



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 200

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

Revenue Capacity 208

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

Debt Capacity 212

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

Demographic and Economic Information..... 216

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

Operating Information..... 218

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				
	2006	2007	2008	2009	2010
Net position					
Governmental activities					
Net investment in capital assets	\$ 2,367,442	2,409,050	2,468,142	2,582,854	2,595,105
Restricted	224,635	162,318	181,198	314,107	247,585
Unrestricted	(197,916)	178,231	351,326	319,669	535,103
Total governmental activities net position	2,394,161	2,749,599	3,000,666	3,216,630	3,377,793
Business-type activities					
Net investment in capital assets	97,212	112,549	126,237	148,146	164,845
Restricted					
Unrestricted	81,125	84,779	92,686	88,909	87,254
Total business-type activities net position	178,337	197,328	218,923	237,055	252,099
Primary government					
Net investment in capital assets	2,464,654	2,521,599	2,594,379	2,731,000	2,759,950
Restricted	224,635	162,318	181,198	314,107	247,585
Unrestricted	(116,791)	263,010	444,012	408,578	622,357
Total primary government net position	\$ 2,572,498	2,946,927	3,219,589	3,453,685	3,629,892

	Fiscal Year				
	2011	2012	2013	2014	2015
Net position					
Governmental activities					
Net investment in capital assets	\$ 2,675,240	2,770,556	2,861,061	3,015,405	3,042,782
Restricted	529,808	553,249	619,855	669,832	619,565
Unrestricted (1)	365,165	454,565	514,015	655,954	(1,268,029)
Total governmental activities net position	3,570,213	3,778,370	3,994,931	4,341,191	2,394,318
Business-type activities					
Net investment in capital assets	163,268	162,874	167,430	171,911	167,453
Restricted					
Unrestricted	89,602	87,348	81,185	78,547	67,948
Total business-type activities net position	252,870	250,222	248,615	250,458	235,401
Primary government					
Net investment in capital assets	2,838,508	2,933,430	3,028,491	3,187,316	3,210,235
Restricted	529,808	553,249	619,855	669,832	619,565
Unrestricted (1)	454,767	541,913	595,200	734,501	(1,200,081)
Total primary government net position	\$ 3,823,083	4,028,592	4,243,546	4,591,649	2,629,719

(1) 2015 reflects 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				
	2006	2007	2008	2009	2010
Expenses					
Governmental activities					
General government	\$ 240,158	249,993	298,607	275,508	304,305
Public protection	1,021,464	1,079,320	1,180,114	1,158,162	1,091,910
Public ways and facilities	128,268	133,148	144,452	151,125	131,982
Health and sanitation	559,709	580,384	638,869	678,217	681,448
Public assistance	1,015,481	1,043,454	1,114,453	1,177,320	1,171,603
Education	32,488	33,223	36,355	42,424	39,165
Recreation and cultural	23,376	28,469	33,941	34,542	33,629
Interest on long-term debt	116,692	146,997	119,138	118,927	111,942
Total governmental activities expenses	3,137,636	3,294,988	3,565,929	3,636,225	3,565,984
Business-type activities					
Airport	7,699	8,209	8,848	10,614	12,389
Wastewater management	4,733	4,422	5,320	16,666	5,523
Sanitation district	15,133	15,620	17,574	5,794	18,831
Total business-type activities expenses	27,565	28,251	31,742	33,074	36,743
Total primary government expenses	3,165,201	3,323,239	3,597,671	3,669,299	3,602,727
Program revenues					
Governmental activities					
Charges for services:					
General government	99,083	98,365	130,645	93,939	90,503
Public protection	202,941	201,332	217,953	215,343	204,405
Other activities	153,535	153,717	137,020	133,834	150,461
Operating grants and contributions	2,067,803	2,113,585	2,152,380	2,181,366	2,192,591
Capital grants and contributions	5,283	7,559	24,474	60,703	33,246
Total governmental activities program revenues	2,528,645	2,574,558	2,662,472	2,685,185	2,671,206
Business-type activities					
Charges for services:					
Airport	7,433	9,367	16,097	9,397	9,299
Wastewater management	4,322	4,662	5,318	6,567	6,616
Sanitation district	17,251	17,995	20,060	20,114	19,823
Operating grants and contributions	9,994	8,257	7,725	12,974	15,330
Capital grants and contributions	58	464			
Total business-type program revenues	39,058	40,745	49,200	49,052	51,068
Total primary government program revenues	2,567,703	2,615,303	2,711,672	2,734,237	2,722,274
Net (Expense) Revenue					
Governmental activities	(608,991)	(720,430)	(903,457)	(951,040)	(894,778)
Business-type activities	11,493	12,494	17,458	15,978	14,325
Total primary government net (expense) revenue \$	(597,498)	(707,936)	(885,999)	(935,062)	(880,453)

