

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..... 198

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

Revenue Capacity206

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

Debt Capacity210

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 Information214

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Operating Information.....216

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				
	2009	2010	2011	2012	2013
Net position					
Governmental activities					
Net investment in capital assets	\$ 2,582,854	2,595,105	2,675,240	2,770,556	2,861,061
Restricted	314,107	247,585	529,808	553,249	619,855
Unrestricted	319,669	535,103	365,165	454,565	514,015
Total governmental activities net position	3,216,630	3,377,793	3,570,213	3,778,370	3,994,931
Business-type activities					
Net investment in capital assets	148,146	164,845	163,268	162,874	167,430
Restricted					
Unrestricted	88,909	87,254	89,602	87,348	81,185
Total business-type activities net position	237,055	252,099	252,870	250,222	248,615
Primary government					
Net investment in capital assets	2,731,000	2,759,950	2,838,508	2,933,430	3,028,491
Restricted	314,107	247,585	529,808	553,249	619,855
Unrestricted	408,578	622,357	454,767	541,913	595,200
Total primary government net position	\$ 3,453,685	\$ 3,629,892	\$ 3,823,083	\$ 4,028,592	\$ 4,243,546

	Fiscal Year				
	2014	2015	2016	2017	2018
Net position					
Governmental activities					
Net investment in capital assets	\$ 3,015,405	3,042,782	3,124,804	3,130,429	3,229,874
Restricted	669,832	619,565	604,917	596,862	666,597
Unrestricted (1)	655,954	(1,268,029)	(1,090,381)	(1,151,817)	(1,250,068)
Total governmental activities net position	4,341,191	2,394,318	2,639,340	2,575,474	2,646,403
Business-type activities					
Net investment in capital assets	171,911	167,453	167,282	174,044	176,909
Restricted					
Unrestricted (1)	78,547	67,948	68,586	71,119	60,216
Total business-type activities net position	250,458	235,401	235,868	245,163	237,125
Primary government					
Net investment in capital assets	3,187,316	3,210,235	3,292,086	3,304,473	3,406,783
Restricted	669,832	619,565	604,917	596,862	666,597
Unrestricted (1)	734,501	(1,200,081)	(1,021,795)	(1,080,698)	(1,189,852)
Total primary government net position	\$ 4,591,649	2,629,719	2,875,208	2,820,637	2,883,528

(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				
	2009	2010	2011	2012	2013
Expenses					
Governmental activities					
General government	\$ 275,508	304,305	229,767	271,485	240,409
Public protection	1,158,162	1,091,910	1,128,967	1,179,815	1,236,708
Public ways and facilities	151,125	131,982	130,239	132,166	135,432
Health and sanitation	678,217	681,448	721,939	790,907	851,246
Public assistance	1,177,320	1,171,603	1,191,559	1,175,678	1,183,923
Education	42,424	39,165	35,734	34,669	34,104
Recreation and cultural	34,542	33,629	36,699	36,128	34,204
Interest on long-term debt	118,927	111,942	106,381	102,338	95,801
Total governmental activities expenses	3,636,225	3,565,984	3,581,285	3,723,186	3,811,827
Business-type activities					
Airport	10,614	12,389	12,876	12,736	14,107
Wastewater management	16,666	5,523	5,806	5,980	22,936
Sanitation district	5,794	18,831	21,699	22,335	5,754
Jail Stores Commissary					
Total business-type activities expenses	33,074	36,743	40,381	41,051	42,797
Total primary government expenses	3,669,299	3,602,727	3,621,666	3,764,237	3,854,624
Program revenues					
Governmental activities					
Charges for services:					
General government	93,939	90,503	92,085	99,872	98,205
Public protection	215,343	204,405	235,913	237,632	244,612
Other activities	133,834	150,461	160,067	168,851	153,958
Operating grants and contributions	2,181,366	2,192,591	2,211,946	2,317,522	2,467,966
Capital grants and contributions	60,703	33,246	25,329	11,005	32,728
Total governmental activities program revenues	2,685,185	2,671,206	2,725,340	2,834,882	2,997,469
Business-type activities					
Charges for services:					
Airport	9,397	9,299	11,301	11,568	11,077
Wastewater management	6,567	6,616	6,509	6,502	6,561
Sanitation district	20,114	19,823	20,431	18,406	18,564
Jail Stores Commissary					
Operating grants and contributions	12,974	15,330	1,544	539	4,933
Capital grants and contributions					
Total business-type program revenues	49,052	51,068	39,785	37,015	41,135
Total primary government program revenues	2,734,237	2,722,274	2,765,125	2,871,897	3,038,604
Net (Expense) Revenue					
Governmental activities	(951,040)	(894,778)	(855,945)	(888,304)	(814,358)
Business-type activities	15,978	14,325	(596)	(4,036)	(1,662)
Total primary government net (expense) revenue	\$ (935,062)	(880,453)	(856,541)	(892,340)	(816,020)

