

# REQUIRED SUPPLEMENTARY INFORMATION



*Mission Trails Regional Park in San Diego*



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

For the Year Ended June 30, 2015  
(In Thousands)

	Original Budget	Final Budget	Actual
<b>Revenues:</b>			
Taxes	\$ 965,323	965,323	997,904
Licenses, permits and franchise fees	44,089	44,089	44,987
Fines, forfeitures and penalties	41,343	14,466	45,823
Revenue from use of money and property	11,102	11,102	14,624
Aid from other governmental agencies:			
State	1,121,376	1,125,056	1,123,373
Federal	813,711	832,787	792,723
Other	63,222	63,443	87,506
Charges for current services	346,854	347,919	355,607
Other	32,089	35,100	50,455
<b>Total revenues</b>	<b>3,439,109</b>	<b>3,439,285</b>	<b>3,513,002</b>
<b>Expenditures:</b>			
<b>Current:</b>			
General government:			
Assessor/recorder/county clerk - finance	40,829	41,439	36,909
Auditor and controller	25,714	24,855	23,360
Auditor and controller - information technology management services	12,187	12,836	8,508
Board of supervisors district #1	1,465	1,654	1,432
Board of supervisors district #2	1,391	1,591	1,317
Board of supervisors district #3	1,388	1,588	1,380
Board of supervisors district #4	1,376	1,576	1,255
Board of supervisors district #5	1,423	1,623	1,270
Board of supervisors general office	1,115	1,115	1,066
Chief administrative office - legislative and administrative	4,642	4,642	4,254
Civil service commission	665	665	512
Clerk of the board of supervisors - legislative and administrative	3,420	3,347	3,070
Community enhancement	3,562	3,568	3,558
Community projects	11,186	9,869	9,066
Community services	9,908	17,247	3,129
Contributions to capital outlay	2	2	
County communications office	2,874	2,874	2,573
County counsel	27,493	27,743	23,710
County technology office	22,493	22,493	16,248
Countywide general expense	33,971	33,971	5,648
Finance and general government - legislative and administrative	4,614	3,359	1,813
Finance and general government - other general	29,627	29,823	7,657
Finance and general government group - CAC Major Maintenance	5,916	6,976	5,288
Health and human services - legislative and administrative	280	280	138
Human resources - other general government	5,181	5,182	4,561
Human resources - personnel	20,432	20,432	16,004
Land use and environment - legislative and administrative	8,229	8,229	3,822
Public safety - legislative and administrative	9,656	9,648	6,202

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

For the Year Ended June 30, 2015  
(In Thousands)  
(Continued)

	Original Budget	Final Budget	Actual
Registrar of voters	18,170	18,179	16,201
Treasurer - tax collector	21,907	21,907	18,027
Total general government	331,116	338,713	227,978
Public protection:			
Agriculture, weights and measures	15,367	15,597	14,031
Agriculture, weights and measures - sealer	4,036	4,036	4,056
Assessor/recorder/county clerk - other protection	21,915	21,305	16,619
Child support	49,823	49,813	45,693
Citizens law enforcement review board	610	610	605
Contributions for trial courts	69,370	69,370	69,044
Department of animal services	16,943	16,943	15,617
District attorney-judicial	166,051	166,551	157,065
Fire protection, Office of emergency services	20,906	24,976	18,473
Grand jury	592	592	444
Local agency formation commission administration	413	413	399
Medical examiner	9,359	9,516	9,395
Office of emergency services	7,749	10,316	7,211
Planning and development services	36,425	37,454	27,847
Probation - detention and correction	155,729	155,581	147,613
Probation - juvenile detention	45,166	45,024	43,664
Public defender	77,857	76,057	72,615
Public safety - fire protection	3,682	112	112
Public works, flood control, soil and water, general	15,787	15,801	13,963
Public works, general - other protection	891	891	
Sheriff - adult detention	255,907	255,740	253,941
Sheriff - other protection	3,095	3,095	2,372
Sheriff - police protection	455,292	473,787	422,247
Total public protection	1,432,965	1,453,580	1,343,026
Public ways and facilities:			
Public works, dept of gen	1,294	671	91
Public works, general - public ways	4,344	4,373	3,371
Total public ways and facilities	5,638	5,044	3,462
Health and sanitation:			
Environmental health	46,330	46,337	39,690
Health and human services agency - drug and alcohol abuse services	58,514	58,514	51,537
Health and human services agency - health	163,316	165,796	146,203
Health and human services agency - medical care	48,106	48,227	44,576
Health and human services agency - mental health	326,763	326,131	317,106
Total health and sanitation	643,029	645,005	599,112
Public assistance:			
Health and human services agency - medical services	19,967	19,967	16,011
Health and human services agency - other assistance	402,876	419,356	402,674
Health and human services agency - social administration	813,293	794,269	763,191

