



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 2019*	Fiscal Year 2018*	Fiscal Year 2017*	Fiscal Year 2016*	Fiscal Year 2015*
County's proportion of the net pension liability	94.119%	93.136%	92.898%	92.827%	92.292%
County's proportionate share of the net pension liability	\$ 3,197,900	3,433,950	3,992,748	2,593,395	1,958,456
County's covered payroll	\$ 1,145,764	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	279.106%	314.575%	377.067%	250.089%	198.052%
Plan fiduciary net position as a percentage of the total pension liability	78.32%	75.56%	70.48%	78.63%	82.65%

*Amounts presented above were based on the measurement periods ending June 30, 2018, 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:

	Fiscal Year 2019*	Fiscal Year 2018*	Fiscal Year 2017*	Fiscal Year 2016*	Fiscal Year 2015*
Actuarial determined contributions	\$ 485,619	465,339	386,971	354,524	356,732
Contributions in relation to the actuarially determined contributions	499,451	487,841	386,971	354,524	356,732
Contribution deficiency (excess)**	(13,832)	(22,502)	-	-	-
County's covered payroll	\$ 1,190,184	1,145,764	1,091,617	1,058,595	1,036,987
Contributions as a percentage of covered payroll	41.96%	42.58%	35.45%	33.49%	34.40%

*Amounts presented above were based on the fiscal years ended June 30, 2019, 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.

Changes in Assumptions

The following assumptions used to determine the Total Pension Liability have changed:

Table 3		
Actuarial Assumptions		
	Reporting Period: June 30, 2015	Reporting Period: June 30, 2016
Inflation	3.25%	3.00%
Salary increases	General: 4.75% to 10% and Safety: 5.00% to 12% vary by service, including inflation.	General: 4.50% to 9.75% and Safety: 4.75% to 11.75% vary by service, including inflation.
Discount rate	7.75%, net pension plan investment expense, including inflation.	7.50%, net pension plan investment expense, including inflation.
	Reporting Period: June 30, 2016	Reporting Period: June 30, 2017
Salary increases	General: 4.50% to 9.75% and Safety: 4.75% to 11.75% vary by service, including inflation.	General: 4.25% to 10.25% and Safety: 4.50% to 12.00% vary by service, including inflation.
Discount rate	7.50%, net pension plan investment expense, including inflation.	7.25%, net of pension plan investment expense, including inflation.
Date of last experience study	July 1, 2009 through June 30, 2012	July 1, 2012 through June 30, 2015
Mortality Rates	RP-2000	RP-2014

OPEB Plan

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:

Table 4		
Schedule of the County's Proportionate Share of the Net OPEB Liability		
	Fiscal Year 2019*	Fiscal Year 2018*
County's proportion of the net OPEB liability	93.227%	92.594%
County's proportionate share of the net OPEB liability	\$ 119,483	132,163
County's covered payroll	\$ 1,145,764	1,091,617
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	10.428%	12.107%
Plan fiduciary net position as a percentage of the total OPEB liability	10.12%	6.92%

*Amounts presented above were based on the measurement periods ending June 30, 2018 and 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:

Table 5		
Schedule of the County's Contributions - OPEB		
	Fiscal Year 2019*	Fiscal Year 2018*
Actuarial determined contributions	\$ 18,892	18,229
Contributions in relation to the actuarially determined contributions	18,892	18,229
Contribution deficiency (excess)	-	-
County's covered payroll	\$ 1,190,184	1,145,764
Contributions as a percentage of covered payroll	1.59%	1.59%

*Amounts presented above were based on the fiscal years ended June 30, 2019 and June 30, 2018.
 Note: This Schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

Changes in Assumptions

The following assumptions used to determine the Total OPEB Liability have changed:

Table 6		
Actuarial Assumptions		
	Reporting Period: June 30, 2018	Reporting Period: June 30, 2019
Salary increases	General: 4.50% to 9.75% including inflation.	General: 4.25% to 10.25% including inflation. Non-Medicare: 7.00% graded to ultimate 4.50% over 10 years; Medicare: 6.50% graded to ultimate 4.50% over 8 years.
Healthcare trend	6.50% graded to ultimate 4.50% over 8 years.	4.50% over 8 years.

