



## Introduction

Government Accounting Standards Board (GASB) Statement 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 basic 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 due to the following:

- Accounting data used in the preparation of the Comprehensive Annual Financial Reports prior to the County's implementation of changes in accounting and presentation called for in GASB Statement 34 "Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments," (implemented by the County in Fiscal Year 2002) was not archived in such a manner to enable a retroactive restatement of previous years accounting data.
- Non-accounting trend data called for by Statement 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.

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

**Revenue Capacity ..... 177**

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

**Debt Capacity ..... 181**

*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.*

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

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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 Assets by Component Last Five Fiscal Years (1) (Accrual Basis of Accounting) (in thousands)					
	Fiscal Year				
	2002	2003	2004	2005	2006
Net Assets					
Governmental activities					
Invested in capital assets, net of related debt	\$ 2,178,892	2,261,697	2,324,806	2,341,126	2,367,442
Restricted	148,489	243,815	169,983	223,565	224,635
Unrestricted	271,909	(317,357)	(668,868)	(541,048)	(197,916)
Total governmental activities net assets	2,599,290	2,188,155	1,825,921	2,023,643	2,394,161
Business-type activities					
Invested in capital assets, net of related debt	66,026	71,293	78,485	84,416	97,212
Restricted	34,151	15	-	-	-
Unrestricted	44,495	80,359	79,358	76,310	81,125
Total business-type activities net assets	144,672	151,667	157,843	160,726	178,337
Primary government					
Invested in capital assets, net of related debt	2,244,918	2,332,990	2,403,291	2,425,542	2,464,654
Restricted	182,640	243,830	169,983	223,565	224,635
Unrestricted	316,404	(236,998)	(589,510)	(464,738)	(116,791)
Total primary government net assets	\$ 2,743,962	2,339,822	1,983,764	2,184,369	2,572,498
(1) 10 year trend data is unavailable, see explanatory information contained in Introduction to Statistical Section					



Table 2

County of San Diego Changes in Net Assets For the Last Five Fiscal Years (1) (Accrual Basis of Accounting) (in thousands)					
	Fiscal Year				
	2002	2003	2004	2005	2006
<b>Expenses</b>					
Governmental activities:					
General government	\$ 170,908	234,062	234,759	232,826	240,158
Public protection	823,520	1,140,484	1,173,532	960,227	1,021,464
Public ways and facilities	168,202	142,356	160,344	122,797	128,268
Health and sanitation	547,200	598,189	564,796	545,805	559,709
Public assistance	825,028	1,035,065	1,052,911	972,592	1,015,481
Education	24,119	30,850	31,722	27,394	32,488
Recreation and cultural	18,021	23,520	26,493	21,405	23,376
Interest on long-term debt	68,771	87,627	91,897	106,612	116,692
Total governmental activities expenses	2,645,769	3,292,153	3,336,454	2,989,658	3,137,636
Business-type activities					
Airport	7,973	7,125	7,373	8,117	7,699
Wastewater Management	3,808	4,357	4,005	5,076	4,733
Transit (2)	17,085	-	-	-	-
Sanitation Districts	15,306	15,216	15,828	20,564	15,133
Total business-type activities expenses	44,172	26,698	27,206	33,757	27,565
Total primary government expenses	2,689,941	3,318,851	3,363,660	3,023,415	3,165,201
<b>Program Revenues</b>					
Governmental activities:					
Charges for services					
General government	94,805	121,070	93,143	84,769	99,083
Public Protection	166,900	170,221	206,679	229,150	202,941
Other activities	119,291	117,569	122,139	100,465	153,535
Operating grants and contributions	1,168,086	1,288,166	1,339,083	1,769,805	1,792,663
Capital grants and contributions	30,128	40,587	67,357	32,303	5,283
Total governmental activities program revenues	1,579,210	1,737,613	1,828,401	2,216,492	2,253,505
Business-type activities:					
Charges for services					
Airport	5,479	7,396	6,734	8,345	7,433
Wastewater Management	4,106	4,496	5,447	5,357	4,322
Transit (2)	17,047	-	-	-	-
Sanitation Districts	15,713	15,444	15,765	16,949	17,251
Operating grants and contributions	5,763	3,769	4,153	3,700	9,994
Capital grants and contributions	501	839	1,539	1,036	58
Total business-type activities program revenues	48,609	31,944	33,638	35,387	39,058
Total primary government program revenues	1,627,819	1,769,557	1,862,039	2,251,879	2,292,563
<b>Net (Expense) Revenue</b>					
Governmental activities					
	(1,066,559)	(1,554,540)	(1,508,053)	(773,166)	(884,131)
Business-type activities					
	4,437	5,246	6,432	1,630	11,493
Total primary government net (expense) revenue	\$ (1,062,122)	(1,549,294)	(1,501,621)	(771,536)	(872,638)



