



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 the County's Proportionate Share of the Net Pension Liability

	Fiscal Year 2020*	Fiscal Year 2019*	Fiscal Year 2018*	Fiscal Year 2017*	Fiscal Year 2016*	Fiscal Year 2015*
County's proportion of the net pension liability	93.750%	94.119%	93.136%	92.898%	92.827%	92.292%
County's proportionate share of the net pension liability	\$ 3,790,434	3,197,900	3,433,950	3,992,748	2,593,395	1,958,456
County's covered payroll	\$ 1,190,184	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	318.480%	279.106%	314.575%	377.067%	250.089%	198.052%
Plan fiduciary net position as a percentage of the total pension liability	76.08%	78.32%	75.56%	70.48%	78.63%	82.65%

*Amounts presented above were based on the measurement periods ending June 30, 2019, 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:

Table 2
Schedule of the County's Contributions - Net Pension Liability

	Fiscal Year 2020*	Fiscal Year 2019*	Fiscal Year 2018*	Fiscal Year 2017*	Fiscal Year 2016*	Fiscal Year 2015*
Actuarial determined contributions	\$ 523,865	485,619	465,339	386,971	354,524	356,732
Contributions in relation to the actuarially determined contribution	533,885	499,451	487,841	386,971	354,524	356,732
Contribution deficiency (excess)**	(10,020)	(13,832)	(22,502)	-	-	-
County's covered payroll	\$ 1,267,790	1,190,184	1,145,764	1,091,617	1,058,595	1,036,987
Contributions as a percentage of covered payroll	41.32%	41.96%	42.58%	35.45%	33.49%	34.40%

*Amounts presented above were based on the fiscal years ended June 30, 2020, 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
	Reporting Period: June 30, 2019	Reporting Period: June 30, 2020
Inflation	3.00%	2.75%
Salary increases	General: 4.25% to 10.25% and Safety: 4.50% to 12.00% vary by service, including inflation.	General: 4.15% to 10.50% and Safety: 4.25% to 12.00% vary by service, including inflation.
Discount rate	7.25%, net of pension plan investment expense, including inflation.	7.00%, net of pension plan investment expense, including inflation.
Date of last experience study	July 1, 2012 through June 30, 2015	July 1, 2015 through June 30, 2018
Mortality rates	RP-2014	Pub-2010

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 2020*	Fiscal Year 2019*	Fiscal Year 2018*
County's proportion of the net OPEB liability	93.396%	93.227%	92.594%
County's proportionate share of the net OPEB liability	\$ 106,033	119,483	132,163
County's covered payroll	\$ 1,190,184	1,145,764	1,091,617
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	8.909%	10.428%	10.107%
Plan fiduciary net position as a percentage of the total OPEB liability	14.73%	10.12%	6.92%

*Amounts presented above were based on the measurement period ending June 30, 2019, 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 - Net OPEB Liability

	Fiscal Year 2020*	Fiscal Year 2019*	Fiscal Year 2018*
Actuarial determined contributions	\$ 18,472	18,892	18,229
Contributions in relation to the actuarially determined contributions	18,472	18,892	18,229
Contribution deficiency (excess)	-	-	-
County's covered payroll	\$ 1,267,790	1,190,184	1,145,764
Contributions as a percentage of covered payroll	1.46%	1.59%	1.59%

*Amounts presented above were based on the fiscal years ended June 30, 2020, 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.
Healthcare trend	6.50% graded to ultimate 4.50% over 8 years.	Non-Medicare: 7.00% graded to ultimate 4.50% over 10 years; Medicare: 6.50% graded to ultimate 4.50% over 8 years.
	Reporting Period: June 30, 2019	Reporting Period: June 30, 2020
Inflation	3.00%	2.75%
Salary increases	General: 4.25% to 10.25% including inflation.	General 4.15% to 10.50% including inflation.
Discount rate	7.25%	7.00%
Healthcare trend	Non-Medicare: 7.00% graded to ultimate 4.50% over 10 years; Medicare: 6.50% graded to ultimate 4.50% over 8 years.	Non-Medicare: 6.75% graded to ultimate 4.50% over 9 years; Medicare: 6.25% graded to ultimate 4.50% over 7 years.

