

Introduction

Government Accounting Standards Board (GASB) Statement No. 44, *Economic Condition Reporting: The Statistical Section (an amendment of NCGA Statement 1)* requires that certain detailed statistical information be presented in this section, typically in ten-year trends, to assist users in utilizing the basic financial statements, notes to the financial statements, and required supplementary information in order to assess the economic condition of the County. Provisions of this Statement require that governments preparing this statistical section are encouraged but not required, to report all years of information retroactively.

In this regard, when available, ten year trend information has been provided. When accounting data or other information is unavailable, statistical tables are footnoted to indicate as such. Generally, information was unavailable because non-accounting trend data called for by Statement No. 44 which was significantly different than data reported in previous fiscal years' statistical tables was either not available from external sources in the format required or was not available in internal archived data.

Financial Trends196

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

Revenue Capacity206

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

Debt Capacity210

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 Information214

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

Operating Information216

These Tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in the following tables is derived from the comprehensive annual financial reports for the relevant year.

Table 1
County of San Diego
Net Position by Component
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)
 (In Thousands)

	Fiscal Year				
	2011	2012	2013	2014	2015
Net position					
Governmental activities					
Net investment in capital assets	\$ 2,675,240	2,770,556	2,861,061	3,015,405	3,042,782
Restricted	529,808	553,249	619,855	669,832	619,565
Unrestricted	365,165	454,565	514,015	655,954	(1,268,029)
Total governmental activities net position	3,570,213	3,778,370	3,994,931	4,341,191	2,394,318
Business-type activities					
Net investment in capital assets	163,268	162,874	167,430	171,911	167,453
Restricted					
Unrestricted	89,602	87,348	81,185	78,547	67,948
Total business-type activities net position	252,870	250,222	248,615	250,458	235,401
Primary government					
Net investment in capital assets	2,838,508	2,933,430	3,028,491	3,187,316	3,210,235
Restricted	529,808	553,249	619,855	669,832	619,565
Unrestricted	454,767	541,913	595,200	734,501	(1,200,081)
Total primary government net position	\$ 3,823,083	4,028,592	4,243,546	4,591,649	2,629,719
	Fiscal Year				
	2016	2017	2018	2019	2020
Net position					
Governmental activities					
Net investment in capital assets	\$ 3,124,804	3,130,429	3,229,874	3,336,893	3,477,320
Restricted	604,917	596,862	666,597	1,012,829	1,158,944
Unrestricted (1)	(1,090,381)	(1,151,817)	(1,250,068)	(1,380,605)	(1,551,714)
Total governmental activities net position	2,639,340	2,575,474	2,646,403	2,969,117	3,084,550
Business-type activities					
Net investment in capital assets	167,282	174,044	176,909	174,226	183,553
Restricted					
Unrestricted (1)	68,586	71,119	60,216	62,247	66,551
Total business-type activities net position	235,868	245,163	237,125	236,473	250,104
Primary government					
Net investment in capital assets	3,292,086	3,304,473	3,406,783	3,511,119	3,660,873
Restricted	604,917	596,862	666,597	1,012,829	1,158,944
Unrestricted (1)	(1,021,795)	(1,080,698)	(1,189,852)	(1,318,358)	(1,485,163)
Total primary government net position	\$ 2,875,208	2,820,637	2,883,528	3,205,590	3,334,654

(1) Beginning in 2015, these amounts reflect the implementation of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions, an amendment of GASB Statement No. 27*. Beginning in 2018, these amounts reflect the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

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

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

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

(Continued)