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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				
	2011	2012	2013	2014	2015
Expenses					
Governmental activities					
General government	\$ 229,767	271,485	240,409	249,066	258,169
Public protection	1,128,967	1,179,815	1,236,708	1,312,074	1,309,087
Public ways and facilities	130,239	132,166	135,432	148,209	161,341
Health and sanitation	721,939	790,907	851,246	631,543	640,020
Public assistance	1,191,559	1,175,678	1,183,923	1,418,703	1,327,664
Education	35,734	34,669	34,104	35,647	37,686
Recreation and cultural	36,699	36,128	34,204	38,903	42,748
Interest on long-term debt	106,381	102,338	95,801	92,709	86,816
Total governmental activities expenses	3,581,285	3,723,186	3,811,827	3,926,854	3,863,531
Business-type activities					
Airport	12,876	12,736	14,107	14,118	14,664
Wastewater management	5,806	5,980	22,936		
Sanitation district	21,699	22,335	5,754	28,291	30,745
Jail Stores Commissary				4,816	4,506
Total business-type activities expenses	40,381	41,051	42,797	47,225	49,915
Total primary government expenses	3,621,666	3,764,237	3,854,624	3,974,079	3,913,446
Program revenues					
Governmental activities					
Charges for services:					
General government	92,085	99,872	98,205	100,328	92,109
Public protection	235,913	237,632	244,612	240,850	250,054
Other activities	160,067	168,851	153,958	169,274	162,578
Operating grants and contributions	2,211,946	2,317,522	2,467,966	2,519,619	2,467,817
Capital grants and contributions	25,329	11,005	32,728	114,310	39,224
Total governmental activities program revenues	2,725,340	2,834,882	2,997,469	3,144,381	3,011,782
Business-type activities					
Charges for services:					
Airport	11,301	11,568	11,077	12,647	11,984
Wastewater management	6,509	6,502	6,561		
Sanitation district	20,431	18,406	18,564	25,037	26,831
Jail Stores Commissary				5,659	4,538
Operating grants and contributions	1,544	539	4,933	3,793	702
Capital grants and contributions					
Total business-type program revenues	39,785	37,015	41,135	47,136	44,055
Total primary government program revenues	2,765,125	2,871,897	3,038,604	3,191,517	3,055,837
Net (Expense) Revenue					
Governmental activities	(855,945)	(888,304)	(814,358)	(782,473)	(851,749)
Business-type activities	(596)	(4,036)	(1,662)	(89)	(5,860)
Total primary government net (expense) revenue	\$ (856,541)	(892,340)	(816,020)	(782,562)	(857,609)

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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				
	2006	2007	2008	2009	2010
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	\$ 516,569	559,726	637,491	618,048	\$ 593,553
Other taxes	34,219	26,760	20,374	15,167	15,991
Transient occupancy tax					
Real property transfer tax					
Miscellaneous taxes					
Intergovernmental unrestricted:					
Property taxes in lieu of VLF (1)	261,695	277,930	303,348	316,925	308,842
Sales and use taxes	23,475	26,534	24,872	22,435	20,576
Investment earnings	63,810	88,974	87,554	57,859	30,941
Other general revenues	78,651	95,343	80,804	118,929	85,693
Total governmental general revenues	978,419	1,075,267	1,154,443	1,149,363	1,055,596
Special Item: gain or loss on sale of properties					
Transfers	1,090	601	81	151	345
Total governmental activities	979,509	1,075,868	1,154,524	1,149,514	1,055,941
Business-type activities					
Investment earnings	7,048	4,189	4,113	2,237	1,046
Other general revenues	160	2,909	105	68	18
Total business-type general revenues	7,208	7,098	4,218	2,305	1,064
Transfers	(1,090)	(601)	(81)	(151)	(345)
Total business-type activities	6,118	6,497	4,137	2,154	719
Total primary government	985,627	1,082,365	1,158,661	1,151,668	1,056,660
Change in net position					
Governmental activities	370,518	355,438	251,067	198,474	161,163
Business-type activities	17,611	18,991	21,595	18,132	15,044
Total change in net position	\$ 388,129	374,429	272,662	216,606	176,207

