

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 Trends180

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

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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				
	2005	2006	2007	2008	2009
Net position					
Governmental activities					
Net investment in capital assets	\$ 2,341,126	2,367,442	2,409,050	2,468,142	2,582,854
Restricted	223,565	224,635	162,318	181,198	314,107
Unrestricted	(541,048)	(197,916)	178,231	351,326	319,669
Total governmental activities net position	2,023,643	2,394,161	2,749,599	3,000,666	3,216,630
Business-type activities					
Net investment in capital assets	84,416	97,212	112,549	126,237	148,146
Restricted					
Unrestricted	76,310	81,125	84,779	92,686	88,909
Total business-type activities net position	160,726	178,337	197,328	218,923	237,055
Primary government					
Net investment in capital assets	2,425,542	2,464,654	2,521,599	2,594,379	2,731,000
Restricted	223,565	224,635	162,318	181,198	314,107
Unrestricted	(464,738)	(116,791)	263,010	444,012	408,578
Total primary government net position	\$ 2,184,369	2,572,498	2,946,927	3,219,589	3,453,685

	Fiscal Year				
	2010	2011	2012	2013	2014
Net position					
Governmental activities					
Net investment in capital assets	\$ 2,595,105	2,675,240	2,770,556	2,861,061	3,015,405
Restricted	247,585	529,808	553,249	619,855	669,832
Unrestricted	535,103	365,165	454,565	514,015	655,954
Total governmental activities net position	3,377,793	3,570,213	3,778,370	3,994,931	4,341,191
Business-type activities					
Net investment in capital assets	164,845	163,268	162,874	167,430	171,911
Restricted					
Unrestricted	87,254	89,602	87,348	81,185	78,547
Total business-type activities net position	252,099	252,870	250,222	248,615	250,458
Primary government					
Net investment in capital assets	2,759,950	2,838,508	2,933,430	3,028,491	3,187,316
Restricted	247,585	529,808	553,249	619,855	669,832
Unrestricted	622,357	454,767	541,913	595,200	734,501
Total primary government net position	\$ 3,629,892	3,823,083	4,028,592	4,243,546	4,591,649

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

	Fiscal Year				
	2005	2006	2007	2008	2009
Expenses					
Governmental activities					
General government	\$ 232,826	240,158	249,993	298,607	275,508
Public protection	960,227	1,021,464	1,079,320	1,180,114	1,158,162
Public ways and facilities	122,797	128,268	133,148	144,452	151,125
Health and sanitation	545,805	559,709	580,384	638,869	678,217
Public assistance	972,592	1,015,481	1,043,454	1,114,453	1,177,320
Education	27,394	32,488	33,223	36,355	42,424
Recreation and cultural	21,405	23,376	28,469	33,941	34,542
Interest on long-term debt	106,612	116,692	146,997	119,138	118,927
Total governmental activities expenses	2,989,658	3,137,636	3,294,988	3,565,929	3,636,225
Business-type activities					
Airport	8,117	7,699	8,209	8,848	10,614
Wastewater management	5,076	4,733	4,422	5,320	16,666
Sanitation district	20,564	15,133	15,620	17,574	5,794
Total business-type activities expenses	33,757	27,565	28,251	31,742	33,074
Total primary government expenses	3,023,415	3,165,201	3,323,239	3,597,671	3,669,299
Program revenues					
Governmental activities					
Charges for services:					
General government	84,769	99,083	98,365	130,645	93,939
Public protection	229,150	202,941	201,332	217,953	215,343
Other activities	100,465	153,535	153,717	137,020	133,834
Operating grants and contributions	1,867,829	2,067,803	2,113,585	2,152,380	2,181,366
Capital grants and contributions	32,303	5,283	7,559	24,474	60,703
Total governmental activities program revenues	2,314,516	2,528,645	2,574,558	2,662,472	2,685,185
Business-type activities					
Charges for services:					
Airport	8,345	7,433	9,367	16,097	9,397
Wastewater management	5,357	4,322	4,662	5,318	6,567
Sanitation district	16,949	17,251	17,995	20,060	20,114
Operating grants and contributions	3,700	9,994	8,257	7,725	12,974
Capital grants and contributions	1,036	58	464		
Total business-type program revenues	35,387	39,058	40,745	49,200	49,052
Total primary government program revenues	2,349,903	2,567,703	2,615,303	2,711,672	2,734,237
Net (Expense) Revenue					
Governmental activities	(675,142)	(608,991)	(720,430)	(903,457)	(951,040)
Business-type activities	1,630	11,493	12,494	17,458	15,978
Total primary government net (expense) revenue	\$ (673,512)	(597,498)	(707,936)	(885,999)	(935,062)

