

*Required  
Supplementary  
Information*





**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL**

**General Fund**

**For the Year Ended June 30, 2008**

**(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 902,170	902,170	928,066
Licenses, permits and franchise fees	35,992	35,874	34,735
Fines, forfeitures and penalties	54,449	54,546	59,782
Revenue from use of money and property	34,514	34,514	48,381
Aid from other governmental agencies:			
State	914,905	958,340	849,783
Federal	755,067	777,825	792,430
Other	75,061	68,106	71,663
Charges for current services	277,774	271,298	267,624
Other revenue	25,836	25,684	30,705
<b>Total revenues</b>	<b>3,075,768</b>	<b>3,128,357</b>	<b>3,083,169</b>
Expenditures:			
Current:			
General government:			
Assessor/recorder/county clerk - finance	36,553	37,790	35,770
Auditor and controller	30,919	30,800	32,526
Auditor and controller - information technology mgt services	7,108	7,908	3,295
Board of supervisors district #1	1,223	1,399	1,130
Board of supervisors district #2	1,282	1,473	1,256
Board of supervisors district #3	1,170	1,238	1,167
Board of supervisors district #4	1,124	1,324	1,064
Board of supervisors district #5	1,302	1,502	1,163
Board of supervisors general office	1,216	1,216	898
CAC major maintenance	2,227	2,227	1,075
Chief Administrative office - legislative and administrative	4,593	4,685	4,178
Civil service commission	602	619	572
Clerk of the board of supervisors - legislative and administrative	2,952	3,054	2,755
Clerk of the board of supervisors - property management	3,892	3,893	3,194
Community enhancement	3,231	3,232	3,162
Community projects	12,016	10,820	8,815
Community services	12,350	13,110	4,451
Contributions to capital outlay	38,774	38,772	38,417
County counsel	21,507	22,190	20,352
County technology office	10,033	10,100	5,986
Countywide general expense	64,915	64,865	13,427
Financing and general government - legislative and administrative	33,738	33,822	3,524
Financing and general government - other general	142	142	4,443
Health and human services - legislative and administrative	416	416	402
Human resources - other general government	3,804	3,873	3,914
Human resources - personnel	18,962	19,255	17,295
Land use and environment - legislative and administrative	4,684	8,417	5,939
Public safety - legislative and administrative	22,829	18,874	6,945
Registrar of voters	40,631	40,716	26,229
Treasurer/tax collector	17,783	18,683	16,892
<b>Total general government</b>	<b>401,978</b>	<b>406,415</b>	<b>270,236</b>

**Continued**

See notes to required supplementary information.



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL**

**General Fund**

**For the Year Ended June 30, 2008**

**(In Thousands)**

<b>(Continued)</b>	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
Public protection:			
Agriculture weights and measures	\$ 14,850	16,663	13,746
Agriculture weights and measures - sealer	2,471	2,562	2,505
Alternate public defender	15,392	15,652	15,268
Assessor/recorder/county clerk - other protection	17,861	18,670	17,661
Child support	50,140	51,405	47,671
Citizens law enforcement review board	537	552	472
Contributions for trial courts	75,037	75,037	71,353
Defense attorney/contract administration	9,373	9,373	9,321
Department of animal services	13,890	14,265	12,751
District attorney-judicial	131,800	137,754	129,699
Grand jury	734	733	560
LAFCO administration	342	342	342
Land use and environment - other protection	1,043	1,043	949
Medical examiner	7,787	7,983	7,775
Office of emergency services	10,363	18,087	11,047
Planning and land use - fire protection	10,491	10,796	7,647
Planning and land use - other protection	26,984	29,532	23,522
Probation - adult detention	3,879	3,879	4,383
Probation - detention and correction	109,503	114,994	109,596
Probation - juvenile detention	32,340	33,847	35,193
Probation - police protection	2,422	2,422	2,518
Public defender	51,706	52,932	51,462
Public works, flood control, soil and water, general	5,115	5,493	1,923
Public works, general - other protection	156	42,256	31,472
Sheriff - adult detention	197,174	201,041	193,568
Sheriff - detention and correction	1,001	1,001	55
Sheriff - other protection	2,487	2,534	2,283
Sheriff - police protection	342,857	353,591	330,546
<b>Total public protection</b>	<b>1,137,735</b>	<b>1,224,439</b>	<b>1,135,288</b>
Public ways and facilities:			
Public Works, Dept of Gen	667	1,224	144
Public works, general - public ways	1,985	6,543	5,763
<b>Total public ways and facilities</b>	<b>2,652</b>	<b>7,767</b>	<b>5,907</b>
Health and sanitation:			
Environmental health	37,386	39,721	33,698
Health and human services agency - California children services	20,359	20,825	20,189
Health and human services agency - drug and alcohol abuse services	46,039	47,911	46,288
Health and human services agency - health	92,483	93,012	87,553
Health and human services agency - health administration	43,011	42,572	29,996
Health and human services agency - medical care	142,144	142,365	125,705
Health and human services agency - mental health	297,837	297,837	245,218
Public works, general - sanitation	4,837	4,824	4,457
<b>Total health and sanitation</b>	<b>684,096</b>	<b>689,067</b>	<b>593,104</b>