Table 2

**County of San Diego  
Changes in Net Assets  
For the Last Five Fiscal Years (1)  
(Accrual Basis of Accounting)  
(in thousands)**

(Continued)	Fiscal Year				
	2002	2003	2004	2005	2006
<b>General revenues and other changes in net assets</b>					
Governmental activities					
Taxes:					
Property taxes	\$ 412,400	459,340	496,917	441,716	516,569
Other taxes	5,011	3,964	4,200	96,927	34,219
Intergovernmental Restricted:					
Sales and use taxes for roads	78,673	82,709	81,325	13,851	38,702
Sales and use taxes for public protection	478,088	502,618	494,206	84,173	236,438
Intergovernmental Unrestricted:					
Property taxes in Lieu of VLF (3)	-	-	-	203,788	261,695
Sales and use taxes	48,414	50,898	50,046	8,524	23,475
Interest	38,166	30,213	18,452	38,066	63,810
Other general revenues	-	-	-	83,079	78,651
Total governmental general revenues	1,060,752	1,129,742	1,145,146	970,124	1,253,559
Special Item: gain or loss on sale of properties	1,054	474	-	-	-
Transfers	359	(160)	673	764	1,090
Total governmental activities	1,062,165	1,130,056	1,145,819	970,888	1,254,649
Business-type activities					
Interest	2,694	1,437	417	1,730	7,048
Other general revenues	-	27	-	287	160
Total business-type activities	2,694	1,464	417	2,017	7,208
Special Item: gain or loss on sale of properties	(5,145)	-	-	-	-
Transfers	(359)	160	(673)	(764)	(1,090)
Total business-type activities	(2,810)	1,624	(256)	1,253	6,118
<b>Change in net assets</b>					
Governmental activities	(4,394)	(424,484)	(362,234)	197,722	370,518
Business-type activities	1,627	6,870	6,176	2,883	17,611
Total Change in net assets	\$ (2,767)	(417,614)	(356,058)	200,605	388,129
(1) 10 year trend data is unavailable, see explanatory information contained in Introduction to Statistical Section					
(2) County Transit System was divested on June 28, 2002 to the San Diego Metropolitan Transit Development Board					
(3) In 2005, the County's share of VLF was eliminated and replaced with property tax revenue					



