-	-
Sheriff - CAL-MMET	1,068,068	1,068,068	-	-
Sheriff - Civil Process Fee	108,000	108,000	-	-
Sheriff - Dedicated Funds	37,920	37,920	-	-
Sheriff - Driver Training Program	57,640	57,640	-	-
Sheriff - Ray Simon Regional Criminal Justice Trng Center	-	-	-	-
Sheriff - STC Detention Training	-	-	-	-
Sheriff - Vehicle Theft Unit	410,000	410,000	-	-
Total Special Revenue Funds	\$ 452,891,113	\$ 424,583,777	\$ 13,602,670	\$ 14,704,666

FUND TYPE	Final Budget Expenditures	Final Budget Revenue	Final Budget Fund Balance	Final Budget Net County Cost
CAPITAL PROJECTS FUNDS				
Chief Executive Office - Courthouse Construction Fund	\$ 170,752	\$ 170,752	\$ -	\$ -
Chief Executive Office - Criminal Justice Facilities Fund	191,836	191,836	-	-
Planning - Redevelopment Agency	3,837,250	2,837,250	1,000,000	-
Planning - Redevelopment Agency Housing Set Aside	646,500	646,500	-	-
Total Capital Projects Funds	\$ 4,846,338	\$ 3,846,338	\$ 1,000,000	\$ -

ENTERPRISE FUNDS

BHRS - Stanislaus Behavioral Health Center	\$ 18,119,710	\$ 17,860,707	\$ 259,003	\$ -
Environmental Resources - Waste-to-Energy	13,313,161	6,750,000	6,563,161	-
Health Services Agency - Clinic and Ancillary Services	48,243,757	44,142,682	-	4,101,075
Public Works - Fink Road Landfill	6,141,988	5,451,028	690,960	-
Public Works - Geer Road Landfill	631,010	423,509	207,501	-
Public Works - Local Transit System	3,349,144	2,962,146	386,998	-
Sheriff - Jail Commissary / Inmate Welfare	1,388,919	1,251,379	137,540	-
Total Enterprise Funds	\$ 91,187,689	\$ 78,841,451	\$ 8,245,163	\$ 4,101,075

INTERNAL SERVICE FUNDS

Chief Executive Office - Dental Self-Insurance	\$ 4,294,059	\$ 4,526,493	\$ (232,434)	\$ -
Chief Executive Office - General Liability Self-Insurance	3,070,248	3,070,248	-	-
Chief Executive Office - Professional Liability Self-Insurance	1,354,140	1,154,140	200,000	-
Chief Executive Office - Purchased Insurance	36,780,425	36,780,425	-	-
Chief Executive Office - Unemployment Self-Insurance	835,644	835,644	-	-
Chief Executive Office - Vision Care Self-Insurance	961,768	961,768	-	-
Chief Executive Office - Workers' Compensation	9,496,010	11,996,010	(2,500,000)	-
CSA - Mainframe Support	-	-	-	-
Emergency Dispatch - County-wide Radio Maintenance	167,750	167,750	-	-
General Services Agency - Central Services Division	1,114,300	1,114,300	-	-
General Services Agency - Fleet Services Division	3,649,110	3,029,110	620,000	-
Integrated County Justice Information System	480,400	899,000	(500,000)	81,400
Public Works - Morgan Shop	2,849,370	2,654,370	195,000	-
Strategic Business Technology	3,840,960	3,840,960	-	-
Strategic Business Technology - Telecommunications	1,265,338	1,090,338	175,000	-
Total Internal Service Funds	\$ 70,159,522	\$ 72,120,556	\$ (2,042,434)	\$ 81,400
Total All Funds	\$ 851,615,829	\$ 797,719,339	\$ 35,009,349	\$ 18,887,141

OTHER COUNTY MATCH CONTRIBUTIONS

North McHenry Sales Tax	\$ -	\$ -	\$ -	\$ 1,200,000
LAFCO	-	-	-	155,298
Stanislaus Council of Governments	-	-	-	4,607
HSA Deficit Repayment	-	-	-	1,911,668
District Attorney Grants Correction	-	-	-	220,000
Law Library	-	-	-	52,448
Total County Appropriations	\$ -	\$ -	\$ -	\$ 3,544,021
Total County Appropriations	\$ 851,615,829	\$ 797,719,339	\$ 35,009,349	\$ 22,431,162

**2005-2006 STANISLAUS COUNTY FINAL BUDGET
FUND BALANCE REPORT**

	Beginning Fund Balance 7/1/04	Beginning Fund Balance 7/1/05	Final Budget Recommended Revenue	Final Budget Recommended Expenditures	Projected Fund Balance 6/30/06
GENERAL FUND					
Total General Fund \$	58,646,977 \$	72,068,290 \$	218,327,217 \$	(232,531,167) \$	57,864,340
SPECIAL REVENUE					
Environmental Resources	\$ 1,087,365	\$ 1,069,584	\$ 7,168,450	\$ (7,417,633)	\$ 820,401
Environmental Resources Household Hazardous Waste	(152,109)	(8,166)	633,042	(633,042)	(8,166)
Environmental Resources Vehicle Registration	436,298	445,140	5,200	(50,000)	400,340
Environmental Resources Source Reduction & Recycling	35	23,645	405,000	(405,000)	23,645
Environmental Resources Disclosure Program	265,932	276,493	-	-	276,493
Environmental Resources Local Oversight Program	185,015	198,405	303,175	(303,175)	198,405
Environmental Resources Used Oil Recycling	235,916	226,227	79,296	(164,540)	140,983
Environmental Resources Environmental Enforcement	23,145	20,529	200	(20,253)	476
Environmental Resources Beverage Container Recycling	(1,331)	(81)	-	-	(81)
Area Agency on Aging	190,706	(24,548)	2,539,272	(2,541,772)	(27,048)
Department of Child Support Services	2,408,814	1,166,367	16,147,719	(16,814,916)	499,170
Department of Child Support Services Incentive Revenue	51	52	-	-	52
Public Works Road & Bridge	6,903,900	8,431,771	10,207,988	(10,107,988)	8,531,771
Public Works Road Projects	(3,921,332)	(6,202,132)	-	-	(6,202,132)
Public Works AB-2928 Supplemental Maintenance	5,162	5,281	-	-	5,281
Public Works Kaiser Voluntary Funds	-	2,080,404	-	-	2,080,404
Public Works Administration	83,694	101,991	1,887,410	(1,887,410)	101,991
Public Works Engineering	102,301	(108,529)	2,646,460	(2,646,460)	(108,529)
Public Works County survey monument	204,080	231,050	169,514	(145,060)	255,504
Public Works Abandoned Vehicle Abatement	106,550	89,729	90,300	(104,586)	75,443
Public Works Development Services	1,009,021	1,447,385	3,359,619	(2,954,983)	1,852,021
DET - Stan Work	(24,940)	(25,785)	2,029,472	(2,029,472)	(25,785)
DET - Hud	(2,065)	(2,065)	-	-	(2,065)
DET - Welfare to Work	270,962	270,962	-	-	270,962
DET - Subfund Clearing	(485,787)	(507,563)	11,151,892	(11,151,892)	(507,563)
DET - Labor Market	(17,546)	(17,546)	-	-	(17,546)
DET - WIA Adult	(114,851)	(114,851)	-	-	(114,851)
DET - WIA Youth	672,235	672,235	-	-	672,235
DET - WIA III	(36,452)	(36,452)	-	-	(36,452)
DET - WIA Incentive	-	-	-	-	-
DET - WIA Rapid Response	(1,661)	(1,661)	-	-	(1,661)
DET - WIA 77% / 5% / 8% CYOVER	82,511	82,511	-	-	82,511
DET - WIA RAPID RESPONSE #2	(47,648)	(47,648)	-	-	(47,648)
DET - WIA III CYOVER	(204,201)	(204,201)	-	-	(204,201)
DET - WIA Adult-GRT Code 202	338,366	338,366	-	-	338,366
DET - WIA Early Youth	(314,617)	(314,617)	-	-	(314,617)
DET - WIA Dislocated Workers	280,426	280,426	-	-	280,426
DET - WIA Capacity Building	692	692	-	-	692
DET - WIA 15%	7,208	7,208	-	-	7,208
DET - WIA Title I-Y 15% Youth Dev/Crime Prevention	4,815	4,815	-	-	4,815
DET - WIA Adult 01-02	168,835	168,835	-	-	168,835
DET - WIA Dislocated Workers 01-02	(7,389)	(7,389)	-	-	(7,389)
DET - WIA Youth 01-02	(171,679)	(171,679)	-	-	(171,679)
Health Services Agency Administration	92,966	92,966	10,988,185	(10,988,185)	92,966
Health Services Agency Public Health	8,970,766	5,198,112	22,252,321	(22,500,852)	4,949,581
Health Services Agency Health Coverage & Quality Services	608,497	168,670	519,178	(588,144)	99,704
Health Services Agency Indigent Health Care	(30,582)	20,394	15,756,070	(15,756,070)	20,394
Health Services Agency PH Tobacco Tax Education	237,873	186,174	150,000	(150,000)	186,174

