



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 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.

FINANCIAL TRENDS..... 154

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

REVENUE CAPACITY..... 159

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

DEBT CAPACITY..... 163

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..... 167

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..... 169

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 Seven Fiscal Years (1) (Accrual Basis of Accounting) (In Thousands)							
	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
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	2,409,050	2,468,142
Restricted	148,489	243,815	169,983	223,565	224,635	162,318	181,198
Unrestricted	271,909	(317,357)	(668,868)	(541,048)	(197,916)	178,231	351,326
Total governmental activities net assets	2,599,290	2,188,155	1,825,921	2,023,643	2,394,161	2,749,599	3,000,666
Business-type activities							
Invested in capital assets, net of related debt	66,026	71,293	78,485	84,416	97,212	112,549	126,237
Restricted	34,151	15					
Unrestricted	44,495	80,359	79,358	76,310	81,125	84,779	92,686
Total business-type activities net assets	144,672	151,667	157,843	160,726	178,337	197,328	218,923
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	2,521,599	2,594,379
Restricted	182,640	243,830	169,983	223,565	224,635	162,318	181,198
Unrestricted	316,404	(236,998)	(589,510)	(464,738)	(116,791)	263,010	444,012
Total primary government net assets	\$ 2,743,962	2,339,822	1,983,764	2,184,369	2,572,498	2,946,927	3,219,589
(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 Seven Fiscal Years (1) (Accrual Basis of Accounting) (In Thousands)							
	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
Expenses							
Governmental activities							
General government	\$ 170,908	234,062	234,759	232,826	240,158	249,993	298,607
Public protection	823,520	1,140,484	1,173,532	960,227	1,021,464	1,079,320	1,180,114
Public ways and facilities	168,202	142,356	160,344	122,797	128,268	133,148	144,452
Health and sanitation	547,200	598,189	564,796	545,805	559,709	580,384	638,869
Public assistance	825,028	1,035,065	1,052,911	972,592	1,015,481	1,043,454	1,114,453
Education	24,119	30,850	31,722	27,394	32,488	33,223	36,355
Recreation and cultural	18,021	23,520	26,493	21,405	23,376	28,469	33,941
Interest on long-term debt	68,771	87,627	91,897	106,612	116,692	146,997	119,138
Total governmental activities expenses	2,645,769	3,292,153	3,336,454	2,989,658	3,137,636	3,294,988	3,565,929
Business-type activities							
Airport	7,973	7,125	7,373	8,117	7,699	8,209	8,848
Wastewater Management	3,808	4,357	4,005	5,076	4,733	4,422	5,320
Transit (2)	17,085						
Sanitation Districts	15,306	15,216	15,828	20,564	15,133	15,620	17,574
Total business-type activities expenses	44,172	26,698	27,206	33,757	27,565	28,251	31,742
Total primary government expenses	2,689,941	3,318,851	3,363,660	3,023,415	3,165,201	3,323,239	3,597,671
Program revenues							
Governmental activities							
Charges for services:							
General government	94,805	121,070	93,143	84,769	99,083	98,365	130,645
Public protection	166,900	170,221	206,679	229,150	202,941	201,332	217,953
Other activities	119,291	117,569	122,139	100,465	153,535	153,717	137,020
Operating grants and contributions	1,724,847	1,873,493	1,914,614	1,867,829	2,067,803	2,113,585	2,152,380
Capital grants and contributions	30,128	40,587	67,357	32,303	5,283	7,559	24,474
Total governmental activities program revenues	2,135,971	2,322,940	2,403,932	2,314,516	2,528,645	2,574,558	2,662,472
Business-type activities							
Charges for services:							
Airport	5,479	7,396	6,734	8,345	7,433	9,367	16,097
Wastewater management	4,106	4,496	5,447	5,357	4,322	4,662	5,318
Transit (2)	17,047						
Sanitation districts	15,713	15,444	15,765	16,949	17,251	17,995	20,060
Operating grants and contributions	5,763	3,769	4,153	3,700	9,994	8,257	7,725
Capital grants and contributions	501	839	1,539	1,036	58	464	
Total business-type program revenues	48,609	31,944	33,638	35,387	39,058	40,745	49,200
Total primary government program revenues	2,184,580	2,354,884	2,437,570	2,349,903	2,567,703	2,615,303	2,711,672
Net (Expense) Revenue							
Governmental activities	(509,798)	(969,213)	(932,522)	(675,142)	(608,991)	(720,430)	(903,457)
Business-type activities	4,437	5,246	6,432	1,630	11,493	12,494	17,458
Total primary government net (expense) revenue	\$ (505,361)	(963,967)	(926,090)	(673,512)	(597,498)	(707,936)	(885,999)