**Table 3**

**County of San Diego  
Fund Balances of Governmental Funds  
Last Ten Fiscal Years  
(in thousands)**

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>General Fund</b>										
Reserved	\$ 57,579	65,232	71,057	106,777	267,091	215,197	210,277	213,292	291,832	272,936
Unreserved:	64,271	155,853	209,989	246,148	351,193	355,155	388,384	337,708	375,626	625,949 (1)
<b>Total general fund</b>	<b>121,850</b>	<b>221,085</b>	<b>281,046</b>	<b>352,925</b>	<b>618,284</b>	<b>570,352</b>	<b>598,661</b>	<b>551,000</b>	<b>667,458</b>	<b>898,885</b>
<b>All Other Governmental Funds</b>										
Reserved	63,946	168,636	173,558	179,991	267,661	251,704	294,793	208,900	284,316	278,878
Unreserved, reported in:										
Special Revenue Funds	47,492	49,894	48,936	60,304	215,458	485,565	447,612	523,399	481,792	633,430 (2)
Capital Projects Fund	63,615	18,845	11,530	54,254	22,375	14,418	9,771	10,864	84,389	65,452
<b>Total other governmental funds</b>	<b>\$ 175,053</b>	<b>237,375</b>	<b>234,024</b>	<b>294,549</b>	<b>505,494</b>	<b>751,687</b>	<b>752,176</b>	<b>743,163</b>	<b>850,497</b>	<b>977,760</b>
(1) The increase in the unreserved fund balance of the general fund is explained in the Management Discussion and Analysis, "Financial Analysis of County Funds."										
(2) 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 as explained in the Notes to the Financial Statements, Note IV-I-4, "Advance Refunding of Long-Term Debt including New Long-Term Debt."										



Table 4

County of San Diego Changes in Fund Balances of Governmental Funds Last Five Fiscal Years (Modified accrual basis of accounting) (in thousands)					
	Fiscal Year				
	2002	2003	2004	2005	2006
<b>Revenues</b>					
Taxes	\$ 409,969	446,835	497,178	717,174	1,102,032
Licenses, permits and franchise fees	37,808	39,335	42,252	42,954	41,824
Fines, forfeitures and penalties	39,691	41,236	46,495	55,538	60,071
Revenue from use of money and property	45,567	40,733	25,867	50,811	76,608
Aid from other governmental agencies:					
State	1,139,344	1,231,904	1,201,278	1,080,663	867,063
Federal	574,002	632,241	701,057	729,725	793,039
Other	57,777	66,116	69,860	74,272	94,866
Charges for current services	251,018	266,574	277,637	286,631	314,021
Other revenue	70,203	70,065	65,913	84,410	67,419
<b>Total revenues</b>	<b>2,625,379</b>	<b>2,835,039</b>	<b>2,927,537</b>	<b>3,122,178</b>	<b>3,416,943</b>
<b>Expenditures</b>					
General government	156,517	209,874	216,183	211,521	199,349
Public protection	809,185	1,145,171	1,216,296	939,070	1,014,653
Public ways and facilities	95,936	123,202	115,426	84,560	67,145
Health and sanitation	548,627	600,525	562,657	541,921	556,165
Public assistance	827,229	1,037,467	1,053,545	970,208	1,011,315
Education	24,005	31,013	31,308	27,119	32,043
Recreation and cultural	16,514	20,805	24,702	19,614	22,964
Capital outlay	72,341	83,748	54,958	54,157	109,897
Debt service:					
Principal	101,538	88,846	69,839	60,849	57,245
Interest and fiscal charges	67,773	73,747	92,503	94,556	109,491
Bond issuance costs	-	-	4,095	1,915	6,172
Payment to refunded bond escrow agent	-	-	-	-	24,256
<b>Total expenditures</b>	<b>2,719,665</b>	<b>3,414,398</b>	<b>3,441,512</b>	<b>3,005,490</b>	<b>3,210,695</b>
Excess (deficiency) of revenues over (under) expenditures	(94,286)	(579,359)	(513,975)	116,688	206,248
<b>Other financing sources (uses)</b>					
Sale of capital assets	2,230	474	4,044	18,400	12,355
Issuance of bonds and loans:					
Face value of bonds issued	-	-	-	83,510	166,611
Face value of loans issued	-	-	-	160	-
Discount on issuance of bonds	-	-	-	-	(20,501)
Premium on issuance of bonds	-	-	-	5,960	1,308
Long-term debt proceeds	411,913	560,886	454,179	-	-
Refunding bonds issued	65,319	176,890	-	28,885	461,230
Payment to refunded bond escrow agent	-	-	-	(31,633)	-
Payment to escrow agent/refunded bond	(66,254)	(176,890)	-	-	(467,458)
Transfers in	1,188,505	768,997	776,166	819,490	867,973
Transfers (out)	(1,196,995)	(773,145)	(777,179)	(819,627)	(868,908)
<b>Total other financing sources (uses)</b>	<b>404,718</b>	<b>557,212</b>	<b>457,210</b>	<b>105,145</b>	<b>152,610</b>
<b>Net change in fund balances</b>	<b>\$ 310,432</b>	<b>(22,147)</b>	<b>(56,765)</b>	<b>221,833</b>	<b>358,858</b>
Debt service as a percentage of noncapital expenditures	6.83%	5.13%	5.17%	5.63%	6.79%
(1) 10 year trend data is unavailable, see explanatory information contained in Introduction to Statistical Section					



