

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 Trends222

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

Revenue Capacity230

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

Debt Capacity.....234

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 Information238

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

Operating Information240

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 annual comprehensive financial reports for the relevant year.

County of San Diego / Annual Comprehensive Financial Report / For the year ended June 30, 2024

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

	Fiscal Year				
	2015	2016	2017	2018	2019
Net position					
Governmental activities					
Net investment in capital assets	\$ 3,042,782	3,124,804	3,130,429	3,229,874	3,336,893
Restricted	619,565	604,917	596,862	666,597	1,012,829
Unrestricted (1)	(1,268,029)	(1,090,381)	(1,151,817)	(1,250,068)	(1,380,605)
Total governmental activities net position	2,394,318	2,639,340	2,575,474	2,646,403	2,969,117
Business-type activities					
Net investment in capital assets	167,453	167,282	174,044	176,909	174,226
Restricted					
Unrestricted (1)	67,948	68,586	71,119	60,216	62,247
Total business-type activities net position	235,401	235,868	245,163	237,125	236,473
Primary government					
Net investment in capital assets	3,210,235	3,292,086	3,304,473	3,406,783	3,511,119
Restricted	619,565	604,917	596,862	666,597	1,012,829
Unrestricted (1)	(1,200,081)	(1,021,795)	(1,080,698)	(1,189,852)	(1,318,358)
Total primary government net position	\$ 2,629,719	2,875,208	2,820,637	2,883,528	3,205,590

	Fiscal Year				
	2020	2021	2022	2023	2024
Net position					
Governmental activities					
Net investment in capital assets	\$ 3,477,320	3,643,504	3,695,884	3,797,631	3,971,462
Restricted	1,158,944	1,404,546	1,281,257	1,804,904	2,160,973
Unrestricted (1)	(1,551,714)	(1,924,481)	(1,186,927)	(1,483,193)	(1,548,450)
Total governmental activities net position	3,084,550	3,123,569	3,790,214	4,119,342	4,583,985
Business-type activities					
Net investment in capital assets	183,553	188,831	187,343	185,874	186,621
Restricted					
Unrestricted (1)	66,551	66,629	87,711	102,969	109,897
Total business-type activities net position	250,104	255,460	275,054	288,843	296,518
Primary government					
Net investment in capital assets	3,660,873	3,832,335	3,883,227	3,983,505	4,158,083
Restricted	1,158,944	1,404,546	1,281,257	1,804,905	2,160,973
Unrestricted (1)	(1,485,163)	(1,857,852)	(1,099,216)	(1,380,224)	(1,438,553)
Total primary government net position	\$ 3,334,654	3,379,029	4,065,268	4,408,186	4,880,503

(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. Beginning in 2018 these amounts reflect the implementation of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefit Other Than Pensions.

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

	Fiscal Year				
	2015	2016	2017	2018	2019
Expenses					
Governmental activities					
General government	\$ 258,169	257,887	637,532	621,987	709,150
Public protection	1,309,087	1,359,423	1,455,462	1,435,847	1,479,542
Public ways and facilities	161,341	140,245	140,366	160,615	149,776
Health and sanitation	640,020	675,077	723,508	777,383	835,771
Public assistance	1,327,664	1,421,851	1,179,180	1,158,563	1,187,343
Education	37,686	41,086	38,477	39,107	40,020
Recreation and cultural	42,748	44,883	37,727	38,081	43,701
Interest on long-term debt	86,816	81,665	79,152	78,217	74,355
Total governmental activities expenses	3,863,531	4,022,117	4,291,404	4,309,800	4,519,658
Business-type activities					
Airport	14,664	14,439	14,518	18,399	15,178
Wastewater management					
Sanitation district	30,745	28,693	25,185	32,660	32,335
Sanitation district - Other					
Jail Stores Commissary	4,506	5,362	6,007	6,050	5,836
Total business-type activities expenses	49,915	48,494	45,710	57,109	53,349
Total primary government expenses	3,913,446	4,070,611	4,337,114	4,366,909	4,573,007
Program revenues					
Governmental activities					
Charges for services:					
General government	92,109	99,531	111,389	105,676	108,724
Public protection	250,054	252,303	270,345	257,797	252,906
Other activities	162,578	164,721	165,846	189,520	182,793
Operating grants and contributions	2,467,817	2,543,749	2,407,522	2,589,141	2,716,354
Capital grants and contributions	39,224	12,947	16,296	9,360	121,425
Total governmental activities program revenues	3,011,782	3,073,251	2,971,398	3,151,494	3,382,202
Business-type activities					
Charges for services:					
Airport	11,984	12,044	14,302	13,783	14,281
Wastewater management					
Sanitation district	26,831	26,719	29,063	28,475	32,382
Sanitation district - Other					
Jail Stores Commissary	4,538		7,141	7,426	6,978
Operating grants and contributions	702	3,513	5,659	329	20
Capital grants and contributions					
Total business-type program revenues	44,055	42,276	56,165	50,013	53,661
Total primary government program revenues	3,055,837	3,115,527	3,027,563	3,201,507	3,435,863
Net (Expense) Revenue					
Governmental activities	(851,749)	(948,866)	(1,320,006)	(1,158,306)	(1,137,456)
Business-type activities	(5,860)	(6,218)	10,455	(7,096)	312
Total primary government net (expense) revenue \$	(857,609)	(955,084)	(1,309,551)	(1,165,402)	(1,137,144)