(Table continued on next page)



Table 2

County of San Diego Changes in Net Assets For the Last Seven Fiscal Years (1) (Accrual Basis of Accounting) (In Thousands)							
	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
(Continued)							
General revenues and other changes in net assets							
Governmental activities							
Taxes:							
Property taxes	\$ 412,400	459,340	496,917	441,716	516,569	559,726	637,491
Other taxes	5,011	3,964	4,200	96,927	34,219	26,760	20,374
Intergovernmental unrestricted:							
Property taxes in lieu of VLF (3)				203,788	261,695	277,930	303,348
Sales and use taxes	48,414	50,898	50,046	8,524	23,475	26,534	24,872
Investment income	38,166	30,213	18,452	38,066	63,810	88,974	87,554
Other general revenues				83,079	78,651	95,343	80,804
Total governmental general revenues	503,991	544,415	569,615	872,100	978,419	1,075,267	1,154,443
Special Item: gain or loss on sale of properties	1,054	474					
Transfers	359	(160)	673	764	1,090	601	81
Total governmental activities	505,404	544,729	570,288	872,864	979,509	1,075,868	1,154,524
Business-type activities							
Investment income	2,694	1,437	417	1,730	7,048	4,189	4,113
Other general revenues		27		287	160	2,909	105
Total business-type general revenues	2,694	1,464	417	2,017	7,208	7,098	4,218
Special Item: gain or loss on sale of properties	(5,145)						
Transfers	(359)	160	(673)	(764)	(1,090)	(601)	(81)
Total business-type activities	(2,810)	1,624	(256)	1,253	6,118	6,497	4,137
Total primary government	502,594	546,353	570,032	874,117	985,627	1,082,365	1,158,661
Change in net assets							
Governmental activities	(4,394)	(424,484)	(362,234)	197,722	370,518	355,438	251,067
Business-type activities	1,627	6,870	6,176	2,883	17,611	18,991	21,595
Total change in net assets	\$ (2,767)	(417,614)	(356,058)	200,605	388,129	374,429	272,662
(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 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				
	1999	2000	2001	2002	2003
General Fund					
Reserved	\$ 71,057	106,777	267,091	215,197	210,277
Unreserved	209,989	246,148	351,193	355,155	388,384
Total general fund	281,046	352,925	618,284	570,352	598,661
All Other Governmental Funds					
Reserved	173,558	179,991	267,661	251,704	294,793
Unreserved, reported in:					
Special Revenue Funds (2)	48,936	60,304	215,458	485,565	447,612
Capital Projects Fund	11,530	54,254	22,375	14,418	9,771
Total other governmental funds	\$ 234,024	294,549	505,494	751,687	752,176
	Fiscal Year				
	2004	2005	2006	2007	2008
General Fund					
Reserved (3)	\$ 213,292	291,832	272,936	410,244	273,231
Unreserved (3)	337,708	375,626	625,949	744,838	947,235
Total general fund (1)	551,000	667,458	898,885	1,155,082	1,220,466
All Other Governmental Funds)					
Reserved (3)	208,900	284,316	278,878	274,024	199,472
Unreserved (3)					
Special Revenue Funds (2)	523,399	481,792	633,430	624,996	672,652
Capital Projects Fund	10,864	84,389	65,452	73,923	30,210
Total other governmental funds	\$ 743,163	850,497	977,760	972,943	902,334
<p>(1) The 2008 increase in fund balance of the general fund is explained in the Management Discussion and Analysis, "Financial Analysis of County Funds."</p> <p>(2) The increase in the unreserved fund balance of special revenue funds was principally due to proceeds received from the issuance of San Diego County Tobacco Securitization Corporation Series Tobacco Settlement Asset Backed Bonds in 2002 and 2006.</p> <p>(3) In 2008 encumbered amounts that are reappropriated as part of the following year's budget are presented as unreserved fund balance designated for encumbrances. Previously, these encumbrances were reported as reservations of fund balance.</p>					



