



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, 2013  
(In Thousands)

|   | Original Budget   | Final Budget     | Actual           |
|---|-------------------|------------------|------------------|
| <b>Revenues:</b>  |                   |                  |                  |
| Taxes   | \$ 894,262        | 894,262          | 904,358          |
| Licenses, permits and franchise fees                                | 41,563            | 41,563           | 43,255           |
| Fines, forfeitures and penalties                                    | 55,793            | 55,943           | 45,523           |
| Revenue from use of money and property                              | 14,153            | 14,153           | 12,785           |
| Aid from other governmental agencies:                               |                   |                  |                  |
| State   | 1,047,150         | 1,032,621        | 1,057,850        |
| Federal   | 899,855           | 950,518          | 816,640          |
| Other   | 65,097            | 59,072           | 116,303          |
| Charges for current services  | 324,100           | 326,559          | 336,888          |
| Other   | 31,861            | 32,396           | 27,122           |
| <b>Total revenues</b>   | <b>3,373,834</b>  | <b>3,407,087</b> | <b>3,360,724</b> |
| <b>Expenditures:</b>  |                   |                  |                  |
| <b>Current:</b>   |                   |                  |                  |
| <b>General government:</b>  |                   |                  |                  |
| Assessor/recorder/county clerk - finance                            | 37,462            | 37,462           | 35,653           |
| Auditor and controller  | 28,831            | 27,539           | 25,212           |
| Auditor and controller - information technology management services | 8,215             | 9,508            | 7,974            |
| Board of supervisors district #1                                    | 1,300             | 1,500            | 1,248            |
| Board of supervisors district #2                                    | 1,283             | 1,358            | 1,237            |
| Board of supervisors district #3                                    | 1,259             | 1,418            | 1,142            |
| Board of supervisors district #4                                    | 1,259             | 1,459            | 1,086            |
| Board of supervisors district #5                                    | 1,374             | 1,526            | 1,345            |
| Board of supervisors general office                                 | 1,073             | 1,073            | 1,023            |
| Chief administrative office - legislative and administrative        | 4,299             | 4,299            | 4,135            |
| Civil service commission  | 564               | 564              | 555              |
| Clerk of the board of supervisors - legislative and administrative  | 3,263             | 3,274            | 3,010            |
| Community enhancement   | 2,506             | 2,506            | 2,501            |
| Community projects  | 6,763             | 6,429            | 5,827            |
| Community services  | 7,684             | 7,564            | 1,843            |
| Contributions to capital outlay                                     |                   |                  |                  |
| County administration center major maintenance                      | 78                | 78               | 72               |
| County communications office  | 2,815             | 2,815            | 2,536            |
| County counsel  | 22,340            | 22,340           | 21,134           |
| County technology office  | 10,547            | 15,113           | 8,009            |
| Countywide general expense  | 40,083            | 40,083           | 5,511            |
| Finance and general government - legislative and administrative     | 4,080             | 1,580            | 1,549            |
| Finance and general government - other general                      | 32,605            | 34,105           | 9,899            |
| Finance and general government group                                | 2,330             | 3,330            | 2,918            |
| Health and human services - legislative and administrative          | 712               | 712              | 441              |
| Human resources - other general government                          | 4,822             | 4,821            | 4,112            |
| Human resources - personnel   | 19,962            | 19,961           | 15,788           |
| Land use and environment - legislative and administrative           | 6,967             | 6,967            | 4,283            |
| Public safety - legislative and administrative                      | 9,298             | 9,298            | 6,446            |
| Registrar of voters   | 19,628            | 19,628           | 18,420           |
| Treasurer - tax collector   | 21,348            | 21,848           | 18,431           |
| <b>Total general government</b>                                     | <b>\$ 304,750</b> | <b>310,158</b>   | <b>213,340</b>   |