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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				
	2014	2015	2016	2017	2018
Expenses					
Governmental activities					
General government	\$ 249,066	258,169	257,887	637,532	621,987
Public protection	1,312,074	1,309,087	1,359,423	1,455,462	1,435,847
Public ways and facilities	148,209	161,341	140,245	140,366	160,615
Health and sanitation	631,543	640,020	675,077	723,508	777,383
Public assistance	1,418,703	1,327,664	1,421,851	1,179,180	1,158,563
Education	35,647	37,686	41,086	38,477	39,107
Recreation and cultural	38,903	42,748	44,883	37,727	38,081
Interest on long-term debt	92,709	86,816	81,665	79,152	78,217
Total governmental activities expenses	3,926,854	3,863,531	4,022,117	4,291,404	4,309,800
Business-type activities					
Airport	14,118	14,664	14,439	14,518	18,399
Wastewater management					
Sanitation district	28,291	30,745	28,693	25,185	32,660
Jail Stores Commissary	4,816	4,506	5,362	6,007	6,050
Total business-type activities expenses	47,225	49,915	48,494	45,710	57,109
Total primary government expenses	3,974,079	3,913,446	4,070,611	4,337,114	4,366,909
Program revenues					
Governmental activities					
Charges for services:					
General government	100,328	92,109	99,531	111,389	105,676
Public protection	240,850	250,054	252,303	270,345	257,797
Other activities	169,274	162,578	164,721	165,846	189,520
Operating grants and contributions	2,519,619	2,467,817	2,543,749	2,407,522	2,589,141
Capital grants and contributions	114,310	39,224	12,947	16,296	9,360
Total governmental activities program revenues	3,144,381	3,011,782	3,073,251	2,971,398	3,151,494
Business-type activities					
Charges for services:					
Airport	12,647	11,984	12,044	14,302	13,783
Wastewater management					
Sanitation district	25,037	26,831	26,719	29,063	28,475
Jail Stores Commissary	5,659	4,538		7,141	7,426
Operating grants and contributions	3,793	702	3,513	5,659	329
Capital grants and contributions					
Total business-type program revenues	47,136	44,055	42,276	56,165	50,013
Total primary government program revenues	3,191,517	3,055,837	3,115,527	3,027,563	3,201,507
Net (Expense) Revenue					
Governmental activities	(782,473)	(851,749)	(948,866)	(1,320,006)	(1,158,306)
Business-type activities	(89)	(5,860)	(6,218)	10,455	(7,096)
Total primary government net (expense) revenue	\$ (782,562)	(857,609)	(955,084)	(1,309,551)	(1,165,402)

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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				
	2009	2010	2011	2012	2013
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	\$ 618,048	593,553	580,570	616,183	\$ 587,145
Other taxes	15,167	15,991	16,207	17,200	20,912
Transient occupancy tax					
Real property transfer tax					
Miscellaneous taxes					
Intergovernmental unrestricted:					
Property taxes in lieu of VLF (1)	316,925	308,842	303,625	304,614	303,646
Sales and use taxes	22,435	20,576	22,457	25,055	24,809
Investment earnings	57,859	30,941	22,024	12,338	3,504
Other general revenues	118,929	85,693	104,260	110,676	90,789
Total governmental general revenues	1,149,363	1,055,596	1,049,143	1,086,066	1,030,805
Transfers	151	345	(778)	(28)	114
Extraordinary gain				10,423	
Total governmental activities	1,149,514	1,055,941	1,048,365	1,096,461	1,030,919
Business-type activities					
Investment earnings	2,237	1,046	582	1,151	46
Other general revenues	68	18	7	209	123
Total business-type general revenues	2,305	1,064	589	1,360	169
Transfers	(151)	(345)	778	28	(114)
Total business-type activities	2,154	719	1,367	1,388	55
Total primary government	1,151,668	1,056,660	1,049,732	1,097,849	1,030,974
Change in net position					
Governmental activities	198,474	161,163	192,420	208,157	216,561
Business-type activities	18,132	15,044	771	(2,648)	(1,607)
Total change in net position	\$ 216,606	176,207	193,191	205,509	214,954

