



Required Supplementary Information

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

For the Year Ended June 30, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 887,461	887,461	925,861
Licenses, permits and franchise fees	41,618	41,618	42,552
Fines, forfeitures and penalties	55,943	59,053	50,905
Revenue from use of money and property	17,691	17,991	17,099
Aid from other governmental agencies:			
State	948,761	1,010,045	958,169
Federal	907,441	929,754	831,859
Other	99,157	65,994	65,542
Charges for current services	324,640	325,935	336,057
Other	31,053	32,777	54,161
Total revenues	3,313,765	3,370,628	3,282,205
Expenditures:			
Current:			
General government:			
Assessor/recorder/county clerk - finance	34,621	35,220	33,757
Auditor and controller	27,496	26,251	25,352
Auditor and controller - information technology management services	6,186	7,425	6,463
Board of supervisors district #1	1,254	1,454	1,223
Board of supervisors district #2	1,258	1,258	1,183
Board of supervisors district #3	1,230	1,285	1,132
Board of supervisors district #4	1,228	1,392	1,117
Board of supervisors district #5	1,352	1,552	1,394
Board of supervisors general office	1,077	1,077	976
Chief administrative office - legislative and administrative	4,306	4,306	4,116
Civil service commission	546	546	537
Clerk of the board of supervisors - legislative and administrative	3,156	3,138	2,871
Clerk of the board of supervisors - property management	3,275	762	598
Community enhancement	2,522	2,529	2,510
Community projects	5,710	5,681	3,868
Community services	8,111	8,111	2,132
County administration center major maintenance	733	733	400
County communications office	2,774	2,774	2,455
County counsel	22,289	22,274	21,106
County technology office	10,380	10,380	8,722
Countywide general expense	41,245	41,246	7,441
Finance and general government - legislative and administrative	4,289	2,160	1,311
Finance and general government - other general	34,277	36,405	7,015
Finance and general government group		2,545	2,120
Health and human services - legislative and administrative	440	440	325
Human resources - other general government	4,543	4,543	4,239
Human resources - personnel	20,768	20,768	15,221
Land use and environment - legislative and administrative	6,455	6,455	4,984
Public safety - legislative and administrative	7,965	8,441	5,983
Registrar of voters	28,892	28,893	14,877
Treasurer - tax collector	21,720	21,720	17,751
Total general government	\$ 310,098	311,764	203,179

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

General Fund

For the Year Ended June 30, 2012 (In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
Public protection:			
Agriculture weights and measures	\$ 15,874	15,827	14,202
Agriculture weights and measures - sealer	3,089	3,089	3,178
Assessor/recorder/county clerk - other protection	19,801	20,184	13,598
Child support	49,569	49,568	45,410
Citizens law enforcement review board	569	569	513
Contributions for trial courts	71,684	71,684	69,848
Department of animal services	15,172	15,172	14,531
District attorney-judicial	146,979	147,729	132,621
Grand jury	620	620	525
Local agency formation commission administration	342	342	342
Medical examiner	8,802	8,963	8,268
Office of emergency services	11,325	12,713	6,567
Planning and land use - fire protection	49	49	
Planning and land use - other protection	34,153	34,380	25,655
Probation - adult detention	2,847	2,848	3,381
Probation - detention and correction	114,839	122,928	108,274
Probation - juvenile detention	45,719	45,718	44,166
Public defender	68,092	68,150	64,595
Public safety - fire protection	30,296	31,892	19,714
Public works, flood control, soil and water, general	9,568	9,891	8,669
Public works, general - other protection	956	956	38
Sheriff - adult detention	198,669	199,220	188,458
Sheriff - other protection	2,695	2,691	2,318
Sheriff - police protection	385,297	400,681	365,847
Total public protection	1,237,006	1,265,864	1,140,718
Public ways and facilities:			
Public works, dept of gen	1,262	1,043	449
Public works, general - public ways	1,173	1,558	851
Total public ways and facilities	2,435	2,601	1,300
Health and sanitation:			
Environmental health	47,019	47,007	36,369
Health and human services agency - drug and alcohol abuse services	54,524	57,523	50,128
Health and human services agency - health	161,878	158,182	136,177
Health and human services agency - health administration	1,325	1,325	1,065
Health and human services agency - medical care	199,546	215,531	218,218
Health and human services agency - mental health	335,332	335,333	293,897
Public works, general - sanitation	113	113	62
Total health and sanitation	799,737	815,014	735,916
Public assistance:			
Health and human services agency - other assistance	377,720	367,283	338,336
Health and human services agency - social administration	732,476	732,477	666,204
Health and human services agency - veterans' services	919	919	920
Housing authority	35,289	36,836	19,185
Probation - care of court wards	10,159	10,159	10,316
Total public assistance	1,156,563	1,147,674	1,034,961
Education:			
Agriculture weights and measures	844	844	844
Total education	844	844	844
Recreation and cultural:			
Parks and recreation	34,319	35,497	31,175
Total recreation and cultural	\$ 34,319	35,497	31,175

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

For the Year Ended June 30, 2012 (In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
Contingency reserve	\$ 20,000	20,000	
Capital outlay	36,169	40,996	33,249
Debt service:			
Principal	23,230	23,230	23,200
Interest	23,393	24,153	17,308
Total expenditures	3,643,794	3,687,637	3,221,850
Excess (deficiency) of revenues over (under) expenditures	(330,029)	(317,009)	60,355
Other financing sources (uses):			
Sale of capital assets			360
Transfers in	241,458	246,059	244,148
Transfers out	(521,128)	(536,206)	(212,578)
Total other financing sources (uses)	(279,670)	(290,147)	31,930
Net change in fund balances	(609,699)	(607,156)	92,285
Fund balances at beginning of year	1,394,380	1,394,380	1,394,380
Increase (decrease) in nonspendable inventories		1,182	1,182
Fund balances at end of year	\$ 784,681	788,406	1,487,847

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

Public Safety Fund

For the Year Ended June 30, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		46
Aid from other governmental agencies:			
State	196,496	196,496	223,682
Total revenues	196,496	196,496	223,728
Excess (deficiency) of revenues over (under) expenditures	196,496	196,496	223,728
Other financing sources (uses):			
Transfers out	(206,712)	(206,711)	(203,106)
Total other financing sources (uses)	(206,712)	(206,711)	(203,106)
Net change in fund balances	(10,216)	(10,215)	20,622
Fund balances at beginning of year	21,689	21,689	21,689
Fund balances at end of year	\$ 11,473	11,474	42,311

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

Tobacco Endowment Fund

For the Year Ended June 30, 2012 (In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 10,500	10,500	2,594
Total revenues	10,500	10,500	2,594
Expenditures:			
Current:			
General government:			
Tobacco settlement	3,300	3,300	129
Total general government	3,300	3,300	129
Total expenditures	3,300	3,300	129
Excess (deficiency) of revenues over (under) expenditures	7,200	7,200	2,465
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 balances	(17,000)	(17,000)	(21,735)
Fund balances at beginning of year	392,613	392,613	392,613
Fund balances at end of year	\$ 375,613	375,613	370,878

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; 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 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.