



## Required Supplementary Information

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# Required Supplementary Information

**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, 2007  
(In Thousands)**

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Taxes	\$ 856,760	856,760	842,396
Licenses, permits and franchise fees	34,362	34,362	33,752
Fines, forfeitures and penalties	50,221	48,528	55,248
Revenue from use of money and property	25,939	26,087	51,894
Aid from other governmental agencies:			
State	1,003,135	1,005,695	851,309
Federal	593,470	617,286	704,440
Other	97,141	99,339	92,769
Charges for current services	261,306	269,813	269,282
Other revenue	25,248	25,890	33,227
<b>Total revenues</b>	<b>2,947,582</b>	<b>2,983,760</b>	<b>2,934,317</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General government:</b>			
Assessor/recorder/county clerk - finance	32,477	35,949	32,536
Auditor and controller	31,209	32,772	30,573
Board of supervisors district #1	1,108	1,209	1,043
Board of supervisors district #2	1,112	1,273	1,079
Board of supervisors district #3	1,073	1,134	1,064
Board of supervisors district #4	1,039	1,402	954
Board of supervisors district #5	1,182	1,642	1,094
Board of supervisors general office	1,067	1,065	825
CAC major maintenance	2,062	1,478	1,064
Chief Administrative office - legislative and administrative	4,372	4,451	4,186
Civil service commission	606	619	571
Clerk of the board of supervisors - legislative and administrative	2,740	2,839	2,361
Clerk of the board of supervisors - property management	4,012	3,810	2,818
Community enhancement	3,013	2,985	2,969
Community projects	11,648	8,351	8,341
Community services	9,924	14,424	4,140
Contributions to capital outlay	3,344	4,041	3,534
County counsel	20,405	20,888	19,782
County technology office	10,910	10,192	7,728
Countywide general expense	70,513	71,288	4,379
Financing and general government - legislative and administrative	40,458	15,663	13,397
Financing and general government - other general	415	9,782	4,130
Health and human services - legislative and administrative	400	400	383
Human resources - other general government	3,683	3,738	3,513
Human resources - personnel	18,558	18,069	14,966
Land use and environment - legislative and administrative	7,126	13,499	3,068
Public safety - legislative and administrative	25,023	15,832	8,270
Registrar of voters	15,827	32,080	29,464
Treasurer/tax collector	17,083	16,229	16,029
<b>Total general government</b>	<b>342,389</b>	<b>347,104</b>	<b>224,261</b>
<b>Public protection:</b>			
Agriculture weights and measures	15,725	16,505	14,225
Alternate public defender	14,634	14,963	14,129
Assessor/recorder/county clerk - other protection	15,239	16,594	16,163
Child support	51,248	52,404	46,391
Citizens law enforcement review board	505	519	486
Contributions for trial courts	75,602	74,704	73,104
Defense attorney/contract administration	9,284	9,284	8,414
Department of animal services	12,385	12,631	12,096
District attorney-judicial	113,719	124,564	116,524

