



*Required Supplementary
Information*

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

For the Year Ended June 30, 2016
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 1,017,670	1,017,670	1,047,808
Licenses, permits and franchise fees	39,880	39,872	41,072
Fines, forfeitures and penalties	44,502	44,501	44,029
Revenue from use of money and property	12,137	12,137	16,149
Aid from other governmental agencies:			
State	1,180,508	1,192,365	1,144,554
Federal	864,143	877,964	831,653
Other	69,779	69,853	82,995
Charges for current services	354,489	354,861	362,071
Other	34,240	42,869	29,700
Total revenues	3,617,348	3,652,092	3,600,031
Expenditures:			
Current:			
General government:			
Assessor/recorder/county clerk - finance	42,190	43,010	38,607
Auditor and controller	23,098	23,042	21,322
Auditor and controller - information technology management services	14,157	14,177	8,860
Board of supervisors district #1	1,454	1,654	1,417
Board of supervisors district #2	1,391	1,592	1,367
Board of supervisors district #3	1,424	1,624	1,257
Board of supervisors district #4	1,432	1,632	1,222
Board of supervisors district #5	1,463	1,663	1,343
Board of supervisors general office	1,125	1,125	1,039
Chief administrative office - legislative and administrative	4,742	4,742	4,464
Civil service commission	544	544	484
Clerk of the board of supervisors - legislative and administrative	3,776	4,015	3,263
Community enhancement	4,184	4,184	4,171
Community projects	10,802	9,703	8,071
Community services	19,706	17,757	6,690
Contributions to capital outlay			
County communications office	2,910	2,910	2,711
County counsel	25,201	25,701	24,137
County technology office	17,810	17,810	10,362
Countywide general expense	43,832	36,936	2,653
Finance and general government - legislative and administrative	5,299	5,049	1,737
Finance and general government - other general	20,831	20,830	4,867
Finance and general government group - CAC Major Maintenance	8,629	8,629	6,196
Finance and general government group - Finance	3,195	3,196	2,833
Health and human services - legislative and administrative	173	173	136
Human resources - other general government	6,950	6,949	4,724
Human resources - personnel	20,723	20,722	16,519
Land use and environment - legislative and administrative	9,274	9,605	6,087
Lease payments - bonds	2	2	
Public safety - legislative and administrative	11,493	11,493	5,948
Registrar of voters	19,013	19,013	18,574
Treasurer - tax collector	22,940	22,940	18,900
Total general government	349,763	342,422	229,961

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

For the Year Ended June 30, 2016
(In Thousands)
(Continued)

	Original Budget	Final Budget	Actual
Public protection:			
Agriculture, weights and measures	15,430	15,411	13,807
Agriculture, weights and measures - sealer	4,445	4,444	4,143
Assessor/recorder/county clerk - other protection	23,437	22,617	14,921
Child support	51,281	51,269	45,493
Citizens law enforcement review board	638	638	614
Contributions for trial courts	70,467	70,467	67,869
Department of animal services	17,205	17,191	16,630
District attorney-judicial	169,215	169,464	154,464
Fire protection, Office of emergency services	33,793	41,931	26,508
Grand jury	835	835	787
Local agency formation commission administration	426	426	399
Medical examiner	9,632	9,532	9,516
Office of emergency services	6,974	10,661	6,076
Planning and development services	38,703	38,703	28,832
Probation - detention and correction	162,746	161,422	144,348
Probation - juvenile detention	43,365	46,966	43,480
Public defender	78,134	77,284	72,736
Public works, flood control, soil and water, general	13,764	14,014	11,293
Sheriff - adult detention	257,837	258,509	249,489
Sheriff - detention and correction	2,228	2,228	1,930
Sheriff - other protection	2,932	2,932	2,282
Sheriff - police protection	469,538	485,247	417,453
Total public protection	1,473,025	1,502,191	1,333,070
Public ways and facilities:			
Public works, dept of gen	681	700	82
Public works, general - public ways	4,930	4,910	3,866
Total public ways and facilities	5,611	5,610	3,948
Health and sanitation:			
Environmental health	44,155	44,302	37,567
Health and human services agency - drug and alcohol abuse services	60,193	60,193	54,793
Health and human services agency - health	184,806	191,404	161,069
Health and human services agency - health administration	1,615	1,615	1,244
Health and human services agency - medical care	48,638	48,638	44,643
Health and human services agency - mental health	341,621	341,620	329,283
Total health and sanitation	681,028	687,772	628,599
Public assistance:			
Health and human services agency - medical services	10,078	10,198	9,495
Health and human services agency - other assistance	475,013	495,039	466,901
Health and human services agency - social administration	838,041	808,309	779,651
Health and human services agency - veterans' services	2,019	2,019	2,084
Housing authority	31,838	31,838	17,167
Probation - care of court wards	11,970	12,770	14,020
Total public assistance	1,368,959	1,360,173	1,289,318

