

# Required Supplementary Information





### Pension Plan

The schedule (in thousands) of the County's proportionate share of the San Diego County Employees Retirement Association (SDCERA) 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									
	2025*	2024*	2023*	2022*	2021*	2020*	2019*	2018*	2017*	2016*
County's proportion of the net pension liability	94.389%	94.133%	93.596%	93.800%	93.014%	93.750%	94.119%	93.136%	92.898%	92.827%
County's proportionate share of the net pension liability	\$ 4,564,481	5,229,769	5,314,913	2,246,673	4,478,532	3,790,434	3,197,900	3,433,950	3,992,748	2,593,395
County's covered payroll	\$ 1,601,398	1,444,698	1,339,194	1,307,845	1,267,790	1,190,184	1,145,764	1,091,617	1,058,895	1,036,987
County's proportionate share of the net pension liability as a percentage of its covered payroll	285.031%	361.997%	396.874%	171.784%	353.255%	318.480%	279.106%	314.575%	377.067%	250.089%
Plan fiduciary net position as a percentage of the total pension liability	78.46%	73.95%	71.86%	87.07%	72.83%	76.08%	78.32%	75.56%	70.48%	78.63%

\*Amounts presented above were based on the measurement periods ending June 30, 2024, June 30, 2023, 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.

The schedule (in thousands) of County contributions to the SDCERA pension plan is shown in the table below:

Table 2 Schedule of the County's Contributions - Net Pension Liability										
	Fiscal Year									
	2025*	2024*	2023*	2022*	2021*	2020*	2019*	2018*	2017*	2016*
Actuarial determined contributions	\$ 857,984	782,514	616,642	589,349	578,519	523,865	485,619	465,339	386,971	354,524
Contributions in relation to the actuarially determined contribution	846,784	813,657	625,412	589,349	578,519	533,885	499,451	487,841	386,971	354,524
Contribution deficiency (excess)**	11,200	(31,143)	(8,770)	-	-	(10,020)	(13,832)	(22,502)	-	-
County's covered payroll	\$ 1,746,296	1,601,398	1,444,698	1,339,194	1,307,845	1,267,790	1,190,184	1,145,764	1,091,617	1,058,595
Contributions as a percentage of covered payroll	48.49%	50.81%	43.29%	44.01%	44.23%	42.11%	41.96%	42.58%	35.45%	33.49%

\*Amounts presented above were based on the fiscal years ended June 30, 2025, June 30, 2024, June 30, 2023, June 30, 2022, June 30, 2021, June 30, 2020, June 30, 2019, June 30, 2018, June 30, 2017, and June 30, 2016, 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)

The 10-year schedule of annual money-weighted rate of return on pension plan investments is included in the SDCERA financial report at [https://www.sdcera.org/finance\\_Annual\\_Comprehensive\\_Financial\\_Reports.htm](https://www.sdcera.org/finance_Annual_Comprehensive_Financial_Reports.htm).

## 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
	Reporting Period: June 30, 2022	Reporting Period: June 30, 2023
Inflation	2.75%	2.50%
Salary increases	General: 4.15% to 10.50% and Safety: 4.25% to 12.00% vary by service, including inflation.	General: 3.90% to 10.50% and Safety: 4.10% to 11.75% vary by service, including inflation.
Discount rate	7.00%, net pension plan investment expense, including inflation.	6.50%, net pension plan investment expense, including inflation.
Date of last experience study	July 1, 2015 through June 30, 2018	July 1, 2018 through June 30, 2021

## OPEB Plan

The schedule (in thousands) of the County's proportionate share of the SDCERA Retiree Health Plan (RHP) 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							
	2025*	2024*	2023*	2022*	2021*	2020*	2019*	2018*
County's proportion of the net OPEB liability	93.528%	93.023%	92.913%	93.257%	92.670%	93.396%	93.227%	92.590%
County's proportionate share of the net OPEB liability	\$ 11,617	45,792	69,417	71,147	92,006	106,033	119,483	132,163
County's covered payroll	\$ 1,601,398	1,444,698	1,339,194	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	0.725%	3.170%	5.183%	5.440%	7.257%	8.909%	10.428%	12.107%
Plan fiduciary net position as a percentage of the total OPEB liability	84.04%	49.35%	32.73%	31.57%	19.70%	14.73%	10.12%	6.92%
*Amounts presented above were based on the measurement period ending June 30, 2024, June 30, 2023, June 30, 2022, 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 SDCERA RHP is shown in the table below:

<b>Table 5</b>									
<b>Schedule of the County's Contributions - OPEB</b>									
	Fiscal Year								
	2025*	2024*	2023*	2022*	2021*	2020*	2019*	2018*	
Actuarial determined contributions	\$ 19,726	19,212	17,116	17,008	17,611	18,472	18,892	18,229	
Contributions in relation to the actuarially determined contributions	17,926	19,212	17,116	17,008	17,611	18,472	18,892	18,229	
Contribution deficiency (excess)	1,800	-	-	-	-	-	-	-	-
County's covered payroll	\$ 1,746,296	1,601,398	1,444,698	1,339,194	1,307,845	1,267,790	1,190,184	1,145,764	
Contributions as a percentage of covered payroll	1.03%	1.20%	1.18%	1.27%	1.35%	1.46%	1.59%	1.59%	
*Amounts presented above were based on the fiscal years ended June 30, 2025, June 30, 2024, June 30, 2023, 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.									