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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				
	2020	2021	2022	2023	2024
Expenses					
Governmental activities					
General government	\$ 788,228	465,464	414,187	549,078	493,388
Public protection	1,677,645	1,823,535	1,586,324	2,075,386	2,358,743
Public ways and facilities	199,679	163,809	164,262	175,511	196,395
Health and sanitation	964,251	1,363,772	1,167,816	1,314,789	1,455,094
Public assistance	1,378,281	1,838,270	1,785,733	1,838,733	1,987,689
Education	41,124	56,272	55,787	64,249	70,743
Recreation and cultural	49,543	57,617	60,611	74,036	79,134
Principal	0	0	0	0	
Interest	47,689	57,386	53,971	50,694	51,257
Total governmental activities expenses	5,146,440	5,826,125	5,288,691	6,142,476	6,692,443
Business-type activities					
Airport	14,889	15,586	15,545	17,183	17,576
Wastewater management					
Sanitation district	28,385	31,716	25,035	23,591	30,225
Sanitation district - Other	9,504	10,923	8,712	10,452	10,928
Jail Stores Commissary	5,776	5,222	3,010	3,409	3,959
Total business-type activities expenses	58,554	63,447	52,302	54,635	62,688
Total primary government expenses	5,204,994	5,889,572	5,340,993	6,197,111	6,755,131
Program revenues					
Governmental activities					
Charges for services:					
General government	116,282	119,713	128,540	139,251	153,652
Public protection	247,887	252,958	288,901	245,233	263,608
Other activities	225,893	201,777	202,358	226,785	303,729
Operating grants and contributions	3,062,586	3,751,844	3,736,703	3,812,579	4,301,033
Capital grants and contributions	28,608	21,142	109,343	33,948	46,821
Total governmental activities program revenues	3,681,256	4,347,434	4,465,845	4,457,796	5,068,843
Business-type activities					
Charges for services:					
Airport	13,903	14,243	14,200	14,794	14,318
Wastewater management					
Sanitation district	25,672	26,625	29,367	30,046	30,804
Sanitation district - Other	10,188	10,089	8,119	8,489	10,024
Jail Stores Commissary	7,019	5,412	6,476	7,377	7,869
Operating grants and contributions	4,018	6,679	1,295	1,439	2,380
Capital grants and contributions	1,220	3,100	0	151	
Total business-type program revenues	62,020	66,148	59,457	62,296	65,395
Total primary government program revenues	3,743,276	4,413,582	4,525,302	4,520,092	5,134,238
Net (Expense) Revenue					
Governmental activities	(1,465,184)	(1,478,691)	(822,846)	(1,684,680)	(1,623,600)
Business-type activities	3,466	2,701	7,155	7,661	2,707
Total primary government net (expense) revenue	\$ (1,461,718)	(1,475,990)	(815,691)	(1,677,019)	(1,620,893)

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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				
	2015	2016	2017	2018	2019
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	\$ 648,974	680,434	720,645	758,427	797,838
Other taxes					
Transient occupancy tax	4,166	4,128	4,889	5,105	5,785
Real property transfer tax	21,049	24,589	23,960	25,910	26,521
Miscellaneous taxes	15	38	10	6	6
Property taxes in lieu of VLF	332,928	351,524	371,105	393,824	417,601
Sales and use taxes	27,847	28,898	27,779	30,744	32,332
Investment earnings	12,250	17,818	15,315	38,057	84,335
Other general revenues	93,889	82,745	88,038	93,604	90,041
Total governmental general revenues	1,141,118	1,190,174	1,251,741	1,345,677	1,454,459
Transfers	2,693	3,714	4,399	4,421	5,711
Total governmental activities	1,143,811	1,193,888	1,256,140	1,350,098	1,460,170
Business-type activities					
Investment earnings	336	1,622	523	1,159	2,013
Other general revenues	3,055	8,777	2,716	2,892	2,734
Total business-type general revenues	3,391	10,399	3,239	4,051	4,747
Transfers	(2,693)	(3,714)	(4,399)	(4,421)	(5,711)
Total business-type activities	698	6,685	(1,160)	(370)	(964)
Total primary government	1,144,509	1,200,573	1,254,980	1,349,728	1,459,206
Change in net position					
Governmental activities	292,062	245,022	(63,866)	191,792	322,714
Business-type activities	(5,162)	467	9,295	(7,466)	(652)
Total change in net position	\$ 286,900	245,489	(54,571)	184,326	322,062

