In fiscal year 2014 (which runs from July 1, 2013 to June 30, 2014), counties will spend over 45% of budgeted resources on 2 primary areas: public safety and transportation.

The debt service, capital projects and nonprogram current service areas are all classified as nonprogram expenditures. Nonprogram current expenses include minor items such as interest on short-term debt and corrections from previous years; debt service expenses account for principal and interest payments on long-term debt; and capital projects expenses include certain road construction expenses and major capital projects, such as a new jail or courthouse renovation.

Government services to residents include many state-mandated services, such as elections, motor vehicle registration, and the recording of public documents.

Administration expenses include salary and wages for the board of supervisors, auditor and treasurer and their respective staffs, as well as many insurance costs and general office expenses.

The county environment and education service area includes an array of services. Expenses for environmental improvement, conservation and recreational services, land use control, economic development, historic preservation, libraries and county fairs are all accounted for here.

Physical health and social services expenses include services to the poor, to elderly persons and to pregnant women. They also include sanitation expenses, such as food and beverage inspections, and administrative expenses for the offices of the board of health, general assistance and veterans' affairs. This service area also accounts for chemical dependency programs and youth shelter care.