Continued on next page



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, 2013  
(In Thousands)  
(Continued)**

|  | Original Budget | Final Budget | Actual    |
|--|-----------------|--------------|-----------|
| Public protection:   |                 |              |           |
| Agriculture, weights and measures                                  | \$ 15,097       | 15,017       | 14,130    |
| Agriculture, weights and measures - sealer                         | 3,506           | 3,506        | 3,444     |
| Assessor/recorder/county clerk - other protection                  | 20,507          | 20,507       | 14,302    |
| Child support  | 49,191          | 49,190       | 43,585    |
| Citizens law enforcement review board                              | 587             | 587          | 528       |
| Contributions for trial courts                                     | 71,658          | 71,658       | 69,655    |
| Department of animal services                                      | 15,144          | 15,331       | 14,424    |
| District attorney-judicial   | 147,857         | 147,915      | 137,013   |
| Grand jury   | 589             | 638          | 571       |
| Local agency formation commission administration                   | 342             | 342          | 342       |
| Medical examiner   | 8,678           | 8,654        | 8,207     |
| Office of emergency services                                       | 9,971           | 10,612       | 7,368     |
| Planning and development services                                  |                 | 20,671       | 14,062    |
| Planning and land use - other protection                           | 29,731          | 11,067       | 8,879     |
| Probation - adult detention  | 3,053           | 3,053        | 1,572     |
| Probation - detention and correction                               | 142,512         | 142,137      | 128,805   |
| Probation - juvenile detention                                     | 45,449          | 45,449       | 43,466    |
| Public defender  | 70,604          | 70,604       | 64,738    |
| Public safety - fire protection                                    | 25,188          | 25,738       | 17,638    |
| Public works, flood control, soil and water, general               | 12,657          | 12,658       | 10,259    |
| Public works, general - other protection                           | 918             | 918          | 7         |
| Sheriff - adult detention  | 205,413         | 204,630      | 203,747   |
| Sheriff - other protection   | 2,487           | 2,584        | 2,199     |
| Sheriff - police protection  | 402,510         | 409,745      | 369,288   |
| Total public protection  | 1,283,649       | 1,293,211    | 1,178,229 |
| Public ways and facilities:  |                 |              |           |
| Public works, dept of gen  | 1,285           | 645          | 176       |
| Public works, general - public ways                                | 910             | 1,583        | 1,265     |
| Total public ways and facilities                                   | 2,195           | 2,228        | 1,441     |
| Health and sanitation:   |                 |              |           |
| Environmental health   | 45,741          | 45,800       | 37,292    |
| Health and human services agency - drug and alcohol abuse services | 60,150          | 56,200       | 52,517    |
| Health and human services agency - health                          | 157,037         | 153,905      | 128,624   |
| Health and human services agency - health administration           | 1,302           | 1,302        | 829       |
| Health and human services agency - medical care                    | 208,654         | 263,199      | 268,533   |
| Health and human services agency - mental health                   | 334,172         | 318,322      | 301,909   |
| Total health and sanitation  | 807,056         | 838,728      | 789,704   |
| Public assistance:   |                 |              |           |
| Health and human services agency - other assistance                | 383,494         | 368,366      | 339,284   |
| Health and human services agency - social administration           | 729,434         | 727,647      | 670,887   |
| Health and human services agency - veterans' services              | 916             | 916          | 917       |
| Housing authority  | 33,125          | 32,544       | 17,361    |
| Probation - care of court wards                                    | 10,200          | 10,800       | 11,091    |
| Total public assistance  | 1,157,169       | 1,140,273    | 1,039,540 |