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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				
	2020	2021	2022	2023	2024
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	\$ 851,473	881,605	928,022	1,014,193	1,077,968
Transient occupancy tax	4,173	5,386	7,225	7,472	7,285
Real property transfer tax	25,138	35,608	43,635	28,653	26,170
Miscellaneous taxes	3	8	5	5	120
Property taxes in lieu of VLF	441,609	465,076	481,289	521,678	558,665
Sales and use taxes	30,967	37,810	43,268	56,626	67,133
Investment earnings	102,116	(2,922)	(96,987)	82,390	185,999
Other general revenues	102,310	95,224	94,015	302,605	160,192
Total governmental general revenues	1,557,789	1,517,795	1,500,472	2,013,622	2,083,532
Transfers	(5,172)	(85)	(10,981)	187	4,710
Total governmental activities	1,552,617	1,517,710	1,489,491	2,013,809	2,088,242
Business-type activities					
Investment earnings	2,565	(76)	1,307	6,144	9,546
Other general revenues	2,428	2,646	151	171	132
Total business-type general revenues	4,993	2,570	1,458	6,315	9,678
Transfers	5,172	85	10,981	(187)	(4,710)
Total business-type activities	10,165	2,655	12,439	6,128	4,968
Total primary government	1,562,782	1,520,365	1,501,930	2,019,937	2,093,210
Change in net position					
Governmental activities	115,443	39,019	666,645	329,129	464,642
Business-type activities	13,631	5,356	19,594	13,789	7,675
Total change in net position	\$ 129,074	44,375	686,239	342,918	472,317

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

	Fiscal Year				
	2015	2016	2017	2018	2019
General Fund					
Nonspendable	\$ 13,379	13,489	19,894	22,747	47,019
Restricted	269,294	272,500	266,904	319,782	608,729
Committed	478,980	591,941	677,058	796,086	637,450
Assigned	328,588	381,202	483,464	480,063	418,718
Unassigned	798,135	747,277	697,293	688,449	712,149
Total general fund	1,888,376	2,006,409	2,144,613	2,307,127	2,424,065
All Other Governmental Funds					
Nonspendable	5,149	5,981	6,062	5,993	5,634
Restricted	427,703	398,385	396,063	413,626	471,464
Committed	379,711	371,622	376,179	367,515	365,450
Assigned	228	917	1,478	2,066	2,865
Total other governmental funds	\$ 812,791	776,905	779,782	789,200	845,413
Fiscal Year					
	2020	2021	2022	2023	2024
General Fund					
Nonspendable	\$ 23,244	22,900	48,415	59,839	50,711
Restricted	696,261	692,270	674,465	928,457	1,051,899
Committed	626,470	500,256	617,159	616,549	570,514
Assigned	414,650	405,739	393,493	415,618	634,858
Unassigned	707,871	661,270	616,477	797,452	691,768
Total general fund	2,468,496	2,282,435	2,350,009	2,817,915	2,999,750
All Other Governmental Funds					
Nonspendable	5,759	5,513	1,500	5,656	1,917
Restricted	496,757	544,367	656,606	621,384	748,849
Committed	395,784	367,294	318,415	299,855	275,676
Assigned	3,672	-	-	-	-
Total other governmental funds	\$ 901,972	917,174	976,521	926,895	1,026,442

County of San Diego / Annual Comprehensive Financial Report / For the year ended June 30, 2024