Table 5

County of San Diego Assessed Value of Taxable Property (1) Last Ten Fiscal Years (in thousands)								
Fiscal Year Ended June 30	Real Property		Personal Property		Less: Tax Exempt		Total Taxable Assessed Value	Total Direct Tax Rate
	Secured	Unsecured	Secured	Unsecured	Secured	Unsecured		
1997	\$ 143,747,255	\$ 1,759,688	\$ 2,253,372	\$ 5,150,899	\$ 3,643,995	\$ 155,414	\$ 149,111,805	1.00000
1998	145,486,076	1,706,300	4,125,615	6,096,946	4,004,395	508,163	152,902,379	1.00000
1999	156,003,035	1,803,442	4,099,352	6,478,142	4,254,794	400,587	163,728,590	1.00000
2000	173,156,433	2,011,700	2,957,459	7,263,938	4,403,504	437,295	180,548,731	1.00000
2001	187,297,036	2,144,396	3,897,721	7,701,247	4,646,122	676,798	195,717,480	1.00000
2002	205,354,845	2,127,362	3,926,419	8,749,368	4,872,712	801,613	214,483,669	1.00000
2003	224,113,067	2,450,811	3,263,353	8,509,857	5,121,115	353,596	232,862,377	1.00000
2004	247,063,576	2,728,490	3,007,787	8,941,840	5,961,964	780,078	254,999,651	1.00000
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

(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 Last Ten Fiscal Years					
Fiscal Year	County of San Diego (1)	Overlapping Rates (2)			Total Direct & Overlapping Rates
		Cities	Schools	Special Districts	
1997	1.000	0.004	0.044	0.015	1.063
1998	1.000	0.004	0.045	0.013	1.062
1999	1.000	0.004	0.044	0.012	1.060
2000	1.000	0.004	0.046	0.011	1.061
2001	1.000	0.004	0.047	0.011	1.062
2002	1.000	0.004	0.048	0.009	1.061
2003	1.000	0.004	0.054	0.008	1.066
2004	1.000	0.003	0.062	0.007	1.072
2005	1.000	0.004	0.062	0.006	1.072
2006	1.000	0.004	0.059	0.008	1.071

(1) The \$1.00 per \$100 of Assessed Value (Proposition 13) tax rate beginning in Fiscal Year 1979 is distributed according to State Law on a percentage basis to each of the eligible taxing agencies in the County.

(2) Overlapping rates are those of cities, schools and special districts that are chargeable to property owners within the County. Overlapping rates do not apply to all property owners (e.g., the rates for special districts apply only to the proportion of the property owners whose property is located within the geographic boundaries of the special district).

