

INTRODUCTION

Government Accounting Standards Board (GASB) Statement No. 44, *Economic Condition Reporting: The Statistical Section (an amendment of NCGA Statement 1)* requires that certain detailed statistical information be presented in this section, typically in ten-year trends, to assist users in utilizing the basic financial statements, notes to the financial statements, and required supplementary information in order to assess the economic condition of the County. Provisions of this Statement require that governments preparing this statistical section are encouraged but not required, to report all years of information retroactively.

In this regard, when available, ten year trend information has been provided. When accounting data or other information is unavailable, statistical tables are footnoted to indicate as such. Generally, information was unavailable because non-accounting trend data called for by Statement No. 44 which was significantly different than data reported in previous fiscal years' statistical tables was either not available from external sources in the format required or was not available in internal archived data.

Financial Trends..... 196

These Tables contain information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity 204

These Tables contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity 208

These Tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information 212

These Tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information..... 214

These Tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in the following tables is derived from the comprehensive annual financial reports for the relevant year.

Table 1
County of San Diego
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(In Thousands)

	Fiscal Year				
	2008	2009	2010	2011	2012
Net position					
Governmental activities					
Net investment in capital assets	\$ 2,468,142	2,582,854	2,595,105	2,675,240	2,770,556
Restricted	181,198	314,107	247,585	529,808	553,249
Unrestricted	351,326	319,669	535,103	365,165	454,565
Total governmental activities net position	3,000,666	3,216,630	3,377,793	3,570,213	3,778,370
Business-type activities					
Net investment in capital assets	126,237	148,146	164,845	163,268	162,874
Restricted					
Unrestricted	92,686	88,909	87,254	89,602	87,348
Total business-type activities net position	218,923	237,055	252,099	252,870	250,222
Primary government					
Net investment in capital assets	2,594,379	2,731,000	2,759,950	2,838,508	2,933,430
Restricted	181,198	314,107	247,585	529,808	553,249
Unrestricted	444,012	408,578	622,357	454,767	541,913
Total primary government net position	\$ 3,219,589	3,453,685	3,629,892	3,823,083	4,028,592
	Fiscal Year				
	2013	2014	2015	2016	2017
Net position					
Governmental activities					
Net investment in capital assets	\$ 2,861,061	3,015,405	3,042,782	3,124,804	3,130,429
Restricted	619,855	669,832	619,565	604,917	596,862
Unrestricted (1)	514,015	655,954	(1,268,029)	(1,090,381)	(1,151,817)
Total governmental activities net position	3,994,931	4,341,191	2,394,318	2,639,340	2,575,474
Business-type activities					
Net investment in capital assets	167,430	171,911	167,453	167,282	174,044
Restricted					
Unrestricted (1)	81,185	78,547	67,948	68,586	71,119
Total business-type activities net position	248,615	250,458	235,401	235,868	245,163
Primary government					
Net investment in capital assets	3,028,491	3,187,316	3,210,235	3,292,086	3,304,473
Restricted	619,855	669,832	619,565	604,917	596,862
Unrestricted (1)	595,200	734,501	(1,200,081)	(1,021,795)	(1,080,698)
Total primary government net position	\$ 4,243,546	4,591,649	2,629,719	2,875,208	2,820,637

(1) Beginning in 2015, these amounts reflect the implementation of Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions, an amendment of GASB Statement No. 27.

Table 2
County of San Diego
Changes in Net Position
For the Last Ten Fiscal Years
(Accrual Basis of Accounting)
(In Thousands)

	Fiscal Year				
	2008	2009	2010	2011	2012
Expenses					
Governmental activities					
General government	\$ 298,607	275,508	304,305	229,767	271,485
Public protection	1,180,114	1,158,162	1,091,910	1,128,967	1,179,815
Public ways and facilities	144,452	151,125	131,982	130,239	132,166
Health and sanitation	638,869	678,217	681,448	721,939	790,907
Public assistance	1,114,453	1,177,320	1,171,603	1,191,559	1,175,678
Education	36,355	42,424	39,165	35,734	34,669
Recreation and cultural	33,941	34,542	33,629	36,699	36,128
Interest on long-term debt	119,138	118,927	111,942	106,381	102,338
Total governmental activities expenses	3,565,929	3,636,225	3,565,984	3,581,285	3,723,186
Business-type activities					
Airport	8,848	10,614	12,389	12,876	12,736
Wastewater management	5,320	16,666	5,523	5,806	5,980
Sanitation district	17,574	5,794	18,831	21,699	22,335
Jail Stores Commissary					
Total business-type activities expenses	31,742	33,074	36,743	40,381	41,051
Total primary government expenses	3,597,671	3,669,299	3,602,727	3,621,666	3,764,237
Program revenues					
Governmental activities					
Charges for services:					
General government	130,645	93,939	90,503	92,085	99,872
Public protection	217,953	215,343	204,405	235,913	237,632
Other activities	137,020	133,834	150,461	160,067	168,851
Operating grants and contributions	2,152,380	2,181,366	2,192,591	2,211,946	2,317,522
Capital grants and contributions	24,474	60,703	33,246	25,329	11,005
Total governmental activities program revenues	2,662,472	2,685,185	2,671,206	2,725,340	2,834,882
Business-type activities					
Charges for services:					
Airport	16,097	9,397	9,299	11,301	11,568
Wastewater management	5,318	6,567	6,616	6,509	6,502
Sanitation district	20,060	20,114	19,823	20,431	18,406
Jail Stores Commissary					
Operating grants and contributions	7,725	12,974	15,330	1,544	539
Capital grants and contributions					
Total business-type program revenues	49,200	49,052	51,068	39,785	37,015
Total primary government program revenues	2,711,672	2,734,237	2,722,274	2,765,125	2,871,897
Net (Expense) Revenue					
Governmental activities	(903,457)	(951,040)	(894,778)	(855,945)	(888,304)
Business-type activities	17,458	15,978	14,325	(596)	(4,036)
Total primary government net (expense) revenue	\$ (885,999)	(935,062)	(880,453)	(856,541)	(892,340)