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				
	2015	2016	2017	2018	2019
Revenues:					
Taxes	\$ 1,038,552	1,090,722	1,148,655	1,214,066	1,276,584
Licenses, permits and franchise fees	54,181	57,375	57,066	62,189	62,951
Fines, forfeitures and penalties	49,200	46,295	44,146	42,417	43,589
Revenue from use of money and property	23,033	28,396	23,079	43,407	87,604
Aid from other governmental agencies:					
State	1,490,603	1,487,655	1,482,536	1,644,254	1,631,528
Federal	917,901	959,399	796,594	828,693	909,211
Other	106,691	110,816	122,767	132,652	142,822
Charges for current services	387,788	398,705	411,488	433,325	424,365
Other	91,903	75,264	77,429	79,977	78,501
Total revenues	4,159,852	4,254,627	4,163,760	4,480,980	4,657,155
Expenditures:					
General government	237,875	233,180	260,005	270,469	282,021
Public protection	1,353,710	1,343,281	1,434,323	1,486,679	1,569,507
Public ways and facilities	73,991	70,946	75,901	100,322	89,184
Health and sanitation	644,865	670,871	731,034	801,370	875,337
Public assistance	1,346,078	1,426,134	1,184,697	1,195,090	1,263,184
Education	37,095	39,592	39,687	41,238	45,707
Recreation and cultural	36,838	37,800	39,325	39,668	42,856
Total governmental functions	3,730,452	3,821,804	3,764,972	3,934,836	4,167,796
Capital outlay	160,474	185,065	120,509	267,685	183,654
Debt service:					
Principal	67,542	65,929	66,284	76,181	82,766
Interest	85,673	88,502	75,153	73,637	69,381
Bond issuance costs	583	761			
Payment to refunded bond escrow agent	8,461	12,481			
Total expenditures	4,053,185	4,174,542	4,026,918	4,352,339	4,503,597
Excess (deficiency) of revenues over (under) expenditures	106,667	80,085	136,842	128,641	153,558
Other financing sources (uses)					
Sale of capital assets	984	2,319	240	126	25,213
Issuance of leases:					
Leases					
Issuance of bonds, loans, capital lease, and financed purchases:					
Face value of financed purchases					
Face value of bonds issued	732				
Face value of loans issued		690			
Face value of capital lease			6,122	45,495	
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	434,541	470,175	474,286	527,620	527,914
Transfers (out)	(439,657)	(476,484)	(478,540)	(532,605)	(533,891)
Total other financing sources (uses)	1,649	1,660	2,108	40,636	19,236
Net change in fund balances	\$ 108,316	81,745	138,950	169,277	172,794
Debt service as a percentage of noncapital expenditures	3.94%	3.87%	3.62%	3.67%	3.52%

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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				
	2020	2021	2022	2023	2024
Revenues:					
Taxes	\$ 1,344,469	1,427,167	1,498,315	1,620,010	1,733,960
Licenses, permits and franchise fees	59,663	58,792	54,977	66,439	71,780
Fines, forfeitures and penalties	44,409	40,248	80,033	40,780	50,219
Revenue from use of money and property	97,867	6,097	(77,354)	83,456	176,356
Aid from other governmental agencies:					
State	1,894,281	1,820,507	1,951,675	2,226,959	2,383,935
Federal	1,029,342	1,527,626	1,584,959	1,429,763	1,583,990
Other	157,984	188,112	182,046	209,071	242,095
Charges for current services	462,718	463,591	468,669	489,610	523,801
Other	85,613	79,189	78,164	282,592	120,730
Total revenues	5,176,346	5,611,329	5,821,484	6,448,680	6,886,866
Expenditures:					
General government	353,496	388,139	413,950	391,390	459,595
Public protection	1,652,858	1,633,731	1,730,017	1,885,685	2,160,691
Public ways and facilities	136,703	83,436	96,316	94,718	114,909
Health and sanitation	973,884	1,304,255	1,199,308	1,265,372	1,405,654
Public assistance	1,424,290	1,782,216	1,770,939	1,764,328	1,911,483
Education	46,571	50,551	56,464	57,781	64,051
Recreation and cultural	46,081	44,751	52,646	59,941	66,021
Total governmental functions	4,633,883	5,287,079	5,319,640	5,519,215	6,182,404
Capital outlay	272,524	387,163	253,330	329,993	442,580
Debt service:					
Principal	98,544	91,999	139,176	143,494	152,861
Interest	72,761	56,728	52,089	49,188	47,598
Bond issuance costs	3,415	807	588		993
Payment to refunded bond escrow agent	30,543	6,036			
Total expenditures	5,111,670	5,829,812	5,764,823	6,041,890	6,826,436
Excess (deficiency) of revenues over (under) expenditures	64,676	(218,483)	56,661	406,790	60,430
Other financing sources (uses)					
Sale of capital assets	11,557	235	198	1,306	5,238
Issuance and modifications of leases:					
Leases			1,171	2,553	45,498
Issuance of subscriptions:					
Subscriptions			1,171	12,330	3,099
Issuance of bonds, loans, capital lease, and financed purchases:					
Face value of financed purchases			1,331		
Face value of bonds issued		57,554	49,060		160,910
Face value of loans issued					1,718
Face value of capital lease	217				
Premium on issuance of bonds	66,047	3,432	14,831		18,781
Refunding bonds issued	425,414	45,725			
Payment to refunded bond escrow agent	(450,127)	(48,344)			
Transfers in	578,503	643,479	616,739	663,738	778,575
Transfers (out)	(595,710)	(654,122)	(638,354)	(675,216)	(783,553)
Total other financing sources (uses)	35,901	47,959	44,976	4,711	230,266
Net change in fund balances	\$ 100,577	(170,524)	101,637	411,501	290,696
Debt service as a percentage of noncapital expenditures	3.54%	2.73%	3.47%	3.37%	3.14%

