

## 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 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 No. 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 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..... 158

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

### Revenue Capacity..... 166

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

### Debt Capacity..... 170

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 ..... 174

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..... 176

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 Ten Fiscal Years**  
**(Accrual Basis of Accounting)**  
**(In Thousands)**

	Fiscal Year				
	2003	2004	2005	2006	2007
<b>Net assets</b>					
<b>Governmental activities</b>					
Invested in capital assets, net of related debt	\$ 2,261,697	2,324,806	2,341,126	2,367,442	2,409,050
Restricted	243,815	169,983	223,565	224,635	162,318
Unrestricted	(317,357)	(668,868)	(541,048)	(197,916)	178,231
<b>Total governmental activities net assets</b>	<b>2,188,155</b>	<b>1,825,921</b>	<b>2,023,643</b>	<b>2,394,161</b>	<b>2,749,599</b>
<b>Business-type activities</b>					
Invested in capital assets, net of related debt	71,293	78,485	84,416	97,212	112,549
Restricted	15				
Unrestricted	80,359	79,358	76,310	81,125	84,779
<b>Total business-type activities net assets</b>	<b>151,667</b>	<b>157,843</b>	<b>160,726</b>	<b>178,337</b>	<b>197,328</b>
<b>Primary government</b>					
Invested in capital assets, net of related debt	2,332,990	2,403,291	2,425,542	2,464,654	2,521,599
Restricted	243,830	169,983	223,565	224,635	162,318
Unrestricted	(236,998)	(589,510)	(464,738)	(116,791)	263,010
<b>Total primary government net assets</b>	<b>\$ 2,339,822</b>	<b>1,983,764</b>	<b>2,184,369</b>	<b>2,572,498</b>	<b>2,946,927</b>
	Fiscal Year				
	2008	2009	2010	2011	2012
<b>Net assets</b>					
<b>Governmental activities</b>					
Invested in capital assets, net of related debt	\$ 2,468,142	2,582,854	2,595,105	2,675,240	2,770,556
Restricted	181,198	314,107	247,585	529,808	553,249
Unrestricted	351,326	319,669	535,103	365,165	454,565
<b>Total governmental activities net assets</b>	<b>3,000,666</b>	<b>3,216,630</b>	<b>3,377,793</b>	<b>3,570,213</b>	<b>3,778,370</b>
<b>Business-type activities</b>					
Invested in capital assets, net of related debt	126,237	148,146	164,845	163,268	162,874
Restricted					
Unrestricted	92,686	88,909	87,254	89,602	87,348
<b>Total business-type activities net assets</b>	<b>218,923</b>	<b>237,055</b>	<b>252,099</b>	<b>252,870</b>	<b>250,222</b>
<b>Primary government</b>					
Invested in capital assets, net of related debt	2,594,379	2,731,000	2,759,950	2,838,508	2,933,430
Restricted	181,198	314,107	247,585	529,808	553,249
Unrestricted	444,012	408,578	622,357	454,767	541,913
<b>Total primary government net assets</b>	<b>\$ 3,219,589</b>	<b>3,453,685</b>	<b>3,629,892</b>	<b>3,823,083</b>	<b>4,028,592</b>