	Fiscal Year				
	2016	2017	2018	2019	2020
Expenses					
Governmental activities					
General government	\$ 257,887	637,532	621,987	709,150	426,846
Public protection	1,359,423	1,455,462	1,435,847	1,479,542	1,848,040
Public ways and facilities	140,245	140,366	160,615	149,776	188,295
Health and sanitation	675,077	723,508	777,383	835,771	1,022,279
Public assistance	1,421,851	1,179,180	1,158,563	1,187,343	1,475,071
Education	41,086	38,477	39,107	40,020	52,225
Recreation and cultural	44,883	37,727	38,081	43,701	57,995
Interest on long-term debt	81,665	79,152	78,217	74,355	47,689
Total governmental activities expenses	4,022,117	4,291,404	4,309,800	4,519,658	5,118,440
Business-type activities					
Airport	14,439	14,518	18,399	15,178	14,889
Wastewater management					
Sanitation district	28,693	25,185	32,660	32,335	
San Diego County Sanitation District					28,385
Sanitation District - Other					9,504
Jail Stores Commissary	5,362	6,007	6,050	5,836	5,776
Total business-type activities expenses	48,494	45,710	57,109	53,349	58,554
Total primary government expenses	4,070,611	4,337,114	4,366,909	4,573,007	5,176,994
Program revenues					
Governmental activities					
Charges for services:					
General government	99,531	111,389	105,676	108,724	116,282
Public protection	252,303	270,345	257,797	252,906	247,887
Other activities	164,721	165,846	189,520	182,793	225,893
Operating grants and contributions	2,543,749	2,407,522	2,589,141	2,716,354	3,062,586
Capital grants and contributions	12,947	16,296	9,360	121,425	28,608
Total governmental activities program revenues	3,073,251	2,971,398	3,151,494	3,382,202	3,681,256
Business-type activities					
Charges for services:					
Airport	12,044	14,302	13,783	14,281	13,903
Wastewater management					
Sanitation district	26,719	29,063	28,475	32,382	
San Diego County Sanitation District					25,672
Sanitation district - Other					10,188
Jail Stores Commissary		7,141	7,426	6,978	7,019
Operating grants and contributions	3,513	5,659	329	20	4,018
Capital grants and contributions					1,220
Total business-type program revenues	42,276	56,165	50,013	53,661	62,020
Total primary government program revenues	3,115,527	3,027,563	3,201,507	3,435,863	3,743,276
Net (Expense) Revenue					
Governmental activities	(948,866)	(1,320,006)	(1,158,306)	(1,137,456)	(1,437,184)
Business-type activities	(6,218)	10,455	(7,096)	312	3,466
Total primary government net (expense) revenue	\$ (955,084)	(1,309,551)	(1,165,402)	(1,137,144)	(1,433,718)

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

(Continued)

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

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

(Continued)

	Fiscal Year				
	2016	2017	2018	2019	2020
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	\$ 680,434	720,645	758,427	797,838	851,473
Other taxes					
Transient occupancy tax	4,128	4,889	5,105	5,785	4,173
Real property transfer tax	24,589	23,960	25,910	26,521	25,138
Miscellaneous taxes	38	10	6	6	3
Intergovernmental unrestricted:					
Property taxes in lieu of VLF	351,524	371,105	393,824	417,601	441,609
Sales and use taxes	28,898	27,779	30,744	32,332	30,967
Investment earnings	17,818	15,315	38,057	84,335	102,116
Other general revenues	82,745	88,038	93,604	90,041	102,310
Total governmental general revenues	1,190,174	1,251,741	1,345,677	1,454,459	1,557,789
Transfers	3,714	4,399	4,421	5,711	(5,172)
Extraordinary gain					
Total governmental activities	1,193,888	1,256,140	1,350,098	1,460,170	1,552,617
Business-type activities					
Investment earnings	1,622	523	1,159	2,013	2,565
Other general revenues	8,777	2,716	2,892	2,734	2,428
Total business-type general revenues	10,399	3,239	4,051	4,747	4,993
Transfers	(3,714)	(4,399)	(4,421)	(5,711)	5,172
Total business-type activities	6,685	(1,160)	(370)	(964)	10,165
Total primary government	1,200,573	1,254,980	1,349,728	1,459,206	1,562,782
Change in net position					
Governmental activities	245,022	(63,866)	191,792	322,714	115,433
Business-type activities	467	9,295	(7,466)	(652)	13,631
Total change in net position	\$ 245,489	(54,571)	184,326	322,062	129,064

Table 3
County of San Diego
Fund Balances Governmental Funds
 Last Ten Fiscal Years
 (In Thousands)

	Fiscal Year				
	2011	2012	2013	2014	2015
General Fund					
Nonspendable	\$ 11,257	12,443	12,347	12,276	13,379
Restricted	214,956	245,713	295,264	296,548	269,294
Committed	514,739	515,234	464,831	492,175	478,980
Assigned	40,614	51,325	184,526	217,628	328,588
Unassigned	612,814	663,132	644,454	713,045	798,135
Total general fund	1,394,380	1,487,847	1,601,422	1,731,672	1,888,376
All Other Governmental Funds					
Nonspendable	5,148	5,281	5,600	4,884	5,149
Restricted	372,730	424,512	433,952	459,579	427,703
Committed	467,950	440,767	413,796	395,291	379,711
Assigned					228
Total other governmental funds	\$ 845,828	870,560	853,348	859,754	812,791
Fiscal Year					
	2016	2017	2018	2019	2020
General Fund					
Nonspendable	\$ 13,489	19,894	22,747	47,019	23,244
Restricted	272,500	266,904	319,782	608,729	696,261
Committed	591,941	677,058	796,086	637,450	626,470
Assigned	381,202	483,464	480,063	418,718	414,650
Unassigned	747,277	697,293	688,449	712,149	707,871
Total general fund	2,006,409	2,144,613	2,307,127	2,424,065	2,468,496
All Other Governmental Funds					
Nonspendable	5,981	6,062	5,993	5,634	5,759
Restricted	398,385	396,063	413,626	471,464	496,757
Committed	371,622	376,179	367,515	365,450	395,784
Assigned	917	1,478	2,066	2,865	3,672
Total other governmental funds	\$ 776,905	779,782	789,200	845,413	901,972

