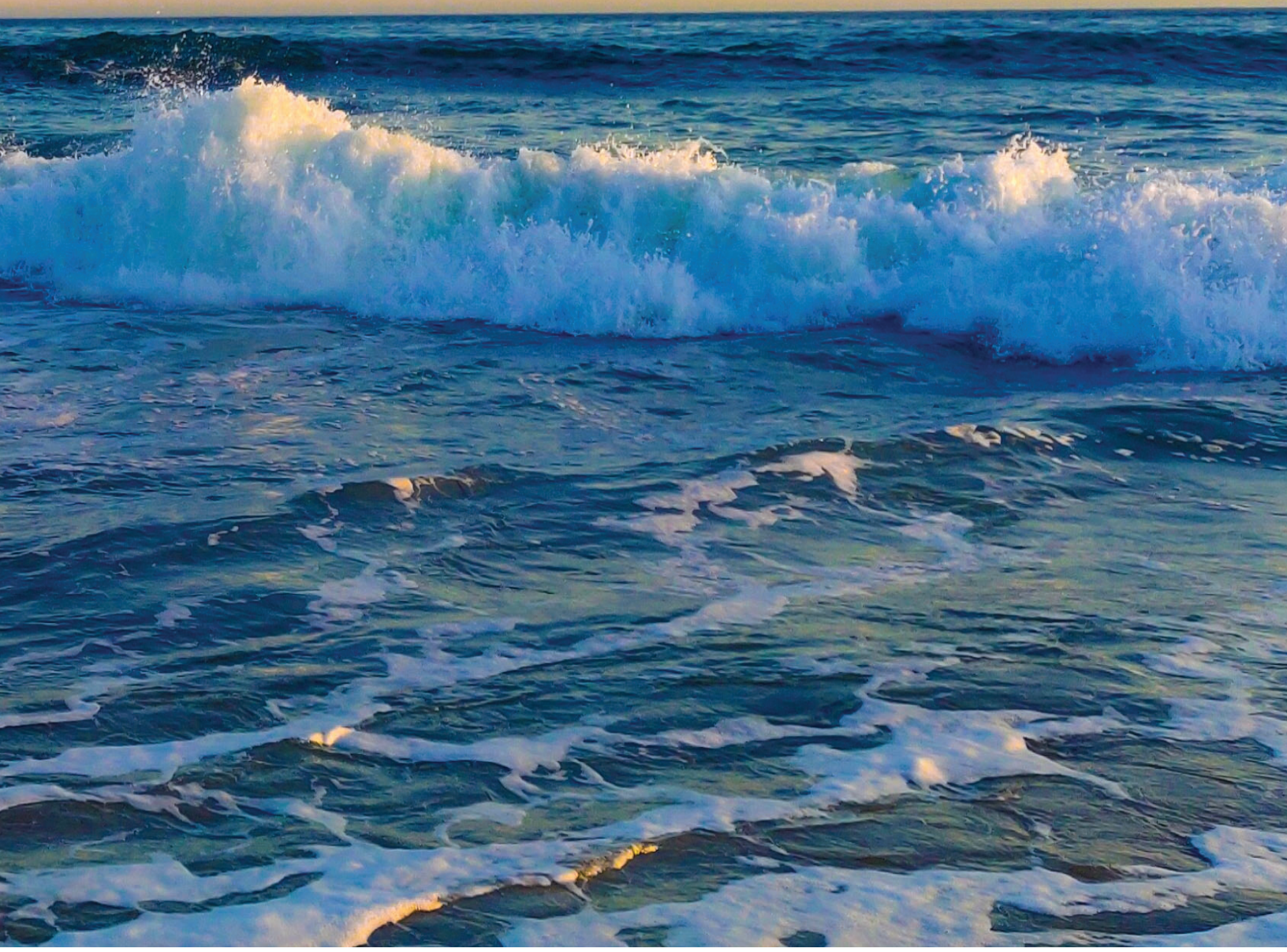


Required Supplementary Information



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 2021*	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	93.014%	93.750%	94.119%	93.136%	92.898%	92.827%	92.292%
County's proportionate share of the net pension liability	\$ 4,478,532	3,790,434	3,197,900	3,433,950	3,992,748	2,593,395	1,958,456
County's covered payroll	\$ 1,267,790	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	353.255%	318.480%	279.106%	314.575%	377.067%	250.089%	198.052%
Plan fiduciary net position as a percentage of the total pension liability	72.83%	76.08%	78.32%	75.56%	70.48%	78.63%	82.65%