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

	Fiscal Year				
	2003	2004	2005	2006	2007
<b>Expenses</b>					
Governmental activities					
General government	\$ 234,062	234,759	232,826	240,158	249,993
Public protection	1,140,484	1,173,532	960,227	1,021,464	1,079,320
Public ways and facilities	142,356	160,344	122,797	128,268	133,148
Health and sanitation	598,189	564,796	545,805	559,709	580,384
Public assistance	1,035,065	1,052,911	972,592	1,015,481	1,043,454
Education	30,850	31,722	27,394	32,488	33,223
Recreation and cultural	23,520	26,493	21,405	23,376	28,469
Interest on long-term debt	87,627	91,897	106,612	116,692	146,997
Total governmental activities expenses	3,292,153	3,336,454	2,989,658	3,137,636	3,294,988
Business-type activities					
Airport	7,125	7,373	8,117	7,699	8,209
Wastewater Management	4,357	4,005	5,076	4,733	4,422
Sanitation Districts	15,216	15,828	20,564	15,133	15,620
Total business-type activities expenses	26,698	27,206	33,757	27,565	28,251
Total primary government expenses	3,318,851	3,363,660	3,023,415	3,165,201	3,323,239
<b>Program revenues</b>					
Governmental activities					
Charges for services:					
General government	121,070	93,143	84,769	99,083	98,365
Public protection	170,221	206,679	229,150	202,941	201,332
Other activities	117,569	122,139	100,465	153,535	153,717
Operating grants and contributions	1,873,493	1,914,614	1,867,829	2,067,803	2,113,585
Capital grants and contributions	40,587	67,357	32,303	5,283	7,559
Total governmental activities program revenues	2,322,940	2,403,932	2,314,516	2,528,645	2,574,558
Business-type activities					
Charges for services:					
Airport	7,396	6,734	8,345	7,433	9,367
Wastewater management	4,496	5,447	5,357	4,322	4,662
Sanitation districts	15,444	15,765	16,949	17,251	17,995
Operating grants and contributions	3,769	4,153	3,700	9,994	8,257
Capital grants and contributions	839	1,539	1,036	58	464
Total business-type program revenues	31,944	33,638	35,387	39,058	40,745
Total primary government program revenues	2,354,884	2,437,570	2,349,903	2,567,703	2,615,303
<b>Net (Expense) Revenue</b>					
Governmental activities	(969,213)	(932,522)	(675,142)	(608,991)	(720,430)
Business-type activities	5,246	6,432	1,630	11,493	12,494
Total primary government net (expense) revenue	\$ (963,967)	(926,090)	(673,512)	(597,498)	(707,936)

Continued on next page ►►►

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

(Continued)

	Fiscal Year				
	2008	2009	2010	2011	2012
<b>Expenses</b>					
Governmental activities					
General government	\$ 298,607	275,508	304,305	229,767	271,485
Public protection	1,180,114	1,158,162	1,091,910	1,128,967	1,179,815
Public ways and facilities	144,452	151,125	131,982	130,239	132,166
Health and sanitation	638,869	678,217	681,448	721,939	790,907
Public assistance	1,114,453	1,177,320	1,171,603	1,191,559	1,175,678
Education	36,355	42,424	39,165	35,734	34,669
Recreation and cultural	33,941	34,542	33,629	36,699	36,128
Interest on long-term debt	119,138	118,927	111,942	106,381	102,338
Total governmental activities expenses	3,565,929	3,636,225	3,565,984	3,581,285	3,723,186
Business-type activities					
Airport	8,848	10,614	12,389	12,876	12,736
Wastewater Management	5,320	16,666	5,523	5,806	5,980
Sanitation Districts	17,574	5,794	18,831	21,699	22,335
Total business-type activities expenses	31,742	33,074	36,743	40,381	41,051
Total primary government expenses	3,597,671	3,669,299	3,602,727	3,621,666	3,764,237
<b>Program revenues</b>					
Governmental activities					
Charges for services:					
General government	130,645	93,939	90,503	92,085	99,872
Public protection	217,953	215,343	204,405	235,913	237,632
Other activities	137,020	133,834	150,461	160,067	168,851
Operating grants and contributions	2,152,380	2,181,366	2,192,591	2,211,946	2,317,522
Capital grants and contributions	24,474	60,703	33,246	25,329	11,005
Total governmental activities program revenues	2,662,472	2,685,185	2,671,206	2,725,340	2,834,882
Business-type activities					
Charges for services:					
Airport	16,097	9,397	9,299	11,301	11,568
Wastewater management	5,318	6,567	6,616	6,509	6,502
Sanitation districts	20,060	20,114	19,823	20,431	18,406
Operating grants and contributions	7,725	12,974	15,330	1,544	539
Capital grants and contributions					
Total business-type program revenues	49,200	49,052	51,068	39,785	37,015
Total primary government program revenues	2,711,672	2,734,237	2,722,274	2,765,125	2,871,897
<b>Net (Expense) Revenue</b>					
Governmental activities	(903,457)	(951,040)	(894,778)	(855,945)	(888,304)
Business-type activities	17,458	15,978	14,325	(596)	(4,036)
Total primary government net (expense) revenue	\$ (885,999)	(935,062)	(880,453)	(856,541)	(892,340)

Continued on next page ►►►

**Table 2**

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

(Continued)