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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				
	2010	2011	2012	2013	2014
Expenses					
Governmental activities					
General government	\$ 304,305	229,767	271,485	240,409	249,066
Public protection	1,091,910	1,128,967	1,179,815	1,236,708	1,312,074
Public ways and facilities	131,982	130,239	132,166	135,432	148,209
Health and sanitation	681,448	721,939	790,907	851,246	631,543
Public assistance	1,171,603	1,191,559	1,175,678	1,183,923	1,418,703
Education	39,165	35,734	34,669	34,104	35,647
Recreation and cultural	33,629	36,699	36,128	34,204	38,903
Interest on long-term debt	111,942	106,381	102,338	95,801	92,709
Total governmental activities expenses	3,565,984	3,581,285	3,723,186	3,811,827	3,926,854
Business-type activities					
Airport	12,389	12,876	12,736	14,107	14,118
Wastewater management	5,523	5,806	5,980	22,936	
Sanitation district	18,831	21,699	22,335	5,754	28,291
Jail Stores Commissary					4,816
Total business-type activities expenses	36,743	40,381	41,051	42,797	47,225
Total primary government expenses	3,602,727	3,621,666	3,764,237	3,854,624	3,974,079
Program revenues					
Governmental activities					
Charges for services:					
General government	90,503	92,085	99,872	98,205	100,328
Public protection	204,405	235,913	237,632	244,612	240,850
Other activities	150,461	160,067	168,851	153,958	169,274
Operating grants and contributions	2,192,591	2,211,946	2,317,522	2,467,966	2,519,619
Capital grants and contributions	33,246	25,329	11,005	32,728	114,310
Total governmental activities program revenues	2,671,206	2,725,340	2,834,882	2,997,469	3,144,381
Business-type activities					
Charges for services:					
Airport	9,299	11,301	11,568	11,077	12,647
Wastewater management	6,616	6,509	6,502	6,561	
Sanitation district	19,823	20,431	18,406	18,564	25,037
Jail Stores Commissary					5,659
Operating grants and contributions	15,330	1,544	539	4,933	3,793
Capital grants and contributions					
Total business-type program revenues	51,068	39,785	37,015	41,135	47,136
Total primary government program revenues	2,722,274	2,765,125	2,871,897	3,038,604	3,191,517
Net (Expense) Revenue					
Governmental activities	(894,778)	(855,945)	(888,304)	(814,358)	(782,473)
Business-type activities	14,325	(596)	(4,036)	(1,662)	(89)
Total primary government net (expense) revenue	\$ (880,453)	(856,541)	(892,340)	(816,020)	(782,562)

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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				
	2005	2006	2007	2008	2009
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	\$ 441,716	516,569	559,726	637,491	618,048
Other taxes	96,927	34,219	26,760	20,374	15,167
Transient occupancy tax					
Real property transfer tax					
Miscellaneous taxes					
Intergovernmental unrestricted:					
Property taxes in lieu of VLF (1)	203,788	261,695	277,930	303,348	316,925
Sales and use taxes	8,524	23,475	26,534	24,872	22,435
Investment earnings	38,066	63,810	88,974	87,554	57,859
Other general revenues	83,079	78,651	95,343	80,804	118,929
Total governmental general revenues	872,100	978,419	1,075,267	1,154,443	1,149,363
Special Item: gain or loss on sale of properties					
Transfers	764	1,090	601	81	151
Total governmental activities	872,864	979,509	1,075,868	1,154,524	1,149,514
Business-type activities					
Investment earnings	1,730	7,048	4,189	4,113	2,237
Other general revenues	287	160	2,909	105	68
Total business-type general revenues	2,017	7,208	7,098	4,218	2,305
Transfers	(764)	(1,090)	(601)	(81)	(151)
Total business-type activities	1,253	6,118	6,497	4,137	2,154
Total primary government	874,117	985,627	1,082,365	1,158,661	1,151,668
Change in net position					
Governmental activities	197,722	370,518	355,438	251,067	198,474
Business-type activities	2,883	17,611	18,991	21,595	18,132
Total change in net position	\$ 200,605	388,129	374,429	272,662	216,606