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, 2007  
(In Thousands)**

(Continued)	Original Budget	Final Budget	Actual
Grand jury	\$ 581	574	544
LAFCO administration	294	294	293
Land use and environment - other protection	1,217	1,202	1,080
Medical examiner	7,333	7,600	7,002
Office of emergency services	17,074	29,819	19,993
Planning and land use - fire protection	28,392	28,559	15,507
Planning and land use - other protection	30,384	30,868	23,698
Probation - adult detention	3,896	4,106	4,106
Probation - detention and correction	104,514	109,355	102,967
Probation - juvenile detention	31,574	32,870	32,870
Probation - police protection	2,491	2,511	2,511
Public defender	48,827	49,539	48,351
Public works, flood control, soil and water, general	3,124	2,355	974
Public works, general - other protection	445	445	406
Sheriff - adult detention	188,608	193,281	181,661
Sheriff - detention and correction		286	4
Sheriff - other protection		897	891
Sheriff - police protection	332,442	328,205	315,436
<b>Total public protection</b>	<b>1,109,537</b>	<b>1,144,934</b>	<b>1,059,826</b>
Public ways and facilities:			
Public Works, special projects	494	398	398
Public works, general - public ways	3,220	1,149	971
<b>Total public ways and facilities</b>	<b>3,714</b>	<b>1,547</b>	<b>1,369</b>
Health and sanitation:			
Environmental health	35,135	34,716	30,959
Health and human services agency - California children services	17,643	18,494	17,503
Health and human services agency - health	89,974	89,842	85,519
Health and human services agency - health administration	86,985	87,356	71,796
Health and human services agency - medical care	123,301	117,475	116,817
Health and human services agency - mental health	255,358	249,212	212,613
Public works, general - sanitation	5,822	4,747	4,747
<b>Total health and sanitation</b>	<b>614,218</b>	<b>601,842</b>	<b>539,954</b>
Public assistance:			
Health and human services agency - aid programs	43,877	43,877	41,474
Health and human services agency - other assistance	241,389	241,563	240,459
Health and human services agency - social administration	703,692	705,912	627,245
Health and human services agency - veterans' services	716	716	715
Housing Authority	9,770	9,757	8,545
Probation - care of court wards	9,481	9,796	9,796
<b>Total public assistance</b>	<b>1,008,925</b>	<b>1,011,621</b>	<b>928,234</b>
Education:			
Farm and home advisor	1,062	1,555	1,157
<b>Total education</b>	<b>1,062</b>	<b>1,555</b>	<b>1,157</b>
Recreation and cultural:			
Parks and recreation	32,378	26,294	24,509
<b>Total recreational and cultural</b>	<b>32,378</b>	<b>26,294</b>	<b>24,509</b>
Contingency:			
Contingency reserve	20,000	20,000	
<b>Total contingency</b>	<b>20,000</b>	<b>20,000</b>	
Capital outlay	35,276	20,184	17,190
Debt service:			
Interest and fiscal charges	12,700	12,700	10,843
<b>Total expenditures</b>	<b>3,180,199</b>	<b>3,187,781</b>	<b>2,807,343</b>
Excess (deficiency) of revenues over (under) expenditures	\$ (232,617)	(204,021)	126,974

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, 2007  
(In Thousands)**

(Continued)	Original Budget	Final Budget	Actual
Other financing sources (uses)			
Sale of capital assets	\$		130
Transfers in	267,305	279,798	283,535
Transfers out	(298,706)	(166,553)	(152,854)
Total other financing sources (uses)	(31,401)	113,245	130,811
Net change in fund balance	(264,018)	(90,776)	257,785
Fund balance at beginning of year	186,691	898,885	898,885
Increase (decrease) in			
Reserve for inventory of materials and supplies		(1,588)	(1,588)
Fund balance at end of year	\$	806,521	1,155,082

See notes to required supplementary information.



## 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, 2007  
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		15,125
Total revenues			15,125
Expenditures:			
Current:			
General government:			
Tobacco Settlement	1,300	1,300	
Total general government	1,300	1,300	
Total expenditures	1,300	1,300	
Excess (deficiency) of revenues over (under) expenditures	(1,300)	(1,300)	15,125
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	(25,500)	(25,500)	(9,075)
Fund balance at beginning of year		439,938	439,938
Fund balance at end of year	\$	414,438	430,863

**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 decrease in appropriations during the year ended June 30, 2007, amounted to \$124.6 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 2006-07 (2007) adopted budget plus the budget carried forward from Fiscal Year 2006. 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 1, 2006). 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 2007 plus technical amendments that occur after the close of the fiscal year less the amount of budget carried forward to Fiscal Year 2008.

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)
6/30/2005	\$ 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%
6/30/2007	\$ 7,250.4	\$ 8,082.5	\$ 832.1	89.7%	\$ 1,062.4	78.3%