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

**For the Year Ended June 30, 2020
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 1,265,801	1,272,914	1,288,900
Licenses, permits and franchise fees	45,810	45,811	43,208
Fines, forfeitures and penalties	45,765	45,765	41,719
Revenue from use of money and property	36,666	36,666	62,791
Aid from other governmental agencies:			
State	1,403,432	1,425,396	1,455,841
Federal	853,244	922,503	867,672
Other	99,461	99,461	125,119
Charges for current services	410,269	413,248	383,503
Other	53,625	76,528	35,743
Total revenues	4,214,073	4,338,292	4,304,496
Expenditures:			
Current:			
General government:			
Assessor/recorder/county clerk - finance	51,680	51,154	46,465
Auditor and controller	27,102	25,471	25,506
Auditor and controller - information technology management services	12,819	14,447	9,027
Board of supervisors district #1	1,656	1,856	1,607
Board of supervisors district #2	1,814	1,932	1,728
Board of supervisors district #3	1,517	1,717	1,468
Board of supervisors district #4	1,814	2,014	1,829
Board of supervisors district #5	1,906	2,030	1,902
Board of supervisors general office	1,276	1,276	1,268
Chief administrative office - legislative and administrative	5,956	5,955	5,517
Civil service commission	565	565	538
Clerk of the board of supervisors - legislative and administrative	4,362	4,346	4,068
Community enhancement	5,706	5,706	5,683
Community projects	10,844	10,970	9,345
County communications office	3,535	3,543	3,061
County counsel	30,466	30,466	28,418
County technology office	11,077	11,077	6,487
Countywide general expense	110,585	237,340	77,682
Finance and general government - legislative and administrative	11,850	10,603	3,665
Finance and general government - other general	25,426	25,595	4,512
Finance and general government group - CAC major maintenance	8,761	8,919	6,915
Finance and general government group - finance	5,726	5,726	3,465
Health and human services - legislative and administrative	174	174	154
Human resources - other general government	6,605	6,605	5,236
Human resources - personnel	24,112	24,113	21,365
Land use and environment - legislative and administrative	8,761	8,761	4,129
Lease payments - bonds	550	550	11
Public safety - legislative and administrative	22,009	21,222	10,109
Registrar of voters	22,409	35,351	36,303
Treasurer - tax collector	23,069	23,069	19,781
Total general government	444,132	582,553	347,244

Continued on next page



**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL**
GENERAL FUND
For the Year Ended June 30, 2020
(In Thousands)
(Continued)

	Original Budget	Final Budget	Actual
Public protection:			
Agriculture, weights and measures	21,979	22,412	17,909
Agriculture, weights and measures - sealer	5,140	4,844	4,869
Assessor/recorder/county clerk - other protection	23,438	23,436	17,872
Child support	47,590	47,495	42,266
Citizens law enforcement review board	984	984	933
Contributions for trial courts	67,275	67,275	66,914
Department of animal services	8,800	8,703	8,156
District attorney - judicial	204,592	204,959	200,078
Fire protection, Office of emergency services	49,712	47,306	42,423
Grand jury	803	803	559
Local agency formation commission administration	487	487	487
Medical examiner	11,311	11,321	11,269
Office of emergency services	8,501	9,361	7,817
Penalty Assessment	3,129	3,129	
Planning and development services	70,667	71,414	44,825
Probation - detention and correction	164,503	164,312	151,180
Probation - juvenile detention	47,198	46,669	45,432
Public defender	94,305	92,642	89,378
Public works, flood control, soil and water, general	46,885	44,603	18,928
Sheriff - adult detention	315,697	314,950	315,653
Sheriff - detention and correction	5,764	5,757	5,238
Sheriff - other protection	3,505	3,509	2,851
Sheriff - police protection	589,054	605,458	546,504
Total public protection	1,791,319	1,801,829	1,641,541
Public ways and facilities:			
Public works, dept of gen	308	55	23
Public works, general - public ways	6,213	9,525	6,449
Total public ways and facilities	6,521	9,580	6,472
Health and sanitation:			
Environmental health	53,368	54,448	42,727
Health and human services agency - drug and alcohol abuse services	186,849	166,073	145,396
Health and human services agency - health	221,235	235,751	201,248
Health and human services agency - health administration	1,399	1,399	1,084
Health and human services agency - medical care	59,295	63,442	56,820
Health and human services agency - mental health	484,145	502,149	472,748
Public works, general - sanitation	200	199	158
Total health and sanitation	1,006,491	1,023,461	920,181