Table 4

County of San Diego Changes in Fund Balances Governmental Funds Last Seven Fiscal Years (Modified Accrual Basis of Accounting) (In Thousands)							
	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
Revenues:							
Taxes	\$ 409,969	446,835	497,178	717,174	1,102,032	1,146,937	971,616
Licenses, permits and franchise fees	37,808	39,335	42,252	42,954	41,824	43,807	45,257
Fines, forfeitures and penalties	39,691	41,236	46,495	55,538	60,071	58,355	63,014
Revenue from use of money and property	45,567	40,733	25,867	50,811	76,608	93,246	137,963
Aid from other governmental agencies:							
State	1,139,344	1,231,904	1,201,278	1,080,663	867,063	927,850	1,169,642
Federal	574,002	632,241	701,057	729,725	793,039	820,851	908,582
Other	57,777	66,116	69,860	74,272	94,866	100,323	79,066
Charges for current services	251,018	266,574	277,637	286,631	314,021	325,049	312,018
Other revenue	70,203	70,065	65,913	84,410	67,419	76,680	73,745
Total revenues	2,625,379	2,835,039	2,927,537	3,122,178	3,416,943	3,593,098	3,760,903
Expenditures:							
General government	156,517	209,874	216,183	211,521	199,349	233,471	277,286
Public protection	809,185	1,145,171	1,216,276	939,070	1,014,653	1,065,984	1,145,807
Public ways and facilities	95,936	123,202	115,426	84,560	67,145	74,319	80,051
Health and sanitation	548,627	600,525	562,657	541,921	556,165	577,389	633,382
Public assistance	827,229	1,037,467	1,053,545	970,208	1,011,315	1,043,293	1,111,701
Education	24,005	31,013	31,308	27,119	32,043	32,961	35,569
Recreation and cultural	16,514	20,805	24,702	19,614	22,964	26,774	32,042
Total CAFR Governmental functions	2,478,013	3,168,057	3,220,097	2,794,013	2,903,634	3,054,191	3,315,838
Capital outlay	72,341	83,748	54,958	54,157	109,897	138,017	157,818
Debt service:							
Principal	101,538	88,846	69,839	60,849	57,245	73,816	184,614
Interest and fiscal charges	67,773	73,747	92,503	94,556	109,491	116,095	107,631
Bond issuance costs			4,095	1,915	6,172	885	
Payment to refunded bond escrow agent					24,256		
Total expenditures	2,719,665	3,414,398	3,441,492	3,005,490	3,210,695	3,383,004	3,765,901
Excess (deficiency) of revenues over (under) expenditures	(94,286)	(579,359)	(513,955)	116,688	206,248	210,094	(4,998)
Other financing sources (uses)							
Sale of capital assets	2,230	474	4,044	18,400	12,355	1,601	68
Issuance of bonds and loans:							
Face value of bonds issued				83,510	166,611	42,390	
Face value of loans issued				160		462	
Discount on issuance of bonds					(20,501)		
Premium on issuance of bonds				5,960	1,308	606	
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	776,167	819,490	867,973	512,386	594,512
Transfers (out)	(1,196,995)	(773,145)	(777,180)	(819,627)	(868,908)	(514,680)	(594,882)
Total other financing sources (uses)	404,718	557,212	457,210	105,145	152,610	42,765	(302)
Net change in fund balances	\$ 310,432	(22,147)	(56,745)	221,833	358,858	252,859	(5,300)
Debt service as a percentage of noncapital expenditures	6.40%	4.88%	4.79%	5.27%	5.38%	5.85%	8.10%

(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	Real Property		Personal Property		Less: Tax Exempt		Total Taxable Assessed Value	Total Direct Tax Rate
	Secured	Unsecured	Secured	Unsecured	Secured	Unsecured		
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
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

(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	
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
2007	1.000	0.005	0.055	0.009	1.069
2008	1.000	0.005	0.058	0.009	1.072