*Amounts presented above were based on the measurement periods ending June 30, 2020, 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 2021*	Fiscal Year 2020*	Fiscal Year 2019*	Fiscal Year 2018*	Fiscal Year 2017*	Fiscal Year 2016*	Fiscal Year 2015*
Actuarial determined contributions	\$ 578,519	523,865	485,619	465,339	386,971	354,524	356,732
Contributions in relation to the actuarially determined contribution	578,519	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	\$ 1,307,845	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	44.23%	42.11%	41.96%	42.58%	35.45%	33.49%	34.40%

*Amounts presented above were based on the fiscal years ended June 30, 2021, 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 2021*	Fiscal Year 2020*	Fiscal Year 2019*	Fiscal Year 2018*
County’s proportion of the net OPEB liability	92.670%	93.396%	93.227%	92.594%
County’s proportionate share of the net OPEB liability	\$ 92,006	106,033	119,483	132,163
County’s covered payroll	\$ 1,267,790	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	7.257%	8.909%	10.428%	12.107%
Plan fiduciary net position as a percentage of the total OPEB liability	19.70%	14.73%	10.12%	6.92%

*Amounts presented above were based on the measurement period ending June 30, 2020, 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 2021*	Fiscal Year 2020*	Fiscal Year 2019*	Fiscal Year 2018*
Actuarial determined contributions	\$ 17,611	18,472	18,892	18,229
Contributions in relation to the actuarially determined contributions	17,611	18,472	18,892	18,229
Contribution deficiency (excess)	\$ -	-	-	-
County's covered payroll	\$ 1,307,845	1,267,790	1,190,184	1,145,764
Contributions as a percentage of covered payroll	1.35%	1.46%	1.59%	1.59%

*Amounts presented above were based on the fiscal years ended June 30, 2021, 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. Non-Medicare: 7.00% graded to ultimate 4.50% over 10 years;
Healthcare trend	6.50% graded to ultimate 4.50% over 8 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, 2021
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 1,283,176	1,283,176	1,367,772
Licenses, permits and franchise fees	39,622	39,673	43,271
Fines, forfeitures and penalties	31,385	31,330	39,114
Revenue from use of money and property	13,677	13,677	(2,521)
Aid from other governmental agencies:			
State	1,422,381	1,402,038	1,383,222
Federal	1,052,915	2,026,546	1,355,842
Other	125,627	125,628	168,725
Charges for current services	439,196	438,255	426,714
Other	78,588	71,498	35,743
Total revenues	4,486,567	5,431,821	4,817,882
Expenditures:			
Current:			
General government:			
Assessor/recorder/county clerk - finance	56,460	57,631	48,925
Auditor and controller	29,353	28,909	27,217
Auditor and controller - information technology management services	12,861	13,781	9,022
Board of supervisors district #1	1,910	2,390	2,047
Board of supervisors district #2	1,867	2,132	1,781
Board of supervisors district #3	1,512	2,277	1,882
Board of supervisors district #4	2,220	2,400	2,023
Board of supervisors district #5	1,916	2,001	1,933
Board of supervisors general office	1,304	1,404	1,258
Chief administrative office - legislative and administrative	10,962	10,971	5,958
Civil service commission	566	566	553
Clerk of the board of supervisors - legislative and administrative	4,238	4,258	3,884
Community enhancement	5,958	10,958	5,762
Community projects	11,624	10,590	10,272
County communications office	3,539	3,608	3,393
County counsel	31,904	31,916	30,726
County technology office	13,760	13,765	10,167
Countywide general expense	125,275	472,469	90,842
Finance and general government - legislative and administrative	4,553	7,605	7,251
Finance and general government - other general	29,700	26,321	6,243
Finance and general government group - CAC major maintenance	9,069	9,071	7,063
Finance and general government group - finance	5,838	7,405	4,951
Health and human services - legislative and administrative	178	178	157
Human resources - other general government	6,767	6,768	5,368
Human resources - personnel	24,544	24,568	22,841
Land use and environment - legislative and administrative	9,098	9,098	5,387
Lease payments - bonds	30	30	
Public safety - legislative and administrative	20,198	19,560	8,727
Registrar of voters	38,387	42,089	35,715
Treasurer - tax collector	23,234	23,105	20,726
Total general government	488,825	847,824	382,074

Continued on next page 

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL**
GENERAL FUND
For the Year Ended June 30, 2021
(In Thousands)
(Continued)