	Fiscal Year				
	2003	2004	2005	2006	2007
<b>General revenues and other changes in net assets</b>					
Governmental activities					
Taxes:					
Property taxes	\$ 459,340	496,917	441,716	516,569	559,726
Other taxes	3,964	4,200	96,927	34,219	26,760
Intergovernmental unrestricted:					
Property taxes in lieu of VLF (1)			203,788	261,695	277,930
Sales and use taxes	50,898	50,046	8,524	23,475	26,534
Investment earnings	30,213	18,452	38,066	63,810	88,974
Other general revenues			83,079	78,651	95,343
Total governmental general revenues	544,415	569,615	872,100	978,419	1,075,267
Special Item: gain or loss on sale of properties	474				
Transfers	(160)	673	764	1,090	601
Total governmental activities	544,729	570,288	872,864	979,509	1,075,868
Business-type activities					
Investment earnings	1,437	417	1,730	7,048	4,189
Other general revenues	27		287	160	2,909
Total business-type general revenues	1,464	417	2,017	7,208	7,098
Transfers	160	(673)	(764)	(1,090)	(601)
Total business-type activities	1,624	(256)	1,253	6,118	6,497
Total primary government	546,353	570,032	874,117	985,627	1,082,365
<b>Change in net assets</b>					
Governmental activities	(424,484)	(362,234)	197,722	370,518	355,438
Business-type activities	6,870	6,176	2,883	17,611	18,991
Total change in net assets	\$ (417,614)	(356,058)	200,605	388,129	374,429

(1) In 2005, the County's share of vehicle license fee (VLF) was eliminated and replaced with property tax revenue

Continued on next page ►►►

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

(Continued)

	Fiscal Year				
	2008	2009	2010	2011	2012
<b>General revenues and other changes in net assets</b>					
Governmental activities					
Taxes:					
Property taxes	\$ 637,491	618,048	593,553	580,570	616,183
Other taxes	20,374	15,167	15,991	16,207	17,200
Intergovernmental unrestricted:					
Property taxes in lieu of VLF (1)	303,348	316,925	308,842	303,625	304,614
Sales and use taxes	24,872	22,435	20,576	22,457	25,055
Investment earnings	87,554	57,859	30,941	22,024	12,338
Other general revenues	80,804	118,929	85,693	104,260	110,676
Total governmental general revenues	1,154,443	1,149,363	1,055,596	1,049,143	1,086,066
Transfers	81	151	345	(778)	(28)
Extraordinary gain					10,423
Total governmental activities	1,154,524	1,149,514	1,055,941	1,048,365	1,096,461
Business-type activities					
Investment earnings	4,113	2,237	1,046	582	1,151
Other general revenues	105	68	18	7	209
Total business-type general revenues	4,218	2,305	1,064	589	1,360
Transfers	(81)	(151)	(345)	778	28
Total business-type activities	4,137	2,154	719	1,367	1,388
Total primary government	1,158,661	1,151,668	1,056,660	1,049,732	1,097,849
<b>Change in net assets</b>					
Governmental activities	251,067	198,474	161,163	192,420	208,157
Business-type activities	21,595	18,132	15,044	771	(2,648)
Total change in net assets	\$ 272,662	216,606	176,207	193,191	205,509

(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				
	2003	2004	2005	2006	2007
<b>General Fund</b>					
Reserved	\$ 210,277	213,292	291,832	272,936	410,244
Unreserved	388,384	337,708	375,626	625,949	744,838
<b>Total general fund</b>	<b>598,661</b>	<b>551,000</b>	<b>667,458</b>	<b>898,885</b>	<b>1,155,082</b>
<b>All Other Governmental Funds</b>					
Reserved	294,793	208,900	284,316	278,878	274,024
Unreserved, reported in:					
Special Revenue Funds (1)	447,612	523,399	481,792	633,430	624,996
Capital Projects Funds	9,771	10,864	84,389	65,452	73,923
<b>Total other governmental funds</b>	<b>\$ 752,176</b>	<b>743,163</b>	<b>850,497</b>	<b>977,760</b>	<b>972,943</b>
	Fiscal Year				
	2008	2009	2010	2011	2012
<b>General Fund</b>					
Reserved	\$ 273,231	266,434	162,257		
Unreserved	947,235	923,604	1,057,851		
Nonspendable(2)				11,257	12,443
Restricted (2)				214,956	245,713
Committed (2)				514,739	515,234
Assigned (2)				40,614	51,325
Unassigned (2)				612,814	663,132
<b>Total general fund</b>	<b>1,220,466</b>	<b>1,190,038</b>	<b>1,220,108</b>	<b>1,394,380</b>	<b>1,487,847</b>
<b>All Other Governmental Funds</b>					
Reserved	199,472	213,984	175,900		
Unreserved, reported in:					
Special Revenue Funds (1)	672,652	668,626	705,469		
Capital Projects Funds	30,210	157,221	89,926		
Nonspendable (2)				5,148	5,281
Restricted (2)				372,730	424,512
Committed (2)				467,950	440,767
<b>Total other governmental funds</b>	<b>\$ 902,334</b>	<b>1,039,831</b>	<b>971,295</b>	<b>845,828</b>	<b>870,560</b>