(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, 2008 (In Thousands)						
Taxpayer	2008			1999		
	Secured Taxable Assessed Values	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	\$ 3,923,050	1	1.04%	\$ 2,807,363	1	1.80%
Southern California Edison Company	1,616,669	2	0.43%	1,886,763	2	1.21%
Irvine Company	1,599,391	3	0.42%			
Qualcomm Incorporated	1,310,309	4	0.35%	566,814	4	0.36%
Kilroy Realty L P	953,879	5	0.25%			
Host San Diego Hotel LLC	886,573	6	0.24%			
Pacific Bell Telephone Company	763,563	7	0.20%	1,591,441	3	1.02%
San Diego Family Housing LLC	529,380	8	0.14%			
Camp Pendleton & Quantico Housing	534,664	9	0.14%			
Genentech Inc	503,582	10	0.13%			
Equitable Life Assurance Society				412,994	5	0.26%
University Towne Center				303,083	6	0.19%
Hewlett Packard Co.				270,104	7	0.17%
L-O Coronado Holding II Inc				269,911	8	0.17%
Sea World Inc				266,032	9	0.17%
Kaiser Foundation Health Plan				163,012	10	0.10%
Totals	\$ 12,621,060		3.34%	\$ 8,537,517		5.45%

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
1999	\$ 1,637,286	\$ 1,622,007	99.07%	\$ 13,525	\$ 1,635,532	99.89%
2000	1,805,487	1,784,491	98.84%	18,545	1,803,036	99.86%
2001	1,957,175	1,939,801	99.11%	16,504	1,956,305	99.96%
2002	2,144,837	2,123,067	98.99%	16,957	2,140,024	99.78%
2003	2,328,624	2,304,083	98.95%	16,747	2,320,830	99.67%
2004	2,549,997	2,525,796	99.05%	16,464	2,542,260	99.70%
2005	2,808,178	2,777,733	98.92%	22,692	2,800,425	99.72%
2006	3,179,585	3,146,615	98.96%	27,930	3,174,545	99.84%
2007	3,559,982	3,515,244	98.74%	42,405	3,557,649	99.93%
2008	\$ 3,892,955	\$ 3,835,511	98.52%	N/A	\$ 3,835,511	98.52%

(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	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				
1999	\$ 473,818	\$ 4,960		\$ 373,220	\$ 1,190	\$ 85,602		\$ 81	\$ 11,385	\$ 950,256	1.13%	341	
2000	515,980	4,870		347,305	1,120	81,834		401	10,286	961,796	1.04%	340	
2001	466,450	4,770		317,345	4,490	76,525		225	6,486	876,291	0.90%	306	
2002	433,790	4,655	\$ 403,868	282,900	4,277	46,604		200		1,176,294	1.17%	405	
2003	395,285	4,530	449,235	824,395	7,088	40,860		195		1,721,588	1.65%	589	
2004	344,365	4,400	440,305	1,268,878	5,750	37,346	\$ 2,998	195		2,104,237	1.86%	717	
2005	393,395	4,260	430,350	1,252,243	7,316	34,625	2,926			2,125,115	1.79%	722	
2006	356,690	16,000	583,904	1,238,405	8,098	31,894	2,745			2,237,736	1.77%	759	
2007	364,355	15,640	584,137	1,206,887	7,920	29,623	2,551			2,211,113	1.67%	743	
2008	330,055	15,320	580,820	1,068,200	7,043	27,590	2,255			2,031,283	1.41%	646	

