



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, 2006
(In Thousands)

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Taxes	\$ 673,470	677,670	791,241
Licenses, permits and franchise fees	32,081	32,081	31,847
Fines, forfeitures and penalties	55,094	76,038	56,177
Revenue from use of money and property	25,779	26,095	43,757
Aid from other governmental agencies:			
State	647,852	640,855	578,736
Federal	621,271	631,046	660,976
Other	77,865	79,846	88,210
Charges for current services	254,049	257,678	271,448
Other revenue	20,421	22,630	25,668
Total revenues	2,407,882	2,443,939	2,548,060
Expenditures:			
Current:			
General government:			
Assessor/recorder/county clerk - finance	32,515	34,101	29,874
Auditor and controller	28,997	28,548	26,401
Board of supervisors district #1	983	1,214	1,083
Board of supervisors district #2	1,010	1,214	1,034
Board of supervisors district #3	971	1,139	1,056
Board of supervisors district #4	987	1,235	861
Board of supervisors district #5	1,072	1,466	987
Board of supervisors general office	827	828	740
CAC major maintenance	1,053	589	631
Chief Administrative office - legislative and administrative	4,257	4,385	3,551
Civil service commission	545	561	512
Clerk of the board of supervisors - legislative and administrative	2,685	2,833	2,067
Clerk of the board of supervisors - property management	3,730	3,399	2,825
Community enhancement	3,006	2,993	2,991
Community projects	12,982	9,364	9,364
Community services	6,935	9,067	2,324
Contributions to capital outlay	6,680	6,540	2,867
County counsel	18,899	19,509	18,707
County technology office	8,940	7,946	4,319
Countywide general expense	36,528	36,502	295
Financing and general government - legislative and administrative	41,642	24,635	10,378
Financing and general government - other general	1,978	1,950	5,328
Human resources - other general government	3,503	3,518	3,414
Human resources - personnel	17,103	17,244	14,495
Land use and environment - legislative and administrative	6,838	6,396	2,758
Public safety - legislative and administrative	8,475	11,994	7,536
Registrar of voters	14,075	19,112	17,874
Treasurer/tax collector	16,503	16,018	13,951
Total general government	283,719	274,300	188,223
Public protection:			
Agriculture weights and measures	13,469	14,392	12,513
Alternate public defender	13,289	13,660	12,861
Assessor/recorder/county clerk - other protection	12,829	14,575	16,063
Child support	54,162	55,464	50,197
Citizens law enforcement review board	481	504	464
Contributions for trial courts	74,323	76,761	73,000
Defense attorney/contract administration	9,207	11,537	10,755
Department of animal services	11,442	12,180	11,525
District attorney-judicial	104,223	109,743	108,139
Grand jury	568	568	489
Health and human services agency - other protection	3,578	3,359	3,070
Judicial - other budgetary entity		27,158	
LAFCO administration	243	243	243
Land use and environment - other protection	1,104	860	611
Medical examiner	6,808	7,207	6,510
Office of emergency services	24,829	25,207	9,797
Planning and land use	\$ 30,366	34,018	27,137

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, 2006

(In Thousands)

(Continued)