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				
	2011	2012	2013	2014	2015
Revenues:					
Taxes	\$ 934,737	966,512	941,644	987,061	1,038,552
Licenses, permits and franchise fees	51,144	51,823	52,746	55,819	54,181
Fines, forfeitures and penalties	54,267	53,818	50,070	47,125	49,200
Revenue from use of money and property	39,545	29,765	21,918	34,855	23,033
Aid from other governmental agencies:					
State	1,192,401	1,276,289	1,374,266	1,513,606	1,490,603
Federal	945,168	969,818	946,356	919,151	917,901
Other	72,071	82,292	138,575	169,724	106,691
Charges for current services	359,239	369,586	366,442	389,224	387,788
Other	90,486	104,647	78,455	61,409	91,903
Total revenues	3,739,058	3,904,550	3,970,472	4,177,974	4,159,852
Expenditures:					
General government	223,290	210,375	226,648	231,370	237,875
Public protection	1,088,377	1,149,575	1,187,848	1,277,698	1,353,710
Public ways and facilities	61,967	64,922	66,514	75,565	73,991
Health and sanitation	714,022	782,504	840,735	620,319	644,865
Public assistance	1,184,632	1,171,662	1,178,112	1,410,925	1,346,078
Education	34,599	32,210	32,034	33,431	37,095
Recreation and cultural	33,054	33,302	31,092	31,604	36,838
Total Governmental functions	3,339,941	3,444,550	3,562,983	3,680,912	3,730,452
Capital outlay	186,342	212,304	165,737	264,015	160,474
Debt service:					
Principal	64,016	61,241	75,687	59,535	67,542
Interest	97,290	94,320	93,678	93,232	85,673
Bond issuance costs	349	374	393		583
Payment to refunded bond escrow agent	3,437				8,461
Total expenditures	3,691,375	3,812,789	3,898,478	4,097,694	4,053,185
Excess (deficiency) of revenues over (under) expenditures	47,683	91,761	71,994	80,280	106,667

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Table 4
County of San Diego
Changes in Fund Balances Governmental Funds
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)
 (In Thousands)

(Continued)

	Fiscal Year				
	2011	2012	2013	2014	2015
Other financing sources (uses)					
Sale of capital assets	2,673	740	5,997	58,420	984
Issuance of bonds, loans and capital lease:					
Face value of bonds issued		32,665	29,335		732
Face value of loans issued					
Face value of capital lease					
Discount on issuance of bonds		(182)			
Premium on issuance of bonds	1,237		574		15,070
Refunding bonds issued:	19,260				93,750
Payment to refunded bond escrow agent	(18,774)				(103,771)
Transfers in	426,611	460,192	460,931	478,533	434,541
Transfers (out)	(430,527)	(465,106)	(472,183)	(480,236)	(439,657)
Total other financing sources (uses)	480	28,309	24,654	56,717	1,649
Extraordinary loss		(3,126)			
Net change in fund balances	\$ 48,163	116,944	96,648	136,997	108,316
Debt service as a percentage of noncapital expenditures	4.60%	4.32%	4.54%	3.98%	3.94%

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Table 4
County of San Diego
Changes in Fund Balances Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(In Thousands)

(Continued)

	Fiscal Year				
	2016	2017	2018	2019	2020
Revenues:					
Taxes	\$ 1,090,722	1,148,655	1,214,066	1,276,584	1,344,469
Licenses, permits and franchise fees	57,375	57,066	62,189	62,951	59,663
Fines, forfeitures and penalties	46,295	44,146	42,417	43,589	44,409
Revenue from use of money and property	28,396	23,079	43,407	87,604	97,867
Aid from other governmental agencies:					
State	1,487,655	1,482,536	1,644,254	1,631,528	1,866,281
Federal	959,399	796,594	828,693	909,211	1,029,342
Other	110,816	122,767	132,652	142,822	157,984
Charges for current services	398,705	411,488	433,325	424,365	462,718
Other	75,264	77,429	79,977	78,501	85,613
Total revenues	4,254,627	4,163,760	4,480,980	4,657,155	5,148,346
Expenditures:					
General government	233,180	260,005	270,469	282,021	353,496
Public protection	1,343,281	1,434,323	1,486,679	1,569,507	1,652,858
Public ways and facilities	70,946	75,901	100,322	89,184	108,703
Health and sanitation	670,871	731,034	801,370	875,337	973,884
Public assistance	1,426,134	1,184,697	1,195,090	1,263,184	1,424,290
Education	39,592	39,687	41,238	45,707	46,571
Recreation and cultural	37,800	39,325	39,668	42,856	46,081
Total Governmental functions	3,821,804	3,764,972	3,934,836	4,167,796	4,605,883
Capital outlay	185,065	120,509	267,685	183,654	272,524
Debt service:					
Principal	65,929	66,284	76,181	82,766	98,543
Interest	88,502	75,153	73,637	69,381	72,762
Bond issuance costs	761				3,415
Payment to refunded bond escrow agent	12,481				30,543
Total expenditures	4,174,542	4,026,918	4,352,339	4,503,597	5,083,670
Excess (deficiency) of revenues over (under) expenditures	80,085	136,842	128,641	153,558	64,676