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

BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2019
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 1,197,713	1,211,545	1,223,597
Licenses, permits and franchise fees	43,703	44,705	46,778
Fines, forfeitures and penalties	45,670	45,671	42,453
Revenue from use of money and property	24,817	27,370	63,090
Aid from other governmental agencies:			
State	1,301,931	1,340,600	1,224,649
Federal	815,510	820,417	766,244
Other	90,418	90,419	117,631
Charges for current services	403,748	408,351	384,631
Other	37,093	37,320	28,333
Total revenues	3,960,603	4,026,398	3,897,406
Expenditures:			
Current:			
General government:			
Assessor/recorder/county clerk - finance	49,386	49,386	40,573
Auditor and controller	28,223	27,792	26,850
Auditor and controller - information technology management services	13,434	13,871	8,901
Board of supervisors district #1	1,576	1,776	1,524
Board of supervisors district #2	1,690	1,785	1,656
Board of supervisors district #3	1,517	1,717	1,280
Board of supervisors district #4	1,570	1,920	1,646
Board of supervisors district #5	1,632	1,985	1,761
Board of supervisors general office	1,265	1,265	1,193
Chief administrative office - legislative and administrative	5,109	5,109	4,621
Civil service commission	555	555	426
Clerk of the board of supervisors - legislative and administrative	4,154	4,154	3,746
Community enhancement	6,260	6,260	6,251
Community projects	13,348	13,511	12,667
Community services	6,045	4,714	3,610
County communications office	3,524	3,524	2,994
County counsel	28,738	28,737	27,156
County technology office	23,803	23,802	13,784
Countywide general expense	110,170	100,586	17,211
Finance and general government - legislative and administrative	11,005	10,883	3,542
Finance and general government - other general	27,927	25,867	3,054
Finance and general government group - CAC major maintenance	7,915	8,396	7,306
Finance and general government group - finance	6,459	7,359	3,511
Health and human services - legislative and administrative	166	166	149
Human resources - other general government	6,259	6,259	5,007
Human resources - personnel	23,254	23,255	19,832
Land use and environment - legislative and administrative	9,677	9,583	3,584
Lease payments - bonds	390	390	
Public safety - legislative and administrative	12,747	13,084	7,920
Registrar of voters	23,419	26,531	26,367
Treasurer - tax collector	23,229	23,229	19,813
Total general government	454,446	447,451	277,935

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

BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2019

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
Public protection:			
Agriculture, weights and measures	18,052	18,544	16,167
Agriculture, weights and measures - sealer	4,774	4,734	4,539
Assessor/recorder/county clerk - other protection	28,545	28,544	19,284
Child support	50,016	48,096	40,416
Citizens law enforcement review board	903	903	804
Contributions for trial courts	67,019	67,250	66,939
Department of animal services	8,547	8,705	8,564
District attorney - judicial	186,734	187,426	185,299
Fire protection, office of emergency services	46,392	44,805	36,984
Grand jury	827	827	679
Local agency formation commission administration	476	476	476
Medical examiner	10,860	11,644	11,347
Office of emergency services	9,600	9,719	7,581
Penalty assessment	3,129	3,129	
Planning and development services	60,499	61,985	38,625
Probation - detention and correction	163,818	163,590	149,279
Probation - juvenile detention	49,394	49,763	48,819
Public defender	90,349	89,334	83,672
Public works, flood control, soil and water, general	36,859	37,441	18,051
Sheriff - adult detention	301,851	305,553	298,851
Sheriff - detention and correction	4,821	5,449	5,066
Sheriff - other protection	3,148	3,148	807
Sheriff - police protection	560,232	582,494	515,501
Total public protection	1,706,845	1,733,559	1,557,750
Public ways and facilities:			
Public works, dept of gen	338	690	382
Public works, general - public ways	5,994	6,240	4,475
Total public ways and facilities	6,332	6,930	4,857
Health and sanitation:			
Environmental health	47,713	48,162	41,156
Health and human services agency - drug and alcohol abuse services	186,015	159,442	125,957
Health and human services agency - health	217,007	230,065	183,924
Health and human services agency - health administration	1,396	1,396	1,332
Health and human services agency - medical care	54,540	54,540	53,175
Health and human services agency - mental health	438,633	423,630	423,899
Public works, general - sanitation	200	200	3
Total health and sanitation	945,504	917,435	829,446
Public assistance:			
Health and human services agency - medical services	7,489	7,489	7,969
Health and human services agency - other assistance	321,240	354,555	279,803
Health and human services agency - social administration	852,640	844,495	782,263
Health and human services agency - veterans' services	2,971	2,975	3,244
Probation - care of court wards	16,163	18,424	18,987
Total public assistance	1,200,503	1,227,938	1,092,266