(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				
	2014	2015	2016	2017	2018
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	\$ 627,709	648,974	680,434	720,645	758,427
Other taxes					
Transient occupancy tax	3,404	4,166	4,128	4,889	5,105
Real property transfer tax	20,074	21,049	24,589	23,960	25,910
Miscellaneous taxes	14	15	38	10	6
Intergovernmental unrestricted:					
Property taxes in lieu of VLF (1)	313,844	332,928	351,524	371,105	393,824
Sales and use taxes	24,871	27,847	28,898	27,779	30,744
Investment earnings	16,635	12,250	17,818	15,315	38,057
Other general revenues	132,612	93,889	82,745	88,038	93,604
Total governmental general revenues	1,139,163	1,141,118	1,190,174	1,251,741	1,345,677
Transfers	7,086	2,693	3,714	4,399	4,421
Extraordinary gain					
Total governmental activities	1,146,249	1,143,811	1,193,888	1,256,140	1,350,098
Business-type activities					
Investment earnings	502	336	1,622	523	1,159
Other general revenues	2,565	3,055	8,777	2,716	2,892
Total business-type general revenues	3,067	3,391	10,399	3,239	4,051
Transfers	(7,086)	(2,693)	(3,714)	(4,399)	(4,421)
Total business-type activities	(4,019)	698	6,685	(1,160)	(370)
Total primary government	1,142,230	1,144,509	1,200,573	1,254,980	1,349,728
Change in net position					
Governmental activities	363,776	292,062	245,022	(63,866)	191,792
Business-type activities	(4,108)	(5,162)	467	9,295	(7,466)
Total change in net position	\$ 359,668	286,900	245,489	(54,571)	184,326

(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				
	2009	2010	2011	2012	2013
General Fund					
Reserved	\$ 266,434	162,257			
Unreserved	923,604	1,057,851			
Nonspendable(1)			11,257	12,443	12,347
Restricted (1)			214,956	245,713	295,264
Committed (1)			514,739	515,234	464,831
Assigned (1)			40,614	51,325	184,526
Unassigned (1)			612,814	663,132	644,454
Total general fund	1,190,038	1,220,108	1,394,380	1,487,847	1,601,422
All Other Governmental Funds					
Reserved	213,984	175,900			
Unreserved, reported in:					
Special Revenue Funds	668,626	705,469			
Capital Projects Funds	157,221	89,926			
Nonspendable (1)			5,148	5,281	5,600
Restricted (1)			372,730	424,512	433,952
Committed (1)			467,950	440,767	413,796
Assigned (1)					
Total other governmental funds	\$ 1,039,831	971,295	845,828	870,560	853,348
Fiscal Year					
	2014	2015	2016	2017	2018
General Fund					
Reserved					
Unreserved					
Nonspendable (1)	\$ 12,276	13,379	13,489	19,894	22,747
Restricted (1)	296,548	269,294	272,500	266,904	319,782
Committed (1)	492,175	478,980	591,941	677,058	796,086
Assigned (1)	217,628	328,588	381,202	483,464	480,063
Unassigned (1)	713,045	798,135	747,277	697,293	688,449
Total general fund	1,731,672	1,888,376	2,006,409	2,144,613	2,307,127
All Other Governmental Funds					
Reserved					
Unreserved, reported in:					
Special Revenue Funds					
Capital Projects Funds					
Nonspendable (1)	4,884	5,149	5,981	6,062	5,993
Restricted (1)	459,579	427,703	398,385	396,063	413,626
Committed (1)	395,291	379,711	371,622	376,179	367,515
Assigned (1)		228	917	1,478	2,066
Total other governmental funds	\$ 859,754	812,791	776,905	779,782	789,200