(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				
	2011	2012	2013	2014	2015
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	\$ 580,570	616,183	587,145	627,709	648,974
Other taxes	16,207	17,200	20,912		
Transient occupancy tax				3,404	4,166
Real property transfer tax				20,074	21,049
Miscellaneous taxes				14	15
Intergovernmental unrestricted:					
Property taxes in lieu of VLF (1)	303,625	304,614	303,646	313,844	332,928
Sales and use taxes	22,457	25,055	24,809	24,871	27,847
Investment earnings	22,024	12,338	3,504	16,635	12,250
Other general revenues	104,260	110,676	90,789	132,612	93,889
Total governmental general revenues	1,049,143	1,086,066	1,030,805	1,139,163	1,141,118
Transfers	(778)	(28)	114	7,086	2,693
Extraordinary gain		10,423			
Total governmental activities	1,048,365	1,096,461	1,030,919	1,146,249	1,143,811
Business-type activities					
Investment earnings	582	1,151	46	502	336
Other general revenues	7	209	123	2,565	3,055
Total business-type general revenues	589	1,360	169	3,067	3,391
Transfers	778	28	(114)	(7,086)	(2,693)
Total business-type activities	1,367	1,388	55	(4,019)	698
Total primary government	1,049,732	1,097,849	1,030,974	1,142,230	1,144,509
Change in net position					
Governmental activities	192,420	208,157	216,561	363,776	292,062
Business-type activities	771	(2,648)	(1,607)	(4,108)	(5,162)
Total change in net position	\$ 193,191	205,509	214,954	359,668	286,900

(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				
	2006	2007	2008	2009	2010
General Fund					
Reserved	\$ 272,936	410,244	273,231	266,434	162,257
Unreserved	625,949	744,838	947,235	923,604	1,057,851
Total general fund	898,885	1,155,082	1,220,466	1,190,038	1,220,108
All Other Governmental Funds					
Reserved	278,878	274,024	199,472	213,984	175,900
Unreserved, reported in:					
Special Revenue Funds (1)	633,430	624,996	672,652	668,626	705,469
Capital Projects Funds	65,452	73,923	30,210	157,221	89,926
Total other governmental funds	\$ 977,760	972,943	902,334	1,039,831	971,295
	Fiscal Year				
	2011	2012	2013	2014	2015
General Fund					
Reserved					
Unreserved					
Nonspendable(2)	\$ 11,257	12,443	12,347	12,276	13,379
Restricted (2)	214,956	245,713	295,264	296,548	269,294
Committed (2)	514,739	515,234	464,831	492,175	478,980
Assigned (2)	40,614	51,325	184,526	217,628	328,588
Unassigned (2)	612,814	663,132	644,454	713,045	798,135
Total general fund	1,394,380	1,487,847	1,601,422	1,731,672	1,888,376
All Other Governmental Funds					
Reserved					
Unreserved, reported in:					
Special Revenue Funds (1)					
Capital Projects Funds					
Nonspendable (2)	5,148	5,281	5,600	4,884	5,149
Restricted (2)	372,730	424,512	433,952	459,579	427,703
Committed (2)	467,950	440,767	413,796	395,291	379,711
Assigned (2)					228
Total other governmental funds	\$ 845,828	870,560	853,348	859,754	812,791