	Beginning Fund Balance 7/1/04	Beginning Fund Balance 7/1/05	Final Budget Recommended Revenue	Final Budget Recommended Expenditures	Projected Fund Balance 6/30/06
Health Services Agency IHCP County Hospital-04/05	-	61	-	-	61
Health Services Agency IHCP Non-Co Hospital-04/05	(103)	275	-	-	275
Health Services Agency IHCP Emergency Med-04/05	(4)	1	-	-	1
Health Services Agency IHCP New Physicians-04/05	(1)	-	-	-	-
Health Services Agency IHCP Other-04/05	-	-	-	-	-
Health Services Agency IHCP Co. Hosp 03/04	125	-	-	-	-
Health Services Agency IHCP Non-Co Hosp 03/04	43	1	-	-	1
Health Services Agency IHCP EMSA Hospital Services 04/05	-	222	-	-	222
Health Services Agency IHCP EMSA Physician/Unallocated	-	420	-	-	420
Health Services Agency IHCP EMSA Hospital Services 02/03	47	-	234,916	(234,916)	-
Health Services Agency IHCP EMSA Physician/Unallocated	-	-	56,964	(56,964)	-
Health Services Agency PH Vital and Health Statistics	254,618	291,534	39,000	(39,000)	291,534
Health Services Agency EMS - Discretionary	16,445	53,366	62,835	(62,835)	53,366
Health Services Agency PH California Children Services	2,407	2,499	-	-	2,499
Health Services Agency PH Local PH Preparedness	562,990	513,295	853,605	(853,605)	513,295
Health Services Agency IHCP EMS-Hospitals	-	4,433	135,550	(135,550)	4,433
Health Services Agency IHCP EMS-Physicians	-	9,844	332,170	(332,170)	9,844
Mental Health	6,042,605	5,284,448	42,951,363	(42,099,228)	6,136,583
Mental Health Alcohol & Drug	1,005,253	722,599	3,089,956	(3,077,789)	734,766
Mental Health Public Guardian	(362,386)	(378,978)	1,095,371	(1,095,371)	(378,978)
Mental Health Managed Care	(275,026)	(1,579,866)	9,926,499	(12,998,006)	(4,651,373)
Mental Health Stanislaus Recovery Center	(989,499)	(718,831)	3,360,967	(3,793,409)	(1,151,273)
Mental Health Substance Abuse & Crime Prevention	1,088	1,374	1,679,933	(1,679,933)	1,374
Mental Health Prop 63	-	(65)	-	(252,600)	(252,665)
Community Services Agency Program Services & Support	243,913	586,683	146,431,306	(146,801,515)	216,474
Community Services Agency Public Economic Assistance	86,695	81,139	84,978,308	(84,978,308)	81,139
Community Services Agency General Assistance	-	-	1,417,457	(1,417,457)	-
Community Services Agency Assistance to SED Children	-	-	612,787	(612,787)	-
Community Services Agency FC/Out of Home Placement	83,633	73,768	-	(69,550)	4,218
Community Services Agency Integrated Childrens Services	194,754	-	446,348	(446,348)	-
Community Services Agency County Children's Fund	302,127	463,392	150,000	(242,141)	371,251
Community Services Agency Public Authority-Admin	-	-	461,271	(461,271)	-
Community Services Agency Public Authority-Benefits	-	-	2,803,703	(2,803,703)	-
Library	5,416,201	5,542,912	9,815,794	(10,869,164)	4,489,542
Parks Off Highway Vehicle	27,500	36,968	11,900	(48,000)	868
Sheriff Cal Id	1,521,263	722,219	369,501	(369,501)	722,219
District Attorney Violence Against Women	(70,082)	35,352	179,343	(179,343)	35,352
District Attorney Elder Abuse Program	(11,139)	(32,101)	86,533	(86,533)	(32,101)
District Attorney Federal Asset Forfeiture	3,095	3,166	50,000	(50,000)	3,166
District Attorney BOC Victim Restitution	(14,248)	(23,874)	58,656	(58,656)	(23,874)
District Attorney Child Abduction	(2,859,199)	(3,324,890)	-	-	(3,324,890)
District Attorney Auto Fraud	(55,716)	(99,069)	173,817	(173,817)	(99,069)