(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				
	2010	2011	2012	2013	2014
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	\$ 593,553	580,570	616,183	587,145	627,709
Other taxes	15,991	16,207	17,200	20,912	
Transient occupancy tax					3,404
Real property transfer tax					20,074
Miscellaneous taxes					14
Intergovernmental unrestricted:					
Property taxes in lieu of VLF (1)	308,842	303,625	304,614	303,646	313,844
Sales and use taxes	20,576	22,457	25,055	24,809	24,871
Investment earnings	30,941	22,024	12,338	3,504	16,635
Other general revenues	85,693	104,260	110,676	90,789	132,612
Total governmental general revenues	1,055,596	1,049,143	1,086,066	1,030,805	1,139,163
Transfers	345	(778)	(28)	114	7,086
Extraordinary gain			10,423		
Total governmental activities	1,055,941	1,048,365	1,096,461	1,030,919	1,146,249
Business-type activities					
Investment earnings	1,046	582	1,151	46	502
Other general revenues	18	7	209	123	2,565
Total business-type general revenues	1,064	589	1,360	169	3,067
Transfers	(345)	778	28	(114)	(7,086)
Total business-type activities	719	1,367	1,388	55	(4,019)
Total primary government	1,056,660	1,049,732	1,097,849	1,030,974	1,142,230
Change in net position					
Governmental activities	161,163	192,420	208,157	216,561	363,776
Business-type activities	15,044	771	(2,648)	(1,607)	(4,108)
Total change in net position	\$ 176,207	193,191	205,509	214,954	359,668

(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				
	2005	2006	2007	2008	2009
General Fund					
Reserved	\$ 291,832	272,936	410,244	273,231	266,434
Unreserved	375,626	625,949	744,838	947,235	923,604
Total general fund	667,458	898,885	1,155,082	1,220,466	1,190,038
All Other Governmental Funds					
Reserved	284,316	278,878	274,024	199,472	213,984
Unreserved, reported in:					
Special Revenue Funds (1)	481,792	633,430	624,996	672,652	668,626
Capital Projects Funds	84,389	65,452	73,923	30,210	157,221
Total other governmental funds	\$ 850,497	977,760	972,943	902,334	1,039,831
	Fiscal Year				
	2010	2011	2012	2013	2014
General Fund					
Reserved	\$ 162,257				
Unreserved	1,057,851				
Nonspendable(2)		11,257	12,443	12,347	12,276
Restricted (2)		214,956	245,713	295,264	296,548
Committed (2)		514,739	515,234	464,831	492,175
Assigned (2)		40,614	51,325	184,526	217,628
Unassigned (2)		612,814	663,132	644,454	713,045
Total general fund	1,220,108	1,394,380	1,487,847	1,601,422	1,731,672
All Other Governmental Funds					
Reserved	175,900				
Unreserved, reported in:					
Special Revenue Funds (1)	705,469				
Capital Projects Funds	89,926				
Nonspendable (2)		5,148	5,281	5,600	4,884
Restricted (2)		372,730	424,512	433,952	459,579
Committed (2)		467,950	440,767	413,796	395,291
Total other governmental funds	\$ 971,295	845,828	870,560	853,348	859,754

(1) The increase in the unreserved fund balance of special revenue funds was principally due to the proceeds received from the issuance of San Diego County Tobacco Securitization Corporation Series Tobacco Settlement Asset-Backed Bonds in 2006.

(2) 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				
	2005	2006	2007	2008	2009
Revenues:					
Taxes	\$ 717,174	1,102,032	1,146,937	971,616	973,899
Licenses, permits and franchise fees	42,954	41,824	43,807	45,257	49,990
Fines, forfeitures and penalties	55,538	60,071	58,355	63,014	59,348
Revenue from use of money and property	50,811	76,608	93,246	137,963	70,911
Aid from other governmental agencies:					
State	1,080,663	867,063	927,850	1,169,642	1,161,312
Federal	729,725	793,039	820,851	908,582	858,066
Other	74,272	94,866	100,323	79,066	144,205
Charges for current services	286,631	314,021	325,049	312,018	316,214
Other	84,410	67,419	76,680	73,745	111,431
Total revenues	3,122,178	3,416,943	3,593,098	3,760,903	3,745,376
Expenditures:					
General government	211,521	199,349	233,471	277,286	249,324
Public protection	939,070	1,014,653	1,065,984	1,145,807	1,133,843
Public ways and facilities	84,560	67,145	74,319	80,051	85,802
Health and sanitation	541,921	556,165	577,389	633,382	669,725
Public assistance	970,208	1,011,315	1,043,293	1,111,701	1,172,400
Education	27,119	32,043	32,961	35,569	41,461
Recreation and cultural	19,614	22,964	26,774	32,042	32,561
Total CAFR Governmental functions	2,794,013	2,903,634	3,054,191	3,315,838	3,385,116
Capital outlay	54,157	109,897	138,017	157,818	179,662
Debt service:					
Principal	60,849	57,245	73,816	184,614	112,275
Interest	94,556	109,491	116,095	107,631	103,831
Bond issuance costs	1,915	6,172	885		3,959
Payment to refunded bond escrow agent		24,256			
Total expenditures	3,005,490	3,210,695	3,383,004	3,765,901	3,784,843
Excess (deficiency) of revenues over (under) expenditures	116,688	206,248	210,094	(4,998)	(39,467)
Other financing sources (uses)					
Sale of capital assets	18,400	12,355	1,601	68	31
Issuance of bonds and loans:					
Face value of bonds issued	83,510	166,611	42,390		136,885
Face value of loans issued	160		462		
Discount on issuance of bonds		(20,501)			
Premium on issuance of bonds	5,960	1,308	606		1,175
Long-term debt proceeds					
Refunding bonds issued	28,885	461,230			443,515
Payment to refunded bond escrow agent	(31,633)	(467,458)			(441,038)
Transfers in	819,490	867,973	512,386	594,512	525,424
Transfers (out)	(819,627)	(868,908)	(514,680)	(594,882)	(525,689)
Total other financing sources (uses)	105,145	152,610	42,765	(302)	140,303
Net change in fund balances	\$ 221,833	358,858	252,859	(5,300)	100,836
Debt service as a percentage of noncapital expenditures	5.27%	5.38%	5.85%	8.10%	5.99%