(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	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 Bonded Debt	Percentage of Actual Taxable Value of Property (1)	Per Capita (2)
1999	\$ 473,818	\$ 28,013	\$ 445,805	\$ 373,220	\$ 287	\$ 372,933	\$ 818,738	0.50%	\$ 293
2000	515,980	31,265	484,715	347,305	112	347,193	831,908	0.46%	294
2001	466,450	37,002	429,448	317,345	143	317,202	746,650	0.38%	261
2002	433,790	26,162	407,628	282,900	220	282,680	690,308	0.32%	238
2003	395,285	25,957	369,328	824,395	2,369	822,026	1,191,354	0.51%	408
2004	344,365	21,798	322,567	1,268,878	14,966	1,253,912	1,576,479	0.62%	537
2005	393,395	29,085	364,310	1,252,243	66,550	1,185,693	1,550,003	0.55%	527
2006	356,690	29,380	327,310	1,238,405	50,822	1,187,583	1,514,893	0.48%	514
2007	364,355	35,238	329,117	1,206,887	27,328	1,179,559	1,508,676	0.42%	507
2008	330,055	26,474	303,581	1,068,200	15,248	1,052,952	1,356,533	0.35%	431
Note: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements									
(1) See Statistical Table 5 Assessed Value and Estimated Actual Value of Taxable Property									
(2) See Statistical 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
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%
2007	4,449,977		4,449,977	100%
2008	4,866,194		4,866,194	100%
Legal Debt Margin Calculation for Fiscal Year 2007-2008				
Assessed value	\$ 389,295,500			
Debt limit (1.25% of total assessed value)(2)	4,866,194			
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	\$ 4,866,194			
(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 (3)	Net Available Revenue	Principal (2)	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
2007	29,219	164	29,055	3,100	26,820	0.97
2008	31,106	146	30,960	6,865	26,599	0.93
Redevelopment Agency Refunding Bonds (Gillespie Field Series Bonds)						
Fiscal Year	Property Tax Incremental Revenues	Less: Operating Expenses (3)	Net Available Revenue	Principal	Interest	Coverage
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)
2007	1,976	791	1,185	360	837	0.99
2008	2,181	1,123	1,058	320	825	0.92

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) Data for fiscal years 2002-2006 applies to the Series 2001 Tobacco Asset-Backed bonds that were issued in 2002. In May 2006, the Series 2001 Tobacco bonds were refunded and the Series 2006 Tobacco Asset-Backed bonds were issued. The 2007 and 2008 principal and interest are payments on the Series 2006 Tobacco Asset-Backed bonds.

(2) Tobacco Principal Debt Service requirements includes Turbo Principal payments.

(3) Operating expenses do not include interest or depreciation.



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) (3)	School Enrollment (4)	Unemployment Rate (5)
1999	2,789,593	\$ 84,346,910	\$ 30,236	470,494	3.3%
2000	2,824,933	92,654,006	32,799	480,017	4.3
2001	2,864,593	97,009,480	33,865	488,377	4.3
2002	2,901,719	100,655,726	34,688	494,588	5.3
2003	2,921,810	104,630,453	35,810	499,750	5.7
2004	2,933,929	113,062,259	38,536	499,356	5.1
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	143,783,000	45,728	494,016	6
Sources:					
Primary					
(1) DOF - The California Department of Finance					
(2) BEA - Bureau of Economic Analysis, U.S. Department of Commerce [1998-2008]					
(3) BEA - Bureau of Economic Analysis, U.S. Department of Commerce [1998-2008]					
(4) California Department of Education & Education Data Partnership					
(5) U.S. Department of Labor, Bureau of Labor Statistics					
Secondary					
(1) BEA - Bureau of Economic Analysis, U.S. Department of Commerce					
(2) The Amount for Personal Income for 2008 is a forecast					
(3) The amount for Per Capita Personal Income for 2008 is a forecast					



Table 14

County of San Diego Principal Employers Current Year and Nine Years Ago						
Employer	2008			1999		
	Employees (1)	Rank	Percentage of Total County Employment (2)	Employees (1)	Rank	Percentage of Total County Employment (3)
State of California	41,400	1	2.80%	32,600	2	2.49%
Federal Government	40,800	2	2.76%	43,300	1	3.31%
University of California, San Diego	30,078	3	2.04%	18,829	3	1.44%
County of San Diego	16,303	4	1.10%	17,700	4	1.35%
San Diego Unified School District	15,800	5	1.07%	12,292	5	0.94%
Sharp HealthCare	14,390	6	0.97%	7,931	8	0.61%
Scripps Health	11,690	7	0.79%	5,898	10	0.45%
City of San Diego	11,054	8	0.75%	11,100	6	0.85%
Qualcomm Inc.	9,444	9	0.64%	10,500	7	0.80%
Kaiser Permanente	7,608	10	0.52%			
U.S. Postal Service, San Diego District				7,018	9	0.54%
Total	198,567		13.44%	167,168		12.79%
Sources:						
(1) San Diego Business Journal						
(2) California Labor MarketInfo Percentage is calculated by dividing employees by total employment of 1,477,200 as of June 2008						
(3) California Labor MarketInfo Percentage is calculated by dividing employees by total employment of 1,307,000 as of June 1999						