(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				
	2009	2010	2011	2012	2013
Revenues:					
Taxes	\$ 973,899	946,324	934,737	966,512	941,644
Licenses, permits and franchise fees	49,990	47,578	51,144	51,823	52,746
Fines, forfeitures and penalties	59,348	57,869	54,267	53,818	50,070
Revenue from use of money and property	70,911	46,100	39,545	29,765	21,918
Aid from other governmental agencies:					
State	1,161,312	1,136,756	1,192,401	1,276,289	1,374,266
Federal	858,066	963,285	945,168	969,818	946,356
Other	144,205	102,708	72,071	82,292	138,575
Charges for current services	316,214	318,283	359,239	369,586	366,442
Other	111,431	81,219	90,486	104,647	78,455
Total revenues	3,745,376	3,700,122	3,739,058	3,904,550	3,970,472
Expenditures:					
General government	249,324	205,456	223,290	210,375	226,648
Public protection	1,133,843	1,063,890	1,088,377	1,149,575	1,187,848
Public ways and facilities	85,802	66,393	61,967	64,922	66,514
Health and sanitation	669,725	675,256	714,022	782,504	840,735
Public assistance	1,172,400	1,169,287	1,184,632	1,171,662	1,178,112
Education	41,461	37,422	34,599	32,210	32,034
Recreation and cultural	32,561	29,982	33,054	33,302	31,092
Total CAFR Governmental functions	3,385,116	3,247,686	3,339,941	3,444,550	3,562,983
Capital outlay	179,662	205,512	186,342	212,304	165,737
Debt service:					
Principal	112,275	169,059	64,016	61,241	75,687
Interest	103,831	101,036	97,290	94,320	93,678
Bond issuance costs	3,959	739	349	374	393
Payment to refunded bond escrow agent		15,377	3,437		
Total expenditures	3,784,843	3,739,409	3,691,375	3,812,789	3,898,478
Excess (deficiency) of revenues over (under) expenditures	(39,467)	(39,287)	47,683	91,761	71,994
Other financing sources (uses)					
Sale of capital assets	31	365	2,673	740	5,997
Issuance of bonds and loans:					
Face value of bonds issued	136,885			32,665	29,335
Face value of loans issued					
Discount on issuance of bonds				(182)	
Premium on issuance of bonds	1,175	7,803	1,237		574
Refunding bonds issued:	443,515	80,940	19,260		
Payment to refunded bond escrow agent	(441,038)	(83,173)	(18,774)		
Transfers in	525,424	452,018	426,611	460,192	460,931
Transfers (out)	(525,689)	(457,683)	(430,527)	(465,106)	(472,183)
Total other financing sources (uses)	140,303	270	480	28,309	24,654
Extraordinary loss				(3,126)	
Net change in fund balances	\$ 100,836	(39,017)	48,163	116,944	96,648
Debt service as a percentage of noncapital expenditures	5.99%	7.64%	4.60%	4.32%	4.54%

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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				
	2014	2015	2016	2017	2018
Revenues:					
Taxes	\$ 987,061	1,038,552	1,090,722	1,148,655	1,214,066
Licenses, permits and franchise fees	55,819	54,181	57,375	57,066	62,189
Fines, forfeitures and penalties	47,125	49,200	46,295	44,146	42,417
Revenue from use of money and property	34,855	23,033	28,396	23,079	43,407
Aid from other governmental agencies:					
State	1,513,606	1,490,603	1,487,655	1,482,536	1,644,254
Federal	919,151	917,901	959,399	796,594	828,693
Other	169,724	106,691	110,816	122,767	132,652
Charges for current services	389,224	387,788	398,705	411,488	433,325
Other	61,409	91,903	75,264	77,429	79,977
Total revenues	4,177,974	4,159,852	4,254,627	4,163,760	4,480,980
Expenditures:					
General government	231,370	237,875	233,180	260,005	270,469
Public protection	1,277,698	1,353,710	1,343,281	1,434,323	1,486,679
Public ways and facilities	75,565	73,991	70,946	75,901	100,322
Health and sanitation	620,319	644,865	670,871	731,034	801,370
Public assistance	1,410,925	1,346,078	1,426,134	1,184,697	1,195,090
Education	33,431	37,095	39,592	39,687	41,238
Recreation and cultural	31,604	36,838	37,800	39,325	39,668
Total CAFR Governmental functions	3,680,912	3,730,452	3,821,804	3,764,972	3,934,836
Capital outlay	264,015	160,474	185,065	120,509	267,685
Debt service:					
Principal	59,535	67,542	65,929	66,284	76,181
Interest	93,232	85,673	88,502	75,153	73,637
Bond issuance costs		583	761		
Payment to refunded bond escrow agent		8,461	12,481		
Total expenditures	4,097,694	4,053,185	4,174,542	4,026,918	4,352,339
Excess (deficiency) of revenues over (under) expenditures	80,280	106,667	80,085	136,842	128,641
Other financing sources (uses)					
Sale of capital assets	58,420	984	2,319	240	126
Issuance of bonds, loans and capital lease:					
Face value of bonds issued		732			
Face value of loans issued			690		
Face value of capital lease				6,122	45,495
Discount on issuance of bonds					
Premium on issuance of bonds		15,070	22,163		
Refunding bonds issued		93,750	105,330		
Payment to refunded bond escrow agent		(103,771)	(122,533)		
Transfers in	478,533	434,541	470,175	474,286	527,620
Transfers (out)	(480,236)	(439,657)	(476,484)	(478,540)	(532,605)
Total other financing sources (uses)	56,717	1,649	1,660	2,108	40,636
Extraordinary loss					
Net change in fund balances	\$ 136,997	108,316	81,745	138,950	169,277
Debt service as a percentage of noncapital expenditures	3.98%	3.94%	3.87%	3.62%	3.67%