	Beginning Fund Balance 7/1/04	Beginning Fund Balance 7/1/05	Final Budget Recommended Revenue	Final Budget Recommended Expenditures	Projected Fund Balance 6/30/06
District Attorney Workers' Comp Fraud	(6,054)	(61,891)	275,778	(275,778)	(61,891)
District Attorney Victim Witness	(96,202)	(15,881)	339,954	(339,954)	(15,881)
Sheriff Vehicle Theft	91,019	74,348	410,000	(410,000)	74,348
District Attorney Rural Crime Task Force	57,417	71,297	284,125	(284,125)	71,297
Planning State CDBG Program Income	188,360	343,796	75,000	(350,000)	68,796
Clerk Recorder Fixed Asset Acquisition	3,450,529	4,635,960	1,576,500	(1,870,481)	4,341,979
Assessor Property Tax Admin Program	1,014,127	1,084,966	866,155	(866,155)	1,084,966
Chief Executive Office County Fire Service	-	-	891,539	(891,539)	-
Chief Executive Office Alcohol and Drug Analysis	(118,947)	(95,239)	111,267	(111,267)	(95,239)
Parks Fish and Game	58,718	49,684	9,000	(50,000)	8,684
Parks Modesto Reservoir Patrol	31,433	48,404	17,820	(66,000)	224
Probation Drug Court Program	133,655	199,489	-	-	199,489
Probation Criminalistics Lab	38,490	44,156	-	-	44,156
District Attorney Spousal Abuser Prosecution	(28,062)	(16)	142,305	(142,305)	(16)
Chief Executive Office Community Health Services	5,187,110	3,452,275	-	-	3,452,275
Sheriff Dedicated Funds	437,867	443,669	37,920	(37,920)	443,669
Public Works Dangerous Bldg Abatement Fund	(39,561)	(39,561)	-	-	(39,561)
Children and Families Commission	23,523,822	23,422,315	7,162,262	(13,103,381)	17,481,196
Ag Comm Development Fees	822	822	-	-	822
Animal Services Donations	9,826	4,865	10,000	(10,000)	4,865
District Attorney Arson Task Force	1,415	1,415	2,000	(2,000)	1,415
CEO - 2002 Local Law Enforcement Block Grant	67,803	-	-	-	-
Probation Juvenile Accountability Grant	(73,793)	(28,917)	-	-	(28,917)
Probation Ward Welfare fund	89,088	124,042	24,000	(110,000)	38,042
Cooperative Farm & Home Advisors Research	74,654	74,342	78,173	(78,173)	74,342
CEO - 2003 Local Law Enforcement Block Grant	199,384	61,519	-	-	61,519
Sheriff Civil Process Fee	272,450	377,724	108,000	(108,000)	377,724
Sheriff Driver Training Program	259,513	255,808	57,640	(57,640)	255,808
Probation CPA 2000	655,824	224,568	-	-	224,568
District Attorney Asset Forfeiture	17,620	17,550	50,000	(50,000)	17,550
District Attorney Multidisciplinary Interview Center	-	-	10,000	(10,000)	-
District Attorney Vertical Prosecution Block Grant	-	(66,594)	466,853	(466,853)	(66,594)
District Attorney Real Estate Fraud Prosecution	-	-	211,424	(211,424)	-
Chief Executive Office Prop 69-DNA Identification	-	1,820	-	-	1,820
Sheriff Cal-MMET	983,373	(39,902)	1,068,068	(1,068,068)	(39,902)
Auditor Controller Tobacco Settlement Securitization	53,516,789	57,466,537	-	-	57,466,537
Planning Annual Work Planning-County	23,304	(123,107)	2,171,860	(2,171,860)	(123,107)
Planning Annual Work Planning-Oakdale	-	-	377,307	(377,307)	-
Planning Annual Work Planning-Patterson	-	-	916,456	(916,456)	-
Clerk Recorder Vital and Health Statistics	29,668	40,998	36,000	(36,000)	40,998
Chief Executive Office OES Grant Programs	3,649	2,978	-	-	2,978
Chief Executive Office OES Homeland Security Grant	460	(22,175)	-	-	(22,175)
Probation CPA 2004/2005	1,361,281	611,180	-	-	611,180
Chief Executive Office OES Homeland Security Part II	11,572	(246,978)	-	-	(246,978)
Planning Hammett/Kiernan PSR's	517,656	189,578	-	(175,000)	14,578
Chief Executive Office OES Homeland Security Grant 2004	-	(101,323)	-	-	(101,323)
CEO - 2004 Local Law Enforcement Block Grant	-	67,958	-	-	67,958
Probation CPA 2005/2006	-	1,379,182	13,500	(1,370,603)	22,079
Planning Annual Work Planning-Ceres	-	-	377,307	(377,307)	-
Planning Annual Work Planning-Newman	-	-	377,307	(377,307)	-
Planning Annual Work Planning-Waterford	-	-	377,307	(377,307)	-
Total Special Revenue Funds	\$ 122,520,425	\$ 117,715,464	\$ 439,288,443	\$ (452,891,113)	\$ 104,112,794

	Beginning Fund Balance 7/1/04	Beginning Fund Balance 7/1/05	Final Budget Recommended Revenue	Final Budget Recommended Expenditures	Projected Fund Balance 6/30/06
CAPITAL PROJECTS					
Chief Executive Office County Courthouse Construction	\$ 368,764	\$ 823,487	\$ 170,752	\$ (170,752)	\$ 823,487
Chief Executive Office Criminal Justice Facilities Fund	2,053,944	2,745,259	191,836	(191,836)	2,745,259
Redevelopment	1	2,496,855	2,837,250	(3,837,250)	1,496,855
Redevelopment-Housing set-aside	440,158	(478,004)	646,500	(646,500)	(478,004)
Redevelopment-Debt Service Reserve	(787,686)	24,828	-	-	24,828
Capital Projects Total	\$ 2,075,181	\$ 5,612,425	\$ 3,846,338	\$ (4,846,338)	\$ 4,612,425

ENTERPRISE

Environmental Resources Waste to Energy	\$ 42,396,766	\$ 38,463,819	\$ 6,750,000	\$ (13,313,161)	\$ 31,900,658
Public Works Transit	917,304	3,134,192	2,962,146	(3,349,144)	2,747,194
Public Works Fink Road Landfill	16,671,812	17,137,805	5,451,028	(6,141,988)	16,446,845
Public Works Geer Road Landfill	(9,509,529)	(7,597,905)	423,509	(631,010)	(7,805,406)
Mental Health Stanislaus Behavioral Health Center	5,108,207	3,759,480	17,860,707	(18,119,710)	3,500,477
Health Services Agency Clinic & Ancillary Services	(13,021,133)	(12,936,795)	48,243,757	(48,243,757)	(12,936,795)
Sheriff Inmate Welfare/Commissary	1,688,102	1,097,685	1,251,379	(1,388,919)	960,145
Public Works Geer Road Landfill	4,871,766	3,518,540	-	-	3,518,540
Public Works Fink Road Landfill	12,039,341	12,945,561	-	-	12,945,561
Enterprise Fund Total	\$ 61,162,636	\$ 59,522,382	\$ 82,942,526	\$ (91,187,689)	\$ 51,277,219

INTERNAL SERVICE

Central Services	\$ 100,910	124,899	1,114,300	(1,114,300)	124,899
Communications	381,525	357,241	1,090,338	(1,265,338)	182,241
Fleet Services	2,241,906	2,245,192	2,156,600	(2,311,012)	2,090,780
Fleet Services - Vehicle Replacement		-	872,510	(1,338,098)	(465,588)
MIS General	(219,169)	299,512	3,840,960	(3,840,960)	299,512
MIS D.O.V.E. Project	(351,547)	(212,518)	-	-	(212,518)
MIS HRMS Upgrade	34,376	19,857	-	-	19,857
Emergency Dispatch County Radio Maintenance	(178,852)	(178,727)	167,750	(167,750)	(178,727)
General Liability	3,018,935	1,348,329	3,070,248	(3,070,248)	1,348,329
Professional Liability	2,331,614	1,378,566	1,154,140	(1,354,140)	1,178,566
Unemployment Insurance	266,797	992,450	835,644	(835,644)	992,450
Workers' Compensation Insurance	(9,989,193)	(5,568,762)	11,996,010	(9,496,010)	(3,068,762)
Purchased Insurance	10,719	(5,719)	36,780,425	(36,780,425)	(5,719)
Dental Insurance	358,808	810,358	4,526,493	(4,294,059)	1,042,792
Vision Insurance	397,554	291,994	961,768	(961,768)	291,994
Public Works Morgan Shop Garage	2,881,377	2,964,772	2,654,370	(2,849,370)	2,769,772
Revenue Recovery Services	(36,068)	5,260	-	-	5,260
Chief Executive Office I-CJIS Project	(878,208)	(413,467)	980,400	(480,400)	86,533
Internal Service Fund Total	\$ 371,484	\$ 4,459,237	\$ 72,201,956	\$ (70,159,522)	\$ 6,501,671