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Table 4
County of San Diego
Changes in Fund Balances Governmental Funds
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)
 (In Thousands)

(Continued)

	Fiscal Year				
	2016	2017	2018	2019	2020
Other financing sources (uses)					
Sale of capital assets	2,319	240	126	25,213	11,557
Issuance of bonds, loans and capital lease:					
Face value of bonds issued					
Face value of loans issued	690				
Face value of capital lease		6,122	45,495		217
Discount on issuance of bonds					
Premium on issuance of bonds	22,163				66,047
Refunding bonds issued	105,330				425,414
Payment to refunded bond escrow agent	(122,533)				(450,127)
Transfers in	470,175	474,286	527,620	527,914	578,503
Transfers (out)	(476,484)	(478,540)	(532,605)	(533,891)	(595,710)
Total other financing sources (uses)	1,660	2,108	40,636	19,236	35,901
Extraordinary loss					
Net change in fund balances	\$ 81,745	138,950	169,277	172,794	100,577
Debt service as a percentage of noncapital expenditures	3.87%	3.62%	3.67%	3.52%	3.56%

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		
2011	\$ 384,566,788	\$ 3,361,476	\$ 3,642,380	\$ 10,997,174	\$ 10,332,112	\$ 1,458,658	\$ 390,777,048	1.00000
2012	387,715,176	3,326,188	3,604,459	10,878,963	10,959,285	1,578,206	392,987,295	1.00000
2013	388,067,793	3,362,102	3,785,463	10,908,493	11,532,649	1,632,359	392,958,843	1.00000
2014	401,174,212	3,471,163	3,857,452	11,337,598	12,195,985	1,660,818	405,983,622	1.00000
2015	424,400,547	3,837,190	3,708,390	11,638,652	12,531,830	1,812,206	429,240,743	1.00000
2016	449,303,851	3,695,989	3,567,927	11,923,467	13,374,474	1,801,251	453,315,509	1.00000
2017	473,696,673	3,733,123	3,527,495	12,797,155	14,227,380	1,875,970	477,651,096	1.00000
2018	502,995,352	3,839,661	3,954,578	12,853,406	14,954,254	1,862,561	506,826,182	1.00000
2019	533,571,034	3,970,087	4,073,291	13,691,328	16,390,213	2,026,718	536,888,809	1.00000
2020	563,905,066	4,408,141	3,978,117	14,496,090	17,360,610	2,231,365	567,195,439	1.00000

(1) Due to the passage of Proposition 13 (Prop 13) in 1978, the County does not track the estimated actual value of real and personal properties; therefore, assessed value as a percentage of actual value is not applicable. Under Prop 13, property is assessed at the 1978 market value with an annual increase limited to the lesser of 2% or the CPI on properties not involved in a change of ownership or properties that did not undergo new construction. Newly acquired property is assessed at its new market value (usually the purchase price) and the value of any new construction is added to the existing base value.

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

Table 6
County of San Diego
Property Tax Rates - Direct and Overlapping Governments
 (Per \$100 of Assessed Value)
 Last Ten Fiscal Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Direct Rates (1)										
County of San Diego	0.140	0.140	0.140	0.139	0.140	0.139	0.139	0.139	0.138	0.138
Cities (3)	0.232	0.231	0.232	0.233	0.233	0.235	0.238	0.238	0.242	0.242
Schools (4)	0.594	0.595	0.594	0.594	0.593	0.592	0.590	0.590	0.587	0.587
Special Districts	0.034	0.034	0.034	0.034	0.034	0.034	0.033	0.033	0.033	0.033
Total Direct Rates	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Overlapping Rates (2)										
Cities (3)	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004
Schools	0.066	0.073	0.073	0.103	0.102	0.105	0.103	0.109	0.110	0.140
Special Districts	0.008	0.009	0.009	0.009	0.009	0.009	0.009	0.009	0.009	0.011
Total Overlapping Rates	0.078	0.086	0.086	0.116	0.115	0.118	0.116	0.122	0.123	0.155
Total Direct and Overlapping Rates	1.078	1.086	1.086	1.116	1.115	1.118	1.116	1.122	1.123	1.155

(1) The \$1.00 per \$100 of Assessed Value (Proposition 13) tax rate beginning in Fiscal Year 1978-79 is distributed according to State Law on a percentage basis to each of the eligible taxing agencies in the County.