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





Table 7

County of San Diego Principal Property Taxpayers June 30, 2006 (in thousands)						
Taxpayer	2006			1997		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
San Diego Gas & Electric Company	\$ 2,862,550	1	0.93%	\$ 3,311,173	1	2.33%
Southern California Edison Company	1,646,607	2	0.54%	1,809,695	2	1.27%
Pacific Bell Telephone Company	801,580	3	0.26%	1,532,037	3	1.08%
Kilroy Realty LP	752,774	4	0.25%			
Pfizer Incorporated	640,043	5	0.21%			
Qualcomm Incorporated	617,429	6	0.20%	241,264	5	0.17%
San Diego Ballpark Funding LLC	603,072	7	0.20%			
Irvine Company	520,902	8	0.17%			
San Diego Family Housing LLC	473,816	9	0.15%			
Fashion Valley Mall LLC	428,018	10	0.14%			
Equitable Life Assurance Society				294,300	4	0.21%
Sony Corp of America				239,687	6	0.17%
Solar Turbines				226,282	7	0.16%
Pacific Gateway				216,976	8	0.15%
Pardee Construction Company Ltd				211,568	9	0.15%
CF Pomerado				25,873	10	0.02%
Totals	\$ 9,346,791		3.04%	\$ 8,108,855		5.70%

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 Ended June 30	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
1997	\$ 1,491,118	\$ 1,450,132	97.25%	\$ 24,164	\$ 1,474,296	98.87%
1998	1,529,024	1,510,525	98.79%	17,804	1,528,329	99.95%
1999	1,637,286	1,622,007	99.07%	13,469	1,635,476	99.89%
2000	1,805,487	1,784,491	98.84%	18,409	1,802,900	99.86%
2001	1,957,175	1,939,801	99.11%	16,239	1,956,040	99.94%
2002	2,144,837	2,123,067	98.99%	16,544	2,139,611	99.76%
2003	2,328,624	2,304,083	98.95%	16,059	2,320,142	99.64%
2004	2,549,997	2,525,796	99.05%	15,140	2,540,936	99.64%
2005	2,808,178	2,777,733	98.92%	18,851	2,796,584	99.59%
2006	\$ 3,179,585	\$ 3,146,615	98.96%	\$ N/A	\$ 3,146,615	98.96%
(1) This includes the 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 Ended June 30	Governmental Activities						Business-Type Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Certificates of participation	Redevelopment Agency	Tobacco	Pension Obligation Bonds	Capital and Retrofit Loans	Capitalized Leases	Capital Loans	Sanitation Loans	Capitalized Leases			
1997	\$420,338	\$ 5,100	\$ -	\$ 414,435	\$ -	\$ 169,275	\$ -	\$ 1,853	\$ -	\$ 1,011,001	1.43%	\$ 377
1998	424,338	5,035	-	395,475	2,860	152,172	-	105	4,717	984,702	1.26%	361
1999	473,818	4,960	-	373,220	1,190	85,602	-	81	11,385	950,256	1.13%	342
2000	515,980	4,870	-	347,305	1,120	81,834	-	401	10,286	961,796	1.04%	339
2001	466,450	4,770	-	317,345	4,490	76,525	-	225	6,486	876,291	.90%	303
2002	433,790	4,655	403,868	282,900	4,277	46,604	-	200	-	1,176,294	1.17%	399
2003	395,285	4,530	449,235	824,395	7,088	40,860	-	195	-	1,721,588	1.65%	575
2004	344,365	4,400	440,305	1,268,878	5,750	37,346	2,998	195	-	2,104,237	1.89%	695
2005	393,395	4,260	430,350	1,252,243	7,316	34,625	2,926	-	-	2,125,115	1.82%	695
2006	\$356,690	\$ 16,000	\$ 583,904	\$ 1,238,405	\$ 8,098	\$ 31,894	\$ 2,745	\$ -	\$ -	\$ 2,237,736	1.79%	\$ 730