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Table 2
County of San Diego
Changes in Net Position
For the Last Ten Fiscal Years
(Accrual Basis of Accounting)
(In Thousands)

(Continued)

	Fiscal Year				
	2013	2014	2015	2016	2017
Expenses					
Governmental activities					
General government	\$ 240,409	249,066	258,169	257,887	637,532
Public protection	1,236,708	1,312,074	1,309,087	1,359,423	1,455,462
Public ways and facilities	135,432	148,209	161,341	140,245	140,366
Health and sanitation	851,246	631,543	640,020	675,077	723,508
Public assistance	1,183,923	1,418,703	1,327,664	1,421,851	1,179,180
Education	34,104	35,647	37,686	41,086	38,477
Recreation and cultural	34,204	38,903	42,748	44,883	37,727
Interest on long-term debt	95,801	92,709	86,816	81,665	79,152
Total governmental activities expenses	3,811,827	3,926,854	3,863,531	4,022,117	4,291,404
Business-type activities					
Airport	14,107	14,118	14,664	14,439	14,518
Wastewater management	22,936				
Sanitation district	5,754	28,291	30,745	28,693	25,185
Jail Stores Commissary		4,816	4,506	5,362	6,007
Total business-type activities expenses	42,797	47,225	49,915	48,494	45,710
Total primary government expenses	3,854,624	3,974,079	3,913,446	4,070,611	4,337,114
Program revenues					
Governmental activities					
Charges for services:					
General government	98,205	100,328	92,109	99,531	111,389
Public protection	244,612	240,850	250,054	252,303	270,345
Other activities	153,958	169,274	162,578	164,721	165,846
Operating grants and contributions	2,467,966	2,519,619	2,467,817	2,543,749	2,407,522
Capital grants and contributions	32,728	114,310	39,224	12,947	16,296
Total governmental activities program revenues	2,997,469	3,144,381	3,011,782	3,073,251	2,971,398
Business-type activities					
Charges for services:					
Airport	11,077	12,647	11,984	12,044	14,302
Wastewater management	6,561				
Sanitation district	18,564	25,037	26,831	26,719	29,063
Jail Stores Commissary		5,659	4,538		7,141
Operating grants and contributions	4,933	3,793	702	3,513	5,659
Capital grants and contributions					
Total business-type program revenues	41,135	47,136	44,055	42,276	56,165
Total primary government program revenues	3,038,604	3,191,517	3,055,837	3,115,527	3,027,563
Net (Expense) Revenue					
Governmental activities	(814,358)	(782,473)	(851,749)	(948,866)	(1,320,006)
Business-type activities	(1,662)	(89)	(5,860)	(6,218)	10,455
Total primary government net (expense) revenue \$	(816,020)	(782,562)	(857,609)	(955,084)	(1,309,551)

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Table 2
County of San Diego
Changes in Net Position
For the Last Ten Fiscal Years
(Accrual Basis of Accounting)
(In Thousands)

(Continued)

	Fiscal Year				
	2008	2009	2010	2011	2012
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	\$ 637,491	618,048	593,553	580,570	\$ 616,183
Other taxes	20,374	15,167	15,991	16,207	17,200
Transient occupancy tax					
Real property transfer tax					
Miscellaneous taxes					
Intergovernmental unrestricted:					
Property taxes in lieu of VLF (1)	303,348	316,925	308,842	303,625	304,614
Sales and use taxes	24,872	22,435	20,576	22,457	25,055
Investment earnings	87,554	57,859	30,941	22,024	12,338
Other general revenues	80,804	118,929	85,693	104,260	110,676
Total governmental general revenues	1,154,443	1,149,363	1,055,596	1,049,143	1,086,066
Transfers	81	151	345	(778)	(28)
Extraordinary gain					10,423
Total governmental activities	1,154,524	1,149,514	1,055,941	1,048,365	1,096,461
Business-type activities					
Investment earnings	4,113	2,237	1,046	582	1,151
Other general revenues	105	68	18	7	209
Total business-type general revenues	4,218	2,305	1,064	589	1,360
Transfers	(81)	(151)	(345)	778	28
Total business-type activities	4,137	2,154	719	1,367	1,388
Total primary government	1,158,661	1,151,668	1,056,660	1,049,732	1,097,849
Change in net position					
Governmental activities	251,067	198,474	161,163	192,420	208,157
Business-type activities	21,595	18,132	15,044	771	(2,648)
Total change in net position	\$ 272,662	216,606	176,207	193,191	205,509

(1) In 2005, the County's share of vehicle license fee (VLF) was eliminated and replaced with property tax revenue.

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Table 2
County of San Diego
Changes in Net Position
For the Last Ten Fiscal Years
(Accrual Basis of Accounting)
(In Thousands)

(Continued)