(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				
	2003	2004	2005	2006	2007
<b>Revenues:</b>					
Taxes	\$ 446,835	497,178	717,174	1,102,032	1,146,937
Licenses, permits and franchise fees	39,335	42,252	42,954	41,824	43,807
Fines, forfeitures and penalties	41,236	46,495	55,538	60,071	58,355
Revenue from use of money and property	40,733	25,867	50,811	76,608	93,246
Aid from other governmental agencies:					
State	1,231,904	1,201,278	1,080,663	867,063	927,850
Federal	632,241	701,057	729,725	793,039	820,851
Other	66,116	69,860	74,272	94,866	100,323
Charges for current services	266,574	277,637	286,631	314,021	325,049
Other	70,065	65,913	84,410	67,419	76,680
<b>Total revenues</b>	<b>2,835,039</b>	<b>2,927,537</b>	<b>3,122,178</b>	<b>3,416,943</b>	<b>3,593,098</b>
<b>Expenditures:</b>					
General government	209,874	216,183	211,521	199,349	233,471
Public protection	1,145,171	1,216,276	939,070	1,014,653	1,065,984
Public ways and facilities	123,202	115,426	84,560	67,145	74,319
Health and sanitation	600,525	562,657	541,921	556,165	577,389
Public assistance	1,037,467	1,053,545	970,208	1,011,315	1,043,293
Education	31,013	31,308	27,119	32,043	32,961
Recreation and cultural	20,805	24,702	19,614	22,964	26,774
<b>Total CAFR Governmental functions</b>	<b>3,168,057</b>	<b>3,220,097</b>	<b>2,794,013</b>	<b>2,903,634</b>	<b>3,054,191</b>
Capital outlay	83,748	54,958	54,157	109,897	138,017
Debt service:					
Principal	88,846	69,839	60,849	57,245	73,816
Interest	73,747	92,503	94,556	109,491	116,095
Bond issuance costs		4,095	1,915	6,172	885
Payment to refunded bond escrow agent				24,256	
<b>Total expenditures</b>	<b>3,414,398</b>	<b>3,441,492</b>	<b>3,005,490</b>	<b>3,210,695</b>	<b>3,383,004</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(579,359)</b>	<b>(513,955)</b>	<b>116,688</b>	<b>206,248</b>	<b>210,094</b>
<b>Other financing sources (uses)</b>					
Sale of capital assets	474	4,044	18,400	12,355	1,601
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	560,886	454,179			
Refunding bonds issued	176,890		28,885	461,230	
Payment to refunded bond escrow agent	(176,890)		(31,633)	(467,458)	
Transfers in	768,997	776,167	819,490	867,973	512,386
Transfers (out)	(773,145)	(777,180)	(819,627)	(868,908)	(514,680)
<b>Total other financing sources (uses)</b>	<b>557,212</b>	<b>457,210</b>	<b>105,145</b>	<b>152,610</b>	<b>42,765</b>
<b>Net change in fund balances</b>	<b>\$ (22,147)</b>	<b>(56,745)</b>	<b>221,833</b>	<b>358,858</b>	<b>252,859</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>4.88%</b>	<b>4.79%</b>	<b>5.27%</b>	<b>5.38%</b>	<b>5.85%</b>

