



Required Supplementary Information

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**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
General Fund
For the Year Ended June 30, 2005
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Taxes	\$ 617,776	617,776	671,850
Licenses, permits and franchise fees	31,876	31,876	32,015
Fines, forfeitures and penalties	68,608	70,699	51,000
Revenue from use of money and property	20,256	26,528	29,308
Aid from other governmental agencies:			
State	679,480	711,555	511,769
Federal	525,730	526,124	620,477
Other	64,491	72,710	60,415
Charges for current services	244,438	252,339	254,585
Other revenue	42,618	39,915	38,057
Total revenues	2,295,273	2,349,522	2,269,476
Expenditures:			
Current:			
General:			
Board of supervisors district #1	983	1,180	973
Board of supervisors district #2	1,010	1,139	966
Board of supervisors district #3	971	1,102	1,027
Board of supervisors district #4	986	1,151	920
Board of supervisors district #5	1,071	1,404	1,035
Board of supervisors general office	935	935	808
Clerk of the board of supervisors - legislative and administrative	2,423	2,501	1,955
Chief Administrative office - legislative and administrative	4,037	4,068	3,778
Community services	5,596	8,738	2,166
Public safety - legislative and administrative	6,732	16,870	8,987
Land use and environment - legislative and administrative	5,630	4,899	2,697
Financing and general government - Legislative and administrative	17,870	21,346	16,091
Auditor and controller	25,778	27,260	24,636
Countywide general expense	20,455	43,052	27,627
Assessor/recorder/county clerk - finance	31,821	31,834	29,148
Treasurer/tax collector	15,559	14,306	13,625
County counsel	18,278	18,431	17,919
Civil service commission	397	495	457
Human resources - personnel	15,369	14,291	12,993
Registrar of voters	9,483	12,350	12,220
Clerk of the board of supervisors - property management	3,065	2,990	2,827
CAC major maintenance	1,122	904	904
Contributions to capital outlay	4,826	6,989	3,117
Community enhancement	3,013	3,007	3,007
Community projects	11,513	5,207	5,207
Human resources - other general government	3,597	3,497	3,370
County technology office	6,908	6,658	6,120
Contingency reserve	15,600	15,600	
Total general	235,028	272,204	204,580
Public protection:			
Grand jury	509	507	468
Defense attorney/contract administration	8,098	11,022	10,026
Contributions for trial courts	68,266	76,083	75,674
District attorney-judicial	102,562	103,501	99,770
Public defender	42,887	43,615	42,230
Alternate public defender	12,975	13,216	11,915
Judicial - other budgetary entity	22,458	23,353	
Citizens law enforcement review board	513	525	442
Sheriff - police protection	261,147	273,456	263,189
Probation - police protection		2,399	2,399
Sheriff - detention and correction	23	14	1
Probation - detention and correction	98,351	96,350	92,357

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, 2005
(In Thousands)**

(Continued)	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Public works, flood control, soil and water, general	1,965	945	945
Agriculture weights and measures	11,924	13,148	12,295
Land use and environment - other protection	1,071	652	558
LAFCO administration	226	226	226
Office of emergency services	17,891	21,797	5,852
Assessor/recorder/county clerk - other protection	13,290	15,331	15,331
Health and human services agency - other protection	3,035	3,034	2,961
Medical examiner	6,486	6,491	6,277
Department of animal services	10,622	10,699	10,494
Planning and land use	41,586	33,515	25,129
Public works, general - other protection	23,125	4,391	4,391
Child support	53,851	53,850	51,047
Sheriff - adult detention	173,538	168,439	163,410
Probation - adult detention	593	814	814
Probation - juvenile detention	31,508	30,551	30,160
Total public protection	1,008,500	1,007,924	928,361
Public ways and facilities:			
Public works, general - public ways	5,800	4,348	4,348
Total public ways and facilities	5,800	4,348	4,348
Health and sanitation:			
Health and human services agency - mental health	181,112	180,301	166,949
Environmental health	30,120	31,090	27,679
Health and human services agency - health	119,712	120,191	107,530
Public works, general - sanitation	4,417	13,633	13,374
Health and human services agency - medical care	132,187	130,004	126,732
Health and human services agency - California children services	15,368	15,370	14,515
Health and human services agency - health administration	47,897	47,376	42,692
Total health and sanitation	530,813	537,965	499,471
Public assistance:			
Health and human services agency - social administration	670,292	663,632	607,457
Probation - care of court wards	11,493	10,055	7,522
Health and human services agency - other assistance	192,784	200,740	198,919
Housing Authority	11,554	11,441	9,029
Health and human services agency - aid programs	53,496	53,496	35,560
Total public assistance	939,619	939,364	858,487
Education:			
Farm and home advisor	989	1,086	597
Total education	989	1,086	597
Recreation and cultural:			
Parks and recreation	25,203	22,758	18,300
Total recreational and cultural	25,203	22,758	18,300
Capital outlay	62,345	21,087	17,928
Debt service:			
Interest and other fiscal charges	7,085	13,353	12,310
Total expenditures	2,815,382	2,820,089	2,544,382
Excess of revenues over (under) expenditures	(520,109)	(470,567)	(274,906)
Other financing sources (uses):			
Long-term debt proceeds	25	25	
Transfers in	511,493	521,330	568,677
Transfers out	(208,474)	(182,848)	(179,228)
Total other financing sources (uses)	303,044	338,507	389,449
Net change in fund balance	(217,065)	(132,060)	114,543
Fund balances at beginning of year	217,065	551,000	551,000
Increase (decrease) in:			
Reserve for inventory of materials and supplies		1,854	1,854
Fund balances at end of year	\$	420,794	667,397

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, 2005
(In Thousands)**

(Continued)	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Revenue from use of money and property	\$		8,810
Total revenues			8,810
Expenditures:			
Current:			
General:			
Tobacco Settlement	3,634	3,205	
Total general	3,634	3,205	
Total expenditures	3,634	3,205	
Excess of revenues over (under) expenditures	(3,634)	(3,205)	8,810
Other financing sources (uses):			
Transfers out	(23,666)	(24,095)	(23,278)
Total other financing sources (uses)	(23,666)	(24,095)	(23,278)
Net change in fund balance	(27,300)	(27,300)	(14,468)
Fund balances at beginning of year	27,300	346,727	346,727
Fund balances at end of year	\$	319,427	332,259

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 reduction in appropriations during the year ended June 30, 2005, amounted to \$20.919 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 2004-05 adopted budget plus the budget carried forward from Fiscal Year 2003-04. 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 17, 2004). 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 2004-05 plus technical amendments that occur after the close of the fiscal year less the amount of budget carried forward to Fiscal Year 2005-06.

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)
6/30/2003	\$ 4,417.7	\$ 5,853.1	\$ 1,435.4	75.5%	\$ 906.1	158.4 %
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