	Fiscal Year				
	2013	2014	2015	2016	2017
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	\$ 587,145	627,709	648,974	680,434	720,645
Other taxes	20,912				
Transient occupancy tax		3,404	4,166	4,128	4,889
Real property transfer tax		20,074	21,049	24,589	23,960
Miscellaneous taxes		14	15	38	10
Intergovernmental unrestricted:					
Property taxes in lieu of VLF (1)	303,646	313,844	332,928	351,524	371,105
Sales and use taxes	24,809	24,871	27,847	28,898	27,779
Investment earnings	3,504	16,635	12,250	17,818	15,315
Other general revenues	90,789	132,612	93,889	82,745	88,038
Total governmental general revenues	1,030,805	1,139,163	1,141,118	1,190,174	1,251,741
Transfers	114	7,086	2,693	3,714	4,399
Extraordinary gain					
Total governmental activities	1,030,919	1,146,249	1,143,811	1,193,888	1,256,140
Business-type activities					
Investment earnings	46	502	336	1,622	523
Other general revenues	123	2,565	3,055	8,777	2,716
Total business-type general revenues	169	3,067	3,391	10,399	3,239
Transfers	(114)	(7,086)	(2,693)	(3,714)	(4,399)
Total business-type activities	55	(4,019)	698	6,685	(1,160)
Total primary government	1,030,974	1,142,230	1,144,509	1,200,573	1,254,980
Change in net position					
Governmental activities	216,561	363,776	292,062	245,022	(63,866)
Business-type activities	(1,607)	(4,108)	(5,162)	467	9,295
Total change in net position	\$ 214,954	359,668	286,900	245,489	(54,571)

(1) In 2005, the County's share of vehicle license fee (VLF) was eliminated and replaced with property tax revenue.

Table 3
County of San Diego
Fund Balances Governmental Funds
Last Ten Fiscal Years
(In Thousands)

	Fiscal Year				
	2008	2009	2010	2011	2012
General Fund					
Reserved	\$ 273,231	266,434	162,257		
Unreserved	947,235	923,604	1,057,851		
Nonspendable(1)				11,257	12,443
Restricted (1)				214,956	245,713
Committed (1)				514,739	515,234
Assigned (1)				40,614	51,325
Unassigned (1)				612,814	663,132
Total general fund	1,220,466	1,190,038	1,220,108	1,394,380	1,487,847
All Other Governmental Funds					
Reserved	199,472	213,984	175,900		
Unreserved, reported in:					
Special Revenue Funds	672,652	668,626	705,469		
Capital Projects Funds	30,210	157,221	89,926		
Nonspendable (1)				5,148	5,281
Restricted (1)				372,730	424,512
Committed (1)				467,950	440,767
Assigned (1)					
Total other governmental funds	\$ 902,334	1,039,831	971,295	845,828	870,560
Fiscal Year					
	2013	2014	2015	2016	2017
General Fund					
Reserved					
Unreserved					
Nonspendable (1)	\$ 12,347	12,276	13,379	13,489	19,894
Restricted (1)	295,264	296,548	269,294	272,500	266,904
Committed (1)	464,831	492,175	478,980	591,941	677,058
Assigned (1)	184,526	217,628	328,588	381,202	483,464
Unassigned (1)	644,454	713,045	798,135	747,277	697,293
Total general fund	1,601,422	1,731,672	1,888,376	2,006,409	2,144,613
All Other Governmental Funds					
Reserved					
Unreserved, reported in:					
Special Revenue Funds					
Capital Projects Funds					
Nonspendable (1)	5,600	4,884	5,149	5,981	6,062
Restricted (1)	433,952	459,579	427,703	398,385	396,063
Committed (1)	413,796	395,291	379,711	371,622	376,179
Assigned (1)			228	917	1,478
Total other governmental funds	\$ 853,348	859,754	812,791	776,905	779,782

(1) Beginning in fiscal year 2011, governmental fund balances are required to be reported as nonspendable, restricted, committed, assigned, and unassigned.

Table 4
County of San Diego
Changes in Fund Balances Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(In Thousands)

	Fiscal Year				
	2008	2009	2010	2011	2012
Revenues:					
Taxes	\$ 971,616	973,899	946,324	934,737	966,512
Licenses, permits and franchise fees	45,257	49,990	47,578	51,144	51,823
Fines, forfeitures and penalties	63,014	59,348	57,869	54,267	53,818
Revenue from use of money and property	137,963	70,911	46,100	39,545	29,765
Aid from other governmental agencies:					
State	1,169,642	1,161,312	1,136,756	1,192,401	1,276,289
Federal	908,582	858,066	963,285	945,168	969,818
Other	79,066	144,205	102,708	72,071	82,292
Charges for current services	312,018	316,214	318,283	359,239	369,586
Other	73,745	111,431	81,219	90,486	104,647
Total revenues	3,760,903	3,745,376	3,700,122	3,739,058	3,904,550
Expenditures:					
General government	277,286	249,324	205,456	223,290	210,375
Public protection	1,145,807	1,133,843	1,063,890	1,088,377	1,149,575
Public ways and facilities	80,051	85,802	66,393	61,967	64,922
Health and sanitation	633,382	669,725	675,256	714,022	782,504
Public assistance	1,111,701	1,172,400	1,169,287	1,184,632	1,171,662
Education	35,569	41,461	37,422	34,599	32,210
Recreation and cultural	32,042	32,561	29,982	33,054	33,302
Total CAFR Governmental functions	3,315,838	3,385,116	3,247,686	3,339,941	3,444,550
Capital outlay	157,818	179,662	205,512	186,342	212,304
Debt service:					
Principal	184,614	112,275	169,059	64,016	61,241
Interest	107,631	103,831	101,036	97,290	94,320
Bond issuance costs		3,959	739	349	374
Payment to refunded bond escrow agent			15,377	3,437	
Total expenditures	3,765,901	3,784,843	3,739,409	3,691,375	3,812,789
Excess (deficiency) of revenues over (under) expenditures	(4,998)	(39,467)	(39,287)	47,683	91,761
Other financing sources (uses)					
Sale of capital assets	68	31	365	2,673	740
Issuance of bonds and loans:					
Face value of bonds issued		136,885			32,665
Face value of loans issued					
Discount on issuance of bonds					(182)
Premium on issuance of bonds		1,175	7,803	1,237	
Refunding bonds issued:					
Payment to refunded bond escrow agent		(441,038)	(83,173)	(18,774)	
Transfers in	594,512	525,424	452,018	426,611	460,192
Transfers (out)	(594,882)	(525,689)	(457,683)	(430,527)	(465,106)
Total other financing sources (uses)	(302)	140,303	270	480	28,309
Extraordinary loss					(3,126)
Net change in fund balances	\$ (5,300)	100,836	(39,017)	48,163	116,944
Debt service as a percentage of noncapital expenditures	8.10%	5.99%	7.64%	4.60%	4.32%

