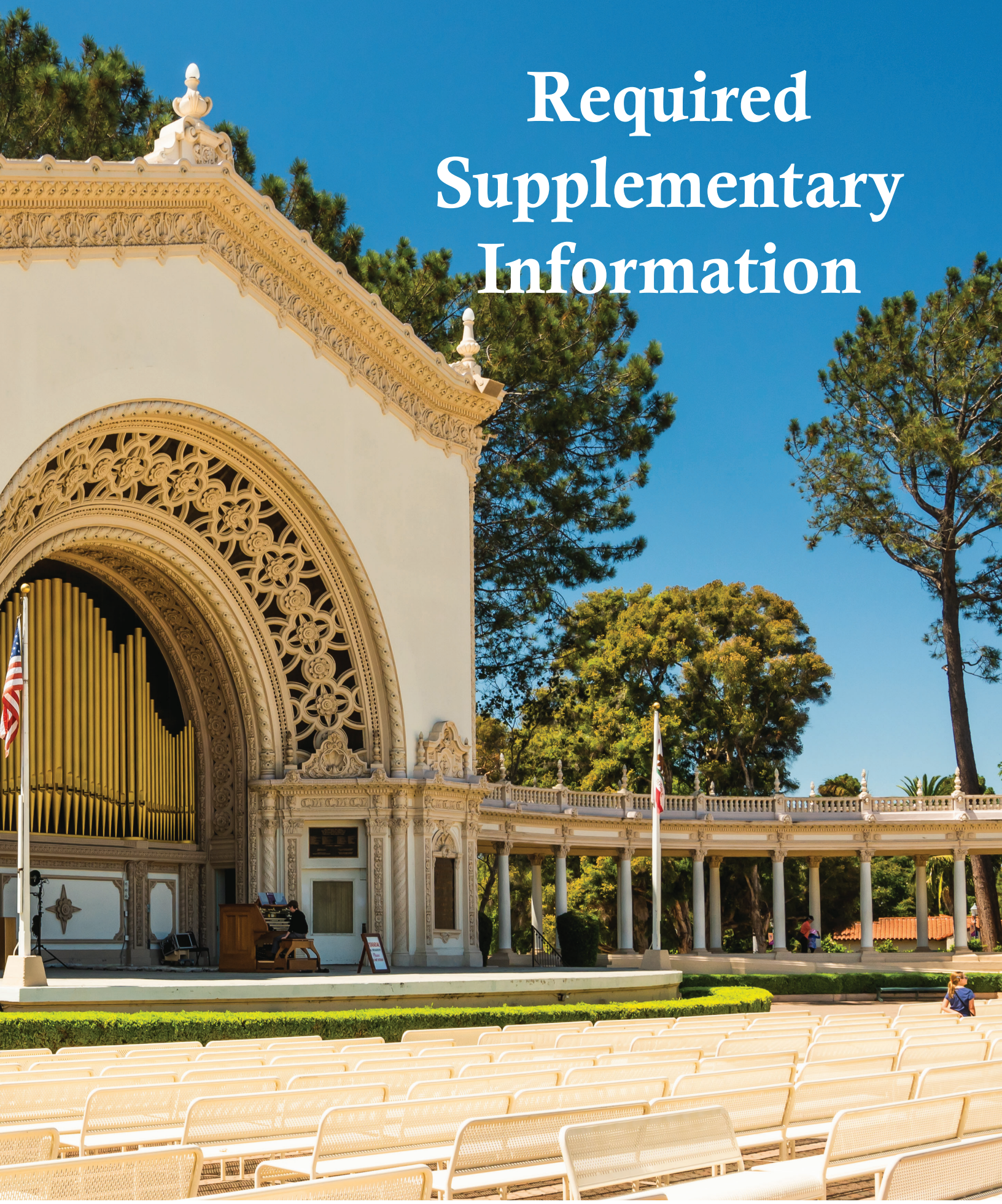




Required Supplementary Information



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 2022*	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	93.800%	93.014%	93.750%	94.119%	93.136%	92.898%	92.827%	92.292%
County's proportionate share of the net pension liability	\$ 2,246,673	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	\$ 1,307,845	1,267,790	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	171.784%	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	87.07%	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, 2021, 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 2022*	Fiscal Year 2021*	Fiscal Year 2020*	Fiscal Year 2019*	Fiscal Year 2018*	Fiscal Year 2017*	Fiscal Year 2016*	Fiscal Year 2015*
Actuarial determined contributions	\$ 589,349	578,519	523,865	485,619	465,339	386,971	354,524	356,732
Contributions in relation to the actuarially determined contribution	589,349	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	\$ 1,339,194	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	44.01%	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, 2022, 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 10.00% and Safety: 5.00% to 12.00% 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 2022*	Fiscal Year 2021*	Fiscal Year 2020*	Fiscal Year 2019*	Fiscal Year 2018*
County's proportion of the net OPEB liability	93.257%	92.670%	93.396%	93.227%	92.594%
County's proportionate share of the net OPEB liability	\$ 71,147	92,006	106,033	119,483	132,163
County's covered payroll	\$ 1,307,845	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	5.440%	7.257%	8.909%	10.428%	12.107%
Plan fiduciary net position as a percentage of the total OPEB liability	31.57%	19.70%	14.73%	10.12%	6.92%