Continued on next page



County of San Diego / Comprehensive Annual Financial Report / For the year ended June 30, 2020

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

For the Year Ended June 30, 2020

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
Public assistance:			
Health and human services agency - medical services	7,494	7,494	6,741
Health and human services agency - other assistance	411,131	443,822	338,729
Health and human services agency - social administration	879,397	885,457	865,452
Health and human services agency - veterans' services	3,801	3,801	3,626
Probation - care of court wards	19,014	19,015	20,542
Total public assistance	1,320,837	1,359,589	1,235,090
Education:			
Agriculture, weights and measures	1,381	1,381	1,322
Total education	1,381	1,381	1,322
Recreation and cultural:			
Parks and recreation	59,594	59,582	43,876
Total recreation and cultural	59,594	59,582	43,876
Capital outlay	115,739	113,455	67,904
Debt service:			
Principal	16,217	16,230	16,175
Interest	11,284	12,660	12,626
Payment to refunded bond escrow agent	5,931	5,931	5,931
Total expenditures	4,779,446	4,986,251	4,298,362
Excess (deficiency) of revenues over (under) expenditures	(565,373)	(647,959)	6,134
Other financing sources (uses):			
Sale of capital assets			997
Issuance of capital lease:			
Face value of capital leases			217
Transfers in	357,340	357,339	307,214
Transfers out	(758,031)	(818,408)	(270,454)
Total other financing sources (uses)	(400,691)	(461,069)	37,974
Net change in fund balances	(966,064)	(1,109,028)	44,108
Fund balances at the beginning of year	2,424,065	2,424,065	2,424,065
Increase (decrease) in nonspendable inventories		323	323
Fund balances at end of year	\$ 1,458,001	1,315,360	2,468,496

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PUBLIC SAFETY FUND
For the Year Ended June 30, 2020
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property			56
Aid from other governmental agencies:			
State	\$ 291,130	291,130	286,042
Total revenues	291,130	291,130	286,098
Excess (deficiency) of revenues over (under) expenditures	291,130	291,130	286,098
Other financing sources (uses):			
Transfers out	(325,528)	(326,468)	(294,254)
Total other financing sources (uses)	(325,528)	(326,468)	(294,254)
Net change in fund balances	(34,398)	(35,338)	(8,156)
Fund balances at beginning of year	67,717	67,717	67,717
Fund balances at end of year	\$ 33,319	32,379	59,561

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**BUDGET AND ACTUAL****TOBACCO ENDOWMENT FUND****For the Year Ended June 30, 2020****(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,900	1,900	11,658
Total revenues	1,900	1,900	11,658
Expenditures:			
Current:			
General government:			
Tobacco settlement	200	200	190
Total general government	200	200	190
Total expenditures	200	200	190
Excess (deficiency) of revenues over (under) expenditures	1,700	1,700	11,468
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)	5,468
Fund balances at beginning of year	299,868	299,868	299,868
Fund balances at end of year	\$ 295,568	295,568	305,336

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 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.