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		
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
2019	533,571,034	3,970,087	4,073,291	13,691,328	16,390,213	2,026,718	536,888,809	1.00000
2020	563,905,066	4,408,141	3,978,117	14,496,090	17,360,610	2,231,365	567,195,439	1.00000
2021	594,177,079	4,983,017	4,284,537	14,654,279	17,856,045	1,987,395	598,255,472	1.00000
2022	618,617,563	4,515,314	3,989,147	13,315,174	19,654,928	2,235,803	618,546,467	1.00000
2023	666,724,585	5,930,234	4,471,825	16,015,491	20,645,815	2,256,612	670,239,708	1.00000
2024	\$ 712,744,127	6,625,322	4,597,421	18,327,058	22,201,182	2,432,952	717,659,794	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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Direct Rates (1)										
County of San Diego	0.140	0.139	0.139	0.139	0.138	0.138	0.138	0.138	0.138	0.137
Cities (3)	0.233	0.235	0.238	0.238	0.242	0.242	0.245	0.247	0.247	0.248
Schools (4)	0.593	0.592	0.590	0.590	0.587	0.587	0.585	0.583	0.583	0.582
Special Districts	0.034	0.034	0.033	0.033	0.033	0.033	0.032	0.032	0.032	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	0.102	0.105	0.103	0.109	0.110	0.140	0.139	0.141	0.134	0.135
Special Districts	0.009	0.009	0.009	0.009	0.009	0.011	0.012	0.013	0.012	0.012
Total Overlapping Rates	0.115	0.118	0.116	0.122	0.123	0.155	0.155	0.158	0.15	0.151
Total Direct and Overlapping Rates	1.115	1.118	1.116	1.122	1.123	1.155	1.155	1.158	1.150	1.151

(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	2024			2015		
	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	\$ 12,590,619	1	1.81%	\$ 6,736,977	1	1.62%
Qualcomm Inc	2,738,517	2	0.39%	2,002,918	2	0.48%
U T C Venture LLC	895,863	3	0.13%			
Host Hotels and Resorts LP	862,963	4	0.12%	781,292	6	0.19%
Kilroy Reality LP	840,402	5	0.12%	1,280,663	5	0.31%
Apple Inc	795,167	6	0.11%			
B S K Del Partners LLC	770,700	7	0.11%	587,672	9	0.14%
Irvine Co LLC	674,220	8	0.10%	1,720,791	3	0.41%
Sorrento West Properties Inc	673,342	9	0.10%			
IQHQ Pacifiq I LLC	608,292	10	0.09%			
Southern California Edison Company				1,587,999	4	0.38%
Pacific Bell Telephone Company				728,065	7	0.18%
O C/S D Holdings LLC				612,096	8	0.15%
La Mirage Apartments LLC				496,808	10	0.12%
Totals	\$ 21,450,085		3.08%	\$ 16,535,281		3.98%

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			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year (1)	Amount	Percentage of Levy		Amount	Percentage of Levy
2015	\$ 4,292,407	4,241,271	98.81%	32,730	4,274,001	99.57%
2016	4,533,155	4,489,098	99.03%	30,024	4,519,122	99.69%
2017	4,776,510	4,738,515	99.20%	32,372	4,770,887	99.88%
2018	5,068,261	5,019,394	99.04%	33,751	5,053,145	99.70%
2019	5,368,888	5,318,210	99.06%	37,812	5,356,022	99.76%
2020	5,671,954	5,590,625	98.57%	64,838	5,655,463	99.71%
2021	5,982,555	5,903,354	98.68%	46,565	5,949,919	99.45%
2022	6,185,465	6,118,910	98.92%	38,368	6,157,278	99.54%
2023	6,702,397	6,635,293	99.00%	42,692	6,677,985	99.64%
2024	\$ 7,176,598	7,095,448	98.87%	NA	7,095,448	98.87%

(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				
	2015	2016	2017	2018	2019
Governmental Activities:					
Certificates of Participation & Lease Revenue					
Bonds	\$ 376,955	351,179	330,956	309,388	\$ 287,889
Tobacco Settlement Asset-Backed Bonds	542,883	546,110	548,832	546,113	544,069
Pension Obligation Bonds	692,338	649,860	605,520	558,525	508,765
Capital and Retrofit loans	5,188	6,020	5,249	4,282	3,610
Capitalized Leases	84	51	6,084	47,691	43,593
Leases (2)					
Financed Purchases (2)					
Business-type Activities:					
Capital Loans	475	171			
Total Primary Government	\$ 1,617,923	\$1,553,391	\$1,496,641	\$1,465,999	\$1,387,926
Percentage of Personal Income (1)	0.90%	0.83%	0.78%	0.75%	0.72%
Per Capita (1)	\$ 501	472	451	439	\$ 414