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND For the Year Ended June 30, 2019 (In Thousands) (Continued)			
	Original Budget	Final Budget	Actual
Education:			
Agriculture, weights and measures	1,537	1,536	1,346
Total education	1,537	1,536	1,346
Recreation and cultural:			
Parks and recreation	53,088	53,748	40,489
Total recreation and cultural	53,088	53,748	40,489
Capital outlay	39,058	78,278	30,034
Debt service:			
Principal	17,860	21,961	21,959
Interest	12,758	14,596	14,585
Total expenditures	4,437,931	4,503,432	3,870,667
Excess (deficiency) of revenues over (under) expenditures	(477,328)	(477,034)	26,739
Other financing sources (uses):			
Sale of capital assets		5,000	6,222
Transfers in	330,682	336,130	305,547
Transfers out	(691,929)	(767,484)	(222,301)
Total other financing sources (uses)	(361,247)	(426,354)	89,468
Net change in fund balances	(838,575)	(903,388)	116,207
Fund balances at the beginning of year	2,307,127	2,307,127	2,307,127
Increase (decrease) in nonspendable inventories		731	731
Fund balances at end of year	\$ 1,468,552	1,404,470	2,424,065

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL
PUBLIC SAFETY FUNDFor the Year Ended June 30, 2019
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property			52
Aid from other governmental agencies:			
State	\$ 284,214	284,214	293,766
Total revenues	284,214	284,214	293,818
Expenditures:			
Current:			
Public protection:			
Public safety (Prop 172)	1,066	1,066	
Total public protection	1,066	1,066	
Total expenditures	1,066	1,066	
Excess (deficiency) of revenues over (under) expenditures	283,148	283,148	293,818
Other financing sources (uses):			
Transfers out	(307,701)	(309,601)	(285,540)
Total other financing sources (uses)	(307,701)	(309,601)	(285,540)
Net change in fund balances	(24,553)	(26,453)	8,278
Fund balances at beginning of year	59,439	59,439	59,439
Fund balances at end of year	\$ 34,886	32,986	67,717

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL
TOBACCO ENDOWMENT FUND

For the Year Ended June 30, 2019
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,900	1,900	7,310
Total revenues	1,900	1,900	7,310
Expenditures:			
Current:			
General government:			
Tobacco settlement	200	200	200
Total general government	200	200	200
Total expenditures	200	200	200
Excess (deficiency) of revenues over (under) expenditures	1,700	1,700	7,110
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)	1,110
Fund balances at beginning of year	298,758	298,758	298,758
Fund balances at end of year	\$ 294,458	294,458	299,868

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 accounting principles generally accepted in the United States of America (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 by June 30 of the prior fiscal year. 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, expenditures, and other financing sources and uses reported on a GAAP basis which is the same basis that is used to present the aforementioned original and final budget.