(1) See Table 13 Demographic and Economic Statistics



Table 10

County of San Diego Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years (in thousands, except per capita amount)									
Fiscal Year Ended June 30	Certificates of Participation	Less: Amounts Available in Debt Service Fund	Net Certificates of Participation	Pension Obligation Bonds	Less: Amounts Available in Debt Service Fund	Net Pension Obligation Bonds	Total Net General Obligation Debt	Percentage of Actual Taxable Value of Property (1)	Per Capita (2)
1997	\$ 420,338	\$ 29,886	\$ 390,452	\$ 414,435	\$ 389	\$ 414,046	\$ 804,498	0.54%	\$ 300
1998	424,338	28,394	394,944	395,475	0	395,475	790,419	0.52%	290
1999	473,818	28,013	445,805	373,220	287	372,933	818,738	0.50%	295
2000	515,980	31,2665	484,715	347,305	112	347,193	831,908	0.46%	293
2001	466,450	37,002	429,448	317,345	143	317,202	746,650	0.38%	258
2002	433,790	26,162	407,628	282,900	220	282,680	690,308	0.32%	234
2003	395,285	25,957	369,328	824,395	2,369	822,026	1,191,354	0.51%	398
2004	344,365	21,798	322,567	1,268,878	14,966	1,253,912	1,576,479	0.62%	521
2005	393,395	29,085	364,310	1,252,243	66,550	1,185,693	1,550,003	0.55%	507
2006	\$ 356,690	\$ 29,380	\$ 327,310	\$ 1,238,405	\$ 50,822	\$ 1,187,583	\$ 1,514,893	0.48%	\$ 494
Note: Details regarding the County's outstanding debt can be found in the Notes to the Basic Financial Statements									
(1) See Table 7 Assessed Value and Estimated Actual Value of Taxable Property									
(2) See Table 13 Demographic and Economic Statistics for personal income and 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
1997	\$ 1,863,898	-	\$ 1,863,898	100%
1998	1,911,280	-	1,911,280	100%
1999	2,046,607	-	2,046,607	100%
2000	2,256,859	-	2,256,859	100%
2001	2,446,469	-	2,446,469	100%
2002	2,681,046	-	2,681,046	100%
2003	2,910,780	-	2,910,780	100%
2004	3,187,496	-	3,187,496	100%
2005	3,510,222	-	3,510,222	100%
2006	\$ 3,974,481	-	\$ 3,974,481	100%
Legal Debt Margin Calculation for Fiscal Year 2005-06				
Assessed value	\$ 317,958,485			
Debt Limit (1.25% of total assessed value) <b>(2)</b>	3,974,481			
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	\$ 3,974,481			
(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
2002	\$ 26,205	\$ 50	\$ 26,155	\$ 8,045	\$ 18,160	1.00
2003	35,444	113	35,331	9,560	25,351	1.01
2004	29,961	131	29,830	8,930	24,830	0.88
2005	30,415	172	30,243	9,955	24,446	0.88
2006	\$ 27,915	\$ 173	\$ 27,742	\$ 1,550	\$ 11,975	2.05
Redevelopment Agency Refunding Bonds (Gillespie Field Series Bonds)						
Fiscal Year	Property Tax Incremental Revenue	Less: Operating Expenses (2)	Net Available Revenue	Principal	Interest	Coverage
1997	\$ 538	\$ 2,605	\$ (2,067)	\$ 0	\$ 325	(6.36)
1998	616	798	(182)	65	323	(0.47)
1999	821	755	66	75	320	0.17
2000	1,285	1,187	98	90	316	0.24
2001	1,696	1,072	624	100	311	1.52
2002	2,129	668	1,461	115	305	3.48
2003	2,237	958	1,279	125	299	3.02
2004	3,133	2,129	1,004	130	292	2.38
2005	2,135	1,262	873	140	284	2.06
2006	\$ 2,089	\$ 5,485	\$ (3,396)	\$ 150	\$ 513	(5.12)
Note: Details regarding the County's outstanding debt can be found in the notes to the basic financial statements						
(1) These bonds were issued in 2002						
(2) Operating expenses do not include interest or depreciation						
(3) Tobacco principal debt service requirements includes 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 thousands) (3)	School Enrollment (4)	Unemployment Rate (5)
1996	2,627,023	\$ 65,881,004	\$ 25,078	438,201	5.4
1997	2,679,967	70,535,060	26,319	449,463	4.5
1998	2,725,718	77,968,184	28,605	460,949	3.7
1999	2,776,342	84,346,910	30,381	470,494	3.3
2000	2,836,158	92,654,006	32,669	480,017	4.3
2001	2,892,579	97,009,480	33,537	488,377	4.3
2002	2,950,017	100,655,726	34,120	494,588	5.3
2003	2,995,551	104,050,119	34,735	499,750	5.7
2004	3,027,703	111,434,714	36,805	499,356	5.1
2005	3,057,000	116,986,000	38,268	498,186	4.5
2006	3,066,820	\$ 124,699,968	\$ 40,661	495,228	4.2