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

For the Year Ended June 30, 2016
(In Thousands)
(Continued)

	Original Budget	Final Budget	Actual
Education:			
Agriculture, weights and measures	898	950	853
Total education	898	950	853
Recreational and cultural:			
Parks and recreation	41,623	42,819	35,718
Total recreational and cultural	41,623	42,819	35,718
Contingency reserve	21,724	21,724	0
Capital outlay	41,981	50,748	43,839
Debt service:			
Principal	24,827	29,836	28,959
Interest	13,310	15,197	12,948
Total expenditures	4,022,749	4,059,442	3,607,213
Excess (deficiency) of revenues over (under) expenditures	(405,401)	(407,350)	(7,182)
Other financing sources (uses):			
Sale of capital assets		144	162
Transfers in	307,350	306,607	296,690
Transfers out	(466,690)	(496,902)	(171,752)
Total other financing sources (uses)	(159,340)	(190,151)	125,100
Net change in fund balances	(564,741)	(597,501)	117,918
Fund balances at beginning of year	1,888,376	1,888,376	1,888,376
Increase (decrease) in nonspendable inventories		115	115
Fund balances at end of year	\$ 1,323,635	1,290,990	2,006,409

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

For the Year Ended June 30, 2016
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		21
Aid from other governmental agencies:			
State	262,703	262,703	261,305
Total revenues	262,703	262,703	261,326
Expenditures:			
Current:			
Public protection:			
Public safety (Prop 172)	5,691		
Total public protection	5,691		
Total expenditures	5,691		
Excess (deficiency) of revenues over (under) expenditures	257,012	262,703	261,326
Other financing sources (uses):			
Transfers out	(275,385)	(280,302)	(276,308)
Total other financing sources (uses)	(275,385)	(280,302)	(276,308)
Net change in fund balances	(18,373)	(17,599)	(14,982)
Fund balances at beginning of year	73,310	73,310	73,310
Fund balances at end of year	\$ 54,937	55,711	58,328

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

For the Year Ended June 30, 2016
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,900	1,900	3,169
Total revenues	1,900	1,900	3,169
Expenditures:			
Current:			
General government:			
Tobacco settlement	6,800	6,800	90
Total general government	6,800	6,800	90
Total expenditures	6,800	6,800	90
Excess (deficiency) of revenues over (under) expenditures	(4,900)	(4,900)	3,079
Other financing sources (uses):			
Transfers out	(6,700)	(6,700)	(6,646)
Total other financing sources (uses)	(6,700)	(6,700)	(6,646)
Net change in fund balances	(11,600)	(11,600)	(3,567)
Fund balances at beginning of year	312,172	312,172	312,172
Fund balances at end of year	\$ 300,572	300,572	308,605

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 2016*	Fiscal Year 2015*
County's proportion of the net pension liability	92.827%	92.292%
County's proportionate share of the net pension liability	\$ 2,593,395	\$ 1,958,456
County's covered payroll	\$ 1,036,987	\$ 988,858
County's proportionate share of the net pension liability as a percentage of its covered payroll	250.089%	198.052%
Plan fiduciary net position as a percentage of the total pension liability	78.63%	82.65%

*Amounts presented above were based on the measurement periods ending June 30, 2015, and June 30, 2014, respectively. Fiscal year 2015 covered payroll amounts were restated due to the County's implementation of Governmental Accounting Standard Board (GASB) Statement No. 82 *Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73.*

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 2016*	Fiscal Year 2015*
Actuarial determined contributions	\$ 354,524	\$ 356,732
Contributions in relation to the actuarially determined contribution	354,524	356,732
Contribution deficiency (excess)	\$ -	\$ -
County's covered payroll	\$ 1,058,595	\$ 1,036,987
Contributions as a percentage of covered payroll	33.49%	34.40%

*Amounts presented above were based on the fiscal years ended June 30, 2016, and June 30, 2015, respectively. Fiscal year 2015 covered payroll amounts were restated due to the County's implementation of Governmental Accounting Standard Board (GASB) Statement No. 82 *Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73.*

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 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.