



*Required Supplementary
Information*

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 2017*	Fiscal Year 2016*	Fiscal Year 2015*
County's proportion of the net pension liability	92.898%	92.827%	92.292%
County's proportionate share of the net pension liability	\$ 3,992,748	\$ 2,593,395	\$ 1,958,456
County's covered payroll	\$ 1,058,895	\$ 1,036,987	\$ 988,858
County's proportionate share of the net pension liability as a percentage of its covered payroll	377.067%	250.089%	198.052%
Plan fiduciary net position as a percentage of the total pension liability	70.48%	78.63%	82.65%

*Amounts presented above were based on the measurement periods ending June 30, 2016, June 30, 2015, and June 30, 2014, respectively.

Note: This Schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

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 2017*	Fiscal Year 2016*	Fiscal Year 2015*
Actuarial determined contributions	\$ 386,971	\$ 354,524	\$ 356,732
Contributions in relation to the actuarially determined contribution	386,971	354,524	356,732
Contribution deficiency (excess)	\$ -	\$ -	\$ -
County's covered payroll	\$ 1,091,617	\$ 1,058,595	\$ 1,036,987
Contributions as a percentage of covered payroll	35.45%	33.49%	34.40%

*Amounts presented above were based on the fiscal years ended June 30, 2017, June 30, 2016, and June 30, 2015, respectively.

Note: This Schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL GENERAL FUND

For the Year Ended June 30, 2017
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 1,061,445	1,061,445	1,102,090
Licenses, permits and franchise fees	39,982	39,980	41,557
Fines, forfeitures and penalties	44,376	44,374	42,268
Revenue from use of money and property	7,485	7,484	13,904
Aid from other governmental agencies:			
State	1,192,757	1,190,880	1,141,518
Federal	721,488	729,398	660,513
Other	73,755	73,663	101,315
Charges for current services	365,789	378,208	380,948
Other	41,081	45,114	39,076
Total revenues	3,548,158	3,570,546	3,523,189
Expenditures:			
Current:			
General government:			
Assessor/recorder/county clerk - finance	44,991	45,221	40,718
Auditor and controller	26,363	25,369	24,448
Auditor and controller - information technology management services	12,754	14,648	8,261
Board of supervisors district #1	1,488	1,688	1,442
Board of supervisors district #2	1,664	1,683	1,606
Board of supervisors district #3	1,427	1,627	1,222
Board of supervisors district #4	1,467	1,667	1,258
Board of supervisors district #5	1,461	1,661	1,278
Board of supervisors general office	1,127	1,127	1,017
Chief administrative office - legislative and administrative	4,917	4,918	4,542
Civil service commission	511	511	451
Clerk of the board of supervisors - legislative and administrative	4,138	4,196	3,935
Community enhancement	4,893	4,893	4,884
Community projects	11,632	10,568	8,622
Community services	17,735	17,485	6,943
Contributions to capital outlay		6,633	
County communications office	3,192	3,192	2,905
County counsel	25,510	25,151	24,430
County technology office	16,801	16,801	8,383
Countywide general expense	72,091	85,660	17,834
Finance and general government - legislative and administrative	5,383	5,384	1,613
Finance and general government - other general	22,837	35,010	4,212
Finance and general government group - CAC major maintenance	8,920	8,919	6,251
Finance and general government group - finance	3,126	3,126	2,701
Health and human services - legislative and administrative	170	170	139
Human resources - other general government	6,060	6,061	4,891
Human resources - personnel	22,579	22,555	17,614
Land use and environment - legislative and administrative	6,402	6,403	3,448
Lease payments - bonds	68	68	
Public safety - legislative and administrative	15,275	21,444	10,793
Registrar of voters	21,228	26,060	24,008
Treasurer - tax collector	23,513	23,513	18,826
Total general government	389,723	433,412	258,675

Continued on next page ►►►

County of San Diego / Comprehensive Annual Financial Report / For the year ended June 30, 2017

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL
GENERAL FUNDFor the Year Ended June 30, 2017
(In Thousands)