Continued on next page



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, 2013  
(In Thousands)  
(Continued)

|   | Original Budget | Final Budget | Actual    |
|---|-----------------|--------------|-----------|
| Education:  |                 |              |           |
| Agriculture, weights and measures                         | 952             | 1,032        | 948       |
| Total education   | 952             | 1,032        | 948       |
| Recreation and cultural:                                  |                 |              |           |
| Parks and recreation                                      | 32,989          | 33,516       | 28,732    |
| Total recreation and cultural                             | \$ 32,989       | 33,516       | 28,732    |
| Contingency reserve                                       | \$ 20,000       | 20,000       |           |
| Capital outlay  | 20,405          | 25,222       | 17,599    |
| Debt service:   |                 |              |           |
| Principal   | 28,198          | 28,386       | 24,670    |
| Interest  | 22,840          | 22,942       | 19,203    |
| Total expenditures  | 3,680,203       | 3,715,696    | 3,313,406 |
| Excess (deficiency) of revenues over (under) expenditures | (306,369)       | (308,609)    | 47,318    |
| Other financing sources (uses):                           |                 |              |           |
| Sale of capital assets                                    |                 |              | 71        |
| Transfers in  | 275,332         | 267,244      | 263,203   |
| Transfers out   | (483,468)       | (478,629)    | (196,867) |
| Total other financing sources (uses)                      | (208,136)       | (211,385)    | 66,407    |
| Net change in fund balances                               | (514,505)       | (519,994)    | 113,725   |
| Fund balances at beginning of year                        | 1,487,847       | 1,487,847    | 1,487,847 |
| Increase (decrease) in nonspendable inventories           |                 | (150)        | (150)     |
| Fund balances at end of year                              | \$ 973,342      | 967,703      | 1,601,422 |

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, 2013  
(In Thousands)**

|   | Original Budget | Final Budget | Actual    |
|---|-----------------|--------------|-----------|
| Revenues:   |                 |              |           |
| Aid from other governmental agencies:                     |                 |              |           |
| State   | \$ 220,537      | 219,818      | 237,733   |
| Total revenues  | 220,537         | 219,818      | 237,733   |
| Expenditures:   |                 |              |           |
| Current:  |                 |              |           |
| Public protection:  |                 |              |           |
| Public safety (Prop 172)                                  | 1,500           | 1,500        |           |
| Total public protection                                   | 1,500           | 1,500        |           |
| Total expenditures  | 1,500           | 1,500        |           |
| Excess (deficiency) of revenues over (under) expenditures | 219,037         | 218,318      | 237,733   |
| Other financing sources (uses):                           |                 |              |           |
| Transfers out   | (228,992)       | (228,273)    | (224,667) |
| Total other financing sources (uses)                      | (228,992)       | (228,273)    | (224,667) |
| Net change in fund balances                               | (9,955)         | (9,955)      | 13,066    |
| Fund balances at beginning of year                        | 42,311          | 42,311       | 42,311    |
| Fund balances at end of year                              | \$ 32,356       | 32,356       | 55,377    |

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, 2013  
(In Thousands)

|   | Original Budget | Final Budget | Actual   |
|---|-----------------|--------------|----------|
| Revenues:   |                 |              |          |
| Revenue from use of money and property                    | \$ 10,500       | 10,500       | 820      |
| Total revenues  | 10,500          | 10,500       | 820      |
| Expenditures:   |                 |              |          |
| Current:  |                 |              |          |
| General government:                                       |                 |              |          |
| Tobacco settlement  | 3,300           | 3,300        | 139      |
| Total general government                                  | 3,300           | 3,300        | 139      |
| Total expenditures  | 3,300           | 3,300        | 139      |
| Excess (deficiency) of revenues over (under) expenditures | 7,200           | 7,200        | 681      |
| Other financing sources (uses):                           |                 |              |          |
| Transfers out   | (24,200)        | (24,200)     | (24,189) |
| Total other financing sources (uses)                      | (24,200)        | (24,200)     | (24,189) |
| Net change in fund balances                               | (17,000)        | (17,000)     | (23,508) |
| Fund balances at beginning of year                        | 370,878         | 370,878      | 370,878  |
| Fund balances at end of year                              | \$ 353,878      | 353,878      | 347,370  |

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; 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 Deputy Chief Administrative Officer/Auditor and Controller 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.