Table 15

County of San Diego Full-time Equivalent County Government Employees by Function Last Eight Fiscal Years (1)								
Function	Fiscal Years							
	2001	2002	2003	2004	2005	2006	2007	2008
General	1,556	1,567	1,605	1,578	1,495	1,486	1,505	1,538
Public protection	7,472	7,910	8,006	7,667	7,506	7,673	7,804	8,027
Public ways and facilities	356	373	380	351	350	366	373	393
Health and sanitation	2,207	2,287	2,315	2,250	2,130	2,127	2,188	2,242
Public assistance	3,879	4,141	4,027	3,737	3,567	3,761	3,659	3,781
Education	239	278	281	265	265	275	295	297
Recreation and cultural	122	143	145	154	154	158	168	180
Total	15,831	16,699	16,759	16,002	15,467	15,846	15,992	16,458
(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 Last Five Fiscal Years (1)					
Function	Fiscal Year				
	2004	2005	2006	2007	2008
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	(2)	74.00%	96.10%	94.50%	99.80%
Assessor/Recorder/County Clerk: Percent of mandated assessments completed by close of annual tax roll	(2)	(2)	100.00%	100.00%	100.00%
Treasurer-Tax Collector: Secured taxes collected (% of total)	(2)	99.00%	98.00%	97.20%	96.00%
Public protection					
Child support services: Percent of current support collected (federal performance measure #3)	41.00%	42.10%	49.00%	50.00%	51.00%
Sheriff: Deputy Initiated Actions (DIA)	(2)	221,732	215,346	243,118	263,626
Sheriff: Number of jail bookings	139,019	145,180	144,727	146,566	142,357
Sheriff: Daily average – number of inmates	5,009	5,102	5,184	5,118	5,229
District Attorney: Felony defendants received	30,108	31,150	31,182	30,357	27,849
District attorney: Misdemeanor defendants received	27,575	25,443	28,068	28,081	28,458
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	(2)	12.90%	12.90%	13.80%	15.80%
Public ways and facilities					
Public works: Protect water quality through DPW roads/drainage waste debris removal (cubic yards removed)	(2)	42,000	51,287	28,700	29,580
Health and sanitation					
Regional Operations: Children age 24 months served by regional public health centers immunized when vaccine is due and available	(2)	(2)	(2)	(2)	99.70%
Air pollution control district: Average number of days meeting the federal ozone standards (3-year avg.)	(2)	356	358	359	355
Behavioral Health Services: Wait time for children's mental health outpatient treatment	9 days	5 days	4 days	4 days	4 days
Public assistance					
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%	85.00%	95.00%
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	93.00%	94.00%	96.00%	96.00%	95.00%
Child Welfare Services: Foster children in 12th grade who achieve high school completion (diploma, certificate or equiv.)	74.00%	76.00%	79.00%	83.00%	86.00%
Education					
County library: Annual average circulation per Item	(2)	2.51	2.57	3.08	3.10
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and managed	37,326	40,000	40,600	41,100	41,500
Parks and Recreation: Number of miles of trails managed in the county trails program	(2)	(2)	275	305	315
(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 Four Fiscal Years (1)				
Function	Fiscal Year			
	2005	2006	2007	2008
General government				
Fleet vehicles	1,608	1,797	1,492	2,186
Buildings	1,038	1,029	1,108	1,131
Land	884	896	917	940
Public protection				
Building - sub stations	5	5	9	12
Patrol units	922	920	1,415	1,491
Detention facilities	9	9	10	10
Public ways and facilities				
Road miles	1,905.79	1,911.18	1,921.25	1,927.99
Bridges	174	174	174	178
Airports	8	8	8	7
Road stations	32	32	15	15
Health and sanitation				
Inactive landfills	11	11	18	17
Sewer lines miles	376.32	379.31	379.83	406.00
Water pollution control facilities	2	2	3	3
Public assistance				
Administration building	1	1	1	1
Housing facilities	6	6	6	6
Education				
Libraries	27	27	20	20
Recreation and cultural				
Parks/Open space area	90	90	92	95
Camp grounds	9	9	9	9
(1) 10 year trend data is unavailable, see explanatory information contained in Introduction to Statistical Section				
Source: Various county departments				