*Amounts presented above were based on the measurement period ended June 30, 2021, 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 - OPEB

	Fiscal Year 2022*	Fiscal Year 2021*	Fiscal Year 2020*	Fiscal Year 2019*	Fiscal Year 2018*
Actuarial determined contributions	\$ 17,008	17,611	18,472	18,892	18,229
Contributions in relation to the actuarially determined contributions	17,008	17,611	18,472	18,892	18,229
Contribution deficiency (excess)					
County's covered payroll	\$ 1,339,194	1,307,845	1,267,790	1,190,184	1,145,764
Contributions as a percentage of covered payroll	1.27%	1.35%	1.46%	1.59%	1.59%

*Amounts presented above were based on the fiscal years ended June 30, 2022, 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; 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.
	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.
	Reporting Period: June 30, 2021	Reporting Period: June 30, 2022
Healthcare trend	Non-Medicare: 6.75% graded to ultimate 4.50% over 9 years; Medicare: 6.25% graded to ultimate 4.50% over 7 years.	Non-Medicare: 7.50% graded to ultimate 4.50% over 12 years; Medicare: 6.50% graded to ultimate 4.50% over 8 years.

County of San Diego / Annual Comprehensive Financial Report / For the year ended June 30, 2022

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended June 30, 2022
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 1,373,250	1,373,250	1,434,814
Licenses, permits and franchise fees	37,123	37,124	41,988
Fines, forfeitures and penalties	46,078	46,076	79,634
Revenue from use of money and property	12,765	12,765	(52,337)
Aid from other governmental agencies:			
State	1,423,937	1,459,666	1,444,771
Federal	1,890,128	2,080,879	1,399,041
Other	161,415	161,414	173,426
Charges for current services	462,216	462,017	429,405
Other	112,766	108,482	35,193
Total revenues	5,519,678	5,741,673	4,985,935
Expenditures:			
Current:			
General government:			
Assessor/recorder/county clerk - finance	59,866	61,066	50,641
Auditor and controller	32,681	30,604	28,349
Auditor and controller - information technology management services	12,134	14,404	7,767
Board of supervisors district #1	2,485	2,685	2,517
Board of supervisors district #2	2,090	2,765	2,400
Board of supervisors district #3	2,480	2,680	2,597
Board of supervisors district #4	2,449	2,651	2,460
Board of supervisors district #5	2,448	2,504	2,332
Board of supervisors general office	910	910	883
Chief administrative office - legislative and administrative	9,280	9,549	7,457
Civil service commission	567	567	546
Clerk of the board of supervisors - legislative and administrative	4,249	4,247	4,002
Community enhancement	10,026	10,026	3,883
Community projects	10,318	10,487	8,541
County communications office	3,868	3,869	3,279
County counsel	32,950	32,950	31,541
County technology office	13,589	13,587	9,501
Countywide general expense	437,418	378,631	101,839
Finance and general government - legislative and administrative	7,348	9,526	7,449
Finance and general government - other general	29,336	27,463	5,892
Finance and general government group - CAC major maintenance	8,623	8,122	7,155
Finance and general government group - finance	6,364	7,140	5,776
Human resources - other general government	6,657	6,656	5,331
Human resources - personnel	26,951	26,951	25,786
Land use and environment - legislative and administrative	11,867	11,667	7,596
Lease payments - bonds	362	362	
Office of evaluation, performance and analytics	4,500	4,500	144
Public safety - legislative and administrative	23,105	23,417	12,587
Registrar of voters	29,378	51,177	38,075
Treasurer - tax collector	23,484	23,484	20,589
Total general government	817,783	784,647	406,915

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**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GENERAL FUND**
For the Year Ended June 30, 2022
(In Thousands)
(Continued)