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Table 4
County of San Diego
Changes in Fund Balances Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(In Thousands)

(Continued)

	Fiscal Year				
	2013	2014	2015	2016	2017
Revenues:					
Taxes	\$ 941,644	987,061	1,038,552	1,090,722	1,148,655
Licenses, permits and franchise fees	52,746	55,819	54,181	57,375	57,066
Fines, forfeitures and penalties	50,070	47,125	49,200	46,295	44,146
Revenue from use of money and property	21,918	34,855	23,033	28,396	23,079
Aid from other governmental agencies:					
State	1,374,266	1,513,606	1,490,603	1,487,655	1,482,536
Federal	946,356	919,151	917,901	959,399	796,594
Other	138,575	169,724	106,691	110,816	122,767
Charges for current services	366,442	389,224	387,788	398,705	411,488
Other	78,455	61,409	91,903	75,264	77,429
Total revenues	3,970,472	4,177,974	4,159,852	4,254,627	4,163,760
Expenditures:					
General government	226,648	231,370	237,875	233,180	260,005
Public protection	1,187,848	1,277,698	1,353,710	1,343,281	1,434,323
Public ways and facilities	66,514	75,565	73,991	70,946	75,901
Health and sanitation	840,735	620,319	644,865	670,871	731,034
Public assistance	1,178,112	1,410,925	1,346,078	1,426,134	1,184,697
Education	32,034	33,431	37,095	39,592	39,687
Recreation and cultural	31,092	31,604	36,838	37,800	39,325
Total CAFR Governmental functions	3,562,983	3,680,912	3,730,452	3,821,804	3,764,972
Capital outlay	165,737	264,015	160,474	185,065	120,509
Debt service:					
Principal	75,687	59,535	67,542	65,929	66,284
Interest	93,678	93,232	85,673	88,502	75,153
Bond issuance costs	393		583	761	
Payment to refunded bond escrow agent			8,461	12,481	
Total expenditures	3,898,478	4,097,694	4,053,185	4,174,542	4,026,918
Excess (deficiency) of revenues over (under) expenditures	71,994	80,280	106,667	80,085	136,842
Other financing sources (uses)					
Sale of capital assets	5,997	58,420	984	2,319	240
Issuance of bonds, loans, and capital lease:					
Face value of bonds issued	29,335		732		
Face value of loans issued				690	
Face value of capital lease					6,122
Discount on issuance of bonds					
Premium on issuance of bonds	574		15,070	22,163	
Refunding bonds issued			93,750	105,330	
Payment to refunded bond escrow agent			(103,771)	(122,533)	
Transfers in	460,931	478,533	434,541	470,175	474,286
Transfers (out)	(472,183)	(480,236)	(439,657)	(476,484)	(478,540)
Total other financing sources (uses)	24,654	56,717	1,649	1,660	2,108
Extraordinary loss					
Net change in fund balances	\$ 96,648	136,997	108,316	81,745	138,950
Debt service as a percentage of noncapital expenditures	4.54%	3.98%	3.94%	3.87%	3.62%

Table 5
County of San Diego
Assessed Value of Taxable Property
Last Ten Fiscal Years (1)
(In Thousands)

Fiscal Year	Real Property		Personal Property		Less: Tax Exempt		Total Taxable Assessed Value	Total Direct Tax Rate
	Secured	Unsecured	Secured	Unsecured	Secured	Unsecured		
2008	\$ 381,485,632	\$ 3,321,363	\$ 3,528,453	\$ 10,387,757	\$ 8,219,783	\$ 1,207,922	\$ 389,295,500	1.00000
2009	398,804,220	3,411,110	3,604,712	10,891,875	9,043,072	1,293,899	406,374,946	1.00000
2010	389,083,154	3,261,524	3,597,697	11,596,968	9,779,505	1,465,316	396,294,522	1.00000
2011	384,566,788	3,361,476	3,642,380	10,997,174	10,332,112	1,458,658	390,777,048	1.00000
2012	387,715,176	3,326,188	3,604,459	10,878,963	10,959,285	1,578,206	392,987,295	1.00000
2013	388,067,793	3,362,102	3,785,463	10,908,493	11,532,649	1,632,359	392,958,843	1.00000
2014	401,174,212	3,471,163	3,857,452	11,337,598	12,195,985	1,660,818	405,983,622	1.00000
2015	424,400,547	3,837,190	3,708,390	11,638,652	12,531,830	1,812,206	429,240,743	1.00000
2016	449,303,851	3,695,989	3,567,927	11,923,467	13,374,474	1,801,251	453,315,509	1.00000
2017	473,696,673	3,733,123	3,527,495	12,797,155	14,227,380	1,875,970	477,651,096	1.00000

(1) Due to the passage of Proposition 13 (Prop 13) in 1978, the County does not track the estimated actual value of real and personal properties; therefore, assessed value as a percentage of actual value is not applicable. Under Prop 13, property is assessed at the 1978 market value with an annual increase limited to the lesser of 2% or the CPI on properties not involved in a change of ownership or properties that did not undergo new construction. Newly acquired property is assessed at its new market value (usually the purchase price) and the value of any new construction is added to the existing base value.