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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				
	2010	2011	2012	2013	2014
Revenues:					
Taxes	946,324	934,737	966,512	941,644	987,061
Licenses, permits and franchise fees	47,578	51,144	51,823	52,746	55,819
Fines, forfeitures and penalties	57,869	54,267	53,818	50,070	47,125
Revenue from use of money and property	46,100	39,545	29,765	21,918	34,855
Aid from other governmental agencies:					
State	1,136,756	1,192,401	1,276,289	1,374,266	1,513,606
Federal	963,285	945,168	969,818	946,356	919,151
Other	102,708	72,071	82,292	138,575	169,724
Charges for current services	318,283	359,239	369,586	366,442	389,224
Other	81,219	90,486	104,647	78,455	61,409
Total revenues	3,700,122	3,739,058	3,904,550	3,970,472	4,177,974
Expenditures:					
General government	205,456	223,290	210,375	226,648	231,370
Public protection	1,063,890	1,088,377	1,149,575	1,187,848	1,277,698
Public ways and facilities	66,393	61,967	64,922	66,514	75,565
Health and sanitation	675,256	714,022	782,504	840,735	620,319
Public assistance	1,169,287	1,184,632	1,171,662	1,178,112	1,410,925
Education	37,422	34,599	32,210	32,034	33,431
Recreation and cultural	29,982	33,054	33,302	31,092	31,604
Total CAFR Governmental functions	3,247,686	3,339,941	3,444,550	3,562,983	3,680,912
Capital outlay	205,512	186,342	212,304	165,737	264,015
Debt service:					
Principal	169,059	64,016	61,241	75,687	59,535
Interest	101,036	97,290	94,320	93,678	93,232
Bond issuance costs	739	349	374	393	
Payment to refunded bond escrow agent	15,377	3,437			
Total expenditures	3,739,409	3,691,375	3,812,789	3,898,478	4,097,694
Excess (deficiency) of revenues over (under) expenditures	(39,287)	47,683	91,761	71,994	80,280
Other financing sources (uses)					
Sale of capital assets	365	2,673	740	5,997	58,420
Issuance of bonds and loans:					
Face value of bonds issued			32,665	29,335	
Face value of loans issued					
Discount on issuance of bonds			(182)		
Premium on issuance of bonds	7,803	1,237		574	
Long-term debt proceeds					
Refunding bonds issued	80,940	19,260			
Payment to refunded bond escrow agent	(83,173)	(18,774)			
Transfers in	452,018	426,611	460,192	460,931	478,533
Transfers (out)	(457,683)	(430,527)	(465,106)	(472,183)	(480,236)
Total other financing sources (uses)	270	480	28,309	24,654	56,717
Extraordinary loss			(3,126)		
Net change in fund balances	(39,017)	48,163	116,944	96,648	136,997
Debt service as a percentage of noncapital expenditures	7.64%	4.60%	4.32%	4.54%	3.98%

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		
2005	\$ 273,700,150	\$ 2,645,348	\$ 2,951,588	\$ 8,852,828	\$ 6,504,638	\$ 827,514	\$ 280,817,762	1.00000
2006	310,318,786	2,748,781	3,273,999	9,533,091	6,958,731	957,441	317,958,485	1.00000
2007	347,969,648	3,380,284	2,461,837	10,739,964	7,500,343	1,053,199	355,998,191	1.00000
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

