



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:

Table 1				
Schedule of County's Proportionate Share of the Net Pension Liability				
	Fiscal Year 2018*	Fiscal Year 2017*	Fiscal Year 2016*	Fiscal Year 2015*
County's proportion of the net pension liability	93.136%	92.898%	92.827%	92.292%
County's proportionate share of the net pension liability	\$ 3,433,950	\$ 3,992,748	\$ 2,593,395	\$ 1,958,456
County's covered payroll	\$ 1,091,617	\$ 1,058,895	\$ 1,036,987	\$ 988,858
County's proportionate share of the net pension liability as a percentage of its covered payroll	314.575%	377.067%	250.089%	198.052%
Plan fiduciary net position as a percentage of the total pension liability	75.56%	70.48%	78.63%	82.65%

*Amounts presented above were based on the measurement periods ending June 30, 2017, 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:

Table 2				
Schedule of the County Contributions - Net Pension Liability				
	Fiscal Year 2018*	Fiscal Year 2017*	Fiscal Year 2016*	Fiscal Year 2015*
Actuarial determined contributions	\$ 465,339	\$ 386,971	\$ 354,524	\$ 356,732
Contributions in relation to the actuarially determined contribution	\$ 487,841	\$ 386,971	\$ 354,524	\$ 356,732
Contribution deficiency (excess)**	\$ (22,502)	\$ -	\$ -	\$ -
County's covered payroll	\$ 1,145,764	\$ 1,091,617	\$ 1,058,595	\$ 1,036,987
Contributions as a percentage of covered payroll	42.58%	35.45%	33.49%	34.40%

*Amounts presented above were based on the fiscal years ended June 30, 2018, June 30, 2017, June 30, 2016, and June 30, 2015, respectively.

**Based on one-time use of over-realized general purpose revenue generated by greater-than-anticipated assessed value growth as per County Code of Administrative Ordinances Article VII, Section 113.5(b)

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

OPEB

The schedule (in thousands) of the County's proportionate share of the San Diego County Employees Retirement Association Retiree Health Plan collective Net OPEB Liability is shown in the table below:

	Fiscal Year 2018*
County's proportion of the net OPEB liability	92.594%
County's proportionate share of the net OPEB liability	\$ 132,163
County's covered payroll	\$ 1,091,617
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	12.107%
Plan fiduciary net position as a percentage of the total OPEB liability	6.92%

*Amounts presented above were based on the measurement period ending June 30, 2017.
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 Retiree Health Plan is shown in the table below:

	Fiscal Year 2018*
Actuarial determined contributions	\$ 18,229
Contributions in relation to the actuarially determined contribution	18,229
Contribution deficiency (excess)	\$ -
County's covered payroll	\$ 1,145,764
Contributions as a percentage of covered payroll	1.59%

*Amounts presented above were based on the fiscal years ended June 30, 2018.
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 FUNDFor the Year Ended June 30, 2018
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 1,118,617	1,140,776	1,164,508
Licenses, permits and franchise fees	42,869	43,642	45,846
Fines, forfeitures and penalties	46,137	46,483	40,923
Revenue from use of money and property	7,943	8,752	29,986
Aid from other governmental agencies:			
State	1,233,369	1,267,437	1,275,047
Federal	713,960	729,550	682,809
Other	94,239	94,240	106,104
Charges for current services	408,576	410,972	386,593
Other	14,724	18,780	27,920
Total revenues	3,680,434	3,760,632	3,759,736
Expenditures:			
Current:			
General government:			
Assessor/recorder/county clerk - finance	46,527	48,105	40,348
Auditor and controller	27,752	28,479	25,831
Auditor and controller - information technology management services	13,913	13,981	8,032
Board of supervisors district #1	1,513	1,758	1,468
Board of supervisors district #2	1,571	1,692	1,584
Board of supervisors district #3	1,726	1,968	1,502
Board of supervisors district #4	1,510	1,758	1,393
Board of supervisors district #5	1,800	1,894	1,667
Board of supervisors general office	1,377	1,383	1,204
Chief administrative office - legislative and administrative	5,188	5,305	4,845
Civil service commission	516	537	452
Clerk of the board of supervisors - legislative and administrative	3,921	4,039	3,724
Community enhancement	5,409	5,409	5,407
Community projects	11,937	11,291	7,943
Community services	12,001	9,869	3,605
County communications office	3,128	3,282	2,842
County counsel	26,651	26,999	26,512
County technology office	20,113	20,242	13,323
Countywide general expense	128,828	139,958	20,776
Finance and general government - legislative and administrative	6,087	17,706	8,961
Finance and general government - other general	34,993	21,474	3,827
Finance and general government group - CAC major maintenance	8,193	8,193	7,484
Finance and general government group - finance	3,362	5,338	3,014
Health and human services - legislative and administrative	173	173	146
Human resources - other general government	4,244	4,413	4,696
Human resources - personnel	22,306	22,709	18,907
Land use and environment - legislative and administrative	7,725	8,502	4,283
Lease payments - bonds	241	241	
Public safety - legislative and administrative	20,375	15,877	6,638
Registrar of voters	22,776	22,725	19,299
Treasurer - tax collector	22,278	22,572	19,038
Total general government	468,134	477,872	268,751