(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				
	2006	2007	2008	2009	2010
Revenues:					
Taxes	\$ 1,102,032	1,146,937	971,616	973,899	946,324
Licenses, permits and franchise fees	41,824	43,807	45,257	49,990	47,578
Fines, forfeitures and penalties	60,071	58,355	63,014	59,348	57,869
Revenue from use of money and property	76,608	93,246	137,963	70,911	46,100
Aid from other governmental agencies:					
State	867,063	927,850	1,169,642	1,161,312	1,136,756
Federal	793,039	820,851	908,582	858,066	963,285
Other	94,866	100,323	79,066	144,205	102,708
Charges for current services	314,021	325,049	312,018	316,214	318,283
Other	67,419	76,680	73,745	111,431	81,219
Total revenues	3,416,943	3,593,098	3,760,903	3,745,376	3,700,122
Expenditures:					
General government	199,349	233,471	277,286	249,324	205,456
Public protection	1,014,653	1,065,984	1,145,807	1,133,843	1,063,890
Public ways and facilities	67,145	74,319	80,051	85,802	66,393
Health and sanitation	556,165	577,389	633,382	669,725	675,256
Public assistance	1,011,315	1,043,293	1,111,701	1,172,400	1,169,287
Education	32,043	32,961	35,569	41,461	37,422
Recreation and cultural	22,964	26,774	32,042	32,561	29,982
Total CAFR Governmental functions	2,903,634	3,054,191	3,315,838	3,385,116	3,247,686
Capital outlay	109,897	138,017	157,818	179,662	205,512
Debt service:					
Principal	57,245	73,816	184,614	112,275	169,059
Interest	109,491	116,095	107,631	103,831	101,036
Bond issuance costs	6,172	885		3,959	739
Payment to refunded bond escrow agent	24,256				15,377
Total expenditures	3,210,695	3,383,004	3,765,901	3,784,843	3,739,409
Excess (deficiency) of revenues over (under) expenditures	206,248	210,094	(4,998)	(39,467)	(39,287)
Other financing sources (uses)					
Sale of capital assets	12,355	1,601	68	31	365
Issuance of bonds and loans:					
Face value of bonds issued	166,611	42,390		136,885	
Face value of loans issued		462			
Discount on issuance of bonds	(20,501)				
Premium on issuance of bonds	1,308	606		1,175	7,803
Long-term debt proceeds					
Refunding bonds issued	461,230			443,515	80,940
Payment to refunded bond escrow agent	(467,458)			(441,038)	(83,173)
Transfers in	867,973	512,386	594,512	525,424	452,018
Transfers (out)	(868,908)	(514,680)	(594,882)	(525,689)	(457,683)
Total other financing sources (uses)	152,610	42,765	(302)	140,303	270
Net change in fund balances	\$ 358,858	252,859	(5,300)	100,836	(39,017)
Debt service as a percentage of noncapital expenditures	5.38%	5.85%	8.10%	5.99%	7.64%

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				
	2011	2012	2013	2014	2015
Revenues:					
Taxes	934,737	966,512	941,644	987,061	1,038,552
Licenses, permits and franchise fees	51,144	51,823	52,746	55,819	54,181
Fines, forfeitures and penalties	54,267	53,818	50,070	47,125	49,200
Revenue from use of money and property	39,545	29,765	21,918	34,855	23,033
Aid from other governmental agencies:					
State	1,192,401	1,276,289	1,374,266	1,513,606	1,490,603
Federal	945,168	969,818	946,356	919,151	917,901
Other	72,071	82,292	138,575	169,724	106,691
Charges for current services	359,239	369,586	366,442	389,224	387,788
Other	90,486	104,647	78,455	61,409	91,903
Total revenues	3,739,058	3,904,550	3,970,472	4,177,974	4,159,852
Expenditures:					
General government	223,290	210,375	226,648	231,370	237,875
Public protection	1,088,377	1,149,575	1,187,848	1,277,698	1,353,710
Public ways and facilities	61,967	64,922	66,514	75,565	73,991
Health and sanitation	714,022	782,504	840,735	620,319	644,865
Public assistance	1,184,632	1,171,662	1,178,112	1,410,925	1,346,078
Education	34,599	32,210	32,034	33,431	37,095
Recreation and cultural	33,054	33,302	31,092	31,604	36,838
Total CAFR Governmental functions	3,339,941	3,444,550	3,562,983	3,680,912	3,730,452
Capital outlay	186,342	212,304	165,737	264,015	160,474
Debt service:					
Principal	64,016	61,241	75,687	59,535	67,542
Interest	97,290	94,320	93,678	93,232	85,673
Bond issuance costs	349	374	393		583
Payment to refunded bond escrow agent	3,437				8,461
Total expenditures	3,691,375	3,812,789	3,898,478	4,097,694	4,053,185
Excess (deficiency) of revenues over (under) expenditures	47,683	91,761	71,994	80,280	106,667
Other financing sources (uses)					
Sale of capital assets	2,673	740	5,997	58,420	984
Issuance of bonds and loans:					
Face value of bonds issued		32,665	29,335		732
Face value of loans issued					
Discount on issuance of bonds		(182)			
Premium on issuance of bonds	1,237		574		15,070
Long-term debt proceeds					
Refunding bonds issued	19,260				93,750
Payment to refunded bond escrow agent	(18,774)				(103,771)
Transfers in	426,611	460,192	460,931	478,533	434,541
Transfers (out)	(430,527)	(465,106)	(472,183)	(480,236)	(439,657)
Total other financing sources (uses)	480	28,309	24,654	56,717	1,649
Extraordinary loss		(3,126)			
Net change in fund balances	48,163	116,944	96,648	136,997	108,316
Debt service as a percentage of noncapital expenditures	4.60%	4.32%	4.54%	3.98%	3.94%