It should be noted that the 6/30/06 Projected Fund Balance has been prepared assuming 100% of revenue are received and 100% of appropriations are expended. Historically, actual expenditures have been below budgeted appropriations and revenue estimates have come in higher, thereby creating additional year-end fund balance. The General Fund especially has relied on this additional fund balance to finance the following year's budget. The totals are unaudited and do not reflect the Auditor-Controller's post closing adjustment.

**2005-2006 STANISLAUS COUNTY FINAL BUDGET
DEBT SERVICE**

Long Term Debt

Certificates of Participation

The County of Stanislaus debt is primarily in the form of Certificates of Participation (COP). Created in conjunction with lease agreements, which encumber County-owned property, COPs are securities issued and marketed to investors in a manner similar to tax-exempt bonds.

In a COP transaction, the County enters into an agreement with a third party, the Stanislaus County Capital Improvements Financing Authority, to lease an asset (normally a building) over a specific period of time at a predetermined total cost. The asset, owned by the County and leased to the Finance Authority, is then subleased back to the County. In this transaction the Finance Authority sells certificates in order to make its total lease payment to the County at the beginning of the lease period. With that lump sum (advance) lease payment the County then builds or buys the property.

The following chart shows the current debt obligations for Stanislaus County as of Fiscal Year 2005-2006.

CURRENT DEBT OBLIGATIONS					
2005-2006					
Description	Issue Date	End Date	Principal	Interest	Rate
1995 COP	Jun. 22, 1995	May 1, 2008	1,245,000	194,755	4.00-5.00%
1995 POB	Sep. 25, 1995	Aug. 15, 2008	6,225,000	5,203,591	7.15%
1996 COP	Jan. 1, 1996	May 1, 2018	2,225,000	2,061,826	3.9-5.25%
1997 A COP	Apr. 1, 1997	May 1, 2017	540,000	506,416	5.1-5.9%
1997 B COP	Dec. 16, 1997	Jun. 1, 2012	1,140,000	441,565	3.75-5.00%
1998 A COP	Mar. 1, 1998	Sep. 1, 2018	950,000	820,906	3.75-4.75%
2004 A COP	Mar. 26, 2004	Aug. 15, 2025	0	545,645	1.625-4.375%
2004 B COP	Mar. 26, 2004	Aug. 15, 2025	0	976,462	1.625-4.375%

Legal Debt Limit

Government Code Section 29909 prescribes the bonded debt limit for general law counties at 1.25% of "the taxable property of the county as shown on the last equalized assessment roll."

Stanislaus County net assessed value (gross assessed value less state subventions) for Fiscal Year 2005-2006 was approximately \$33,230,927,156 making the debt limit \$415,386,589. Since the County's debt is in the form of Certificates of Participation, which is not "bonded indebtedness", the County is not subject to this debt limit.

Debt Policy

In 1989 the Board of Supervisors established the Debt Advisory Committee to provide advice on the issuance and management of the County's debt. Members of the Committee include the Chief Executive Officer, Auditor-Controller, County Counsel, Public Works Director, Director of Planning and Community Development, and Treasurer-Tax Collector. In its review of proposals to issue new debt, the following policy guidelines adopted on November 21, 1989 are to be utilized:

1. Public financing may be permitted for public improvements whose useful life will be equal to or greater than the term of the bonds. Public financing shall be permissible for all purposes consistent with state and federal law.
2. The proposed development project must be in conformity with the County's General Plan and/or adopted Specific Plans and have secured appropriate land use approvals and/or entitlements from the County prior to the implementation of the ultimate development of the area.
3. A demonstration of general feasibility must be shown by the project proponents. An appraisal of the property subject to any lien required to secure financing shall be required.
4. With regard to Community Facilities Districts, the proposed rate and method of apportionment of the special tax shall comply with the applicable statutes.
5. Each bond issue shall be structured to adequately protect bond owners and to not negatively impact the bonding capacity or credit rating of the County.
6. The County should require bond issues to be structured with approximately level debt service, wherever this is generally feasible and in the best interests of the public.
7. The term of the bond should generally not exceed twenty-five (25) years, however, the special tax may be for a longer term.
8. With respect to Community Facilities Districts and other land secured financing districts, full disclosure of the special tax or assessment lien shall be in compliance with applicable statutory authority.
9. The County's Debt Advisory Committee will perform an independent review of a proposed financing and make recommendations to the Chief Executive Office regarding the financial risks, economic feasibility, and related issues.
10. In each and every case where County approval of financing is requested, the County shall independently and conclusively select the bond counsel(s) underwriter(s), financial advisor, and other professionals and consultants it deems appropriate.
11. No petition to initiate the formation of a land secured financing will be considered valid without the payment of a fee to compensate the County for all costs incurred to perform its analysis of the proposal and to pay for the costs of conducting the proceedings.
12. All appropriate County departments will cooperate with the initiating departments, the Chief Executive Office, and the Debt Advisory Committee in conducting the necessary reviews and proceedings with the Chief Executive Officer having coordinating responsibility.
13. All statements and materials related to the sale of special district tax bonds and improvement bonds or other obligations shall emphasize and state that neither the faith, credit, nor the taxing power of the County of Stanislaus is pledged to the repayment of the bonds, nor is there an obligation of the County to replenish the reserve fund from revenue sources other than special taxes, annual assessments, or proceeds from foreclosure proceedings.

14. Wherever possible, all bonds shall be described as being “non-recourse obligations” to Stanislaus County.
15. All contracts for public improvements to be owned, operated, and maintained by the County shall be solicited, let, and administered according to applicable statutes and/or ordinances.
16. The Debt Advisory Committee, at its sole discretion, may utilize the services of the County’s financial advisor to assist the Committee in its fiscal review and all costs for these services will be borne by the proponent.
17. The proponents will covenant that the bond proceeds will be used and dispersed at times and in the manner as specified in the resolutions forming the financing districts and other such agreements entered into with the County.
18. For outstanding bond issues, all County departments and agencies with administrative responsibilities, will notify the Debt Advisory Committee and file a written report of the circumstances if an event of technical default has occurred or is likely to occur.
19. All proposed refunding or refinancing of issues will be submitted to the Debt Advisory Committee for review with complete disclosure of the benefits and costs of the proposed financing.
20. For Community Facilities District and Special Assessment Bonds, the Chief Executive Office has the responsibility for administering the bond issue including authorizing and controlling all disbursements of bond proceeds.
21. The Debt Advisory Committee, with the approval of the Board of Supervisors, has the right to waive or modify any of the policies included herein if, in the Committee’s judgement, benefit inures to the ultimate property owners, the Community Facilities District or Assessment District or to the County.