Source: County of San Diego, Auditor and Controller, Property Tax Services Division

Table 6
County of San Diego
Property Tax Rates - Direct and Overlapping Governments
(Per \$100 of Assessed Value)
Last Ten Fiscal Years

	Fiscal Years									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Direct Rates (1)										
County of San Diego	0.139	0.138	0.140	0.140	0.140	0.140	0.139	0.140	0.139	0.139
Cities (3)	0.225	0.229	0.232	0.232	0.231	0.232	0.233	0.233	0.235	0.238
Schools (4)	0.600	0.597	0.594	0.594	0.595	0.594	0.594	0.593	0.592	0.590
Special Districts	0.036	0.036	0.034	0.034	0.034	0.034	0.034	0.034	0.034	0.033
Total Direct Rates	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Overlapping Rates (2)										
Cities (3)	0.005	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004
Schools	0.058	0.050	0.063	0.066	0.073	0.073	0.103	0.102	0.105	0.103
Special Districts	0.009	0.007	0.008	0.008	0.009	0.009	0.009	0.009	0.009	0.009
Total Overlapping Rates	0.072	0.061	0.075	0.078	0.086	0.086	0.116	0.115	0.118	0.116
Total Direct and Overlapping Rates	1.072	1.061	1.075	1.078	1.086	1.086	1.116	1.115	1.118	1.116

(1) The \$1.00 per \$100 of Assessed Value (Proposition 13) tax rate beginning in Fiscal Year 1978-79 is distributed according to State Law on a percentage basis to each of the eligible taxing agencies in the County.

(2) Overlapping rates for cities, schools and special districts are chargeable to property owners within their respective tax rate areas (TRA). Overlapping rates do not apply to all property owners (e.g. the rates for special districts apply only to property owners whose property is located within the geographic boundary (TRA) of the special district.)

(3) Includes property tax revenue that is distributed in the Redevelopment Property Tax Trust Fund (RPTTF) starting fiscal year 2012 (Redevelopment Agencies' dissolution was February 1, 2012) to present. Prior to dissolution, property tax revenue was distributed to the redevelopment agencies.

(4) Includes property tax revenue that is distributed in the Educational Revenue Augmentation Fund (ERAF).

Source: County of San Diego, Auditor and Controller, Property Tax Services Division

Table 7
County of San Diego
Principal Property Taxpayers
Current Year and Nine Years Ago
(In Thousands)

Taxpayer	2017			2008		
	Secured Taxable Assessed Value	Rank	Percentage of Total Secured Taxable Assessed Value	Secured Taxable Assessed Value	Rank	Percentage of Total Secured Taxable Assessed Value
San Diego Gas & Electric Company	\$ 7,450,749	1	1.61%	\$ 3,923,050	1	1.04%
Qualcomm Inc	2,053,664	2	0.44%	1,310,309	4	0.35%
Irvine Company	1,362,021	3	0.29%	1,599,391	3	0.42%
Kilroy Realty LP	997,070	4	0.22%	953,879	5	0.25%
Southern California Edison Company	954,753	5	0.21%	1,616,669	2	0.43%
Kaiser Foundation Hospitals	792,400	6	0.17%			
Host Hotels and Resorts	768,847	7	0.17%	886,573	6	0.24%
Pacific Bell Telephone Company	655,437	8	0.14%	763,563	7	0.20%
Poseidon Resources	625,100	9	0.14%			
B S K Del Partners LLC	613,036	10	0.13%			
Camp Pendleton & Quantico Housing				534,664	8	0.14%
San Diego Family Housing LLC				529,380	9	0.14%
Genentech Inc				503,582	10	0.13%
Totals	\$ 16,273,077		3.52%	\$ 12,621,060		3.34%

Source: County of San Diego, Auditor and Controller, Property Tax Services Division

Table 8
County of San Diego
Property Tax Levies and Collections
Last Ten Fiscal Years
(In Thousands)

Fiscal Year	Collections within the Fiscal Year of the Levy			Total Collections to Date		
	Total Tax Levy for Fiscal Year (1)	Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2008	\$ 3,892,955	\$ 3,739,090	96.05%	\$ 138,564	\$ 3,877,654	99.61%
2009	4,063,749	3,903,633	96.06%	132,433	4,036,066	99.32%
2010	3,962,945	3,821,278	96.43%	94,970	3,916,248	98.82%
2011	3,907,770	3,795,900	97.14%	59,332	3,855,232	98.66%
2012	3,929,873	3,819,892	97.20%	48,740	3,868,632	98.44%
2013	3,929,588	3,871,591	98.52%	33,493	3,905,084	99.38%
2014	4,059,836	4,011,889	98.82%	29,321	4,041,210	99.54%
2015	4,292,407	4,241,271	98.81%	28,284	4,269,555	99.47%
2016	4,533,155	4,489,098	99.03%	21,820	4,510,918	99.51%
2017	4,776,510	4,738,515	99.20%	N/A	4,738,515	99.20%

(1) Includes secured, unsecured and unitary tax levy for the County and school districts, cities and special districts under the supervision of independent governing boards.