(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 Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Direct Rates (1)										
County of San Diego	0.130	0.133	0.140	0.139	0.138	0.140	0.140	0.140	0.140	0.139
Cities (3)	0.199	0.2	0.219	0.225	0.229	0.232	0.232	0.231	0.232	0.233
Schools (4)	0.642	0.637	0.605	0.600	0.597	0.594	0.594	0.595	0.594	0.594
Special Districts	0.029	0.03	0.036	0.036	0.036	0.034	0.034	0.034	0.034	0.034
Total Direct Rates	1.000									
Overlapping Rates (2)										
Cities (3)	0.004	0.004	0.005	0.005	0.004	0.004	0.004	0.004	0.004	0.004
Schools	0.062	0.059	0.055	0.058	0.050	0.063	0.066	0.073	0.073	0.103
Special Districts	0.006	0.008	0.009	0.009	0.007	0.008	0.008	0.009	0.009	0.009
Total Overlapping Rates	0.072	0.071	0.069	0.072	0.061	0.075	0.078	0.086	0.086	0.116
Total Direct and Overlapping Rates	1.072	1.071	1.069	1.072	1.061	1.075	1.078	1.086	1.086	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 in fiscal year 2012 (RDA 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	2014			2005		
	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	\$ 6,547,890	1	1.67%	\$ 3,115,007	1	1.15%
Southern California Edison Company	2,688,053	2	0.68%	1,479,493	2	0.55%
Irvine Company	1,702,047	3	0.43%			
Qualcomm Inc	1,568,842	4	0.40%	512,482	6	0.19%
Kilroy Realty LP	1,403,549	5	0.36%	598,910	5	0.22%
Pacific Bell Telephone Company	796,735	6	0.20%	803,538	4	0.30%
Host Hotels and Resorts	781,415	7	0.20%			
O C/S D Holdings LLC	644,687	8	0.16%			
One Park Boulevard LLC	612,551	9	0.16%			
B S K Del Partners LLC	585,017	10	0.15%			
San Diego Family Housing LLC				1,054,005	3	0.39%
Manchester Resorts LP				443,514	7	0.16%
Fashion Valley Mall				419,625	8	0.16%
CNL Hotel Del Partners LP				379,567	9	0.14%
Sea World Inc				349,403	10	0.13%
Totals	\$ 17,330,786		4.41%	\$ 9,155,544		3.39%

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
2005	\$ 2,808,178	\$ 2,759,201	98.26%	\$ 42,083	\$ 2,801,284	99.75%
2006	3,179,585	3,110,799	97.84%	62,341	3,173,140	99.80%
2007	3,559,982	3,454,709	97.04%	95,977	3,550,686	99.74%
2008	3,892,955	3,739,090	96.05%	137,277	3,876,367	99.57%
2009	4,063,749	3,903,633	96.06%	129,324	4,032,957	99.24%
2010	3,962,945	3,821,278	96.43%	90,157	3,911,435	98.70%
2011	3,907,770	3,795,900	97.14%	53,606	3,849,506	98.51%
2012	3,929,873	3,819,892	97.20%	41,871	3,861,763	98.27%
2013	3,929,588	3,871,591	98.52%	24,257	3,895,848	99.14%
2014	4,059,836	4,011,889	98.82%	N/A	4,011,889	98.82%

(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				
	2005	2006	2007	2008	2009
Governmental Activities:					
Certificates of Participation & Lease Revenue Bonds	\$ 394,655	360,625	369,685	335,532	475,913
San Diego County Redevelopment Agency Revenue Refunding Bonds	4,260	15,955	15,597	15,279	14,945
Tobacco Settlement Asset-Backed Bonds	424,520	523,123	541,108	543,687	543,374
Pension Obligation Bonds	1,241,689	1,231,369	1,203,698	1,068,200	1,003,490
Capital and retrofit loans	7,316	8,098	7,920	7,043	7,043
Capitalized Leases	34,625	31,894	29,623	27,590	
Business-type Activities:					
Capital Loans	2,926	2,745	2,551	2,255	2,038
Sanitation Loans					
Total Primary Government	\$ 2,109,991	2,173,809	2,170,182	1,999,586	2,046,803
Percentage of Personal Income (1)	1.78%	1.72%	1.63%	1.39%	1.52%
Per Capita (1)	\$ 717	737	730	636	643