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		
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
2015	424,400,547	3,837,190	3,708,390	11,638,652	12,531,830	1,812,206	429,240,743	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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Direct Rates (1)										
County of San Diego	0.133	0.140	0.139	0.138	0.140	0.140	0.140	0.140	0.139	0.140
Cities (3)	0.200	0.219	0.225	0.229	0.232	0.232	0.231	0.232	0.233	0.233
Schools (4)	0.637	0.605	0.600	0.597	0.594	0.594	0.595	0.594	0.594	0.593
Special Districts	0.030	0.036	0.036	0.036	0.034	0.034	0.034	0.034	0.034	0.034
Total Direct Rates	1.000									
Overlapping Rates (2)										
Cities (3)	0.004	0.005	0.005	0.004	0.004	0.004	0.004	0.004	0.004	0.004
Schools	0.059	0.055	0.058	0.050	0.063	0.066	0.073	0.073	0.103	0.102
Special Districts	0.008	0.009	0.009	0.007	0.008	0.008	0.009	0.009	0.009	0.009
Total Overlapping Rates	0.071	0.069	0.072	0.061	0.075	0.078	0.086	0.086	0.116	0.115
Total Direct and Overlapping Rates	1.071	1.069	1.072	1.061	1.075	1.078	1.086	1.086	1.116	1.115

(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	2015			2006		
	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	\$ 6,736,977	1	1.62%	\$ 2,862,550	1	0.93%
Qualcomm Inc	2,002,918	2	0.48%	617,429	6	0.20%
Irvine Company	1,720,791	3	0.41%	520,902	8	0.17%
Southern California Edison Company	1,587,999	4	0.38%	1,646,607	2	0.54%
Kilroy Realty LP	1,280,663	5	0.31%	751,874	4	0.25%
Host Hotels and Resorts	781,292	6	0.19%			
Pacific Bell Telephone Company	728,065	7	0.18%	801,580	3	0.26%
O C/S D Holdings LLC	612,096	8	0.15%			
B S K Del Partners LLC	587,672	9	0.14%			
La Mirage Apartments LLC	496,808	10	0.12%			
Pfizer Incorporated				640,043	5	0.21%
San Diego Ballpark Funding				603,072	7	0.20%
San Diego Family Housing LLC				473,816	9	0.15%
Fashion Valley Mall				428,018	10	0.14%
Totals	\$ 16,535,281		3.98%	\$ 9,345,891		3.05%

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	Total Tax Levy for Fiscal Year (1)	Collections within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2006	\$ 3,179,585	\$ 3,110,799	97.84%	\$ 60,105	\$ 3,170,904	99.73%
2007	3,559,982	3,454,709	97.04%	96,465	3,551,174	99.75%
2008	3,892,955	3,739,090	96.05%	137,975	3,877,065	99.59%
2009	4,063,749	3,903,633	96.06%	131,070	4,034,703	99.29%
2010	3,962,945	3,821,278	96.43%	92,748	3,914,026	98.77%
2011	3,907,770	3,795,900	97.14%	56,597	3,852,497	98.59%
2012	3,929,873	3,819,892	97.20%	45,365	3,865,257	98.36%
2013	3,929,588	3,871,591	98.52%	29,381	3,900,972	99.27%
2014	4,059,836	4,011,889	98.82%	22,479	4,034,368	99.37%
2015	4,292,407	4,241,271	98.81%	N/A	4,241,271	98.81%