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		
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
2018	502,995,352	3,839,661	3,954,578	12,853,406	14,954,254	1,862,561	506,826,182	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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Direct Rates (1)										
County of San Diego	0.138	0.140	0.140	0.140	0.140	0.139	0.140	0.139	0.139	0.139
Cities (3)	0.229	0.232	0.232	0.231	0.232	0.233	0.233	0.235	0.238	0.238
Schools (4)	0.597	0.594	0.594	0.595	0.594	0.594	0.593	0.592	0.590	0.590
Special Districts	0.036	0.034	0.034	0.034	0.034	0.034	0.034	0.034	0.033	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)	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004
Schools	0.050	0.063	0.066	0.073	0.073	0.103	0.102	0.105	0.103	0.109
Special Districts	0.007	0.008	0.008	0.009	0.009	0.009	0.009	0.009	0.009	0.009
Total Overlapping Rates	0.061	0.075	0.078	0.086	0.086	0.116	0.115	0.118	0.116	0.122
Total Direct and Overlapping Rates	1.061	1.075	1.078	1.086	1.086	1.116	1.115	1.118	1.116	1.122

(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	2018			2009		
	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	\$ 8,117,227	1	1.65%	\$ 4,217,344	1	1.07%
Qualcomm Inc	1,944,929	2	0.40%	1,243,048	5	0.32%
Irvine Company	1,252,565	3	0.25%	1,777,047	2	0.45%
Conrad Prebys Trust	1,085,184	4	0.22%			
Kilroy Realty LP	968,583	5	0.20%	1,438,252	4	0.37%
Southern California Edison Company	830,773	6	0.17%	1,529,640	3	0.39%
Host Hotels and Resorts	785,875	7	0.16%			
B S K Del Partners LLC	769,903	8	0.16%			
Pacific Bell Telephone Company	694,727	9	0.14%	852,867	9	0.22%
UTC Venture LLC	610,697	10	0.12%			
San Diego Expressway LP				1,200,000	6	0.31%
Arden Realty LP				1,041,162	7	0.26%
O C/S D Holdings LLC				1,003,047	8	0.25%
Genentech Inc				547,873	10	0.14%
Totals	\$ 17,060,463		3.47%	\$ 14,850,280		3.78%

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
2009	\$ 4,063,749	\$ 3,903,633	96.06%	\$ 132,702	\$ 4,036,335	99.33%
2010	3,962,945	3,821,278	96.43%	95,326	3,916,604	98.83%
2011	3,907,770	3,795,900	97.14%	59,838	3,855,738	98.67%
2012	3,929,873	3,819,892	97.20%	49,590	3,869,482	98.46%
2013	3,929,588	3,871,591	98.52%	34,593	3,906,184	99.40%
2014	4,059,836	4,011,889	98.82%	30,700	4,042,589	99.58%
2015	4,292,407	4,241,271	98.81%	30,365	4,271,636	99.52%
2016	4,533,155	4,489,098	99.03%	26,007	4,515,105	99.60%
2017	4,776,510	4,738,515	99.20%	24,426	4,762,941	99.72%
2018	5,068,261	5,019,394	99.04%	N/A	5,019,394	99.04%