	Fiscal Year				
	2010	2011	2012	2013	2014
Governmental Activities:					
Certificates of Participation & Lease Revenue Bonds	\$ 432,760	402,396	410,126	413,992	396,173
San Diego County Redevelopment Agency Revenue Refunding Bonds (2)	14,602	14,243			
Tobacco Settlement Asset-Backed Bonds	548,817	556,039	562,391	551,350	551,442
Pension Obligation Bonds	872,540	839,652	805,272	769,068	732,330
Capital and retrofit loans	7,404	7,162	6,167	5,169	5,124
Capitalized Leases	242	212	185	152	119
Business-type Activities:					
Capital Loans	1,809	1,566	1,313	1,046	766
Total Primary Government	\$ 1,878,174	1,821,270	1,785,454	1,740,777	1,685,954
Percentage of Personal Income (1)	1.37%	1.20%	1.15%	1.11%	0.99%
Per Capita (1)	\$ 582	585	571	553	528

(1) See table 13 Demographic and Economic Statistics

(2) Pursuant to California Assembly Bill ABx1 26, 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				
	2005	2006	2007	2008	2009
Certificates of Participation & Lease Revenue Bonds	\$ 394,655	360,625	369,685	335,532	475,913
Less: Amounts Available in Debt Service Fund	29,085	29,380	35,238	26,474	50,513
Net Certificates of Participation & Lease Revenue Bonds	365,570	331,245	334,447	309,058	425,400
Pension Obligation Bonds	1,241,689	1,231,369	1,203,698	1,068,200	1,003,490
Less: Amounts Available in Debt Service Fund	66,550	50,822	27,328	15,248	15,741
Net Pension Obligation Bonds	1,175,139	1,180,547	1,176,370	1,052,952	987,749
Total Net Bonded Debt	\$ 1,540,709	1,511,792	1,510,817	1,362,010	1,413,149
Percentage of Actual Taxable Value of Property (1)	0.55%	0.48%	0.42%	0.35%	0.35%
Per Capita (2)	\$ 524	513	508	433	444

	Fiscal Year				
	2010	2011	2012	2013	2014
Certificates of Participation & Lease Revenue Bonds	\$ 432,760	402,396	410,126	413,992	396,173
Less: Amounts Available in Debt Service Fund	35,547	26,867	26,860	28,140	27,728
Net Certificates of Participation & Lease Revenue Bonds	397,213	375,529	383,266	385,852	368,445
Pension Obligation Bonds	872,540	839,652	805,272	769,068	732,330
Less: Amounts Available in Debt Service Fund	3,364	2,117	629	161	423
Net Pension Obligation Bonds	869,176	837,535	804,643	768,907	731,907
Total Net Bonded Debt	\$ 1,266,389	1,213,064	1,187,909	1,154,759	1,100,352
Percentage of Actual Taxable Value of Property (1)	0.32%	0.31%	0.30%	0.29%	0.27%
Per Capita (2)	\$ 393	389	380	366	345

(1) See Total Assessed Value on Statistical Table 5.
(2) See population data on Statistical Table 13.

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
2005	\$ 3,510,222		\$ 3,510,222	100%
2006		3,974,481	3,974,481	100%
2007		4,449,977	4,449,977	100%
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%

Legal Debt Margin Calculation for Fiscal Year 2014

Assessed value	\$ 405,983,622
Debt limit (1.25% of total assessed value) (2)	5,074,795
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>\$ 5,074,795</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 (1)							
Fiscal Year	Tobacco Settlement Revenues	Less: Operating Expenses (2)	Net Available Revenue	Principal (3)	Interest	Coverage	
2005	\$ 30,415	\$ 172	\$ 30,243	\$ 9,955	\$ 24,446	0.88	
2006	27,915	173	27,742	1,550	11,975	2.05	
2007	29,219	164	29,055	3,100	26,820	0.97	
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	

(1) Data for fiscal years 2005-2006 applies to the Series 2001 Tobacco Settlement Asset-Backed (Tobacco) bonds that were issued in 2002. In May 2006, the Series 2001 Tobacco bonds were refunded and the Series 2006 Tobacco Settlement Asset-Backed bonds were issued.

(2) Operating expenses do not include interest.