(2) Overlapping rates for cities, schools and special districts are chargeable to property owners within their respective tax rate areas (TRA). Overlapping rates do not apply to all property owners (e.g. the rates for special districts apply only to property owners whose property is located within the geographic boundary (TRA) of the special district.)

(3) Includes property tax revenue that is distributed in the Redevelopment Property Tax Trust Fund (RPTTF) starting fiscal year 2012 (Redevelopment Agencies' dissolution was February 1, 2012) to present. Prior to dissolution, property tax revenue was distributed to the redevelopment agencies.

(4) Includes property tax revenue that is distributed in the Educational Revenue Augmentation Fund (ERAF).

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

Table 7
County of San Diego
Principal Property Taxpayers
Current Year and Nine Years Ago
(In Thousands)

Taxpayer	2020			2011		
	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	\$ 9,197,133	1	1.67%	\$ 4,909,449	1	1.30%
Qualcomm Inc	2,080,774	2	0.38%	1,201,871	6	0.32%
Irvine Company	1,158,848	3	0.21%	1,567,992	3	0.41%
Kilroy Realty L P	906,834	4	0.16%	1,436,577	4	0.38%
UTC Venture LLC	849,498	5	0.15%			
Host Hotels and Resorts	815,500	6	0.15%			
B S K Del Partners LLC	721,690	7	0.13%			
Sorrento West Properties INC	607,467	8	0.11%			
Carlsbad Energy Center, LLC	592,400	9	0.11%			
Pacific Bell Telephone	567,777	10	0.10%	744,525	9	0.20%
San Diego Family Housing LLC				1,349,732	5	0.36%
Southern California Edison Co.				2,217,581	2	0.59%
Camp Pendleton & Quantico Housing LLC				1,099,420	7	0.29%
Arden Realty LLP				785,373	8	0.21%
O C/S D Holdings LLC				602,274	10	0.16%
Totals	\$ 17,497,921		3.17%	\$ 15,914,794		4.22%

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 (1)			Total Collections to Date		
	Total Tax Levy for Fiscal Year (1)	Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2011	\$ 3,907,770	\$ 3,795,900	97.14%	\$ 60,006	\$ 3,855,906	98.67%
2012	3,929,873	3,819,892	97.20%	49,892	3,869,784	98.47%
2013	3,929,588	3,871,591	98.52%	35,154	3,906,745	99.42%
2014	4,059,836	4,011,889	98.82%	31,844	4,043,733	99.60%
2015	4,292,407	4,241,271	98.81%	32,085	4,273,356	99.56%
2016	4,533,155	4,489,098	99.03%	28,665	4,517,763	99.66%
2017	4,776,510	4,738,515	99.20%	29,775	4,768,290	99.83%
2018	5,068,261	5,019,394	99.04%	28,891	5,048,285	99.61%
2019	5,368,888	5,318,210	99.06%	28,030	5,346,240	99.58%
2020	5,671,954	5,590,625	98.57%	N/A	5,590,625	98.57%

(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				
	2011	2012	2013	2014	2015
Governmental Activities:					
Certificates of Participation & Lease Revenue Bonds	\$ 402,396	410,126	413,992	396,173	376,955
San Diego County Redevelopment Agency Revenue Refunding Bonds (2)	14,243				
Tobacco Settlement Asset-Backed Bonds	556,039	562,391	551,350	551,442	542,883
Pension Obligation Bonds	839,652	805,272	769,068	732,330	692,338
Capital and Retrofit loans	7,162	6,167	5,169	5,124	5,188
Capitalized Leases	212	185	152	119	84
Business-type Activities:					
Capital Loans	1,566	1,313	1,046	766	475
Total Primary Government	\$ 1,821,270	1,785,454	1,740,777	1,685,954	1,617,923
Percentage of Personal Income (1)	1.20%	1.15%	1.11%	0.99%	0.90%
Per Capita (1)	\$ 585	571	553	528	501
Fiscal Year					
	2016	2017	2018	2019	2020
Governmental Activities:					
Certificates of Participation & Lease Revenue Bonds	\$ 351,179	330,956	309,388	287,889	260,352
Tobacco Settlement Asset-Backed Bonds	546,110	548,832	546,113	544,069	533,851
Pension Obligation Bonds	649,860	605,520	558,525	508,765	456,040
Capital and Retrofit loans	6,020	5,249	4,282	3,610	3,201
Capitalized Leases	51	6,084	47,691	43,593	39,300
Business-type Activities:					
Capital Loans	171				
Total Primary Government	\$ 1,553,391	1,496,641	1,465,999	1,387,926	1,292,744
Percentage of Personal Income (1)	0.83%	0.78%	0.75%	0.72%	0.75%
Per Capita (1)	\$ 472	451	439	414	387