Source: County of San Diego, Auditor and Controller, Property Tax Services Division

Table 9
County of San Diego
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(In Thousands, Except Per Capita Amount)

	Fiscal Year				
	2008	2009	2010	2011	2012
Governmental Activities:					
Certificates of Participation & Lease Revenue Bonds	\$ 335,532	475,913	432,760	402,396	410,126
San Diego County Redevelopment Agency Revenue Refunding Bonds (2)	15,279	14,945	14,602	14,243	
Tobacco Settlement Asset-Backed Bonds	543,687	543,374	548,817	556,039	562,391
Pension Obligation Bonds	1,068,200	1,003,490	872,540	839,652	805,272
Capital and Retrofit Loans	7,043	7,043	7,404	7,162	6,167
Capitalized Leases	27,590		242	212	185
Business-type Activities:					
Capital Loans	2,255	2,038	1,809	1,566	1,313
Total Primary Government	\$ 1,999,586	\$ 2,046,803	\$ 1,878,174	\$ 1,821,270	\$ 1,785,454
Percentage of Personal Income (1)	1.39%	1.52%	1.37%	1.20%	1.15%
Per Capita (1)	\$ 636	643	582	585	571
Fiscal Year					
	2013	2014	2015	2016	2017
Governmental Activities:					
Certificates of Participation & Lease Revenue Bonds	\$ 413,992	396,173	376,955	351,179	330,956
Tobacco Settlement Asset-Backed Bonds	551,350	551,442	542,883	546,110	548,832
Pension Obligation Bonds	769,068	732,330	692,338	649,860	605,520
Capital and Retrofit Loans	5,169	5,124	5,188	6,020	5,249
Capitalized Leases	152	119	84	51	6,084
Business-type Activities:					
Capital Loans	1,046	766	475	171	0
Total Primary Government	\$ 1,740,777	\$ 1,685,954	\$ 1,617,923	\$ 1,553,391	\$ 1,496,641
Percentage of Personal Income (1)	1.11%	0.99%	0.90%	0.83%	0.78%
Per Capita (1)	\$ 553	528	501	472	451

(1) See Table 13 Demographic and Economic Statistics

(2) Pursuant to California Assembly Bill ABx1 26, in 2012 the responsibility for the payment of this debt was transferred to the County of San Diego Successor Agency Private Purpose Trust Fund

Table 10
County of San Diego
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(In Thousands, Except Per Capita Amount)

	Fiscal Year				
	2008	2009	2010	2011	2012
Certificates of Participation & Lease Revenue Bonds	\$ 335,532	475,913	432,760	402,396	410,126
Less: Amounts Available in Debt Service Fund	26,474	50,513	35,547	26,867	26,860
Net Certificates of Participation & Lease Revenue Bonds	309,058	425,400	397,213	375,529	383,266
Pension Obligation Bonds	1,068,200	1,003,490	872,540	839,652	805,272
Less: Amounts Available in Debt Service Fund	15,248	15,741	3,364	2,117	629
Net Pension Obligation Bonds	1,052,952	987,749	869,176	837,535	804,643
Total Net Bonded Debt	\$ 1,362,010	\$ 1,413,149	\$ 1,266,389	\$ 1,213,064	\$ 1,187,909
Percentage of Actual Taxable Value of Property (1)	0.35%	0.35%	0.32%	0.31%	0.30%
Per Capita (2)	\$ 433	444	393	389	380

	Fiscal Year				
	2013	2014	2015	2016	2017
Certificates of Participation & Lease Revenue Bonds	\$ 413,992	396,173	376,955	351,179	330,956
Less: Amounts Available in Debt Service Fund	28,140	27,728	28,798	20,107	19,992
Net Certificates of Participation & Lease Revenue Bonds	385,852	368,445	348,157	331,072	310,964
Pension Obligation Bonds	769,068	732,330	692,338	649,860	605,520
Less: Amounts Available in Debt Service Fund	161	423	877	375	574
Net Pension Obligation Bonds	768,907	731,907	691,461	649,485	604,946
Total Net Bonded Debt	\$ 1,154,759	1,100,352	1,039,618	980,557	915,910
Percentage of Actual Taxable Value of Property (1)	0.29%	0.27%	0.24%	0.22%	0.19%
Per Capita (2)	\$ 367	344	322	298	276

(1) See Table 5 Assessed Value of Taxable Property - Total Assessed Value

(2) See Table 13 Demographic and Economic Statistics - Population Data

Table 11
County of San Diego
Legal Debt Margin Information
Last Ten Fiscal Years
(In Thousands)

Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit (1)	Legal Debt Margin	Legal Debt Margin/ Debt Limit
2008	\$ 4,866,194		4,866,194	100%
2009	5,079,687		5,079,687	100%
2010	4,953,682		4,953,682	100%
2011	4,884,713		4,884,713	100%
2012	4,912,341		4,912,341	100%
2013	4,911,986		4,911,986	100%
2014	5,074,795		5,074,795	100%
2015	5,365,509		5,365,509	100%
2016	5,666,444		5,666,444	100%
2017	5,970,639		5,970,639	100%

Legal Debt Margin Calculation for Fiscal Year 2017

Assessed value	\$ 477,651,096
Debt limit (1.25% of total assessed value) (2)	5,970,639
Debt applicable to limit:	
General obligation bonds	
Less: Amount set aside for repayment of general obligation debt	
Total net debt applicable to limit	
Legal debt margin	<u>\$ 5,970,639</u>

(1) For the fiscal years presented, the County had no debt that qualified as indebtedness subject to the bonded debt limit under the California Constitution.

(2) Under California State law, the total amount of bonded indebtedness shall not at any time exceed 1.25% of the taxable property of the County as shown by the last equalized assessment roll.

Table 12
County of San Diego
Pledged-Revenue Coverage
Last Ten Fiscal Years
(In Thousands)

Tobacco Settlement Asset-Backed Bonds

Fiscal Year	Tobacco Settlement Revenues	Less: Operating Expenses (1)	Net Available Revenue	Principal (2)	Interest	Coverage
2008	\$ 31,106	\$ 146	\$ 30,960	\$ 6,865	\$ 26,599	0.93
2009	34,181	156	34,025	10,000	26,273	0.94
2010	28,503	151	28,352	4,500	25,798	0.94
2011	26,976	158	26,818	2,995	25,584	0.94
2012	27,509	165	27,344	3,755	25,442	0.94
2013	41,460	111	41,349	17,035	25,263	0.98
2014	27,256	195	27,061	5,750	24,453	0.90
2015	26,982	190	26,792	14,760	24,181	0.69
2016	26,680	130	26,550	3,355	23,480	0.99
2017	27,440	120	27,320	4,265	23,321	0.99

(1) Operating expenses do not include interest.