(3) 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)
2005	2,941,658	\$ 118,793,000	\$ 40,383	498,186	4.5
2006	2,948,362	126,194,000	42,801	495,228	4.2
2007	2,974,861	133,369,000	44,832	496,699	4.6
2008	3,146,274	143,873,000	45,728	494,016	5.9
2009	3,185,462	134,696,000	42,285	496,702	10.0
2010	3,224,432	137,525,000	42,651	496,995	10.6
2011	3,115,810	151,539,000	48,635	498,243	10.5
2012	3,128,734	155,500,000	49,701	498,263	9.3
2013	3,150,178	156,600,000	49,711	499,850	7.8
2014	3,194,362	170,300,000	53,313	503,096	6.1

Sources:

Primary

- (1) California Department of Finance
- (2) Los Angeles County Economic Development Corporation, The Kyser Center for Economic Research
- (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	2014			2005		
	Employees (1)	Rank	Percentage of Total County Employment (2)	Employees (1)	Rank	Percentage of Total County Employment (3)
State of California	40,100	1	2.69%	38,800	2	2.72%
University of California, San Diego	28,341	2	1.90%	27,200	3	1.91%
County of San Diego (4)	16,627	3	1.11%	16,837	5	1.18%
Sharp HealthCare	16,477	4	1.10%	13,377	6	0.94%
Scripps Health	13,717	5	0.92%	10,932	8	0.77%
Qualcomm Inc.	13,700	6	0.92%			
City of San Diego	10,584	7	0.71%	11,777	7	0.83%
UC San Diego Health System	7,726	8	0.52%			
Kaiser Permanente	7,549	9	0.51%	7,432	9	0.52%
General Atomics (and affiliated companies)	6,714	10	0.45%			
Federal Government				39,100	1	2.74%
San Diego Unified School District				19,777	4	1.39%
U.S. Postal Service, San Diego District				6,937	10	0.49%
Total	161,535		10.83%	192,169		13.49%

Sources:

(1) San Diego Business Journal

(2) California Labor Market Info

Percentage is calculated by dividing employees by total employment of 1,491,600 as of June 2014

(3) California Labor Market Info

Percentage is calculated by dividing employees by total employment of 1,427,400 as of June 2005

(4) County of San Diego 2014 and 2005 Adopted Operational Plans

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

Function	Fiscal Year				
	2005	2006	2007	2008	2009
General	1,495	1,486	1,505	1,538	1,515
Public protection	7,506	7,673	7,804	8,027	7,879
Public ways and facilities	350	366	373	393	405
Health and sanitation	2,130	2,127	2,188	2,242	2,222
Public assistance	3,567	3,761	3,659	3,781	3,659
Education	265	275	295	297	312
Recreation and cultural	154	158	168	180	176
Total	15,467	15,846	15,992	16,458	16,168

Function	Fiscal Year				
	2010	2011	2012	2013	2014
General	1,487	1,477	1,451	1,485	1,479
Public protection	7,575	7,362	7,430	7,638	7,859
Public ways and facilities	390	374	367	369	366
Health and sanitation	2,136	2,088	2,045	2,068	2,029
Public assistance	3,497	3,321	3,440	3,728	4,160
Education	293	277	256	251	246
Recreation and cultural	173	169	171	162	172
Total	15,551	15,068	15,160	15,701	16,311

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				
	2005	2006	2007	2008	2009
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	74.00%	96.10%	94.50%	99.80%	94.00%
Assessor/Recorder/County Clerk: Percent of mandated assessments completed by close of annual tax roll	(1)	100.00%	100.00%	100.00%	100.00%
Treasurer-Tax Collector: Secured taxes collected (% of total)	99.00%	98.00%	97.20%	96.00%	96.30%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	42.10%	49.00%	50.00%	51.00%	50.00%
Sheriff: Deputy Initiated Actions (DIA)	221,732	215,346	243,118	263,626	270,666
Sheriff: Number of jail bookings	145,180	144,727	146,566	142,357	144,756
Sheriff: Daily average – number of inmates	5,102	5,184	5,118	5,209	5,141
District Attorney: Felony defendants received	31,150	31,182	30,357	27,849	28,150
District Attorney: Misdemeanor defendants received	25,443	28,068	28,081	28,458	29,512
Planning and Land Use: Percent of building inspections completed next day	100.00%	100.00%	100.00%	100.00%	100.00%
Animal Services: Percentage euthanized animals that were treatable	12.90%	12.90%	13.80%	15.80%	15.90%
Public ways and facilities					
Public Works: Protect water quality through Department of Public Works roads/ drainage waste debris removal (cubic yards removed)	42,000	51,287	28,700	29,580	29,180
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 0-18years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	(1)
Behavioral Health Services: Wait time for children's mental health outpatient treatment	5 days	4 days	4 days	4 days	7 days
Public assistance					
Strategic Planning and Operational Support: Welfare to work participants have paid employment	(1)	(1)	(1)	(1)	(1)
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	94.00%	96.00%	96.00%	95.00%	96.00%
Child Welfare Services: Foster children in 12th grade who achieve high school completion (diploma, certificate or equivalent)	76.00%	79.00%	83.00%	86.00%	87.00%
Education					
County Library: Annual average circulation per Item	2.51	2.57	3.08	3.10	5.44
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and managed	40,000	40,600	41,100	41,500	45,043
Parks and Recreation: Number of miles of trails managed in the County trails program	(1)	275	305	315	320
(1) Trend data not available					
Source: Various County departments					