Continued on next page ►►►



**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				
	2008	2009	2010	2011	2012
<b>Revenues:</b>					
Taxes	\$ 971,616	973,899	946,324	934,737	966,512
Licenses, permits and franchise fees	45,257	49,990	47,578	51,144	51,823
Fines, forfeitures and penalties	63,014	59,348	57,869	54,267	53,818
Revenue from use of money and property	137,963	70,911	46,100	39,545	29,765
Aid from other governmental agencies:					
State	1,169,642	1,161,312	1,136,756	1,192,401	1,276,289
Federal	908,582	858,066	963,285	945,168	969,818
Other	79,066	144,205	102,708	72,071	82,292
Charges for current services	312,018	316,214	318,283	359,239	369,586
Other	73,745	111,431	81,219	90,486	104,647
Total revenues	3,760,903	3,745,376	3,700,122	3,739,058	3,904,550
<b>Expenditures:</b>					
General government	277,286	249,324	205,456	223,290	210,375
Public protection	1,145,807	1,133,843	1,063,890	1,088,377	1,149,575
Public ways and facilities	80,051	85,802	66,393	61,967	64,922
Health and sanitation	633,382	669,725	675,256	714,022	782,504
Public assistance	1,111,701	1,172,400	1,169,287	1,184,632	1,171,662
Education	35,569	41,461	37,422	34,599	32,210
Recreation and cultural	32,042	32,561	29,982	33,054	33,302
Total CAFR Governmental functions	3,315,838	3,385,116	3,247,686	3,339,941	3,444,550
Capital outlay	157,818	179,662	205,512	186,342	212,304
Debt service:					
Principal	184,614	112,275	169,059	64,016	61,241
Interest	107,631	103,831	101,036	97,290	94,320
Bond issuance costs		3,959	739	349	374
Payment to refunded bond escrow agent			15,377	3,437	
Total expenditures	3,765,901	3,784,843	3,739,409	3,691,375	3,812,789
Excess (deficiency) of revenues over (under) expenditures	(4,998)	(39,467)	(39,287)	47,683	91,761
<b>Other financing sources (uses)</b>					
Sale of capital assets	68	31	365	2,673	740
Issuance of bonds and loans:					
Face value of bonds issued		136,885			32,665
Face value of loans issued					(182)
Discount on issuance of bonds					
Premium on issuance of bonds		1,175	7,803	1,237	
Long-term debt proceeds					
Refunding bonds issued		443,515	80,940	19,260	
Payment to refunded bond escrow agent		(441,038)	(83,173)	(18,774)	
Transfers in	594,512	525,424	452,018	426,611	460,192
Transfers (out)	(594,882)	(525,689)	(457,683)	(430,527)	(465,106)
Total other financing sources (uses)	(302)	140,303	270	480	28,309
Extraordinary loss					(3,126)
Net change in fund balances	\$ (5,300)	100,836	(39,017)	48,163	116,944
Debt service as a percentage of noncapital expenditures	8.10%	5.99%	7.64%	4.60%	4.32%

**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		
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
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

(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	Overlapping Rates (2)				Total Direct & Overlapping Rates
	County of San Diego (1)	Cities	Schools	Special Districts	
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
2009	1.000	0.004	0.050	0.007	1.061
2010	1.000	0.004	0.063	0.008	1.075
2011	1.000	0.004	0.066	0.008	1.078
2012	1.000	0.004	0.073	0.009	1.086

(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 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).

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

**Table 7**

**County of San Diego  
Principal Property Taxpayers  
June 30, 2012  
(In Thousands)**

Taxpayer	2012			2003		
	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	\$ 5,607,607	1	1.47%	\$ 2,546,874	1	1.15%
Southern California Edison Co.	2,248,422	2	0.59%	1,244,408	3	0.56%
Kilroy Realty LLP	1,378,981	3	0.36%	539,637	4	0.24%
San Diego Family Housing LLC	1,355,792	4	0.36%	319,510	7	0.14%
Qualcomm Inc	1,283,394	5	0.34%	465,566	6	0.21%
Irvine Co.	1,212,309	6	0.32%			
Pacific Bell Telephone Company	882,849	7	0.23%	1,290,726	2	0.58%
Arden Realty LLP	570,105	8	0.15%			
O C/S D Holdings LLC	567,520	9	0.15%			
Genentech Inc	507,005	10	0.13%			
Fashion Valley Mall LLC				530,665	5	0.24%
L-O Coronado Holding II Inc				308,912	8	0.14%
Cabrillo Power I LLC				305,158	9	0.14%
Sea World Inc				280,063	10	0.13%
<b>Totals</b>	<b>\$ 15,613,984</b>		<b>4.10%</b>	<b>\$ 7,831,519</b>		<b>3.53%</b>

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

**Table 8**

**County of San Diego  
 Property Tax Levies and Collections  
 Last Ten Fiscal Years  
 (In Thousands)**

Fiscal Year	Collections within the Fiscal Year of the Levy			Total Collections to Date		
	Total Tax Levy for Fiscal Year (1)	Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2003	\$ 2,328,624	\$ 2,291,331	98.40%	\$ 28,733	\$ 2,320,064	99.63%
2004	2,549,997	2,512,209	98.52%	28,094	2,540,303	99.62%
2005	2,808,178	2,759,201	98.26%	41,397	2,800,598	99.73%
2006	3,179,585	3,110,799	97.84%	61,803	3,172,602	99.78%
2007	3,559,982	3,454,709	97.04%	94,424	3,549,133	99.70%
2008	3,892,955	3,739,090	96.05%	133,325	3,872,415	99.47%
2009	4,063,749	3,903,633	96.06%	122,397	4,026,030	99.07%
2010	3,962,945	3,821,278	96.43%	80,150	3,901,428	98.45%
2011	3,907,770	3,795,900	97.14%	39,157	3,835,057	98.14%
2012	3,929,873	3,819,892	97.20%	N/A	3,819,892	97.20%