(2) Tobacco Principal Debt Service requirements include Turbo Principal payments.

Table 13
County of San Diego
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (in thousands) (2)	Per Capita Personal Income (in dollars)	School Enrollment (3)	Unemployment Rate (4)
2008	3,146,274	\$ 143,873,000	\$ 45,728	494,016	6.0
2009	3,185,462	134,696,000	42,285	496,702	9.7
2010	3,224,432	137,525,000	42,651	496,995	10.7
2011	3,115,810	151,539,000	48,635	498,243	10.7
2012	3,128,734	155,500,000	49,701	498,263	9.5
2013	3,150,178	156,600,000	49,711	499,850	8.1
2014	3,194,362	170,300,000	53,313	503,096	6.5
2015	3,227,496	179,800,000	55,709	503,848	5.3
2016	3,288,612	186,900,000	56,832	504,561	4.9
2017	3,316,192	192,107,000	57,930	505,310	4.3

Sources:

Primary

- (1) California Department of Finance
- (2) Los Angeles County Economic Development Corporation
- (3) California Department of Education
- (4) U.S. Department of Labor, Bureau of Labor Statistics

Secondary

- (1) U.S. Department of Commerce, Bureau of Economic Analysis

Table 14
County of San Diego
Principal Employers
Current Year and Nine Years Ago

Employer	2017			2008		
	Employees (1)	Rank	Percentage of Total County Employment (2)	Employees (1)	Rank	Percentage of Total County Employment (3)
University of California, San Diego	32,524	1	2.17%	30,078	3	2.07%
Sharp HealthCare	17,962	2	1.20%	14,390	6	0.99%
County of San Diego (4)	17,396	3	1.16%	17,041	4	1.17%
Scripps Health	15,238	4	1.02%	11,690	7	0.80%
Qualcomm Inc.	12,600	5	0.84%	9,444	9	0.65%
City of San Diego	11,544	6	0.77%	11,054	8	0.76%
Kaiser Permanente San Diego Medical Center	8,965	7	0.60%			
UC San Diego Health	8,923	8	0.60%			
San Diego Community College District	6,817	9	0.46%			
San Diego State University	5,921	10	0.40%	6,939	10	0.48%
State of California				41,400	1	2.85%
Federal Government				40,800	2	2.81%
San Diego Unified School District				15,800	5	1.09%
Total	137,890		9.22%	198,636		13.67%

Sources:

(1) San Diego Business Journal

(2) California Labor Market Information

Percentage is calculated by dividing employees by total employment of 1,495,500 as of June 2017

(3) California Labor Market Information

Percentage is calculated by dividing employees by total employment of 1,454,400 as of June 2008

(4) County of San Diego 2017 and 2008 Adopted Operational Plans

Table 15
County of San Diego
Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years

Function	Fiscal Year				
	2008	2009	2010	2011	2012
General	1,538	1,515	1,487	1,477	1,451
Public protection	8,027	7,879	7,575	7,362	7,430
Public ways and facilities	393	405	390	374	367
Health and sanitation	2,242	2,222	2,136	2,088	2,045
Public assistance	3,781	3,659	3,497	3,321	3,440
Education	297	312	293	277	256
Recreation and cultural	180	176	173	169	171
Total	16,458	16,168	15,551	15,068	15,160

Function	Fiscal Year				
	2013	2014	2015	2016	2017
General	1,485	1,479	1,485	1,529	1,515
Public protection	7,638	7,859	7,923	7,882	7,942
Public ways and facilities	369	366	356	370	388
Health and sanitation	2,068	2,029	1,994	1,987	2,059
Public assistance	3,728	4,160	4,368	4,462	4,552
Education	251	246	259	267	269
Recreation and cultural	162	172	166	171	172
Total	15,701	16,311	16,551	16,668	16,897

Source: County of San Diego Auditor and Controller, Central Payroll Administration

Table 16
County of San Diego
Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year				
	2008	2009	2010	2011	2012
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	99.80%	94.00%	93.00%	94.00%	98.00%
Assessor/Recorder/County Clerk: Percent of mandated assessments completed by close of annual tax roll	100.00%	100.00%	100.00%	100.00%	99.00%
Treasurer-Tax Collector: Secured taxes collected (% of total)	96.00%	96.30%	97.00%	98.00%	97.00%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	51.00%	50.00%	53.00%	59.00%	64.00%
Sheriff: Number of jail "A" (or unduplicated) bookings	142,357	144,756	139,314	136,451	130,044
Sheriff: Daily average – number of inmates	5,209	5,141	4,751	4,622	4,846
District Attorney: Felony defendants received	27,849	28,150	27,744	26,619	25,983
District Attorney: Misdemeanor defendants received	28,458	29,512	28,896	28,926	26,800
Planning and Development Services: Percent of building inspections completed next day	100.00%	100.00%	100.00%	100.00%	100.00%
Planning and Development Services: Average permit center counter wait time (in minutes)	(1)	(1)	(1)	(1)	(1)
Animal Services: Percent of euthanized animals that were treatable	15.80%	15.90%	24.00%	26.40%	25.30%
Public ways and facilities					
Public Works: Protect water quality through Department of Public Works roads/drainage waste debris removal (cubic yards removed)	29,580	29,180	28,802	27,680	25,404
Health and sanitation					
Regional Operations: Children age 0-4 years received age-appropriate vaccines	(1)	(1)	99.00%	99.00%	99.00%
Regional Operations: Children age 11-18 years received age-appropriate vaccines	(1)	(1)	97.00%	97.00%	99.00%
Regional Operations: Children age 0-18 years received age-appropriate vaccines	(1)	(1)	(1)	(1)	(1)
Behavioral Health Services: Wait time for children's mental health outpatient treatment	4 days	7 days	5 days	5 days	5 days
Public assistance					
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	95.00%	96.00%	95.00%	96.00%	96.00%
Child Welfare Services: Foster children in 12th grade who achieved high school completion (diploma, certificate or equivalent)	86.00%	87.00%	85.20%	82.00%	79.00%
Child Welfare Services: Family participation in joint case planning and meetings quarterly	(1)	(1)	(1)	(1)	(1)
Self-Sufficiency Services: CalWORKs applications processed timely to help eligible families become more self-sufficient	(1)	(1)	(1)	(1)	(1)
Education					
County Library: Annual average circulation per item	3.10	5.44	6.46	9.95	7.98
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and effectively managed	41,500	45,043	44,616	45,187	45,661
Parks and Recreation: Number of miles of trails managed in the County trails program	315	320	325	326	329