Ratios

A number of ratios can be applied to the County’s debt service. For Fiscal Year 2005-2006, the County’s total gross debt obligation for its General Fund is \$9,895,034 and the total County Budget is \$851,615,829. The ratio comparing the annual debt service to total budget shows that debt service represents only 1.2 percent of the total budget. In addition, a comparison of debt service to discretionary revenue can be obtained by dividing the total gross debt obligation (\$9.895 million) by the total Discretionary Revenue Budget of \$141,556,575. This analysis shows that debt service payments represent 7 percent of the total Discretionary Revenue Budget.

Credit Rating

Entities who borrow funds are given a credit rating based upon rating companies’ analysis of their ability to repay their debt on a timely basis. Rating agencies consider the entity’s historical and prospective financial condition, quality of management, operating performance, as well as the developments in the economic and political environment that strengthen its financial strength and credit quality, among other factors.¹ Fitch, Moody’s, and Standard and Poor’s are the three rating agencies that evaluate such entities, and have three slightly different rating scales. Fitch’s scale ranges from AAA (highest credit quality) to D (default). The four investment-grade categories of ratings are AAA, AA, A, and BBB. Stanislaus County’s rating is A3 for Moody’s and A for Standard & Poor’s.

¹ *Fitch Ratings*, Resource Library, Introduction to Ratings, October 6, 2004.

STANISLAUS COUNTY FINAL BUDGET THREE YEAR BUDGET SUMMARY

SUMMARY OF ALL FUNDS

Fiscal Years 2003-2004 to 2005-2006 Summary of Revenue and Expenditures

ALL FUNDS

REVENUE CATEGORIES	2003-2004 Actuals	2004-2005 Actuals	2005-2006 Final Budget
Charges for Services	\$ 191,191,079	\$ 200,337,821	\$ 222,822,041
Fines, Penalties	6,458,260	8,249,579	4,428,957
Intergovernmental Revenue	379,260,608	366,065,802	396,802,125
Licenses, Permits	4,522,962	5,229,279	5,070,344
Misc. Revenue	15,176,428	9,808,341	7,339,189
Other Financing Sources	78,534,412	65,177,125	64,374,278
Revenue from Uses of Assets	5,882,331	12,771,492	4,443,087
Taxes	67,401,710	107,961,605	111,326,459
Total Revenue	\$ 748,427,790	\$ 775,601,044	\$ 816,606,480

EXPENDITURE CATEGORIES

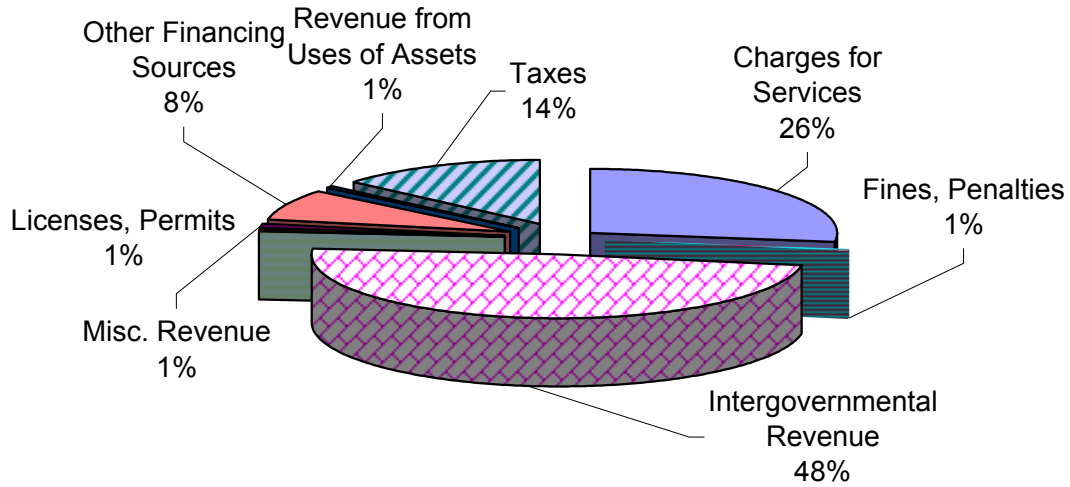
Salaries/Benefits	\$ 271,425,245	\$ 287,292,600	\$ 325,797,328
Services/Supplies	180,342,823	187,633,481	223,174,310
Other Charges	204,448,984	201,960,481	224,315,459
Fixed Assets	4,293,546	4,422,811	4,693,997
Other Financing	82,799,403	79,376,625	64,704,981
Intrafund	13,176	14,857	82,074
Contingencies	-	-	8,847,680
Total Expenditures	\$ 743,323,177	\$ 760,700,855	\$ 851,615,829

Fund Balance/Retained Earnings	5,104,613	14,900,189	(35,009,349)
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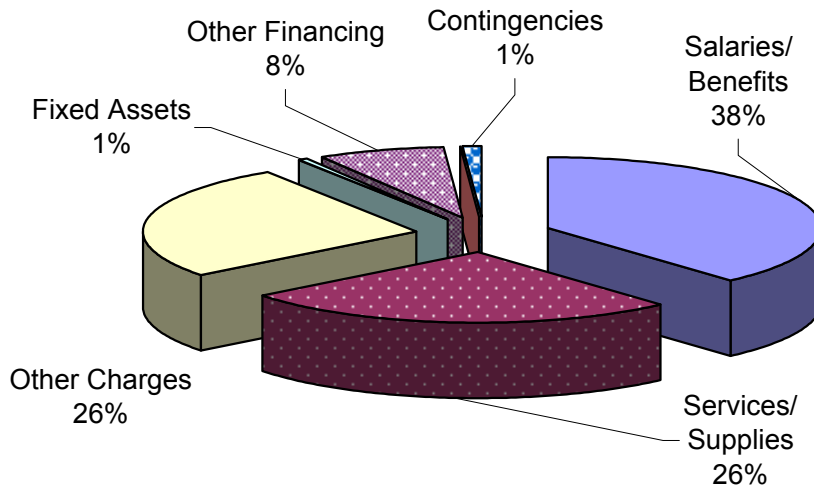
CHANGES TO FUND BALANCE

Beginning Fund Balance	\$ 239,372,996	\$ 244,477,609	\$ 259,377,798
Balance/Retained Earnings	5,104,613	14,900,189	(35,009,349)
Ending Fund Balance	\$ 244,477,609	\$ 259,377,798	\$ 224,368,449

2005 - 2006 Final Budget - Revenue All Funds



2005 - 2006 Final Budget - Expenditures All Funds



GOVERNMENTAL FUNDS
Fiscal Years 2003-2004 to 2005-2006 Summary of Revenue and Expenditures

GENERAL FUND

REVENUE CATEGORIES	2003-2004 Actuals	2004-2005 Actuals	2005-2006 Final Budget
Charges for Services	\$ 36,341,247	\$ 39,924,682	\$ 39,410,991
Fines, Penalties	5,255,353	5,956,502	3,660,074
Intergovernmental Revenue	86,104,718	65,703,483	69,299,088
Licenses, Permits	1,807,341	2,021,140	1,958,007
Misc. Revenue	2,725,869	2,166,623	1,669,521
Other Financing Sources	4,333,963	4,114,506	3,216,127
Revenue from Uses of Assets	2,464,214	3,504,765	3,148,342
Taxes	53,017,688	91,730,070	95,965,067
Total Revenue	\$ 192,050,393	\$ 215,121,771	\$ 218,327,217