(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				
	2003	2004	2005	2006	2007
<b>Governmental Activities:</b>					
Certificates of Participation & Lease Revenue Bonds	\$ 395,285	344,365	393,395	356,690	364,355
San Diego County Redevelopment Agency Revenue Refunding Bonds	4,530	4,400	4,260	16,000	15,640
Tobacco Settlement Asset-Backed Bonds	449,235	440,305	430,350	583,904	584,137
Pension Obligation Bonds	824,395	1,268,878	1,252,243	1,238,405	1,206,887
Capital and retrofit loans	7,088	5,750	7,316	8,098	7,920
Capitalized Leases	40,860	37,346	34,625	31,894	29,623
<b>Business-type Activities:</b>					
Capital Loans		2,998	2,926	2,745	2,551
Sanitation Loans	195	195			
Total Primary Government	\$ 1,721,588	2,104,237	2,125,115	2,237,736	2,211,113
Percentage of Personal Income (1)	1.65%	1.86%	1.79%	1.77%	1.66%
Per Capita (1)	\$ 589	717	722	759	743
<b>Fiscal Year</b>					
	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>Governmental Activities:</b>					
Certificates of Participation & Lease Revenue Bonds	\$ 330,055	469,970	422,260	392,100	400,970
San Diego County Redevelopment Agency Revenue Refunding Bonds (2)	15,320	14,985	14,640	14,280	
Tobacco Settlement Asset-Backed Bonds	580,820	574,610	574,157	575,482	576,340
Pension Obligation Bonds	1,068,200	1,005,955	874,336	841,337	806,845
Capital and retrofit loans	7,043	7,043	7,404	7,162	6,167
Capitalized Leases	27,590		242	212	185
<b>Business-type Activities:</b>					
Capital Loans	2,255	2,038	1,809	1,566	1,313
Total Primary Government	\$ 2,031,283	2,074,601	1,894,848	1,832,139	1,791,820
Percentage of Personal Income (1)	1.41%	1.54%	1.38%	1.21%	1.15%
Per Capita (1)	\$ 646	651	588	588	570

(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				
	2003	2004	2005	2006	2007
Certificates of Participation & Lease Revenue Bonds	\$ 395,285	344,365	393,395	356,690	364,355
Less: Amounts Available in Debt Service Fund	25,957	21,798	29,085	29,380	35,238
Net Certificates of Participation & Lease Revenue Bonds	369,328	322,567	364,310	327,310	329,117
Pension Obligation Bonds	824,395	1,268,878	1,252,243	1,238,405	1,206,887
Less: Amounts Available in Debt Service Fund	2,369	14,966	66,550	50,822	27,328
Net Pension Obligation Bonds	822,026	1,253,912	1,185,693	1,187,583	1,179,559
Total Net Bonded Debt	\$ 1,191,354	1,576,479	1,550,003	1,514,893	1,508,676
Percentage of Actual Taxable Value of Property (1)	0.51%	0.62%	0.55%	0.48%	0.42%
Per Capita (2)	408	537	527	514	507
	Fiscal Year				
	2008	2009	2010	2011	2012
Certificates of Participation & Lease Revenue Bonds	\$ 330,055	469,970	422,260	392,100	400,970
Less: Amounts Available in Debt Service Fund	26,474	50,513	35,547	26,867	26,860
Net Certificates of Participation & Lease Revenue Bonds	303,581	419,457	386,713	365,233	374,110
Pension Obligation Bonds	1,068,200	1,005,955	874,336	841,337	806,845
Less: Amounts Available in Debt Service Fund	15,248	15,741	3,364	2,117	629
Net Pension Obligation Bonds	1,052,952	990,214	870,972	839,220	806,216
Total Net Bonded Debt	\$ 1,356,533	1,409,671	1,257,685	1,204,453	1,180,326
Percentage of Actual Taxable Value of Property (1)	0.35%	0.35%	0.32%	0.31%	0.30%
Per Capita (2)	431	443	390	386	375
(1) See Total Assessed Value on Statistical Table 5.					
(2) See population data on Statistical Table 13.					