(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				
	2006	2007	2008	2009	2010
Governmental Activities:					
Certificates of Participation & Lease Revenue Bonds	\$ 360,625	369,685	335,532	475,913	432,760
San Diego County Redevelopment Agency Revenue Refunding Bonds	15,955	15,597	15,279	14,945	14,602
Tobacco Settlement Asset-Backed Bonds	523,123	541,108	543,687	543,374	548,817
Pension Obligation Bonds	1,231,369	1,203,698	1,068,200	1,003,490	872,540
Capital and retrofit loans	8,098	7,920	7,043	7,043	7,404
Capitalized Leases	31,894	29,623	27,590		242
Business-type Activities:					
Capital Loans	2,745	2,551	2,255	2,038	1,809
Total Primary Government	\$ 2,173,809	2,170,182	1,999,586	2,046,803	1,878,174
Percentage of Personal Income (1)	1.72%	1.63%	1.39%	1.52%	1.37%
Per Capita (1)	\$ 737	730	636	643	582
Fiscal Year					
	2011	2012	2013	2014	2015
Governmental Activities:					
Certificates of Participation & Lease Revenue Bonds	\$ 402,396	410,126	413,992	396,173	376,955
San Diego County Redevelopment Agency Revenue Refunding Bonds (2)	14,243				
Tobacco Settlement Asset-Backed Bonds	556,039	562,391	551,350	551,442	542,883
Pension Obligation Bonds	839,652	805,272	769,068	732,330	692,338
Capital and retrofit loans	7,162	6,167	5,169	5,124	5,188
Capitalized Leases	212	185	152	119	84
Business-type Activities:					
Capital Loans	1,566	1,313	1,046	766	475
Total Primary Government	\$ 1,821,270	1,785,454	1,740,777	1,685,954	1,617,923
Percentage of Personal Income (1)	1.20%	1.15%	1.11%	0.99%	0.90%
Per Capita (1)	\$ 585	571	552	528	501

(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				
	2006	2007	2008	2009	2010
Certificates of Participation & Lease Revenue Bonds	\$ 360,625	369,685	335,532	475,913	432,760
Less: Amounts Available in Debt Service Fund	29,380	35,238	26,474	50,513	35,547
Net Certificates of Participation & Lease Revenue Bonds	331,245	334,447	309,058	425,400	397,213
Pension Obligation Bonds	1,231,369	1,203,698	1,068,200	1,003,490	872,540
Less: Amounts Available in Debt Service Fund	50,822	27,328	15,248	15,741	3,364
Net Pension Obligation Bonds	1,180,547	1,176,370	1,052,952	987,749	869,176
Total Net Bonded Debt	\$ 1,511,792	1,510,817	1,362,010	1,413,149	1,266,389
Percentage of Actual Taxable Value of Property (1)	0.48%	0.42%	0.35%	0.35%	0.32%
Per Capita (2)	\$ 513	508	433	444	393

	Fiscal Year				
	2011	2012	2013	2014	2015
Certificates of Participation & Lease Revenue Bonds	\$ 402,396	410,126	413,992	396,173	376,955
Less: Amounts Available in Debt Service Fund	26,867	26,860	28,140	27,728	28,798
Net Certificates of Participation & Lease Revenue Bonds	375,529	383,266	385,852	368,445	348,157
Pension Obligation Bonds	839,652	805,272	769,068	732,330	692,338
Less: Amounts Available in Debt Service Fund	2,117	629	161	423	877
Net Pension Obligation Bonds	837,535	804,643	768,907	731,907	691,461
Total Net Bonded Debt	\$ 1,213,064	1,187,909	1,154,759	1,100,352	1,039,618
Percentage of Actual Taxable Value of Property (1)	0.31%	0.30%	0.29%	0.27%	0.24%
Per Capita (2)	\$ 389	380	366	345	322

(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
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%
2015		5,365,509	5,365,509	100%

Legal Debt Margin Calculation for Fiscal Year 2015

Assessed value	\$ 429,240,743
Debt limit (1.25% of total assessed value) (2)	5,365,509
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>\$ 5,365,509</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
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
2015	26,982	190	26,792	14,760	24,181	0.69

(1) Data for fiscal years 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)
2006	2,948,362	\$ 126,194,000	\$ 42,801	495,228	4.1
2007	2,974,861	133,369,000	44,832	496,699	4.6
2008	3,146,274	143,873,000	45,728	494,016	6.0
2009	3,185,462	134,696,000	42,285	496,702	9.7
2010	3,224,432	137,525,000	42,651	496,995	10.7
2011	3,115,810	151,539,000	48,635	498,243	10.7
2012	3,128,734	155,500,000	49,701	498,263	9.5
2013	3,150,178	156,600,000	49,711	499,850	8.1
2014	3,194,362	170,300,000	53,313	503,096	6.4
2015	3,227,496	179,800,000	55,709	503,848	5.0