Continued on next page ►►

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

BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2018

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
Public protection:			
Agriculture, weights and measures	17,249	17,377	15,674
Agriculture, weights and measures - sealer	4,491	4,619	4,421
Assessor/recorder/county clerk - other protection	24,368	23,706	15,366
Child support	51,405	52,853	42,541
Citizens law enforcement review board	704	800	760
Contributions for trial courts	66,860	69,360	66,589
Department of animal services	18,489	18,875	16,003
District attorney - judicial	185,909	177,707	172,836
Fire protection, Office of emergency services	38,698	39,123	32,187
Grand jury	726	730	496
Local agency formation commission administration	467	467	467
Medical examiner	10,235	10,247	10,000
Office of emergency services	8,237	10,138	6,189
Penalty Assessment	3,129	3,129	
Planning and development services	48,936	52,790	35,681
Probation - detention and correction	156,527	161,106	145,911
Probation - juvenile detention	44,779	42,945	47,082
Public defender	87,348	86,085	79,639
Public works, flood control, soil and water, general	25,663	26,628	14,358
Sheriff - adult detention	287,801	290,608	284,986
Sheriff - detention and correction	4,687	4,927	4,573
Sheriff - other protection	3,022	4,196	4,962
Sheriff - police protection	537,297	530,378	477,552
Total public protection	1,627,027	1,628,794	1,478,273
Public ways and facilities:			
Public works, dept of gen	652	3,404	1,391
Public works, general - public ways	5,527	5,656	4,184
Total public ways and facilities	6,179	9,060	5,575
Health and sanitation:			
Environmental health	44,518	46,216	40,363
Health and human services agency - drug and alcohol abuse services	67,751	67,751	71,049
Health and human services agency - health	212,287	219,815	188,191
Health and human services agency - health administration	1,384	1,383	1,331
Health and human services agency - medical care	51,845	51,998	48,787
Health and human services agency - mental health	427,456	439,944	410,063
Total health and sanitation	805,241	827,107	759,784
Public assistance:			
Health and human services agency - medical services	8,196	8,208	7,286
Health and human services agency - other assistance	275,842	285,236	233,831
Health and human services agency - social administration	841,299	833,788	776,527
Health and human services agency - veterans' services	2,794	2,799	2,822
Probation - care of court wards	14,172	14,172	14,209
Total public assistance	1,142,303	1,144,203	1,034,675

Continued on next page ►►►

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

BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2018

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
Education:			
Agriculture, weights and measures	1,280	1,280	1,029
Total education	1,280	1,280	1,029
Recreation and cultural:			
Parks and recreation	44,488	48,125	37,492
Total recreation and cultural	44,488	48,125	37,492
Contingency reserve	23,983	23,983	
Capital outlay	97,816	111,807	113,224
Debt service:			
Principal	17,964	17,964	17,964
Interest	15,777	16,818	15,699
Total expenditures	4,250,192	4,307,013	3,732,466
Excess (deficiency) of revenues over (under) expenditures	(569,758)	(546,381)	27,270
Other financing sources (uses):			
Sale of capital assets			88
Issuance of capital leases:			
Face value of capital leases			45,495
Transfers in	319,841	319,876	306,478
Transfers out	(463,499)	(523,006)	(219,588)
Total other financing sources (uses)	(143,658)	(203,130)	132,473
Net change in fund balances	(713,416)	(749,511)	159,743
Fund balances at the beginning of year	2,144,613	2,144,613	2,144,613
Increase (decrease) in nonspendable inventories		2,771	2,771
Fund balances at end of year	\$ 1,431,197	1,397,873	2,307,127

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

PUBLIC SAFETY FUND

For the Year Ended June 30, 2018

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Aid from other governmental agencies:			
State	\$ 278,884	278,884	283,306
Total revenues	278,884	278,884	283,306
Expenditures:			
Current:			
Public protection:			
Public safety (Prop 172)	1,072	1,072	
Total public protection	1,072	1,072	
Total expenditures	1,072	1,072	
Excess (deficiency) of revenues over (under) expenditures	277,812	277,812	283,306
Other financing sources (uses):			
Transfers out	(300,085)	(300,085)	(285,688)
Total other financing sources (uses)	(300,085)	(300,085)	(285,688)
Net change in fund balances	(22,273)	(22,273)	(2,382)
Fund balances at beginning of year	61,821	61,821	61,821
Fund balances at end of year	\$ 39,548	39,548	59,439

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

TOBACCO ENDOWMENT FUND

For the Year Ended June 30, 2018

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,900	1,900	1,442
Total revenues	1,900	1,900	1,442
Expenditures:			
Current:			
General government:			
Tobacco settlement	200	200	147
Total general government	200	200	147
Total expenditures	200	200	147
Excess (deficiency) of revenues over (under) expenditures	1,700	1,700	1,295
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)	(4,705)
Fund balances at beginning of year	303,463	303,463	303,463
Fund balances at end of year	\$ 299,163	299,163	298,758

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.