(Continued)	Original Budget	Final Budget	Actual
Public protection:			
Agriculture, weights and measures	15,973	16,224	14,714
Agriculture, weights and measures - sealer	4,277	4,025	4,375
Assessor/recorder/county clerk - other protection	22,865	22,636	15,445
Child support	52,141	52,142	46,132
Citizens law enforcement review board	661	661	579
Contributions for trial courts	67,736	70,236	66,681
Department of animal services	17,558	17,475	16,670
District attorney-judicial	179,614	174,614	162,257
Fire protection, Office of emergency services	41,698	45,328	40,549
Grand jury	805	805	640
Local agency formation commission administration	426	426	426
Medical examiner	9,757	9,757	9,748
Office of emergency services	8,309	10,863	6,462
Planning and development services	42,041	43,913	30,814
Probation - detention and correction	164,270	165,626	150,380
Probation - juvenile detention	50,062	48,661	45,871
Public defender	81,430	81,430	75,735
Public works, flood control, soil and water, general	20,981	21,056	14,969
Sheriff - adult detention	269,394	270,754	265,071
Sheriff - detention and correction	5,111	4,821	3,754
Sheriff - other protection	2,935	2,935	2,391
Sheriff - police protection	501,900	512,619	450,975
Total public protection	1,559,944	1,577,007	1,424,638
Public ways and facilities:			
Public works, dept of gen	2,117	1,143	491
Public works, general - public ways	5,308	5,205	4,054
Total public ways and facilities	7,425	6,348	4,545
Health and sanitation:			
Environmental health	44,232	44,239	39,202
Health and human services agency - drug and alcohol abuse services	67,317	67,317	58,056
Health and human services agency - health	192,466	205,367	167,852
Health and human services agency - health administration	1,007	1,008	614
Health and human services agency - medical care	49,218	49,144	45,503
Health and human services agency - mental health	396,678	403,190	376,475
Total health and sanitation	750,918	770,265	687,702
Public assistance:			
Health and human services agency - medical services	8,289	8,289	7,639
Health and human services agency - other assistance	263,979	285,589	225,383
Health and human services agency - social administration	860,139	818,026	784,222
Health and human services agency - veterans' services	2,543	2,542	2,729
Probation - care of court wards	13,949	13,949	13,559
Total public assistance	1,148,899	1,128,395	1,033,532

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL GENERAL FUND

For the Year Ended June 30, 2017
(In Thousands)

(Continued)	Original Budget	Final Budget	Actual
Education:			
Agriculture, weights and measures	1,130	1,129	1,027
Total education	1,130	1,129	1,027
Recreation and cultural:			
Parks and recreation	41,136	43,754	36,538
Total recreation and cultural	41,136	43,754	36,538
Contingency reserve	22,675	22,675	
Capital outlay	72,048	78,058	31,598
Debt service:			
Principal	16,659	16,659	16,654
Interest	17,114	17,114	14,414
Total expenditures	4,027,671	4,094,816	3,509,323
Excess (deficiency) of revenues over (under) expenditures	(479,513)	(524,270)	13,866
Other financing sources (uses):			
Sale of capital assets			218
Issuance of capital lease:			
Face value of capital lease			6,122
Transfers in	305,791	307,630	294,788
Transfers out	(438,157)	(444,767)	(178,754)
Total other financing sources (uses)	(132,366)	(137,137)	122,374
Net change in fund balances	(611,879)	(661,407)	136,240
Fund balances at the beginning of year	2,006,409	2,006,409	2,006,409
Increase (decrease) in nonspendable inventories		1,964	1,964
Fund balances at end of year	\$ 1,394,530	1,346,966	2,144,613

County of San Diego / Comprehensive Annual Financial Report / For the year ended June 30, 2017

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

PUBLIC SAFETY FUND

For the Year Ended June 30, 2017

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Aid from other governmental agencies:			
State	\$ 272,812	272,812	271,159
Total revenues	272,812	272,812	271,159
Expenditures:			
Current:			
Public protection:			
Public safety (Prop 172)	5,299	5,299	
Total public protection	5,299	5,299	
Total expenditures	5,299	5,299	
Excess (deficiency) of revenues over (under) expenditures	267,513	267,513	271,159
Other financing sources (uses):			
Transfers out	(278,725)	(278,725)	(267,666)
Total other financing sources (uses)	(278,725)	(278,725)	(267,666)
Net change in fund balances	(11,212)	(11,212)	3,493
Fund balances at beginning of year	58,328	58,328	58,328
Fund balances at end of year	\$ 47,116	47,116	61,821

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL
TOBACCO ENDOWMENT FUND

For the Year Ended June 30, 2017
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,900	1,900	975
Total revenues	1,900	1,900	975
Expenditures:			
Current:			
General government:			
Tobacco settlement	200	200	117
Total general government	200	200	117
Total expenditures	200	200	117
Excess (deficiency) of revenues over (under) expenditures	1,700	1,700	858
Other financing sources (uses):			
Transfers out	(6,000)	(6,000)	(6,000)
Total other financing sources (uses)	(6,000)	(6,000)	(6,000)
Net change in fund balances	(4,300)	(4,300)	(5,142)
Fund balances at beginning of year	308,605	308,605	308,605
Fund balances at end of year	\$ 304,305	304,305	303,463

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.