(1) See Table 13 Demographic and Economic Statistics

(2) Pursuant to California Assembly Bill ABx1 26, in 2012 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				
	2011	2012	2013	2014	2015
Certificates of Participation & Lease Revenue Bonds	\$ 402,396	410,126	413,992	396,173	376,955
Less: Amounts Available in Debt Service Fund	26,867	26,860	28,140	27,728	28,798
Net Certificates of Participation & Lease Revenue Bonds	375,529	383,266	385,852	368,445	348,157
Pension Obligation Bonds	839,652	805,272	769,068	732,330	692,338
Less: Amounts Available in Debt Service Fund	2,117	629	161	423	877
Net Pension Obligation Bonds	837,535	804,643	768,907	731,907	691,461
Total Net Bonded Debt	\$ 1,213,064	1,187,909	1,154,759	1,100,352	1,039,618
Percentage of Actual Taxable Value of Property (1)	0.31%	0.30%	0.29%	0.27%	0.24%
Per Capita (2)	\$ 389	380	367	344	322

	Fiscal Year				
	2016	2017	2018	2019	2020
Certificates of Participation & Lease Revenue Bonds	\$ 351,179	330,956	309,388	287,889	260,352
Less: Amounts Available in Debt Service Fund	20,107	19,992	20,455	20,634	13,773
Net Certificates of Participation & Lease Revenue Bonds	331,072	310,964	288,933	267,255	246,579
Pension Obligation Bonds	649,860	605,520	558,525	508,765	456,040
Less: Amounts Available in Debt Service Fund	375	574	993	1,526	1,345
Net Pension Obligation Bonds	649,485	604,946	557,532	507,239	454,695
Total Net Bonded Debt	\$ 980,557	915,910	846,465	774,494	701,274
Percentage of Actual Taxable Value of Property (1)	0.22%	0.19%	0.17%	0.14%	0.12%
Per Capita (2)	\$ 298	276	254	231	210

(1) See Table 5 Assessed Value of Taxable Property - Total Assessed Value

(2) See Table 13 Demographic and Economic Statistics - Population Data

Table 11
County of San Diego
Legal Debt Margin Information
 Last Ten Fiscal Years
 (In Thousands)

Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit (1)	Legal Debt Margin	Legal Debt Margin/ Debt Limit
2011	\$ 4,884,713		4,884,713	100%
2012			4,912,341	100%
2013			4,911,986	100%
2014			5,074,795	100%
2015			5,365,509	100%
2016			5,666,444	100%
2017			5,970,639	100%
2018			6,335,327	100%
2019			6,711,110	100%
2020			7,089,943	100%

Legal Debt Margin Calculation for Fiscal Year 2020

Assessed value	\$ 567,195,439
Debt limit (1.25% of total assessed value) (2)	7,089,943
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	\$ 7,089,943

(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

Fiscal Year	Tobacco Settlement		Less: Operating		Net Available		Interest	Coverage			
	Revenues		Expenses (1)	Revenue	Principal (2)						
2011	\$	26,976	\$	158	\$	26,818	\$	2,995	\$	25,584	0.94
2012		27,509		165		27,344		3,755		25,442	0.94
2013		41,460		111		41,349		17,035		25,263	0.98
2014		27,256		195		27,061		5,750		24,453	0.90
2015		26,982		190		26,792		14,760		24,181	0.69
2016		26,680		130		26,550		3,355		23,480	0.99
2017		27,440		120		27,320		4,265		23,321	0.99
2018		32,759		232		32,527		10,145		23,118	0.98
2019		31,754		171		31,583		9,930		22,636	0.97
2020		30,444		203		30,241		28,479		30,827	.51

(1) Operating expenses do not include interest.

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

Table 13
County of San Diego
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (in thousands) (2)	Per Capita Personal Income (in dollars)	School Enrollment (3)	Unemployment Rate (4)
2011	3,115,810	\$ 151,539,000	\$ 48,636	498,243	10.7
2012	3,128,734	155,500,000	49,701	498,263	9.5
2013	3,150,178	156,600,000	49,711	499,850	8.1
2014	3,194,362	170,300,000	53,313	503,096	6.5
2015	3,227,496	179,800,000	55,709	503,848	5.3
2016	3,288,612	186,900,000	56,832	504,561	4.9
2017	3,316,192	192,107,000	57,930	505,310	4.2
2018	3,337,456	194,633,000	58,318	508,169	3.7
2019	3,351,786	191,558,000	57,151	506,260	3.3
2020	3,343,355	173,279,000	51,828	502,785	13.8

Sources:

Primary

(1) California Department of Finance

(2) Los Angeles County Economic Development Corporation

(3) California Department of Education

(4) U.S. Department of Labor, Bureau of Labor Statistics

Secondary

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

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

Employer	2020			2011		
	Employees	Rank	Percentage of Total County Employment (1)	Employees	Rank	Percentage of Total County Employment (2)
Federal Government (includes Department of Defense)	48,500 (3)	1	3.55%	46,300 (3)	1	3.30%
State of California	45,200 (3)	2	3.31%	45,500 (3)	2	3.24%
University of California (includes UC Health)	35,802 (5)	3	2.62%	27,393 (4)	3	1.95%
Sharp Healthcare	18,770 (4)	4	1.37%	14,969 (4)	5	1.07%
County of San Diego	18,025 (6)	5	1.32%	15,842 (6)	4	1.13%
Scripps Health	15,334 (4)	6	1.12%	13,830 (4)	6	0.99%
San Diego Unified School District	13,559 (7)	7	0.99%	13,730 (4)	7	0.98%
Qualcomm, Inc.	13,000 (8)	8	0.95%	10,509 (4)	8	0.75%
City of San Diego	11,820 (9)	9	0.87%	10,211 (4)	9	0.73%
Kaiser Permanente	9,630 (4)	10	0.71%	8,200 (4)	10	0.58%
Total	229,640		16.81%	206,484		14.72%

Sources:

- (1) California Labor MarketInfo (Labormarketinfo.edd.ca.gov)
 Percentage is calculated by dividing employees by total employment of 1,365,100 as of June 2020
- (2) California Labor MarketInfo (Labormarketinfo.edd.ca.gov)
 Percentage is calculated by dividing employees by total employment of 1,402,900 as of June 2011
- (3) California Labor MarketInfo (Labormarketinfo.edd.ca.gov)
- (4) San Diego Business Journal
- (5) University of California Website (universityofcalifornia.edu/infocenter/uc-employee-headcount)
- (6) County of San Diego FY19-20 Adopted Operational Plan (FTE basis)
- (7) San Diego Unified School District Website (www.sandiegounified.org/about/overview_history/about_us)
- (8) Times of San Diego
- (9) City of San Diego FY20-21 Adopted Budget (FTE basis)

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

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

Function	Fiscal Year				
	2016	2017	2018	2019	2020
General government	1,529	1,515	1,531	1,552	1,553
Public protection	7,882	7,942	7,899	7,917	7,883
Public ways and facilities	370	388	385	391	374
Health and sanitation	1,987	2,059	2,092	2,194	2,311
Public assistance	4,462	4,552	4,583	4,660	4,817
Education	267	269	271	268	262
Recreation and cultural	171	172	177	190	224
Total	16,668	16,897	16,938	17,172	17,424

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

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

Function	Fiscal Year				
	2011	2012	2013	2014	2015
General government					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	94.00%	98.00%	74.30%	99.00%	98.00%
Assessor/Recorder/County Clerk: Percent of mandated assessments completed by close of annual tax roll	100.00%	99.00%	99.00%	100.00%	100.00%
Treasurer-Tax Collector: Secured taxes collected (% of total)	98.00%	97.00%	98.00%	99.10%	99.10%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	59.00%	64.00%	67.00%	68.00%	71.00%
Sheriff: Number of jail "A" (or unduplicated) bookings	136,451	130,044	126,836	89,936	82,702
Sheriff: Daily average – number of inmates	4,622	4,846	5,274	5,706	5,226
District Attorney: Felony defendants received (2)	26,619	25,983	27,745	27,424	22,302
District Attorney: Misdemeanor defendants received (2)	28,926	26,800	25,080	27,441	31,242
Planning and Development Services: Percent of building inspections completed next day	100.00%	100.00%	100.00%	98.00%	98.00%
Planning and Development Services: Average permit center counter wait time (in minutes)	(1)	(1)	(1)	31	25
Animal Services: Percent of euthanized animals that were treatable	26.40%	25.30%	28.00%	20.00%	12.80%
Public ways and facilities					
Public Works: Protect water quality through Department of Public Works roads/drainage waste debris removal (cubic yards removed)	27,680	25,404	25,000	60,045	27,010
Health and sanitation					
Regional Operations: Children age 0-4 years receive age-appropriate vaccines	99.00%	99.00%	99.50%	(1)	(1)
Regional Operations: Children age 11-18 years receive age-appropriate vaccines	97.00%	99.00%	99.40%	(1)	(1)
Regional Operations: Children age 0-18 years receive age-appropriate vaccines	(1)	(1)	(1)	99.00%	99.00%
Behavioral Health Services: Wait time for children's mental health outpatient treatment	5 days	5 days	4 days	3.5 days	(1)
Public assistance					
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	96.00%	96.00%	97.00%	95.00%	97.00%
Child Welfare Services: Foster children in 12th grade who achieve high school completion (diploma, certificate or equivalent)	82.00%	79.00%	83.00%	79.00%	(1)
Child Welfare Services: Family participation in joint case planning and meetings quarterly	(1)	(1)	(1)	(1)	(1)
Self-Sufficiency Services: CalWORKs applications processed timely to help eligible families become more self-sufficient	(1)	(1)	(1)	(1)	(1)
Education					
County Library: Annual average circulation per item	9.95	7.98	7.52	6.84	7.47
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and effectively managed	45,187	45,661	47,270	47,907	48,098
Parks and Recreation: Number of miles of trails managed in the County trails program	326	329	330	336	359