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Probation - adult detention	\$ 3,582	3,382	3,946
Probation - detention and correction	96,216	101,053	97,144
Probation - juvenile detention	31,201	30,891	30,993
Probation - police protection	2,315	2,315	2,427
Public defender	44,675	45,426	45,308
Public works, flood control, soil and water, general	1,210	1,197	903
Public works, general - other protection	30,294	30,506	25,063
Sheriff - adult detention	177,209	176,103	172,181
Sheriff - police protection	293,584	297,780	279,771
Total public protection	1,041,207	1,096,089	1,001,110
Public ways and facilities:			
Public Works, Dept of Gen	1,209	1,181	789
Public works, general - public ways	5,247	3,317	1,185
Total public ways and facilities	6,456	4,498	1,974
Health and sanitation:			
Environmental health	32,473	33,087	27,725
Health and human services agency - California children services	16,457	16,449	14,989
Health and human services agency - health	89,767	90,068	84,028
Health and human services agency - health administration	87,544	84,969	71,062
Health and human services agency - medical care	126,924	127,484	125,897
Health and human services agency - mental health	193,676	212,117	176,987
Public works, general - sanitation	15,691	16,803	17,149
Total health and sanitation	562,532	580,977	517,837
Public assistance:			
Health and human services agency - aid programs	44,212	44,212	37,012
Health and human services agency - other assistance	222,555	222,384	219,879
Health and human services agency - social administration	682,731	676,754	626,688
Health and human services agency - veterans' services	691	691	696
Housing Authority	9,728	10,036	8,409
Probation - care of court wards	8,086	8,240	8,438
Total public assistance	968,003	962,317	901,122
Education:			
Farm and home advisor	1,292	1,044	820
Total education	1,292	1,044	820
Recreation and cultural:			
Parks and recreation	26,054	23,735	21,375
Total recreational and cultural	26,054	23,735	21,375
Contingency:			
Contingency reserve	15,600	15,600	
Total contingency	15,600	15,600	
Capital outlay	40,336	20,713	18,590
Debt service:			
Interest and fiscal charges	12,700	12,700	12,368
Total expenditures	2,957,899	2,991,973	2,663,419
Excess (deficiency) of revenues over (under) expenditures	(550,017)	(548,034)	(115,359)
Other financing sources (uses)			
Sale of capital assets		1,180	12,241
Transfers in	538,986	555,977	486,203
Transfers out	(181,031)	(154,714)	(151,503)
Total other financing sources (uses)	357,955	402,443	346,941
Net change in fund balance	(192,062)	(145,591)	231,582
Fund balance at beginning of year	194,520	667,458	667,458
Increase (decrease) in Reserve for inventory of materials and supplies		(155)	(155)
Fund balance at end of year	\$	521,712	898,885

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, 2006
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Revenue from use of money and property	\$		8,722
Total revenues			8,722
Expenditures:			
Current:			
General government:			
Tobacco Settlement	2,736	2,736	
Total general government	2,736	2,736	
Total expenditures	2,736	2,736	
Excess (deficiency) of revenues over (under) expenditures	(2,736)	(2,736)	8,722
Other financing sources (uses)			
Transfers in			123,515
Transfers (out)	(24,564)	(24,564)	(24,558)
Total other financing sources (uses)	(24,564)	(24,564)	98,957
Net change in fund balance	(27,300)	(27,300)	107,679
Fund balance at beginning of year		332,259	332,259
Fund balance at end of year	\$	304,959	439,938

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 increase in appropriations during the year ended June 30, 2006, amounted to \$7,757 million in the General Fund.

The Schedule of Revenues, Expenditures, And Changes In Fund Balance - Budget and Actual for the General Fund and the Tobacco Securitization Special Revenue Fund presented as Required Supplementary Information were prepared using the Generally Accepted Accounting Principles (GAAP) basis.

The Original Budget column consists of the Fiscal Year 2005-06 adopted budget plus the budget carried forward from Fiscal Year 2004-05. As such, the County has included encumbrances that are subject to automatic re-appropriation as part of the original budget. Also, the original budget is adjusted to reflect reserves, transfers, allocations, and supplemental appropriations that occur prior to the start of the fiscal year. The County adopts its budget subsequent to the start of the each new fiscal year (August 2,

2005). Therefore, under the circumstances, the complete budget that is adopted by the County Board of Supervisors constitutes the adopted budget, plus the approved carry forward for purposes of budgetary comparison presentation.

The Final Budget column consists of the Original Budget column plus amended budget changes occurring during Fiscal Year 2006 plus technical amendments that occur after the close of the fiscal year less the amount of budget carried forward to Fiscal Year 2007.

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.



Schedule of Funding Progress

San Diego County Employees Retirement Association
 Schedule of Funding Progress (In millions) (Unaudited)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
6/30/2004	\$ 5,166.8	\$ 6,369.5	\$ 1,202.7	81.1%	\$ 917.1	131.1%
6/30/2005	\$ 5,612.3	\$ 6,990.7	\$ 1,378.4	80.3%	\$ 921.8	149.5%
6/30/2006	\$ 6,263.0	\$ 7,495.3	\$ 1,232.3	83.6%	\$ 979.4	125.8%