	Original Budget	Final Budget	Actual
Public protection:			
Agriculture, weights and measures	23,623	24,252	18,551
Agriculture, weights and measures - sealer	5,767	5,715	4,953
Assessor/recorder/county clerk - other protection	25,648	25,647	18,520
Child support	43,915	43,996	43,142
Citizens law enforcement review board	1,479	1,484	1,059
Contributions for trial courts	66,028	66,028	65,839
Department of animal services	9,002	9,200	7,894
District attorney - judicial	222,238	221,896	208,063
Fire protection, Office of emergency services	49,098	49,531	42,430
Grand jury	763	763	410
Local agency formation commission administration	484	484	484
Medical examiner	11,893	13,072	12,580
Office of emergency services	10,008	10,035	7,649
Penalty Assessment	3,129	3,129	
Planning and development services	68,581	75,847	46,426
Probation - detention and correction	169,104	171,459	147,654
Probation - juvenile detention	45,183	43,301	42,582
Public defender	97,263	97,714	95,511
Public works, flood control, soil and water, general	47,168	36,758	17,289
Sheriff - adult detention	333,301	323,695	312,363
Sheriff - detention and correction	5,638	5,672	5,346
Sheriff - other protection	3,535	3,284	2,983
Sheriff - police protection	597,567	619,427	523,606
Total public protection	1,840,415	1,852,389	1,625,334
Public ways and facilities:			
Public works, dept of gen		1,675	672
Public works, general - public ways	9,776	6,784	5,495
Total public ways and facilities	9,776	8,459	6,167
Health and sanitation:			
Environmental health and quality	56,655	57,051	44,242
Health and human services agency - drug and alcohol abuse services	173,983	163,983	151,453
Health and human services agency - health	273,687	488,255	464,542
Health and human services agency - health administration	1,707	1,707	1,627
Health and human services agency - medical care	60,595	61,096	58,447
Health and human services agency - mental health	559,548	538,066	516,702
Public works, general - sanitation	41	41	34
Total health and sanitation	1,126,216	1,310,199	1,237,047

 Continued on next page 

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

GENERAL FUND

For the Year Ended June 30, 2021

(In Thousands)

(Continued)

	Original Budget	Final Budget	Actual
Public assistance:			
Health and human services agency - medical services	7,837	7,837	6,488
Health and human services agency - other assistance	552,938	871,283	575,749
Health and human services agency - social administration	923,122	989,396	980,479
Health and human services agency - veterans' services	3,989	3,989	3,924
Probation - care of court wards	17,044	17,054	14,381
Total public assistance	1,504,930	1,889,559	1,581,021
Education:			
Agriculture, weights and measures	1,195	1,255	1,163
Total education	1,195	1,255	1,163
Recreation and cultural:			
Parks and recreation	61,939	63,083	41,595
Total recreation and cultural	61,939	63,083	41,595
Capital outlay	101,717	118,129	103,151
Debt service:			
Principal	16,831	19,346	19,346
Interest	10,979	12,507	12,422
Payment to refunded bond escrow agent	2,155	2,155	2,155
Total expenditures	5,164,978	6,124,905	5,011,475
Excess (deficiency) of revenues over (under) expenditures	(678,412)	(693,084)	(193,593)
Other financing sources (uses):			
Sale of capital assets			211
Issuance of capital lease:			
Face value of capital leases	57,554	57,554	57,554
Transfers in	341,988	342,151	299,569
Transfers out	(761,264)	(796,968)	(349,379)
Total other financing sources (uses)	(361,722)	(397,263)	7,955
Net change in fund balances	(1,040,134)	(1,090,347)	(185,638)
Fund balances at the beginning of year	2,468,496	2,468,496	2,468,496
Increase (decrease) in nonspendable inventories		(423)	(423)
Fund balances at end of year	\$ 1,428,362	1,377,726	2,282,435

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**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PUBLIC SAFETY FUND
For the Year Ended June 30, 2021
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Aid from other governmental agencies:			
State	\$ 261,016	261,016	315,687
Total revenues	261,016	261,016	315,687
Excess (deficiency) of revenues over (under) expenditures	261,016	261,016	315,687
Other financing sources (uses):			
Transfers out	(294,995)	(294,995)	(268,119)
Total other financing sources (uses)	(294,995)	(294,995)	(268,119)
Net change in fund balances	(33,979)	(33,979)	47,568
Fund balances at beginning of year	59,561	59,561	59,561
Fund balances at end of year	\$ 25,582	25,582	107,129

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

TOBACCO ENDOWMENT FUND

For the Year Ended June 30, 2021

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,900	1,900	4,539
Total revenues	1,900	1,900	4,539
Expenditures:			
Current:			
General government:			
Tobacco settlement	200	200	185
Total general government	200	200	185
Total expenditures	200	200	185
Excess (deficiency) of revenues over (under) expenditures	1,700	1,700	4,354
Other financing sources (uses):			
Transfers out	(15,113)	(15,113)	(15,113)
Total other financing sources (uses)	(15,113)	(15,113)	(15,113)
Net change in fund balances	(13,413)	(13,413)	(10,759)
Fund balances at beginning of year	305,336	305,336	305,336
Fund balances at end of year	\$ 291,923	291,923	294,577

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.