Continued on next page ►►►

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

(Continued)

Function	Fiscal Year				
	2010	2011	2012	2013	2014
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	93.00%	94.00%	98.00%	74.30%	99.00%
Assessor/Recorder/County Clerk: Percent of mandated assessments completed by close of annual tax roll	100.00%	100.00%	99.00%	99.00%	100.00%
Treasurer-Tax Collector: Secured taxes collected (% of total)	97.00%	98.00%	97.00%	98.00%	99.10%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	53.00%	59.00%	64.00%	67.00%	68.00%
Sheriff: Deputy Initiated Actions (DIA)	333,924	322,753	300,774	309,604	227,992
Sheriff: Number of jail bookings	139,314	136,451	130,044	126,836	89,936
Sheriff: Daily average – number of inmates	4,751	4,622	4,846	5,274	5,706
District Attorney: Felony defendants received	27,744	26,619	25,983	27,745	27,424
District Attorney: Misdemeanor defendants received	28,896	28,926	26,800	25,080	27,441
Planning and Land Use: Percent of building inspections completed next day	100.00%	100.00%	100.00%	100.00%	98.00%
Animal Services: Percentage euthanized animals that were treatable	24.00%	26.40%	25.30%	28.00%	20.00%
Public ways and facilities					
Public Works: Protect water quality through Department of Public Works roads/ drainage waste debris removal (cubic yards removed)	28,802	27,680	25,404	25,000	60,045
Health and sanitation					
Regional Operations: Children age 0-4 years receive age-appropriate vaccines	99.00%	99.00%	99.00%	99.50%	(1)
Regional Operations: Children age 11-18 years receive age-appropriate vaccines	97.00%	97.00%	99.00%	99.40%	(1)
Regional Operations: Children age 0-18years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	99.00%
Behavioral Health Services: Wait time for children's mental health outpatient treatment	5 days	5 days	5 days	4 days	3.5 days
Public assistance					
Strategic Planning and Operational Support: Welfare to work participants have paid employment	26.45%	16.00%	20.00%	25.00%	23.16%
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	95.00%	96.00%	96.00%	97.00%	95.00%
Child Welfare Services: Foster children in 12th grade who achieve high school completion (diploma, certificate or equivalent)	85.20%	82.00%	79.00%	83.00%	79.00%
Education					
County Library: Annual average circulation per Item	6.46	9.95	7.98	7.52	6.84
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and managed	44,616	45,187	45,661	47,270	47,907
Parks and Recreation: Number of miles of trails managed in the County trails program	325	326	329	330	336

(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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General government										
Fleet vehicles	1,608	1,797	1,492	2,186	1,841	1,608	1,664	1,872	1,762	1,762
Buildings	1,038	1,029	1,108	1,131	1,135	1,092	1,096	1,085	1,126	1,136
Land	884	896	917	940	989	1,015	1,042	1,073	1,090	1,124
Public protection										
Building - sub stations	5	5	9	12	12	11	12	12	12	15
Patrol units	922	920	1,415	1,491	1,519	1,806	1,404	1,310	1,402	1,473
Detention facilities	9	9	10	10	10	10	10	10	9	10
Public ways and facilities										
Road miles	1,905.79	1,911.18	1,921.25	1,927.99	1,929.40	1,930.70	1,932.05	1,932.83	1,938.63	1,938.71
Bridges	174	174	174	178	178	178	178	196	200	200
Airports	8	8	8	7	7	7	7	7	7	7
Road stations	32	32	15	15	15	15	14	14	13	13
Health and sanitation										
Inactive landfills	11	11	18	17	17	23	23	23	23	23
Sewer lines miles	376.32	379.31	379.83	406.00	425.10	427.00	432.00	432.00	432.00	432.00
Water pollution control facilities	2	2	3	3	3	4	5	5	5	6
Wastewater Treatment Plants								3	3	3
Wastewater Pump Stations								8	8	8
Public assistance										
Administration building	1	1	1	1	1	1	1	0	1	1
Housing facilities	6	6	6	6	6	6	6	6	6	6
Education										
Libraries	27	27	20	20	20	20	20	20	20	20
Recreation and cultural										
Parks/Open space area	90	90	92	95	92	92	91	91	91	91
Camp grounds	9	9	9	9	8	8	8	8	8	8

Source: Various County departments