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	2015			2006		
	Employees (1)	Rank	Percentage of Total County Employment (2)	Employees (1)	Rank	Percentage of Total County Employment (3)
University of California, San Diego	29,287	1	1.97%	27,200	3	1.90%
County of San Diego (4)	17,044	2	1.15%	16,772	5	1.17%
Sharp HealthCare	16,896	3	1.14%	13,377	6	0.93%
Scripps Health	14,644	4	0.98%	10,932	8	0.76%
Qualcomm Inc.	13,500	5	0.91%			
Kaiser Permanente	7,535	6	0.51%	7,432	9	0.52%
UC San Diego Health	7,229	7	0.49%			
YMCA of San Diego County	5,487	8	0.37%			
Rady Children's Hospital - San Diego	5,122	9	0.34%			
General Atomics Aeronautical Systems Inc.	5,088	10	0.34%			
Federal Government				39,100	1	2.73%
State of California				38,800	2	2.71%
San Diego Unified School District				19,777	4	1.38%
City of San Diego				11,777	7	0.82%
U.S. Postal Service, San Diego District				6,937	10	0.48%
Total	121,832		8.20%	192,104		13.40%

Sources:

(1) San Diego Business Journal

(2) California Labor Market Info

Percentage is calculated by dividing employees by total employment of 1,487,900 as of June 2015

(3) California Labor Market Info

Percentage is calculated by dividing employees by total employment of 1,431,800 as of June 2006

(4) County of San Diego 2015 and 2006 Adopted Operational Plans



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

Function	Fiscal Year				
	2006	2007	2008	2009	2010
General	1,486	1,505	1,538	1,515	1,487
Public protection	7,673	7,804	8,027	7,879	7,575
Public ways and facilities	366	373	393	405	390
Health and sanitation	2,127	2,188	2,242	2,222	2,136
Public assistance	3,761	3,659	3,781	3,659	3,497
Education	275	295	297	312	293
Recreation and cultural	158	168	180	176	173
Total	15,846	15,992	16,458	16,168	15,551

Function	Fiscal Year				
	2011	2012	2013	2014	2015
General	1,477	1,451	1,485	1,479	1,485
Public protection	7,362	7,430	7,638	7,859	7,923
Public ways and facilities	374	367	369	366	356
Health and sanitation	2,088	2,045	2,068	2,029	1,994
Public assistance	3,321	3,440	3,728	4,160	4,368
Education	277	256	251	246	259
Recreation and cultural	169	171	162	172	166
Total	15,068	15,160	15,701	16,311	16,551

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				
	2006	2007	2008	2009	2010
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	96.10%	94.50%	99.80%	94.00%	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)	98.00%	97.20%	96.00%	96.30%	97.00%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	49.00%	50.00%	51.00%	50.00%	53.00%
Sheriff: Number of jail bookings	144,727	146,566	142,357	144,756	139,314
Sheriff: Daily average – number of inmates	5,184	5,118	5,209	5,141	4,751
District Attorney: Felony defendants received	31,182	30,357	27,849	28,150	27,744
District Attorney: Misdemeanor defendants received	28,068	28,081	28,458	29,512	28,896
Planning and Land Use: Building inspections completed next day	100.00%	100.00%	100.00%	100.00%	100.00%
Animal Services: Percent of euthanized animals that were treatable	12.90%	13.80%	15.80%	15.90%	24.00%
Public ways and facilities					
Public Works: Protect water quality through Department of Public Works roads/drainage waste debris removal (cubic yards removed)	51,287	28,700	29,580	29,180	28,802
Health and sanitation					
Regional Operations: Children age 0-4 years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	99.00%
Regional Operations: Children age 11-18 years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	97.00%
Regional Operations: 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	4 days	4 days	4 days	7 days	5 days
Public assistance					
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	96.00%	96.00%	95.00%	96.00%	95.00%
Child Welfare Services: Foster children in 12th grade who achieve high school completion (diploma, certificate or equivalent)	79.00%	83.00%	86.00%	87.00%	85.20%
Child Welfare Services: Family participation in joint case planning and meetings quarterly	(1)	(1)	(1)	(1)	(1)
Eligibility Operations: 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	2.57	3.08	3.10	5.44	6.46
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and managed	40,600	41,100	41,500	45,043	44,616
Parks and Recreation: Number of miles of trails managed in the County trails program	275	305	315	320	325