Sources:

Primary

(1) State Department of Finance, Demographic Research Unit.  
Annual data as of July 1 for the preceding year. 2006 data is based on estimated data as of January 1, 2006 released in May 2006.

(2) U.S. Department of Commerce, Bureau of Economic Analysis.  
Regional Economic Information System for calendar years 1996 through 2005. Amount for 2006 was not available, and was therefore calculated by multiplying 2006 Population by Per Capita Personal Income. The result of this calculation was consistent with the results of 1996 through 2005, had those years been calculated.

(3) Per capita personal income is calculated by dividing personal income by population.

(4) California Department of Education & Education Data Partnership

(5) U.S. Department of Labor, Bureau of Labor Statistics.  
Annual data not seasonally adjusted and as of July 1.

Secondary

(2) U.S. Department of Commerce, Bureau of Economic Analysis. (for 2005)  
Personal Income and Per Capita Personal Income by Metropolitan Area, 2003-2005

(3) Economic Research Bureau, San Diego Regional Chamber of Commerce. (for 2006)  
San Diego Economic Bulletin, Forecast 2005, Volume 53, Number 1



Table 14

County of San Diego Principal Employers Current Year and Eight Years Ago (1)						
Employer	2006 (2)			1998 (3)		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Federal Government	39,100	1	2.71%	44,200	1	3.53%
State of California	38,800	2	2.68%	32,400	2	2.59%
University of California, San Diego	27,200	3	1.88%	21,444	4	1.71%
San Diego Unified School District	19,777	4	1.37%	25,230	3	2.01%
County of San Diego	15,715	5	1.09%	17,700	5	1.41%
Sharp HealthCare	13,377	6	0.93%	8,111	8	0.65%
City of San Diego	11,777	7	0.81%	11,085	6	0.88%
Scripps Health	10,932	8	0.76%			
Kaiser Permanente	7,432	9	0.51%	5,959	10	0.48%
U.S. Postal Service, San Diego District	6,937	10	0.48%	7,162	9	0.57%
Qualcomm Inc.				10,431	7	0.83%
<b>Total</b>	<b>191,047</b>		<b>13.22%</b>	<b>183,722</b>		<b>14.67%</b>
Notes:						
(1) Principal Employers data not available for 1997.						
Sources:						
(2) San Diego Business Journal						
(3) Employment Development Department						





Table 15

County of San Diego Full-time Equivalent County Government Employees by Function Last Six Fiscal Years (1)						
Function	2001	2002	2003	2004	2005	2006
General	1,556	1,567	1,605	1,578	1,495	1,486
Public Protection	7,472	7,910	8,006	7,667	7,506	7,673
Public ways and facilities	356	373	380	351	350	366
Health and Sanitation	2,207	2,287	2,315	2,250	2,130	2,127
Public assistance	3,879	4,141	4,027	3,737	3,567	3,761
Education	239	278	281	265	265	275
Recreation and cultural	122	143	145	154	154	158
Total	15,831	16,699	16,759	16,002	15,467	15,846
(1) 10 year trend data is unavailable, see explanatory information contained in Introduction to Statistical Section						
Source: Auditor and Controller, Central Payroll Division						