The 10-year schedule of annual money-weighted rate of return on RHP investments is included in the SDCERA financial report at [https://www.sdcera.org/finance\\_Annual\\_Comprehensive\\_Financial\\_Reports.htm](https://www.sdcera.org/finance_Annual_Comprehensive_Financial_Reports.htm).

## 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.
	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.
	Reporting Period: June 30, 2022	Reporting Period: June 30, 2023
Inflation	2.75%	2.50%
Salary increases	General: 4.15% to 10.50% including inflation.	General: 3.90% to 10.25% including inflation and 0.50% across the board salary increases.
Discount rate	7.00%	6.50%
Healthcare trend	Non-Medicare: 7.50% graded to ultimate 4.50% over 12 years; Medicare: 6.50% graded to ultimate 4.50% over 8 years.	Non-Medicare: 7.25% graded to ultimate 4.50% over 11 years; Medicare: 6.50% graded to ultimate 4.50% over 8 years.
	Reporting Period: June 30, 2023	Reporting Period: June 30, 2024
Salary increases	General: 3.90% to 10.25% including inflation and 0.50% across the board salary increases.	General: 3.90% to 10.50% including inflation and 0.50% across the board salary increases. Safety: 4.10% to 11.75% including inflation and 0.50% across the board salary increases.
	Reporting Period: June 30, 2024	Reporting Period: June 30, 2025
Salary increases	General: 3.90% to 10.50% including inflation and 0.50% across the board salary increases. Safety: 4.10% to 11.75% including inflation and 0.50% across the board salary increases.	General: 3.90% to 10.25% including inflation and 0.50% across the board salary increases.
Healthcare trend	Non-Medicare: 7.50% graded to ultimate 4.50% over 11 years; Medicare: 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.

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**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****GENERAL FUND****For the Year Ended June 30, 2025****(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 1,682,397	1,682,397	1,741,174
Licenses, permits and franchise fees	57,769	57,770	57,027
Fines, forfeitures and penalties	48,312	48,812	45,225
Revenue from use of money and property	65,771	65,771	109,706
Aid from other governmental agencies:			
State	2,111,716	2,115,480	1,915,176
Federal	1,432,726	1,430,117	1,438,632
Other	233,561	233,559	236,630
Charges for current services	481,852	483,042	469,051
Other	160,333	163,419	55,664
Total revenues	6,274,437	6,280,367	6,068,285
Expenditures:			
Current:			
General government:			
Assessor/recorder/county clerk - finance	65,045	68,271	57,738
Auditor and controller	37,386	36,560	36,794
Auditor and controller - information technology management services	10,615	11,433	5,206
Board of supervisors district #1	3,391	3,592	2,496
Board of supervisors district #2	3,395	3,448	3,293
Board of supervisors district #3	3,340	3,537	3,152
Board of supervisors district #4	3,352	3,552	2,956
Board of supervisors district #5	3,338	3,540	3,181
Board of supervisors general office	615	614	580
Chief administrative office - legislative and administrative	14,091	14,321	11,502
Civil service commission	669	668	662
Clerk of the board of supervisors - legislative and administrative	5,588	5,588	5,267
Community enhancement	7,333	7,388	7,272
Community projects	14,717	14,743	14,665
County communications office	4,276	4,676	3,971
County counsel	47,788	47,788	45,138
County technology office	11,837	12,138	9,968
Countywide general expense	287,034	282,507	151,420
Finance and general government - legislative and administrative	13,568	19,243	4,816
Finance and general government - other general	11,304	7,578	7,501
Finance and general government group - CAC major maintenance	7,581	7,561	8,749
Finance and general government group - finance	7,248	12,003	6,631
Human resources - other general government	9,893	9,593	8,067
Human resources - personnel	26,937	27,237	26,185
Land use and environment - legislative and administrative	27,498	29,859	13,048
Lease payments - bonds	7,998	7,998	
Public safety - legislative and administrative	26,684	25,667	14,802
Public works, dept of gen	1,337	1,337	1,279
Registrar of voters	41,062	48,017	40,954
Treasurer - tax collector	26,176	26,856	25,706
Total general government	\$ 731,096	747,313	522,999

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▶ See note to the required supplementary information ◀

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**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****GENERAL FUND****For the Year Ended June 30, 2025****(In Thousands)****(Continued)**

