

Required Supplementary Information



Required Supplementary Information

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

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 938,440	938,440	930,584
Licenses, permits and franchise fees	37,306	35,967	35,838
Fines, forfeitures and penalties	52,755	52,954	56,252
Revenue from use of money and property	31,548	31,548	28,396
Aid from other governmental agencies:			
State	965,544	954,576	878,902
Federal	783,155	815,147	729,675
Other	90,036	94,147	134,026
Charges for current services	280,550	281,386	282,151
Other revenue	38,973	40,312	61,847
Total revenues	3,218,307	3,244,477	3,137,671
Expenditures:			
Current:			
General government:			
Assessor/recorder/county clerk - finance	34,568	35,935	31,646
Auditor and controller	29,914	30,537	26,966
Auditor and controller - information technology mgt services	7,570	7,690	7,406
Board of supervisors district #1	1,231	1,431	1,135
Board of supervisors district #2	1,303	1,303	1,160
Board of supervisors district #3	1,189	1,258	1,225
Board of supervisors district #4	1,155	1,356	986
Board of supervisors district #5	1,335	1,535	1,212
Board of supervisors general office	1,222	1,223	1,147
CAC major maintenance	2,783	2,783	1,536
Chief Administrative office - legislative and administrative	4,758	4,855	4,381
Civil service commission	617	629	563
Clerk of the board of supervisors - legislative and administrative	3,254	3,361	2,916
Clerk of the board of supervisors - property management	3,772	3,772	3,176
Community enhancement	3,420	3,420	3,389
Community projects	12,005	10,051	8,724
Community services	11,803	14,179	5,021
Contributions to capital outlay	161	161	
County counsel	21,897	22,630	21,187
County technology office	10,186	10,281	8,757
Countywide general expense	76,500	93,365	19,263
Financing and general government - legislative and administrative	36,379	36,437	3,000
Financing and general government - other general	15,674	15,674	7,056
Health and human services - legislative and administrative	431	431	470
Human resources - other general government	4,251	4,352	4,067
Human resources - personnel	18,450	18,780	16,346
Land use and environment - legislative and administrative	5,860	5,415	3,863
Public safety - legislative and administrative	21,690	17,104	10,795
Registrar of voters	25,509	31,686	21,010
Treasurer/tax collector	18,741	19,094	18,471
Total general government	377,628	400,728	236,874

(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, 2009 (In Thousands)

(Continued)	Original Budget	Final Budget	Actual
Public protection:			
Agriculture weights and measures	\$ 15,843	17,072	15,440
Agriculture weights and measures - sealer	2,724	2,724	2,518
Alternate public defender	16,107	15,572	15,591
Assessor/recorder/county clerk - other protection	22,236	22,223	18,612
Child support	48,275	49,597	47,131
Citizens law enforcement review board	550	566	403
Contributions for trial courts	74,322	75,422	71,393
Defense attorney/contract administration	9,168	6,328	5,149
Department of animal services	14,122	14,332	13,572
District attorney-judicial	140,219	146,410	134,626
Grand jury	731	731	651
LAFCO administration	344	344	344
Land use and environment - other protection	1,067	1,067	955
Medical examiner	7,987	8,214	8,028
Office of emergency services	7,736	16,827	9,333
Planning and land use - fire protection	16,550	23,296	16,819
Planning and land use - other protection	28,797	31,197	23,818
Probation - adult detention	3,920	3,920	3,249
Probation - detention and correction	112,749	111,931	107,462
Probation - juvenile detention	44,269	43,808	40,932
Probation - police protection	2,402	1,902	2,178
Public defender	53,532	57,289	55,683
Public safety - judicial		9	8
Public works, flood control, soil and water, general	13,088	13,782	3,071
Public works, general - other protection	10,758	10,759	1,541
Sheriff - adult detention	200,920	202,560	198,881
Sheriff - detention and correction	449	125	125
Sheriff - other protection	2,747	2,788	2,358
Sheriff - police protection	339,734	357,731	327,032
Total public protection	1,191,346	1,238,526	1,126,903
Public ways and facilities:			
Public Works, Dept of Gen	1,051	1,172	389
Public works, general - public ways	608	663	301
Total public ways and facilities	1,659	1,835	690
Health and sanitation:			
Environmental health	37,182	38,642	34,742
Health and human services agency - California children services	19,414	19,414	19,339
Health and human services agency - drug and alcohol abuse services	51,572	51,597	45,828
Health and human services agency - health	89,977	90,225	84,786
Health and human services agency - health administration	54,314	54,140	34,089
Health and human services agency - medical care	147,379	147,701	140,011
Health and human services agency - mental health	313,774	313,775	266,631
Public works, general - sanitation	3,752	4,627	5,207
Total health and sanitation	\$ 717,364	720,121	630,633

(Continued)

See notes to required supplementary information.



Required Supplementary Information

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

For the Year Ended June 30, 2009 (In Thousands)

(Continued)	Original Budget	Final Budget	Actual
Public assistance:			
Health and human services agency - aid programs	\$ 46,768	46,768	48,529
Health and human services agency - other assistance	289,587	289,243	282,665
Health and human services agency - social administration	724,183	724,618	688,088
Health and human services agency - veterans' services	814	814	884
Housing Authority	9,747	10,545	9,252
Probation - care of court wards	9,723	9,723	10,078
Total public assistance	1,080,822	1,081,711	1,039,496
Education:			
Farm and home advisor	1,032	1,044	808
Total education:	1,032	1,044	808
Recreation and cultural:			
Parks and recreation	35,999	36,375	29,274
Total recreation and cultural:	35,999	36,375	29,274
Contingency reserve	20,294	20,294	
Capital outlay	16,944	17,330	8,059
Debt service:			
Principal	32,125	32,125	32,125
Interest and fiscal charges	22,191	22,191	12,255
Total expenditures	3,497,404	3,572,280	3,117,117
Excess (deficiency) of revenues over (under) expenditures	(279,097)	(327,803)	20,554
Other financing sources (uses):			
Sale of capital assets			29
Refunding bonds issued		443,515	443,515
Payment to escrow agent/refunded bond		(441,038)	(441,038)
Transfers in	275,926	256,421	230,296
Transfers out	(467,465)	(469,302)	(285,232)
Total other financing sources (uses)	(191,539)	(210,404)	(52,430)
Net change in fund balance	(470,636)	(538,207)	(31,876)
Fund balance at beginning of year	1,220,466	1,220,466	1,220,466
Increase (decrease) in			
Reserve for inventories		1,448	1,448
Fund balance at end of year	\$ 749,830	683,707	1,190,038

See notes to required supplementary information.



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

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Aid from other governmental agencies:			
State	\$ 235,919	235,919	195,511
Total revenues	235,919	235,919	195,511
Excess (deficiency) of revenues over (under) expenditures	235,919	235,919	195,511
Other financing sources (uses):			
Transfers out	(239,904)	(239,904)	(195,965)
Total other financing sources (uses)	(239,904)	(239,904)	(195,965)
Net change in fund balance	(3,985)	(3,985)	(454)
Fund balance at beginning of year	4,103	4,103	4,103
Fund balance at end of year	\$ 118	118	3,649

See notes to required supplementary information.



Required Supplementary Information

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL Tobacco Endowment Fund

For the Year Ended June 30, 2009 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		22,831
Total revenues			22,831
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)	22,831
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)	(1,369)
Fund balance at beginning of year	428,374	428,374	428,374
Fund balance at end of year	\$ 400,874	400,874	427,005

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 Fund and the Tobacco Endowment 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.