Table 16

County of San Diego Operating Indicators by Function Fiscal Years 2004 through 2006 (1)			
Function	Fiscal Year		
	2004	2005	2006
<b>General</b>			
Registrar of Voters: % of total absentee ballots tallied by the Monday after Election Day	(2)	74.00%	96.40%
Assessor/Recorder/County Clerk: % of mandated assessments completed by close of annual tax roll	(2)	(2)	100.00%
Treasurer-Tax Collector: Secured Taxes Collected (% of total)	(2)	99.00%	98.00%
<b>Public Protection</b>			
Child Support Services: Percent of Current Support Collected (Federal performance measure #3)	41.00%	42.10%	49.00%
Sheriff: Deputy Initiated Actions (DIA)	(2)	242,978	237,611
Sheriff: Number of Jail Bookings	139,019	145,180	144,727
Sheriff: Daily Average – Number of Inmates	5,009	5,102	5,184
District Attorney: Felony Defendants Received	30,108	31,150	31,182
District Attorney: Misdemeanor Defendants Received	27,575	27,035	27,000
Planning and Land Use: Percent of Building Inspections completed next day	100.00%	100.00%	100.00%
Animal Services: Percentage of treatable shelter animals euthanized	(2)	12.90%	12.90%
<b>Public Ways and Facilities</b>			
Public Works: Protect water quality through DPW Roads/Drainage waste debris removal (cubic yards removed)	(2)	42,000	51,287
<b>Health and Sanitation</b>			
Public Health Services: Immunization coverage rate maintained for children age 24 months in regional public health centers	85.00%	91.00%	90.00%
Air Pollution Control District: Average number of days meeting the federal ozone standards (3-year avg.)	354	356	358
Behavioral Health Services: Wait time for children's mental health outpatient treatment	9 days	5 days	4 days
<b>Public Assistance</b>			
Regional Operations: Welfare-to-Work participants and their families who secure stable employment, remaining off aid for six continuous months	88.00%	88.00%	89.00%
Aging & Independence Services: Face-to-face Adult Protective Services investigations within 10 days	93.00%	94.00%	96.00%
Child Welfare Services: Foster children in 12th grade who achieve high school completion (diploma, certificate or equiv.)	(2)	76.00%	79.00%
<b>Education</b>			
County Library: Annual Average Circulation per Item	(2)	2.51	2.57
<b>Recreation and Cultural</b>			
Parks and Recreation: Number of Parkland acres owned and managed	37,326	40,000	40,600
Parks and Recreation: Number of miles of trails managed in the County Trails Program	(2)	(2)	275
(1) 10 year trend data is unavailable, see explanatory information contained in Introduction to Statistical Section			
(2) Trend data not available			
Source: Various County departments			



**Table 17**

County of San Diego Capital Asset Statistics by Function Last Two Fiscal Years (1)		
Function	Fiscal Year	
	2005	2006
Primary Government:		
General Government:		
Fleet vehicle	1,608	1,797
Buildings	1,038	1,029
Land	884	896
Public Protection		
Building- Sub stations	5	5
Patrol Units	922	920
Detention Facilities	9	9
Public Ways and Facilities		
Road Miles	1,905.79	1,911.18
Bridges	174	174
Airports	8	8
Road Stations	32	32
Health and Sanitation		
Inactive Landfills	11	11
Sewer Lines Miles	376.32	379.31
Water Pollution Control Facilities	2	2
Public Assistance		
Administration Building	1	1
Housing Facilities	6	6
Education		
Libraries	27	27
Recreation and Cultural		
Parks/Open Space area	90	90
Camp grounds	9	9
(1) 10 year trend data is unavailable, see explanatory information contained in Introduction to Statistical Section		
Source: Various county departments		