(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				
	2011	2012	2013	2014	2015
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	94.00%	98.00%	74.30%	99.00%	98.00%
Assessor/Recorder/County Clerk: Percent of mandated assessments completed by close of annual tax roll	100.00%	99.00%	99.00%	100.00%	100.00%
Treasurer-Tax Collector: Secured taxes collected (% of total)	98.00%	97.00%	98.00%	99.10%	99.10%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	59.00%	64.00%	67.00%	68.00%	71.00%
Sheriff: Number of jail bookings	136,451	130,044	126,836	89,936	82,702
Sheriff: Daily average – number of inmates	4,622	4,846	5,274	5,706	5,226
District Attorney: Felony defendants received	26,619	25,983	27,745	27,424	22,302
District Attorney: Misdemeanor defendants received	28,926	26,800	25,080	27,441	31,242
Planning and Land Use: Building inspections completed next day	100.00%	100.00%	100.00%	98.00%	98.00%
Animal Services: Percent of euthanized animals that were treatable	26.40%	25.30%	28.00%	20.00%	12.80%
Public ways and facilities					
Public Works: Protect water quality through Department of Public Works roads/drainage waste debris removal (cubic yards removed)	27,680	25,404	25,000	60,045	27,010
Health and sanitation					
Regional Operations: Children age 0-4 years receive age-appropriate vaccines	99.00%	99.00%	99.50%	(1)	(1)
Regional Operations: Children age 11-18 years receive age-appropriate vaccines	97.00%	99.00%	99.40%	(1)	(1)
Regional Operations: Children age 0-18 years receive age-appropriate vaccines	(1)	(1)	(1)	99.00%	99.00%
Behavioral Health Services: Wait time for children's mental health outpatient treatment	5 days	5 days	4 days	3.5 days	(1)
Public assistance					
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	96.00%	96.00%	97.00%	95.00%	97.00%
Child Welfare Services: Foster children in 12th grade who achieve high school completion (diploma, certificate or equivalent)	82.00%	79.00%	83.00%	79.00%	(1)
Child Welfare Services: Family participation in joint case planning and meetings quarterly	(1)	(1)	(1)	(1)	56.00%
Eligibility Operations: CalWORKs applications processed timely to help eligible families become more self-sufficient	(1)	(1)	(1)	(1)	96.00%
Education					
County Library: Annual average circulation per item	9.95	7.98	7.52	6.84	7.47
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and managed	45,187	45,661	47,270	47,907	48,098
Parks and Recreation: Number of miles of trails managed in the County trails program	326	329	330	336	359
(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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General government										
Fleet vehicles	1,797	1,492	2,186	1,841	1,608	1,664	1,872	1,762	1,762	1,825
Buildings	1,029	1,108	1,131	1,135	1,092	1,096	1,085	1,126	1,136	1,114
Land	896	917	940	989	1,015	1,042	1,073	1,090	1,124	1,136
Public protection										
Building - sub stations	5	9	12	12	11	12	12	12	15	16
Patrol units	920	1,415	1,491	1,519	1,806	1,404	1,310	1,402	1,473	1,448
Detention facilities	9	10	10	10	10	10	10	9	10	10
Public ways and facilities										
Road miles	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	1,940.48
Bridges	174	174	178	178	178	178	196	200	200	201
Airports	8	8	7	7	7	7	7	7	7	7
Road stations	32	15	15	15	15	14	14	13	13	13
Health and sanitation										
Inactive landfills	11	18	17	17	23	23	23	23	23	23
Sewer lines miles	379.31	379.83	406.00	425.10	427.00	432.00	432.00	432.00	432.00	432.00
Water pollution control facilities										
Water pollution control facilities	2	3	3	3	4	5	5	5	6	1
Wastewater treatment plants	(1)	(1)	(1)	(1)	(1)	(1)	3	3	3	3
Wastewater pump stations	(1)	(1)	(1)	(1)	(1)	(1)	8	8	8	8
Public assistance										
Administration building	1	1	1	1	1	1	0	1	1	1
Housing facilities	6	6	6	6	6	6	6	6	6	6
Education										
Libraries	27	20	20	20	20	20	20	20	20	20
Recreation and cultural										
Parks/open space area	90	92	95	92	92	91	91	91	91	109
Campgrounds	9	9	9	8	8	8	8	8	8	8

(1) Trend data not available

Source: Various County departments