EXPENDITURE CATEGORIES

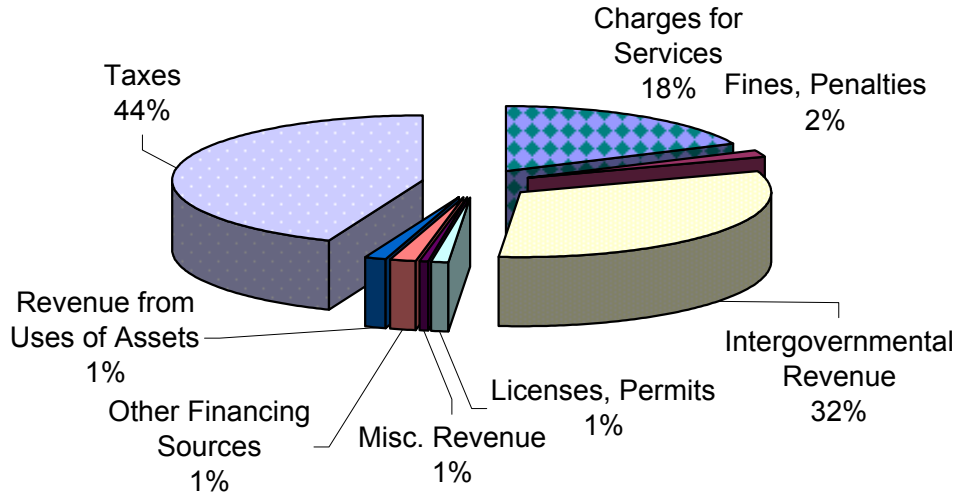
Salaries/Benefits	\$ 99,169,180	\$ 107,477,898	\$ 122,580,633
Services/Supplies	24,151,747	25,522,856	31,419,132
Other Charges	21,254,287	18,764,919	19,568,700
Fixed Assets	681,086	368,603	1,084,700
Other Financing	48,087,887	49,566,182	49,083,843
Intrafund	-	-	(53,521)
Contingencies	-	-	8,847,680
Total Expenditures	\$ 193,344,187	\$ 201,700,458	\$ 232,531,167

Net Increase (Decrease) in Fund Balance	(1,293,794)	13,421,313	(14,203,950)
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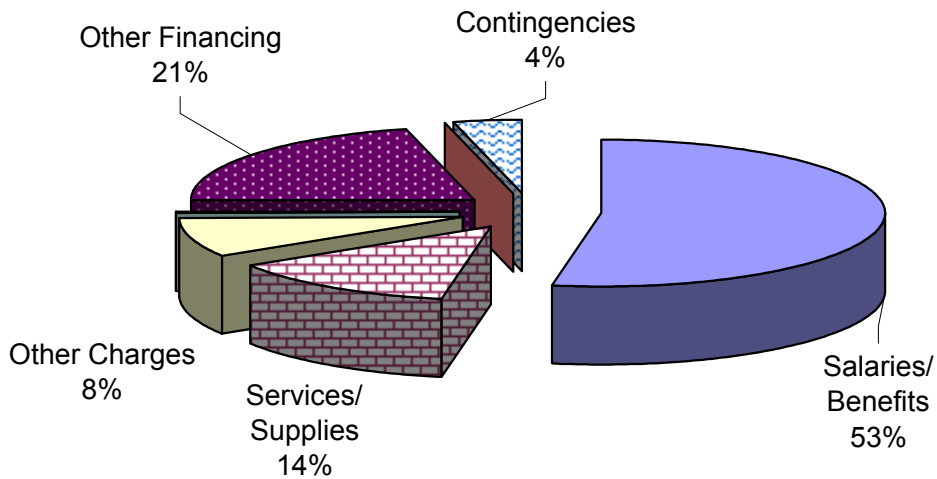
CHANGES TO FUND BALANCE

Beginning Fund Balance	\$ 59,940,771	\$ 58,646,977	\$ 72,068,290
Net Increase (Decrease) in Fund Balance	(1,293,794)	13,421,313	(14,203,950)
Ending Fund Balance	\$ 58,646,977	\$ 72,068,290	\$ 57,864,340

2005 - 2006 Final Budget - Revenue General Fund



2005-2006 Final Budget - Expenditures General Fund



SPECIAL REVENUE

REVENUE CATEGORIES	2003-2004 Actuals	2004-2005 Actuals	2005-2006 Final Budget
Charges for Services	\$ 43,359,483	\$ 43,966,473	\$ 45,303,323
Fines, Penalties	239,914	1,030,714	406,295
Intergovernmental Revenue	287,682,303	291,468,936	326,547,426
Licenses, Permits	2,715,621	3,208,139	3,112,337
Misc. Revenue	3,713,386	4,714,004	3,672,550
Other Financing Sources	50,378,458	47,010,644	49,269,798
Revenue from Uses of Assets	1,118,974	6,803,861	557,613
Taxes	9,957,338	10,686,206	10,419,101
Total Revenue	\$ 399,165,477	\$ 408,888,977	\$ 439,288,443

EXPENDITURE CATEGORIES

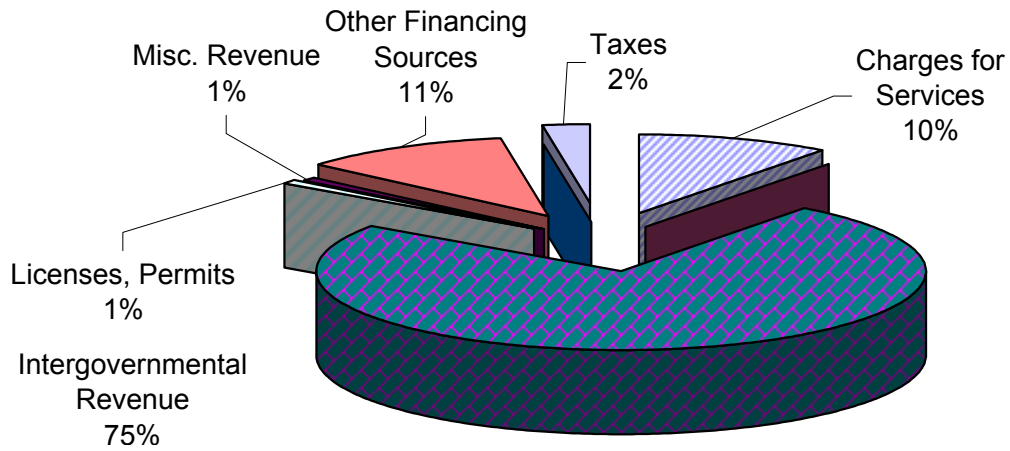
Salaries/Benefits	\$ 134,094,227	\$ 142,902,464	\$ 163,670,749
Services/Supplies	77,656,162	74,192,618	86,913,884
Other Charges	168,087,219	175,574,469	195,794,411
Fixed Assets	1,731,525	3,613,400	1,719,316
Other Financing	21,905,944	17,111,893	4,676,358
Intrafund	-	-	116,395
Contingencies	-	-	-
Total Expenditures	\$ 403,475,077	\$ 413,394,844	\$ 452,891,113