(1) Trend data not available

Source: Various County departments

Table 16
County of San Diego
Operating Indicators by Function
Last Ten Fiscal Years

(Continued)

Function	Fiscal Year				
	2013	2014	2015	2016	2017
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	74.30%	99.00%	98.00%	75.00%	59.00%
Assessor/Recorder/County Clerk: Percent of mandated assessments completed by close of annual tax roll	99.00%	100.00%	100.00%	100.00%	100.00%
Treasurer-Tax Collector: Secured taxes collected (% of total)	98.00%	99.10%	99.10%	99.30%	99.20%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	67.00%	68.00%	71.00%	72.00%	73.00%
Sheriff: Number of jail "A" (or unduplicated) bookings	126,836	89,936	82,702	81,975	80,177
Sheriff: Daily average – number of inmates	5,274	5,706	5,226	5,152	(1)
District Attorney: Felony defendants received	27,745	27,424	22,302	21,281	21,656
District Attorney: Misdemeanor defendants received	25,080	27,441	31,242	31,684	30,101
Planning and Development Services: Percent of building inspections completed next day	100.00%	98.00%	98.00%	(1)	(1)
Planning and Development Services: Average permit center counter wait time (in minutes)	(1)	31	25	25	23
Animal Services: Percent of euthanized animals that were treatable	28.00%	20.00%	12.80%	0.00%	0.00%
Public ways and facilities					
Public Works: Protect water quality through Department of Public Works roads/drainage waste debris removal (cubic yards removed)	25,000	60,045	27,010	22,152	20,586
Health and sanitation					
Regional Operations: Children age 0-4 years received age-appropriate vaccines	99.50%	(1)	(1)	(1)	(1)
Regional Operations: Children age 11-18 years received age-appropriate vaccines	99.40%	(1)	(1)	(1)	(1)
Regional Operations: Children age 0-18 years received age-appropriate vaccines	(1)	99.00%	99.00%	100.00%	100.00%
Behavioral Health Services: Wait time for children's mental health outpatient treatment	4 days	3.5 days	(1)	(1)	(1)
Public assistance					
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	97.00%	95.00%	97.00%	96.00%	96.00%
Child Welfare Services: Foster children in 12th grade who achieved high school completion (diploma, certificate or equivalent)	83.00%	79.00%	(1)	(1)	(1)
Child Welfare Services: Family participation in joint case planning and meetings quarterly	(1)	(1)	56.00%	77.00%	76.00%
Self-Sufficiency Services: CalWORKs applications processed timely to help eligible families become more self-sufficient	(1)	(1)	96.00%	97.00%	97.00%
Education					
County Library: Annual average circulation per item	7.52	6.84	7.47	7.82	7.82
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and effectively managed	47,270	47,907	48,098	48,565	48,836
Parks and Recreation: Number of miles of trails managed in the County trails program	330	336	359	363	363

(1) Trend data not available

Source: Various County departments

Table 17
County of San Diego
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General government										
Fleet vehicles	2,186	1,841	1,608	1,664	1,872	1,762	1,762	1,825	1,814	1,801
Buildings	1,131	1,135	1,092	1,096	1,085	1,126	1,136	1,114	1,123	1,153
Land	940	989	1,015	1,042	1,073	1,090	1,124	1,136	1,146	1,177
Public protection										
Building - sub stations	12	12	11	12	12	12	15	16	16	16
Patrol units	1,491	1,519	1,806	1,404	1,310	1,402	1,473	1,448	1,520	1,511
Detention facilities	10	10	10	10	10	9	10	10	10	11
Public ways and facilities										
Road miles	1,927.99	1,929.40	1,930.70	1,932.05	1,932.83	1,938.63	1,938.71	1,940.48	1,953.71	1,941.91
Bridges	178	178	178	178	196	200	200	201	201	204
Airports	7	7	7	7	7	7	7	7	7	7
Road stations	15	15	15	14	14	13	13	13	13	13
Health and sanitation										
Inactive landfills	17	17	23	23	23	23	23	23	23	23
Sewer lines miles	406.00	425.10	427.00	432.00	432.00	432.00	432.00	432.00	432.00	432.00
Water pollution control facilities	3	3	4	5	5	5	6	1	1	1
Wastewater treatment plants (1)					3	3	3	3	3	3
Wastewater pump stations (1)					8	8	8	8	8	8
Public assistance										
Administration building	1	1	1	1	0	1	1	1	1	1
Housing facilities	6	6	6	6	6	6	6	6	5	5
Education										
Libraries	20	20	20	20	20	20	20	20	20	21
Recreation and cultural										
Parks/open space area	95	92	92	91	91	91	91	109	109	109
Campgrounds	9	8	8	8	8	8	8	8	8	8

(1) Trend data not available for 2007-11

Source: Various County departments