**Table 11**

**County of San Diego  
 Legal Debt Margin Information  
 Last Ten Fiscal Years  
 (In Thousands)**

Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit (1)	Legal Debt Margin	Legal Debt Margin/ Debt Limit
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%
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%

**Legal Debt Margin Calculation for Fiscal Year 2012**

Assessed value	\$ 392,987,295
Debt limit (1.25% of total assessed value) (2)	4,912,341
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	\$ 4,912,341

(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)**

<b>Tobacco Settlement Asset-Backed Bonds (1)</b>							
<b>Fiscal Year</b>	<b>Tobacco Settlement Revenues</b>	<b>Less: Operating Expenses (2)</b>	<b>Net Available Revenue</b>	<b>Principal (3)</b>	<b>Interest</b>	<b>Coverage</b>	
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	
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	

(1) Data for fiscal years 2003-2006 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 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 dollars) (2)	School Enrollment (3)	Unemployment Rate (4)
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	143,873,000	45,728	494,016	6
2009	3,185,462	134,696,000	42,285	496,702	10.2
2010	3,224,432	137,525,000	42,651	496,995	11.0
2011	3,115,810	151,539,000	48,635	498,243	10.4
2012	3,143,429	155,500,000	49,468	498,263	9.2

Sources:

Primary

- (1) DOF - The California Department of Finance
- (2) LAEDC- Los Angeles County Economic Development Corporation, the Kyser Center for Economic Research
- (3) California Department of Education & Education Data Partnership
- (4) U.S. Department of Labor, Bureau of Labor Statistics

Secondary

- (1) BEA - Bureau of Economic Analysis, U.S. Department of Commerce

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

Employer	2012			2003		
	Employees (1)	Rank	Percentage of Total County Employment (2)	Employees (1)	Rank	Percentage of Total County Employment (3)
Federal Government	45,500	1	3.14%	40,700	1	2.95%
State of California	42,900	2	2.96%	38,800	2	2.81%
University of California, San Diego	27,391	3	1.89%	23,225	4	1.68%
County of San Diego (4)	15,687	4	1.08%	18,181	5	1.32%
Sharp HealthCare	15,231	5	1.05%	12,945	6	0.94%
San Diego Unified School District	14,603	6	1.01%	26,701	3	1.93%
Scripps Health	14,097	7	0.97%	10,517	9	0.76%
Qualcomm Inc.	11,400	8	0.79%			
City of San Diego	10,057	9	0.69%	12,398	7	0.90%
Kaiser Permanente	7,731	10	0.53%			
U.S. Postal Service, San Diego District				11,611	8	0.84%
San Diego State University				6,512	10	0.47%
<b>Total</b>	<b>204,597</b>		<b>14.11%</b>	<b>201,590</b>		<b>14.60%</b>

Sources:

(1) San Diego Business Journal

(2) California Labor MarketInfo  
 Percentage is calculated by dividing employees by total employment of 1,450,600 as of June 2012

(3) California Labor MarketInfo  
 Percentage is calculated by dividing employees by total employment of 1,381,200 as of June 2003

(4) County of San Diego 2012 and 2003 Adopted Operational Plans

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

Function	Fiscal Year				
	2003	2004	2005	2006	2007
General	1,605	1,578	1,495	1,486	1,505
Public protection	8,006	7,667	7,506	7,673	7,804
Public ways and facilities	380	351	350	366	373
Health and sanitation	2,315	2,250	2,130	2,127	2,188
Public assistance	4,027	3,737	3,567	3,761	3,659
Education	281	265	265	275	295
Recreation and cultural	145	154	154	158	168
<b>Total</b>	<b>16,759</b>	<b>16,002</b>	<b>15,467</b>	<b>15,846</b>	<b>15,992</b>
Function	Fiscal Year				
	2008	2009	2010	2011	2012
General	1,538	1,515	1,487	1,477	1,451
Public protection	8,027	7,879	7,575	7,362	7,430
Public ways and facilities	393	405	390	374	367
Health and sanitation	2,242	2,222	2,136	2,088	2,045
Public assistance	3,781	3,659	3,497	3,321	3,440
Education	297	312	293	277	256
Recreation and cultural	180	176	173	169	171
<b>Total</b>	<b>16,458</b>	<b>16,168</b>	<b>15,551</b>	<b>15,068</b>	<b>15,160</b>