Net Increase (Decrease) in Fund Balance	(4,309,600)	(4,505,867)	(13,602,670)
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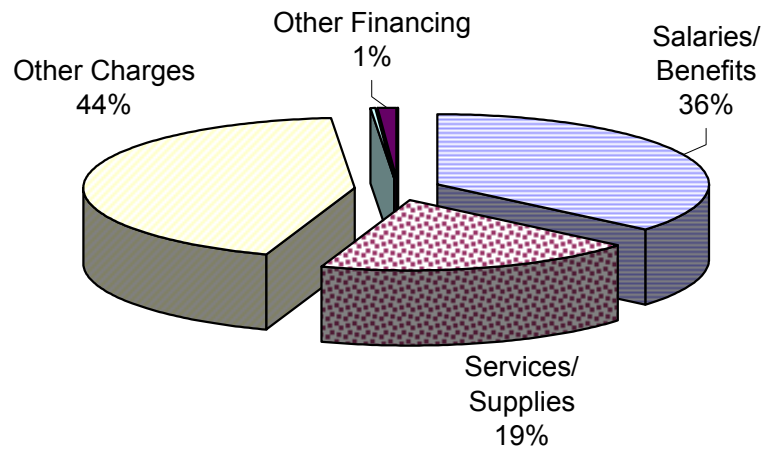
CHANGES TO FUND BALANCE

Beginning Fund Balance	\$ 126,530,931	\$ 122,221,331	\$ 117,715,464
Net Increase (Decrease) in Fund Balance	(4,309,600)	(4,505,867)	(13,602,670)
Ending Fund Balance	\$ 122,221,331	\$ 117,715,464	\$ 104,112,794

2005 - 2006 Final Budget - Revenue Special Revenue Fund



2005 - 2006 Final Budget - Expenditures Special Revenue Fund



CAPITAL PROJECTS

REVENUE CATEGORIES	2003-2004 Actuals	2004-2005 Actuals	2005-2006 Final Budget
Charges for Services	\$ 112,971	\$ 131,809	\$ 50,000
Fines, Penalties	962,993	1,262,363	362,588
Intergovernmental Revenue	53,064	60,151	321,250
Licenses, Permits	-	-	-
Misc. Revenue	125,161	183,703	35,000
Other Financing Sources	5,761,390	693,088	614,000
Revenue from Uses of Assets	906	140,069	27,500
Taxes	2,489,545	3,122,365	2,436,000
Budgeted Revenue	\$ 9,506,030	\$ 5,593,548	\$ 3,846,338

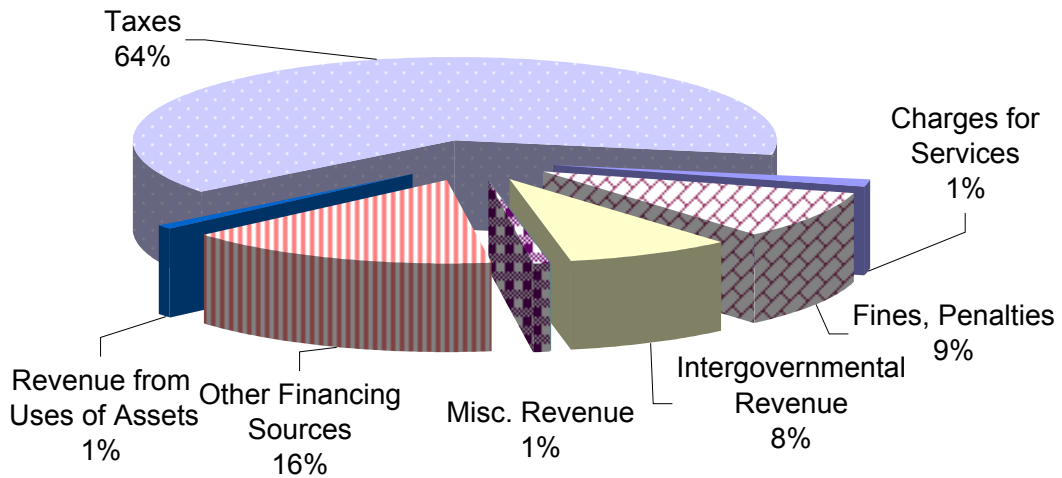
EXPENDITURE CATEGORIES

Salaries/Benefits	\$ 173,817	\$ 188,939	\$ 206,445
Services/Supplies	2,519,244	486,531	3,395,090
Other Charges	6,968,158	516,039	301,455
Fixed Assets	-	92,067	-
Other Financing	3,713,116	772,728	943,348
Intrafund	-	-	-
Contingencies	-	-	-
Budgeted Expenditures	\$ 13,374,335	\$ 2,056,304	\$ 4,846,338
Net Increase (Decrease) in Fund Balance	(3,868,305)	3,537,244	(1,000,000)

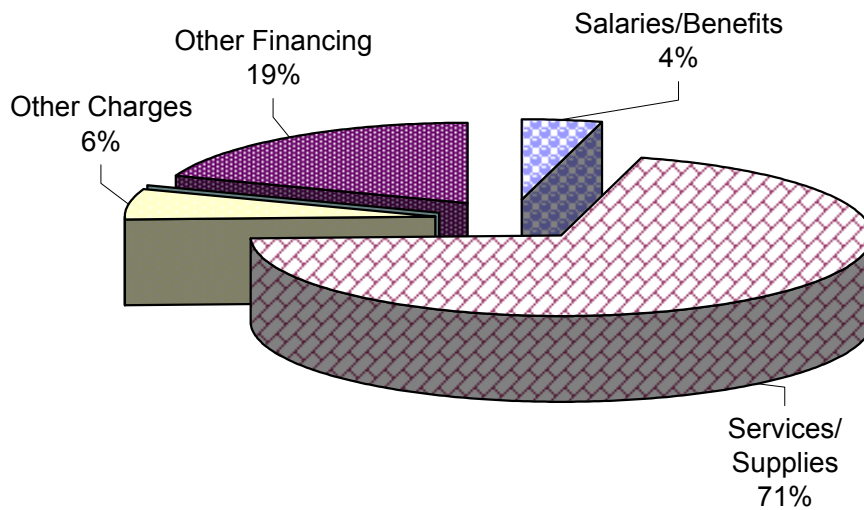
CHANGES TO RETAINED EARNINGS

Beginning Fund Balance	\$ 5,943,486	\$ 2,075,181	\$ 5,612,425
Net Increase (Decrease) in Fund Balance	(3,868,305)	3,537,244	(1,000,000)
Ending Fund Balance	\$ 2,075,181	\$ 5,612,425	\$ 4,612,425

2005-2006 Final Budget - Revenue Capital Projects



2005 - 2006 Final Budget - Expenditures Capital Projects



PROPRIETARY FUNDS
Fiscal Years 2003-2005 to 2005-2006 Summary of Revenue and Expenditures