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

For the Year Ended June 30, 2015  
(In Thousands)  
(Continued)

	Original Budget	Final Budget	Actual
Health and human services agency - veterans' services	1,072	1,072	1,146
Housing authority	33,412	33,819	17,219
Probation - care of court wards	10,689	11,245	12,176
Total public assistance	1,281,309	1,279,728	1,212,417
Education:			
Agriculture, weights and measures	904	939	900
Total education	904	939	900
Recreation and cultural:			
Parks and recreation	37,838	43,114	34,217
Total recreation and cultural	37,838	43,114	34,217
Contingency reserve	20,669	20,669	
Capital outlay	24,819	39,259	28,674
Debt Service:			
Principal	13,790	13,790	13,718
Interest	25,332	25,340	17,298
Payment to refunded bond escrow agent	5,454	5,454	5,454
Total expenditures	3,822,863	3,870,635	3,486,256
Excess (deficiency) of revenues over (under) expenditures	(383,754)	(431,350)	26,746
Other financing sources (uses):			
Sale of capital assets			111
Transfers in	295,685	289,651	282,392
Transfers out	(405,264)	(410,688)	(153,653)
Total other financing sources (uses)	(109,579)	(121,037)	128,850
Net change in fund balances	(493,333)	(552,387)	155,596
Fund balances at beginning of year	1,731,672	1,731,672	1,731,672
Increase (decrease) in nonspendable inventories		1,108	1,108
Fund balances at end of year	\$ 1,238,339	1,180,393	1,888,376

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

For the Year Ended June 30, 2015  
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		11
Aid from other governmental agencies:			
State	251,016	251,624	260,974
Total revenues	251,016	251,624	260,985
Expenditures:			
Current:			
Public protection:			
Public safety (Prop 172)	2,444	656	609
Total public protection	2,444	656	609
Total expenditures	2,444	656	609
Excess (deficiency) of revenues over (under) expenditures	248,572	250,968	260,376
Other financing sources (uses):			
Transfers out	(252,498)	(256,362)	(253,287)
Total other financing sources (uses)	(252,498)	(256,362)	(253,287)
Net change in fund balances	(3,926)	(5,394)	7,089
Fund balances at beginning of year	66,221	66,221	66,221
Fund balances at end of year	\$ 62,295	60,827	73,310



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

For the Year Ended June 30, 2015  
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 6,000	6,000	452
Total revenues	6,000	6,000	452
Expenditures:			
Current:			
General government:			
Tobacco settlement	14,000	14,000	126
Total general government	14,000	14,000	126
Total expenditures	14,000	14,000	126
Excess (deficiency) of revenues over (under) expenditures	(8,000)	(8,000)	326
Other financing sources (uses):			
Transfers out	(13,500)	(13,500)	(13,500)
Total other financing sources (uses)	(13,500)	(13,500)	(13,500)
Net change in fund balances	(21,500)	(21,500)	(13,174)
Fund balances at beginning of year	325,346	325,346	325,346
Fund balances at end of year	\$ 303,846	303,846	312,172

**Pension Plan**

The schedule (in thousands) of the County's proportionate share of the San Diego County Employees Retirement Association pension plan collective Net Pension Liability is shown in the table below:

	Fiscal Year 2015*
County's proportion of the net pension liability	92.292%
County's proportionate share of the net pension liability	\$ 1,958,456
County's covered - employee payroll	\$ 992,239
County's proportionate share of the net pension liability as a percentage of its covered - employee payroll	197.38%
Plan fiduciary net position as a percentage of the total pension liability	82.65%

\*Amounts presented above were based on the measurement period ending June 30, 2014.

The schedule (in thousands) of County contributions to the San Diego County Employees Retirement Association pension plan is shown in the table below:

	Fiscal Year 2015*
Actuarial determined contributions	\$ 356,732
Contributions in relation to the actuarially determined contribution	356,732
Contribution deficiency (excess)	\$ -
County's covered - employee payroll	\$ 1,113,677
Contributions as a percentage of covered - employee payroll	32%

\*Amounts presented above were based on the fiscal year ended June 30, 2015.



## 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 County Budget Act authorizes the Chief Administrative Officer (CAO) and/or Deputy CAO/Auditor and Controller to approve transfers within a department as long as overall appropriations of the department are not increased. 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 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.