(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				
	2009	2010	2011	2012	2013
Governmental Activities:					
Certificates of Participation & Lease Revenue Bonds	\$ 475,913	432,760	402,396	410,126	413,992
San Diego County Redevelopment Agency Revenue Refunding Bonds (2)	14,945	14,602	14,243		
Tobacco Settlement Asset-Backed Bonds	543,374	548,817	556,039	562,391	551,350
Pension Obligation Bonds	1,003,490	872,540	839,652	805,272	769,068
Capital and Retrofit loans	7,043	7,404	7,162	6,167	5,169
Capitalized Leases		242	212	185	152
Business-type Activities:					
Capital Loans	2,038	1,809	1,566	1,313	1,046
Total Primary Government	\$ 2,046,803	\$ 1,878,174	\$ 1,821,270	\$ 1,785,454	\$ 1,740,777
Percentage of Personal Income (1)	1.52%	1.37%	1.20%	1.15%	1.11%
Per Capita (1)	\$ 643	582	585	571	553
Fiscal Year					
	2014	2015	2016	2017	2018
Governmental Activities:					
Certificates of Participation & Lease Revenue Bonds	\$ 396,173	376,955	351,179	330,956	309,388
Tobacco Settlement Asset-Backed Bonds	551,442	542,883	546,110	548,832	546,113
Pension Obligation Bonds	732,330	692,338	649,860	605,520	558,525
Capital and Retrofit loans	5,124	5,188	6,020	5,249	4,282
Capitalized Leases	119	84	51	6,084	47,691
Business-type Activities:					
Capital Loans	766	475	171	0	
Total Primary Government	\$ 1,685,954	\$ 1,617,923	\$ 1,553,391	\$ 1,496,641	\$ 1,465,999
Percentage of Personal Income (1)	0.99%	0.90%	0.83%	0.78%	0.75%
Per Capita (1)	\$ 528	501	472	451	439

(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				
	2009	2010	2011	2012	2013
Certificates of Participation & Lease Revenue Bonds	\$ 475,913	432,760	402,396	410,126	413,992
Less: Amounts Available in Debt Service Fund	50,513	35,547	26,867	26,860	28,140
Net Certificates of Participation & Lease Revenue Bonds	425,400	397,213	375,529	383,266	385,852
Pension Obligation Bonds	1,003,490	872,540	839,652	805,272	769,068
Less: Amounts Available in Debt Service Fund	15,741	3,364	2,117	629	161
Net Pension Obligation Bonds	987,749	869,176	837,535	804,643	768,907
Total Net Bonded Debt	\$ 1,413,149	\$ 1,266,389	\$ 1,213,064	\$ 1,187,909	\$ 1,154,759
Percentage of Actual Taxable Value of Property (1)	0.35%	0.32%	0.31%	0.30%	0.29%
Per Capita (2)	\$ 444	393	389	380	367

	Fiscal Year				
	2014	2015	2016	2017	2018
Certificates of Participation & Lease Revenue Bonds	\$ 396,173	376,955	351,179	330,956	309,388
Less: Amounts Available in Debt Service Fund	27,728	28,798	20,107	19,992	20,455
Net Certificates of Participation & Lease Revenue Bonds	368,445	348,157	331,072	310,964	288,933
Pension Obligation Bonds	732,330	692,338	649,860	605,520	558,525
Less: Amounts Available in Debt Service Fund	423	877	375	574	993
Net Pension Obligation Bonds	731,907	691,461	649,485	604,946	557,532
Total Net Bonded Debt	\$ 1,100,352	1,039,618	980,557	915,910	846,465
Percentage of Actual Taxable Value of Property (1)	0.27%	0.24%	0.22%	0.19%	0.17%
Per Capita (2)	\$ 344	322	298	276	254

(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
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%
2018	6,335,327		6,335,327	100%

Legal Debt Margin Calculation for Fiscal Year 2018

Assessed value	\$ 506,826,182
Debt limit (1.25% of total assessed value) (2)	6,335,327
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>\$ 6,335,327</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
2009	\$ 34,181	\$ 156	\$ 34,025	\$ 10,000	\$ 26,273	0.93
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	0.94
2014	27,256	195	27,061	5,750	24,453	0.98
2015	26,982	190	26,792	14,760	24,181	0.90
2016	26,680	130	26,550	3,355	23,480	0.69
2017	27,440	120	27,320	4,265	23,321	0.99
2018	32,759	232	32,527	10,145	23,118	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)
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	4.2
2018	3,337,456	194,633,000	58,318	508,169	3.7