	Fiscal Year				
	2020	2021	2022	2023	2024
Governmental Activities:					
Certificates of Participation & Lease Revenue					
Bonds	\$ 260,352	241,030	286,568	267,729	427,936
Tobacco Settlement Asset-Backed Bonds	533,851	520,925	506,574	495,883	483,994
Pension Obligation Bonds	456,040	400,125	340,825	277,990	211,225
Capital and Retrofit loans	3,201	2,551	1,700	1,154	2,544
Capitalized Leases (2)	39,300	90,595			
Leases (2)			256,124	243,958	243,936
Financed Purchases (2)			13,599	11,158	8,727
Subscriptions				15,544	13,079
Business-type Activities:					
Capital Loans					
Subscriptions				266	184
Total Primary Government	\$ 1,292,744	\$1,255,226	\$1,405,390	1,313,682	1,391,625
Percentage of Personal Income (1)	0.75%	0.76%	0.84%	0.55%	0.57%
Per Capita (1)	\$ 387	379	428	402	423

(1) See Table 13 Demographic and Economic Statistics

(2) Effective fiscal year 2021-2022 capital leases no longer apply pursuant to GASB 87, Leases.

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

	Fiscal Year				
	2015	2016	2017	2018	2019
Certificates of Participation & Lease Revenue Bonds	\$ 376,955	351,179	330,956	309,388	287,889
Less: Amounts Available in Debt Service Fund	28,798	20,107	19,992	20,455	20,634
Net Certificates of Participation & Lease Revenue Bonds	348,157	331,072	310,964	288,933	267,255
Pension Obligation Bonds	692,338	649,860	605,520	558,525	508,765
Less: Amounts Available in Debt Service Fund	877	375	574	993	1,526
Net Pension Obligation Bonds	691,461	649,485	604,946	557,532	507,239
Total Net Bonded Debt	\$ 1,039,618	980,557	915,910	846,465	774,494
Percentage of Actual Taxable Value of Property (1)	0.24%	0.22%	0.19%	0.17%	0.14%
Per Capita (2)	322	298	\$ 276	254	231

	Fiscal Year				
	2020	2021	2022	2023	2024
Certificates of Participation & Lease Revenue Bonds	\$ 260,352	241,030	286,568	267,729	427,936
Less: Amounts Available in Debt Service Fund	13,773	9,143			29,564
Net Certificates of Participation & Lease Revenue Bonds	246,579	231,887	286,568	267,729	398,372
Pension Obligation Bonds	456,040	400,125	340,825	277,990	211,225
Less: Amounts Available in Debt Service Fund	1,345	724			1,878
Net Pension Obligation Bonds	454,695	399,401	340,825	277,990	209,347
Total Net Bonded Debt	\$ 701,274	631,288	627,393	545,719	607,719
Percentage of Actual Taxable Value of Property (1)	0.12%	0.11%	0.10%	0.08%	0.08%
Per Capita (2)	\$ 212	190	191	167	185

(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
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%
2019	6,711,110		6,711,110	100%
2020	7,089,943		7,089,943	100%
2021	7,478,193		7,478,193	100%
2022	7,731,831		7,731,831	100%
2023	8,377,996		8,377,996	100%
2024	\$ 8,970,747		8,970,747	100%

Legal Debt Margin Calculation for Fiscal Year 2023

Assessed value	\$ 717,659,794
Debt limit (1.25% of total assessed value) (2)	8,970,747
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>8,970,747</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		Less: Operating		Net Available Revenue	Principal (2)	Interest	Coverage
	Revenues	Expenses (1)	Expenses (1)	Revenue				
2015	\$ 26,982	190	190	26,792	14,760	24,181	0.69	
2016	26,680	130	130	26,550	3,355	23,480	0.99	
2017	27,440	120	120	27,320	4,265	23,321	0.99	
2018	32,759	232	232	32,527	10,145	23,118	0.98	
2019	31,754	171	171	31,583	9,930	22,636	0.97	
2020	30,444	203	203	30,241	28,479	30,827	0.51	
2021	34,364	226	226	34,138	16,425	17,890	0.99	
2022	35,470	228	228	35,242	18,285	17,244	0.99	
2023	32,180	227	227	31,953	15,090	16,330	1.02	
2024	\$ 28,698	224	224	28,474	16,780	15,529	0.88	

(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) (5)	School Enrollment (3)	Unemployment Rate (4)
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
2019	3,351,786	191,558,000	57,151	506,260	3.3
2020	3,343,355	173,279,000	51,828	502,785	13.8
2021	3,315,404	164,786,000	49,703	490,068	7.0
2022	3,287,306	167,801,000	51,045	481,102	3.2
2023	3,269,755	237,505,000	72,637	476,760	4.0
2024	3,291,101	\$ 242,163,000	73,581	478,175	4.5