**Continued**

**See notes to required supplementary information.**



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL**

**General Fund**

**For the Year Ended June 30, 2008**

**(In Thousands)**

(Continued)	Original Budget	Final Budget	Actual
Public assistance:			
Health and human services agency - aid programs	\$ 45,536	45,536	44,287
Health and human services agency - other assistance	266,327	266,740	265,118
Health and human services agency - social administration	700,424	699,731	659,161
Health and human services agency - veterans' services	806	867	768
Housing Authority	9,679	9,679	8,955
Probation - care of court wards	9,528	9,528	9,441
Total public assistance	1,032,300	1,032,081	987,730
Education:			
Farm and home advisor	797	1,411	1,101
Total education	797	1,411	1,101
Recreation and cultural:			
Parks and recreation	38,276	38,360	29,606
Total recreational and cultural	38,276	38,360	29,606
Contingency reserve	20,000	17,000	
Capital outlay	22,754	28,167	11,453
Debt service:			
Interest and fiscal charges	12,700	12,702	5,169
Total expenditures	3,353,288	3,457,409	3,039,594
Excess (deficiency) of revenues over (under) expenditures	(277,520)	(329,052)	43,575
Other financing sources (uses)			
Sale of capital assets			41
Transfers in	281,398	269,598	257,890
Transfers out	(368,012)	(401,290)	(236,400)
Total other financing sources (uses)	(86,614)	(131,692)	21,531
Net change in fund balance	(364,134)	(460,744)	65,106
Fund balance at beginning of year	1,155,082	1,155,082	1,155,082
Increase (decrease) in reserve for inventories		278	278
Fund balance at end of year	790,948	694,616	1,220,466

See notes to required supplementary information.



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Public Safety Special Revenue Fund  
For the Year Ended June 30, 2008  
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		147
Aid from other governmental agencies:			
State	249,919	249,919	227,563
Total revenues	249,919	249,919	227,710
Expenditures:			
Current:			
Public protection:			
Public safety (Prop 172)	1,000	1,000	1,000
Total public protection	1,000	1,000	1,000
Total expenditures	1,000	1,000	1,000
Excess (deficiency) of revenues over (under) expenditures	248,919	248,919	226,710
Other financing sources (uses)			
Transfers out	(256,379)	(256,379)	(230,534)
Total other financing sources (uses)	(256,379)	(256,379)	(230,534)
Net change in fund balance	(7,460)	(7,460)	(3,824)
Fund balance at beginning of year	7,927	7,927	7,927
Fund balance at end of year	\$ 467	467	4,103

See notes to required supplementary information.



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Tobacco Securitization Special Revenue Fund  
For the Year Ended June 30, 2008  
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		21,711
Total revenues			21,711
Expenditures:			
Current:			
General government:			
Tobacco Settlement	3,300	3,300	
Total general government	3,300	3,300	
Total expenditures	3,300	3,300	
Excess (deficiency) of revenues over (under) expenditures	(3,300)	(3,300)	21,711
Other financing sources (uses)			
Transfers out	(24,200)	(24,200)	(24,200)
Total other financing sources (uses)	(24,200)	(24,200)	(24,200)
Net change in fund balance	(27,500)	(27,500)	(2,489)
Fund balance at beginning of year	430,863	430,863	430,863
Fund balance at end of year	\$ 403,363	403,363	428,374

See notes to required supplementary information.



## Budgetary Information

### General Budget Policies

An operating budget is adopted each fiscal year by the Board of Supervisors for the governmental funds. The annual resolution adopts the budget at the object level of expenditures within departments. Annual budgets are not required to be adopted for: the Tobacco Securitization Joint Special Revenue Fund; SANCAL, a non-profit corporation, and the Debt Service and Capital Projects Funds (other governmental funds). Certain annual appropriations are budgeted on a project or program basis. If such projects or programs are not completed at the end of the fiscal year, unexpended appropriations, including encumbered funds, are carried forward to the following year with the approval of the Board of Supervisors.

Appropriations may also be adjusted during the year with the approval of the Board of Supervisors. Additionally, the Chief Financial Officer is authorized to approve certain transfers and revisions of appropriations within a department. Such adjustments are reflected in the final budgetary data. Accordingly, the legal level of budgetary control by the Board of Supervisors is the department level.

The schedule of revenues, expenditures, and changes in fund balance - budget and actual for the General Fund, Public Safety Special Revenue Fund and the Tobacco Securitization Special Revenue Fund that is presented as Required Supplementary Information was prepared in accordance with generally accepted accounting principles (GAAP).

The Original Budget consists of the adopted budget plus the budget carried forward from the prior fiscal year. Accordingly, encumbrances that are subject to automatic re-appropriation are included as part of the original budget. The original budget is also adjusted to reflect reserves, transfers, allocations, and supplemental appropriations that may occur prior to the start of the fiscal year. The County adopts its budget subsequent to the start of the each new fiscal year by mid-

August. The final budget includes the original budget plus amended budget changes occurring during the fiscal year.

The Actual column represents the actual amounts of revenue and expenditures reported on a GAAP basis which is the same basis that is used to present the aforementioned original and final budget.