Source: County of San Diego Auditor and Controller, Central Payroll Division

**Table 16**  
**County of San Diego**  
**Operating Indicators by Function**  
**Last Nine Fiscal Years (1)**

Function	Fiscal Year				
	2004	2005	2006	2007	2008
<b>General</b>					
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%
<b>Public protection</b>					
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	5,209
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%
<b>Public ways and facilities</b>					
Public Works: Protect water quality through Department of Public Works roads/ drainage waste debris removal (cubic yards removed)	(2)	42,000	51,287	28,700	29,580
<b>Health and sanitation</b>					
Regional Operations: Children age 0-4 years receive age-appropriate vaccines	(2)	(2)	(2)	(2)	(2)
Regional Operations: Children age 11-18 years receive age-appropriate vaccines	(2)	(2)	(2)	(2)	(2)
Behavioral Health Services: Wait time for children's mental health outpatient treatment	9 days	5 days	4 days	4 days	4 days
<b>Public assistance</b>					
Strategic Planning and Operational Support: Welfare to work participants have paid employment	(2)	(2)	(2)	(2)	(2)
Strategic Planning and Operational Support: Welfare to work participants participating in work activities	(2)	(2)	(2)	(2)	(2)
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 equivalent)	74.00%	76.00%	79.00%	83.00%	86.00%
<b>Education</b>					
County Library: Annual average circulation per item	(2)	2.51	2.57	3.08	3.10
<b>Recreation and cultural</b>					
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

Continued on next page ►►►

**Table 16**

**County of San Diego  
Operating Indicators by Function  
Last Nine Fiscal Years (1)**

(Continued)

Function	Fiscal Year			
	2009	2010	2011	2012
<b>General</b>				
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	94.00%	93.00%	94.00%	98.00%
Assessor/Recorder/County Clerk: Percent of mandated assessments completed by close of annual tax roll	100.00%	100.00%	100.00%	99.00%
Treasurer-Tax Collector: Secured taxes collected (% of total)	96.30%	97.00%	98.00%	97.00%
<b>Public protection</b>				
Child Support Services: Percent of current support collected (federal performance measure #3)	50.00%	53.00%	59.00%	64.00%
Sheriff: Deputy Initiated Actions (DIA)	270,666	333,924	322,753	300,774
Sheriff: Number of jail bookings	144,756	139,314	136,451	130,044
Sheriff: Daily average – number of inmates	5,141	4,751	4,622	4,846
District Attorney: Felony defendants received	28,150	27,744	26,619	25,983
District Attorney: Misdemeanor defendants received	29,512	28,896	28,926	26,800
Planning and Land Use: Percent of building inspections completed next day	100.00%	100.00%	100.00%	100.00%
Animal Services: Percentage euthanized animals that were treatable	15.90%	24.00%	26.40%	25.30%
<b>Public ways and facilities</b>				
Public Works: Protect water quality through Department of Public Works roads/ drainage waste debris removal (cubic yards removed)	29,180	28,802	27,680	25,404
<b>Health and sanitation</b>				
Regional Operations: Children age 0-4 years receive age-appropriate vaccines	(2)	99.00%	99.00%	99.00%
Regional Operations: Children age 11-18 years receive age-appropriate vaccines	(2)	97.00%	97.00%	99.00%
Behavioral Health Services: Wait time for children's mental health outpatient treatment	7 days	5 days	5 days	5 days
<b>Public assistance</b>				
Strategic Planning and Operational Support: Welfare to work participants have paid employment	(2)	26.45%	16.00%	20.00%
Strategic Planning and Operational Support: Welfare to work participants participating in work activities	(2)	42.00%	24.00%	41.00%
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	96.00%	95.00%	96.00%	96.00%
Child Welfare Services: Foster children in 12th grade who achieve high school completion (diploma, certificate or equivalent)	87.00%	85.20%	82.00%	79.00%
<b>Education</b>				
County Library: Annual average circulation per Item	5.44	6.46	9.95	7.98
<b>Recreation and cultural</b>				
Parks and Recreation: Number of parkland acres owned and managed	45,043	44,616	45,187	45,661
Parks and Recreation: Number of miles of trails managed in the County trails program	320	325	326	329

(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 Eight Fiscal Years (1)**

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

(1) 10 year trend data is unavailable, see explanatory information contained in Introduction to Statistical Section

Source: Various County departments



Botanical Building, Balboa Park