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	2018			2009		
	Employees (1)	Rank	Percentage of Total County Employment (2)	Employees (1)	Rank	Percentage of Total County Employment (3)
University of California, San Diego	34,448	1	2.26%	29,337	3	2.07%
Naval Base San Diego	34,185	2	2.24%			
Sharp HealthCare	18,364	3	1.20%	14,400	6	1.02%
County of San Diego (4)	17,413	4	1.14%	17,189	4	1.22%
Scripps Health	14,941	5	0.98%	12,622	7	0.89%
San Diego Unified School District	13,815	6	0.91%	14,555	5	1.03%
Qualcomm Inc.	11,800	7	0.77%	9,859	9	0.70%
City of San Diego	11,462	8	0.75%	11,087	8	0.78%
Kaiser Permanente San Diego	9,606	9	0.63%	7,618	10	0.54%
UC San Diego Health	8,932	10	0.59%			
Federal Government				41,600	1	2.94%
State of California				41,600	2	2.94%
Total	174,966		11.47%	199,867		14.13%

Sources:

(1) San Diego Business Journal

(2) California Labor Market Information

Percentage is calculated by dividing employees by total employment of 1,525,500 as of June 2018

(3) California Labor Market Information

Percentage is calculated by dividing employees by total employment of 1,414,600 as of June 2009

(4) County of San Diego 2018 and 2009 Operational Plans

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

Function	Fiscal Year				
	2009	2010	2011	2012	2013
General	1,515	1,487	1,477	1,451	1,485
Public protection	7,879	7,575	7,362	7,430	7,638
Public ways and facilities	405	390	374	367	369
Health and sanitation	2,222	2,136	2,088	2,045	2,068
Public assistance	3,659	3,497	3,321	3,440	3,728
Education	312	293	277	256	251
Recreation and cultural	176	173	169	171	162
Total	16,168	15,551	15,068	15,160	15,701

Function	Fiscal Year				
	2014	2015	2016	2017	2018
General	1,479	1,485	1,529	1,515	1,531
Public protection	7,859	7,923	7,882	7,942	7,899
Public ways and facilities	366	356	370	388	385
Health and sanitation	2,029	1,994	1,987	2,059	2,092
Public assistance	4,160	4,368	4,462	4,552	4,583
Education	246	259	267	269	271
Recreation and cultural	172	166	171	172	177
Total	16,311	16,551	16,668	16,897	16,938

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				
	2009	2010	2011	2012	2013
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	94.00%	93.00%	94.00%	98.00%	74.30%
Assessor/Recorder/County Clerk: Percent of mandated assessments completed by close of annual tax roll	100.00%	100.00%	100.00%	99.00%	99.00%
Treasurer-Tax Collector: Secured taxes collected (% of total)	96.30%	97.00%	98.00%	97.00%	98.00%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	50.00%	53.00%	59.00%	64.00%	67.00%
Sheriff: Number of jail "A" (or unduplicated) bookings	144,756	139,314	136,451	130,044	126,836
Sheriff: Daily average – number of inmates	5,141	4,751	4,622	4,846	5,274
District Attorney: Felony defendants received	28,150	27,744	26,619	25,983	27,745
District Attorney: Misdemeanor defendants received	29,512	28,896	28,926	26,800	25,080
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	15.90%	24.00%	26.40%	25.30%	28.00%
Public ways and facilities					
Public Works: Protect water quality through Department of Public Works roads/drainage waste debris removal (cubic yards removed)	29,180	28,802	27,680	25,404	25,000
Health and sanitation					
Public Health Services: Children age 0-4 years receive age-appropriate vaccines	(1)	99.00%	99.00%	99.00%	99.50%
Public Health Services: Children age 11-18 years receive age-appropriate vaccines	(1)	97.00%	97.00%	99.00%	99.40%
Public Health Services: Children age 0-18 years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	(1)
Behavioral Health Services: Wait time for children's mental health outpatient treatment	7 days	5 days	5 days	5 days	4 days
Public assistance					
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	96.00%	95.00%	96.00%	96.00%	97.00%
Child Welfare Services: Foster children in 12th grade who achieve high school completion (diploma, certificate or equivalent)	87.00%	85.20%	82.00%	79.00%	83.00%
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	5.44	6.46	9.95	7.98	7.52
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and effectively managed	45,043	44,616	45,187	45,661	47,270
Parks and Recreation: Number of miles of trails managed in the County trails program	320	325	326	329	330