	Original Budget	Final Budget	Actual
Public protection:			
Agriculture, weights and measures	24,807	25,570	19,285
Agriculture, weights and measures - sealer	6,200	5,623	5,212
Assessor/recorder/county clerk - other protection	25,081	23,881	17,207
Child support	41,845	41,845	41,845
Citizens law enforcement review board	1,541	1,691	1,557
Contributions for trial courts	67,208	67,408	67,024
Department of animal services	9,311	9,313	9,051
District attorney - judicial	225,682	223,081	200,725
Fire protection, Office of emergency services	68,699	69,679	59,710
Grand jury	612	612	496
Local agency formation commission administration	498	498	484
Medical examiner	13,191	13,525	12,483
Office of emergency services	10,238	10,542	8,020
Penalty assessment	3,129	3,129	
Planning and development services	78,447	80,470	50,660
Probation - detention and correction	182,275	182,340	145,024
Probation - juvenile detention	42,371	41,051	46,356
Public defender	103,737	104,029	97,644
Public works, flood control, soil and water, general	25,756	31,723	3,961
Sheriff - adult detention	402,395	359,071	354,468
Sheriff - detention and correction	5,743	5,742	5,505
Sheriff - other protection	3,525	3,066	2,957
Sheriff - police protection	664,752	683,018	570,963
Total public protection	2,007,043	1,986,907	1,720,637
Public ways and facilities:			
Public works, dept of gen	1,647	1,396	75
Public works, general - public ways	9,951	9,944	7,492
Total public ways and facilities	11,598	11,340	7,567
Health and sanitation:			
Environmental health and quality	55,756	55,797	45,859
Health and human services agency - drug and alcohol abuse services	173,931	173,954	155,807
Health and human services agency - health	597,159	559,594	375,451
Health and human services agency - health administration	1,531	1,536	1,174
Health and human services agency - medical care	61,012	61,835	61,900
Health and human services agency - mental health	605,875	603,261	535,278
Public works, general - sanitation	610	2,110	13
Total health and sanitation	1,495,874	1,458,087	1,175,482

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**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
GENERAL FUND**
For the Year Ended June 30, 2022
(In Thousands)
(Continued)

Original Budget Final Budget Actual

Public assistance:			
Health and human services agency - medical services	6,723	6,382	5,178
Health and human services agency - other assistance	626,552	872,834	614,980
Health and human services agency - social administration	976,418	992,730	928,566
Health and human services agency - veterans' services	4,153	4,173	3,913
Probation - care of court wards	16,985	16,987	10,854
Total public assistance	1,630,831	1,893,106	1,563,491
Education:			
Agriculture, weights and measures	1,487	1,487	1,222
Total education	1,487	1,487	1,222
Recreation and cultural:			
Parks and recreation	69,578	74,515	48,976
Total recreation and cultural	69,578	74,515	48,976
Capital outlay	51,268	63,939	19,413
Debt service:			
Principal	60,904	60,904	60,165
Interest	10,377	11,836	11,513
Total expenditures	6,156,743	6,346,768	5,015,381
Excess (deficiency) of revenues over (under) expenditures	(637,065)	(605,095)	(29,446)
Other financing sources (uses):			
Sale of capital assets			183
Issuance of leases:			
Leases	914	914	914
Issuance of bonds, loans and financed purchases:			
Face value of financed purchases	1,331	1,331	1,331
Transfers in	385,611	385,610	351,572
Transfers out	(744,362)	(779,971)	(282,426)
Total other financing sources (uses)	(356,506)	(392,116)	71,574
Net change in fund balances	(993,571)	(997,211)	42,128
Fund balances at the beginning of year	2,282,435	2,282,435	2,282,435
Increase (decrease) in nonspendable inventories		25,446	25,446
Fund balances at end of year	\$ 1,288,864	1,310,670	2,350,009

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**BUDGET AND ACTUAL****PUBLIC SAFETY FUND****For the Year Ended June 30, 2022****(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Aid from other governmental agencies:			
State	\$ 312,157	312,157	367,630
Other			1
Total revenues	312,157	312,157	367,631
Excess (deficiency) of revenues over (under) expenditures	312,157	312,157	367,631
Other financing sources (uses):			
Transfers out	(346,299)	(346,299)	(324,336)
Total other financing sources (uses)	(346,299)	(346,299)	(324,336)
Net change in fund balances	(34,142)	(34,142)	43,295
Fund balances at beginning of year	107,129	107,129	107,129
Fund balances at end of year	\$ 72,987	72,987	150,424

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
TOBACCO ENDOWMENT FUND
For the Year Ended June 30, 2022
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,900	1,900	(21,375)
Total revenues	1,900	1,900	(21,375)
Expenditures:			
Current:			
General government:			
Tobacco settlement	200	200	153
Total general government	200	200	153
Total expenditures	200	200	153
Excess (deficiency) of revenues over (under) expenditures	1,700	1,700	(21,528)
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)	(36,641)
Fund balances at beginning of year	294,577	294,577	294,577
Fund balances at end of year	\$ 281,164	281,164	257,936

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.