	Original Budget	Final Budget	Actual
Public protection:			
Agriculture, weights and measures	\$ 29,201	29,479	23,018
Agriculture, weights and measures - sealer	6,811	6,341	6,109
Assessor/recorder/county clerk - other protection	26,780	24,656	18,564
Child support	52,573	52,360	50,034
Citizens law enforcement review board	1,987	1,985	1,874
Contributions for trial courts	67,954	69,654	68,950
Department of animal services	10,779	10,899	10,198
District attorney - judicial	284,706	287,611	277,932
Fire protection, Office of emergency services	79,546	77,775	72,258
Grand jury	611	610	447
Health and human services agency - public administrator/public guardian	6,023	6,023	7,689
Local agency formation commission administration	618	618	618
Medical examiner	20,792	21,333	19,328
Office of emergency services	27,395	28,193	19,110
Penalty assessment	3,129	3,129	
Planning and development services	111,558	111,541	47,853
Probation - detention and correction	223,150	224,130	169,316
Probation - juvenile detention	96,211	96,842	113,645
Public defender	134,031	135,830	131,654
Public safety - other protection	569	569	1,239
Public works, flood control, soil and water, general	42,371	39,936	2,947
Sheriff - adult detention	462,396	471,349	466,823
Sheriff - detention and correction	9,567	9,887	9,991
Sheriff - other protection	4,375	4,375	3,739
Sheriff - police protection	794,611	782,961	735,970
Total public protection	2,497,744	2,498,086	2,259,306
Public ways and facilities:			
Public works, general - health	157	1,457	413
Public works, general - public ways	8,331	8,330	6,751
Total public ways and facilities	8,488	9,787	7,164
Health and sanitation:			
Environmental health and quality	69,350	69,390	57,893
Health and human services agency - drug and alcohol abuse services	262,048	258,671	242,714
Health and human services agency - health	383,199	368,747	283,793
Health and human services agency - health administration	2,102	2,101	1,764
Health and human services agency - medical care	78,733	78,731	77,057
Health and human services agency - mental health	880,807	891,104	802,246
Public works, general - sanitation	20,562	13,712	7,858
Total health and sanitation	\$ 1,696,801	1,682,456	1,473,325

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**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -****BUDGET AND ACTUAL****GENERAL FUND****For the Year Ended June 30, 2025****(In Thousands)****(Continued)**

	Original Budget	Final Budget	Actual
Public assistance:			
Health and human services agency - medical services	\$ 5,247	4,443	4,208
Health and human services agency - other assistance	735,390	727,642	468,724
Health and human services agency - social administration	1,197,177	1,227,770	1,183,215
Health and human services agency - veterans' services	15,678	15,678	13,795
Probation - care of court wards	13,467	11,772	10,988
Total public assistance	1,966,959	1,987,305	1,680,930
Education:			
Agriculture, weights and measures	870	870	979
Total education	870	870	979
Recreation and cultural:			
Parks and recreation	76,851	71,204	57,188
Total recreation and cultural	76,851	71,204	57,188
Capital outlay	161,540	151,918	110,504
Debt service:			
Principal	70,073	70,150	70,079
Interest	13,191	13,265	13,191
Total expenditures	7,223,613	7,232,354	6,195,665
Excess (deficiency) of revenues over (under) expenditures	(949,176)	(951,987)	(127,380)
Other financing sources (uses):			
Sale of capital assets			5,358
Issuance and modifications of leases:			
Leases	36,023	36,023	36,023
Issuance and modifications of subscriptions:			
Subscriptions	23,989	23,989	23,989
Transfers in	472,765	478,064	444,093
Transfers out	(736,881)	(784,465)	(329,559)
Total other financing sources (uses)	(204,104)	(246,389)	179,904
Net change in fund balances	(1,153,280)	(1,198,376)	52,524
Fund balances at the beginning of year	2,999,750	2,999,750	2,999,750
Increase (decrease) in nonspendable inventories		(6,820)	(6,820)
Fund balances at end of year	\$ 1,846,470	1,794,554	3,045,454



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

### BUDGET AND ACTUAL

### PUBLIC SAFETY FUND

For the Year Ended June 30, 2025

(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		1,138
Aid from other governmental agencies:			
State	387,114	387,114	387,017
Total revenues	387,114	387,114	388,155
Expenditures:			
Current:			
Public protection:			
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	387,114	387,114	388,155
Other financing sources (uses):			
Transfers out	(433,427)	(433,427)	(399,934)
Total other financing sources (uses)	(433,427)	(433,427)	(399,934)
Net change in fund balances	(46,313)	(46,313)	(11,779)
Fund balances at beginning of year	108,040	108,040	108,040
Fund balances at end of year	\$ 61,727	61,727	96,261

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET AND ACTUAL****TOBACCO ENDOWMENT FUND****For the Year Ended June 30, 2025****(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 1,900	1,900	8,404
Total revenues	1,900	1,900	8,404
Expenditures:			
Current:			
General government:			
Tobacco settlement	200	200	130
Total general government	200	200	130
Total expenditures	200	200	130
Excess (deficiency) of revenues over (under) expenditures	1,700	1,700	8,274
Other financing sources (uses):			
Transfers out	(25,315)	(29,615)	(29,615)
Total other financing sources (uses)	(25,315)	(29,615)	(29,615)
Net change in fund balances	(23,615)	(27,915)	(21,341)
Fund balances at beginning of year	237,323	237,323	237,323
Fund balances at end of year	\$ 213,708	209,408	215,982

## 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.