(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				
	2014	2015	2016	2017	2018
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	99.00%	98.00%	75.00%	59.00%	93.00%
Assessor/Recorder/County Clerk: Percent of mandated assessments completed by close of annual tax roll	100.00%	100.00%	100.00%	100.00%	100.00%
Treasurer-Tax Collector: Secured taxes collected (% of total)	99.10%	99.10%	99.30%	99.20%	98.50%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	68.00%	71.00%	72.00%	73.00%	72.00%
Sheriff: Number of jail "A" (or unduplicated) bookings	89,936	82,702	81,975	80,177	81,412
Sheriff: Daily average – number of inmates	5,706	5,226	5,152	(1)	(1)
District Attorney: Felony defendants received	27,424	22,302	21,281	21,656	20,676
District Attorney: Misdemeanor defendants received	27,441	31,242	31,684	30,101	32,383
Planning and Development Services: Percent of building inspections completed next day	98.00%	98.00%	(1)	(1)	(1)
Planning and Development Services: Average permit center counter wait time (in minutes)	31	25	25	23	23
Animal Services: Percent of euthanized animals that were treatable	20.00%	12.80%	0.00%	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)	60,045	27,010	22,152	20,586	19,290
Health and sanitation					
Public Health Services: Children age 0-4 years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	(1)
Public Health Services: Children age 11-18 years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	(1)
Public Health Services: Children age 0-18 years receive age-appropriate vaccines	99.00%	99.00%	100.00%	100.00%	99.00%
Behavioral Health Services: Wait time for children's mental health outpatient treatment	3.5 days	(1)	(1)	(1)	(1)
Public assistance					
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	95.00%	97.00%	96.00%	96.00%	97.00%
Child Welfare Services: Foster children in 12th grade who achieve high school completion (diploma, certificate or equivalent)	79.00%	(1)	(1)	(1)	(1)
Child Welfare Services: Family participation in joint case planning and meetings quarterly	(1)	56.00%	77.00%	76.00%	79.00%
Self-Sufficiency Services: CalWORKs applications processed timely to help eligible families become more self-sufficient	(1)	96.00%	97.00%	97.00%	97.00%
Education					
County Library: Annual average circulation per item	6.84	7.47	7.82	7.82	7.51
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and effectively managed	47,907	48,098	48,565	48,836	49,800
Parks and Recreation: Number of miles of trails managed in the County trails program	336	359	363	363	364

(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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General government										
Fleet vehicles	1,841	1,608	1,664	1,872	1,762	1,762	1,825	1,814	1,801	2,010
Buildings	1,135	1,092	1,096	1,085	1,126	1,136	1,114	1,123	1,153	1,092
Land	989	1,015	1,042	1,073	1,090	1,124	1,136	1,146	1,177	1,290
Public protection										
Building - sub stations	12	11	12	12	12	15	16	16	16	16
Patrol units	1,519	1,806	1,404	1,310	1,402	1,473	1,448	1,520	1,511	1,604
Detention facilities	10	10	10	10	9	10	10	10	11	9
Public ways and facilities										
Road miles	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	1,942.98
Bridges	178	178	178	196	200	200	201	201	204	208
Airports	7	7	7	7	7	7	7	7	7	7
Road stations	15	15	14	14	13	13	13	13	13	13
Health and sanitation										
Inactive landfills	17	23	23	23	23	23	23	23	23	23
Sewer lines miles	425.10	427.00	432.00	432.00	432.00	432.00	432.00	432.00	432.00	432.00
Water pollution control facilities	3	4	5	5	5	6	1	1	1	1
Wastewater treatment plants (1)				3	3	3	3	3	3	3
Wastewater pump stations (1)				8	8	8	8	8	8	8
Public assistance										
Administration building	1	1	1	0	1	1	1	1	1	1
Housing facilities	6	6	6	6	6	6	6	5	5	5
Education										
Libraries	20	20	20	20	20	20	20	20	21	21
Recreation and cultural										
Parks/open space area	92	92	91	91	91	91	109	109	109	118
Campgrounds	8	8	8	8	8	8	8	8	8	8

(1) Trend data not available for 2007-11

Source: Various County departments