ENTERPRISE FUNDS

REVENUE CATEGORIES	2003-2004 Actuals	2004-2005 Actuals	2005-2006 Final Budget
Charges for Services	\$ 59,734,159	\$ 60,703,241	\$ 66,545,775
Fines, Penalties	-	-	-
Intergovernmental Revenue	5,419,285	8,472,623	624,361
Licenses, Permits	-	-	-
Misc. Revenue	8,021,213	2,337,739	1,740,118
Other Financing Sources	16,885,701	13,147,793	11,122,953
Revenue from Uses of Assets	2,202,069	1,884,566	403,028
Taxes	1,937,139	2,422,964	2,506,291
Total Revenue	\$ 94,199,566	\$ 88,968,926	\$ 82,942,526

EXPENDITURE CATEGORIES

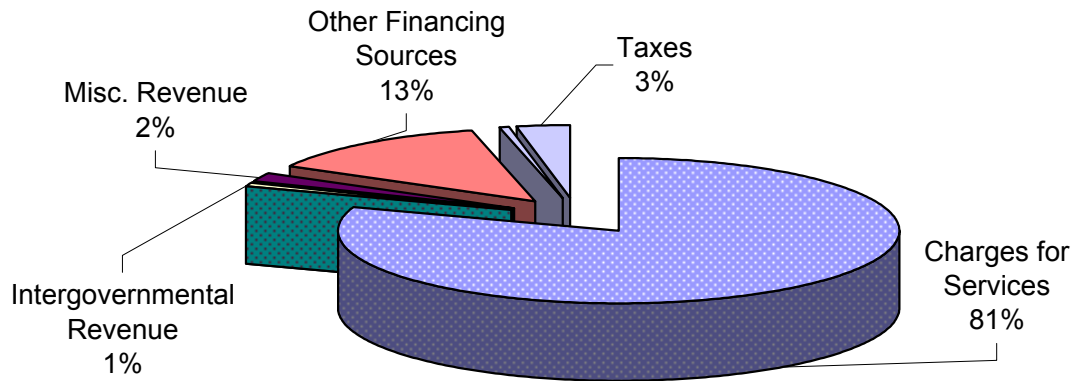
Salaries/Benefits	\$ 33,192,832	\$ 32,540,486	\$ 34,497,024
Services/Supplies	31,357,008	41,519,464	40,146,564
Other Charges	5,670,074	4,632,695	5,932,688
Fixed Assets	1,917,211	210,523	754,981
Other Financing	8,682,171	11,706,012	9,856,432
Intrafund	-	-	-
Contingencies	-	-	-
Total Expenditures	\$ 80,819,296	\$ 90,609,180	\$ 91,187,689

Net Increase (Decrease) in Retained Earnings	13,380,270	(1,640,254)	(8,245,163)
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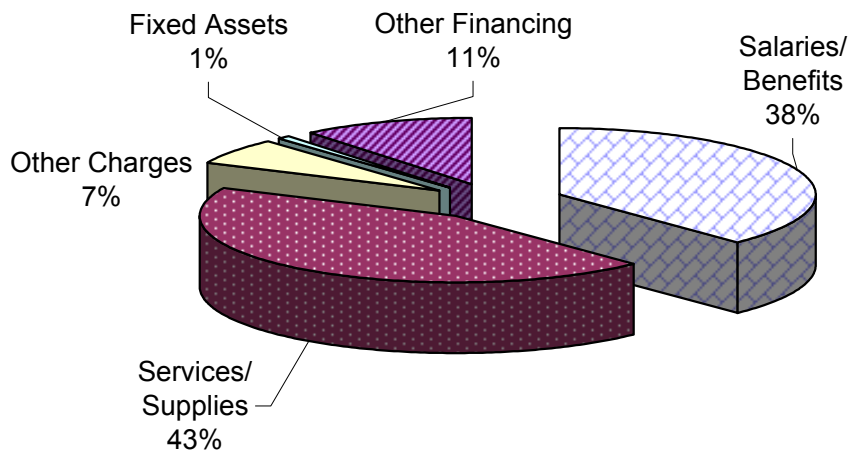
CHANGES TO RETAINED EARNINGS

Beginning Balance	\$ 47,782,366	\$ 61,162,636	\$ 59,522,382
Net Increase (Decrease) in Retained Earnings	13,380,270	(1,640,254)	(8,245,163)
Ending Balance	\$ 61,162,636	\$ 59,522,382	\$ 51,277,219

2005 - 2006 Final Budget - Revenue Enterprise Funds



2005 - 2006 Final Budget - Expenditures Enterprise Funds



INTERNAL SERVICE FUNDS

REVENUE CATEGORIES	2003-2004 Actuals	2004-2005 Actuals	2005-2006 Final Budget
Charges for Services	\$ 51,643,219	\$ 55,611,616	\$ 71,511,952
Fines, Penalties	-	-	-
Intergovernmental Revenue	1,238	360,609	10,000
Licenses, Permits	-	-	-
Misc. Revenue	590,799	406,272	222,000
Other Financing Sources	1,174,900	211,094	151,400
Revenue from Uses of Assets	96,168	438,231	306,604
Taxes	-	-	-
Total Revenue	\$ 53,506,324	\$ 57,027,822	\$ 72,201,956

EXPENDITURE CATEGORIES

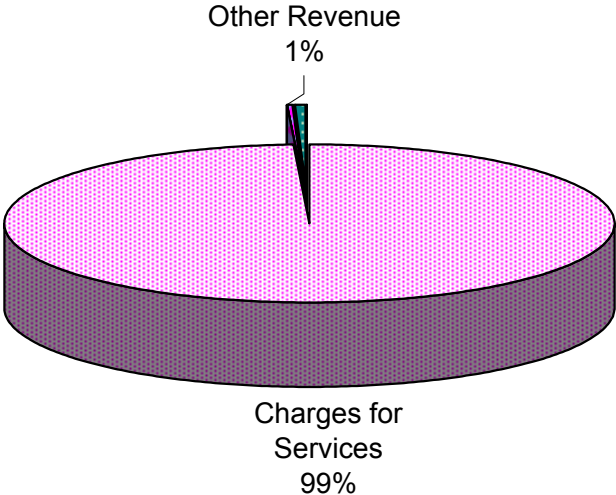
Salaries/Benefits	\$ 4,795,189	\$ 4,182,813	\$ 4,842,477
Services/Supplies	44,658,662	45,912,012	61,299,640
Other Charges	2,469,246	2,472,359	2,718,205
Fixed Assets	(36,276)	138,218	1,135,000
Other Financing	410,285	219,810	145,000
Intrafund	13,176	14,857	19,200
Contingencies	-	-	-
Total Expenditures	\$ 52,310,282	\$ 52,940,069	\$ 70,159,522

Net Increase (Decrease) in Retained Earnings 1,196,042 4,087,753 2,042,434

CHANGES TO RETAINED EARNINGS

Beginning Balance	\$ (824,558)	\$ 371,484	\$ 4,459,237
Net Increase (Decrease) in Retained Earnings	1,196,042	4,087,753	2,042,434
Ending Balance	\$ 371,484	\$ 4,459,237	\$ 6,501,671

2005 - 2006 Final Budget - Revenue Internal Service Funds



2005 - 2006 Final Budget - Expenditures Internal Service Funds