Sources:

(1) California Department of Finance

(2) County of COSD Estimate Worksheet

(3) California Department of Education

(4) U.S. Department of Labor, Bureau of Labor Statistics

(5) U.S. Department of Commerce, Bureau of Economic Analysis, 2022

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

Employer	2024				2015			
	Employees	Rank	Percentage of Total County Employment (2)		Employees	Rank	Percentage of Total County Employment (3)	
U.C. San Diego	35,802	(1)	1	2.37%	29,287	1	1.97%	
Sharp Healthcare	19,468	(1)	2	1.29%	16,896	3	1.14%	
County Of San Diego	17,954	(1)	3	1.19%	17,044	2	1.15%	
City Of San Diego	11,820	(1)	4	0.78%	N/A	N/A	N/A	
General Atomics (and affiliated companies)	6,745	(1)	5	0.45%	5,088	10	0.34%	
San Diego State University	6,454	(1)	6	0.43%	N/A	N/A	N/A	
Rady Children's Hospital-San Diego	5,711	(1)	7	0.38%	5,122	9	0.34%	
San Diego Community College District	5,400	(1)	8	0.36%	N/A	N/A	N/A	
Sempra Energy	5,063	(1)	9	0.34%	N/A	N/A	N/A	
YMCA of San Diego County	5,057	(1)	10	0.33%	5,487	8	0.37%	
Total	119,474			7.92%	78,924		5.31%	

Sources:

(1) Adopted Operational Plan Fiscal Years 2022–23 and 2023–24, page 25.

Note: The Naval Base San Diego was excluded. 2021 San Diego County's Largest Employers List was discontinued by the San Diego Business Journal.

(2) California Labor Market Info (www.labormarketinfo.edd.ca.gov)

Percentage is calculated by dividing employees by total county employment of 1,510,700 as of June 2024

(3) Fiscal Year 2014-2015 ACFR Table 14

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

Function	Fiscal Year				
	2015	2016	2017	2018	2019
General	1,485	1,529	1,515	1,531	1,552
Public protection	7,923	7,882	7,942	7,899	7,917
Public ways and facilities	356	370	388	385	391
Health and sanitation	1,994	1,987	2,059	2,092	2,194
Public assistance	4,368	4,462	4,552	4,583	4,660
Education	259	267	269	271	268
Recreation and cultural	166	171	172	177	190
Total	16,551	16,668	16,897	16,938	17,172

Function	Fiscal Year				
	2020	2021	2022	2023	2024
General	1,553	1,571	1,614	1,722	1,794
Public protection	7,883	7,595	7,484	7,722	8,007
Public ways and facilities	374	377	387	413	431
Health and sanitation	2,311	2,227	2,359	2,657	2,864
Public assistance	4,817	4,873	4,847	5,033	5,399
Education	262	254	264	271	282
Recreation and cultural	224	226	240	263	283
Total	17,424	17,123	17,195	18,081	19,060

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				
	2015	2016	2017	2018	2019
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	98.00%	75.00%	59.00%	93.00%	71.00%
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%	99.30%	99.20%	98.50%	99.20%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	71.00%	72.00%	73.00%	72.00%	71.00%
Sheriff: Number of jail "A" (or unduplicated) bookings	82,702	81,975	80,177	81,412	80,257
Sheriff: Calls for service	289,631	288,975	228,036	239,998	226,935
District Attorney: Felony defendants received	22,302	21,281	21,656	20,676	21,308
District Attorney: Misdemeanor defendants received	31,242	31,684	30,101	32,383	33,220
Planning and Development Services: Percent of building inspections completed next day	98.00%	-100.00%	(1)	(1)	(1)
Planning and Development Services: Average permit center counter wait time (in minutes)	25	25	23	23	21
Animal Services: Percent of euthanized animals that were treatable	12.80%	0.00%	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)	27,010	22,152	20,586	19,290	24,636
Health and sanitation					
Regional Operations: Children age 0-4 years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	(1)
Regional Operations: Children age 11-18 years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	(1)
Regional Operations: Children age 0-18 years receive age-appropriate vaccines	99.00%	100.00%	100.00%	99.00%	100.00%
Behavioral Health Services: Wait time for children's mental health outpatient treatment	-1	(1)	(1)	(1)	(1)
Public assistance					
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	97.00%	96.00%	96.00%	97.00%	98.00%
Child Welfare Services: Foster children in 12th grade who achieve high school completion (diploma, certificate or equivalent)	-100.00%	(1)	(1)	(1)	(1)
Child Welfare Services: Family participation in joint case planning and meetings quarterly	1	77.00%	76.00%	79.00%	80.00%
Self-Sufficiency Services: CalWORKs applications processed timely to help eligible families become more self-sufficient	1	97.00%	97.00%	97.00%	98.00%
Education					
County Library: Annual average circulation per item	7.47	7.82	7.82	7.51	7.74
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and effectively managed	48,098	48,565	48,836	49,800	51,721
Parks and Recreation: Number of miles of trails managed in the County trails program	359	363	363	364	368

(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				
	2020	2021	2022	2023	2024
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	97.00%	99.00%	92.00%	100.00%	99.00%
Assessor/Recorder/County Clerk: Percent of mandated assessments completed by close of annual tax roll	100.00%	100.00%	100.00%	100.00%	(1)
Treasurer-Tax Collector: Secured taxes collected (% of total)	98.70%	99.00%	98.50%	98.90%	98.90%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	71.00%	71.00%	67.00%	66.00%	66.00%
Sheriff: Number of jail "A" (or unduplicated) bookings	63,728	45,186	50,944	50,705	51,152
Sheriff: Calls for service	223,562	224,478	222,358	210,871	200,758
District Attorney: Felony defendants received	19,193	21,219	23,464	21,171	21,824
District Attorney: Misdemeanor defendants received	27,120	26,950	29,178	24,446	25,630
Planning and Development Services: Percent of building inspections completed next day	(1)	(1)	(1)	(1)	(1)
Planning and Development Services: Average permit center counter wait time (in minutes)	22	(1)	23	26	26
Animal Services: Percent of euthanized animals that were treatable	0.00%	0.00%	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)	22,150	18,790	17,512	28,101	27,335
Health and sanitation					
Regional Operations: Children age 0-4 years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	(1)
Regional Operations: Children age 11-18 years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	(1)
Regional Operations: Children age 0-18 years receive age-appropriate vaccines	100.00%	100.00%	100.00%	99.70%	99.90%
Behavioral Health Services: Wait time for children's mental health outpatient treatment	(1)	(1)	(1)	(1)	(1)
Public assistance					
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	97.00%	98.00%	99.00%	99.00%	97.00%
Child Welfare Services: Foster children in 12th grade who achieve high school completion (diploma, certificate or equivalent)	(1)	(1)	(1)	(1)	(1)
Child Welfare Services: Family participation in joint case planning and meetings quarterly	-100.00%	-100.00%	(1)	(1)	(1)
Self-Sufficiency Services: CalWORKs applications processed timely to help eligible families become more self-sufficient	97.00%	99.00%	99.00%	96.00%	97.00%
Education					
County Library: Annual average circulation per item	8.10	4.20	6.03	6.69	6.73
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and effectively managed	53,475	56,131	56,956	57,518	58,459
Parks and Recreation: Number of miles of trails managed in the County trails program	375	380	384	385	389

(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									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government										
Fleet vehicles	1,825	1,814	1,801	2,010	1,919	1,758	1,728	1,681	1,826	1,862
Buildings	1,114	1,123	1,153	1,092	1,069	1,092	1,114	1,120	1,130	1,172
Land	1,136	1,146	1,177	1,290	1,330	1,362	1,393	1,416	1,439	1,445
Public protection										
Building - sub stations	16	16	16	16	17	16	16	14	7	7
Patrol units	1,448	1,520	1,511	1,604	1,837	1,620	1,628	1,699	1,749	1,881
Detention facilities	10	10	11	9	9	9	9	9	9	9
Public ways and facilities										
Road miles	1,940.48	1,953.71	1,941.91	1,942.98	1,942.59	1,944.25	1,945.50	1,945.46	1,947.10	1,947.44
Bridges	201	201	204	208	208	208	208	208	208	208
Airports	7	7	7	7	7	7	7	7	7	7
Road stations	13	13	13	13	13	13	13	13	13	13
Health and sanitation										
Inactive landfills	23	23	23	23	23	23	23	23	23	22
Sewer lines miles	432.00	432.00	432.00	432.00	432.00	432.00	432.00	432.00	432.00	432.00
Water pollution control facilities	1	1	1	1	1	1	1	1	1	1
Wastewater treatment plants	3	3	3	3	3	3	3	3	3	3
Wastewater pump stations	8	8	8	8	8	8	8	8	8	8
Public assistance										
Administration building	1	1	1	1	1	1	1	1	1	1
Housing facilities	6	5	5	5	5	5	5	5	5	5
Education										
Libraries	20	20	21	21	22	22	22	22	22	22
Recreation and cultural										
Parks/open space area	109	109	109	118	125	130	152	156	156	157
Campgrounds	8	8	8	8	8	8	9	9	9	9

Source: Various County departments