(1) Trend data not available

(2) The number of cases reviewed may not reflect the number of cases received by the District Attorney in that year.

Source: Various County departments

Continued on next page ▶▶▶

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

(Continued)

Function	Fiscal Year				
	2016	2017	2018	2019	2020
General government					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	75.00%	59.00%	93.00%	71.00%	97.00%
Assessor/Recorder/County Clerk: Percent of mandated assessments completed by close of annual tax roll	100.00%	100.00%	100.00%	100.00%	100.00%
Treasurer-Tax Collector: Secured taxes collected (% of total)	99.30%	99.20%	98.50%	99.20%	98.70%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	72.00%	73.00%	72.00%	71.00%	71.00%
Sheriff: Number of jail "A" (or unduplicated) bookings	81,975	80,177	81,412	80,257	63,728
Sheriff: Daily average – number of inmates	5,152	(1)	(1)	(1)	(1)
District Attorney: Felony defendants received (2)	21,281	21,656	20,676	21,308	19,193
District Attorney: Misdemeanor defendants received (2)	31,684	30,101	32,383	33,220	27,120
Planning and Development Services: Percent of building inspections completed next day	(1)	(1)	(1)	(1)	(1)
Planning and Development Services: Average permit center counter wait time (in minutes)	25	23	23	21	22
Animal Services: Percent of euthanized animals that were treatable	0.00%	0.00%	0.00%	0.00%	0.00%
Public ways and facilities					
Public Works: Protect water quality through Department of Public Works roads/drainage waste debris removal (cubic yards removed)	22,152	20,586	19,290	24,636	22,150
Health and sanitation					
Regional Operations: Children age 0-4 years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	(1)
Regional Operations: Children age 11-18 years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	(1)
Regional Operations: Children age 0-18 years receive age-appropriate vaccines	100.00%	100.00%	99.00%	100.00%	100.00%
Behavioral Health Services: Wait time for children's mental health outpatient treatment	(1)	(1)	(1)	(1)	(1)
Public assistance					
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	96.00%	96.00%	97.00%	98.00%	97.00%
Child Welfare Services: Foster children in 12th grade who achieve high school completion (diploma, certificate or equivalent)	(1)	(1)	(1)	(1)	(1)
Child Welfare Services: Family participation in joint case planning and meetings quarterly	77.00%	76.00%	79.00%	80.00%	(1)
Self-Sufficiency Services: CalWORKs applications processed timely to help eligible families become more self-sufficient	97.00%	97.00%	97.00%	98.00%	97.00%
Education					
County Library: Annual average circulation per item	7.82	7.82	7.51	7.74	8.10
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and effectively managed	48,565	48,836	49,800	51,721	53,475
Parks and Recreation: Number of miles of trails managed in the County trails program	363	363	364	368	375

(1) Trend data not available

(2) The number of cases reviewed may not reflect the number of cases received by the District Attorney in that year.

Source: Various County departments

Table 17
County of San Diego
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General government										
Fleet vehicles	1,664	1,872	1,762	1,762	1,825	1,814	1,801	2,010	1,919	1,758
Buildings	1,096	1,085	1,126	1,136	1,114	1,123	1,153	1,092	1,069	1,092
Land	1,042	1,073	1,090	1,124	1,136	1,146	1,177	1,290	1,330	1,362
Public protection										
Building - sub stations	12	12	12	15	16	16	16	16	17	16
Patrol units	1,404	1,310	1,402	1,473	1,448	1,520	1,511	1,604	1,837	1,620
Detention facilities	10	10	9	10	10	10	11	9	9	9
Public ways and facilities										
Road miles	1,932.05	1,932.83	1,938.63	1,938.71	1,940.48	1,953.71	1,941.91	1,942.98	1,942.59	1,944.25
Bridges	178	196	200	200	201	201	204	208	208	208
Airports	7	7	7	7	7	7	7	7	7	7
Road stations	14	14	13	13	13	13	13	13	13	13
Health and sanitation										
Inactive landfills	23	23	23	23	23	23	23	23	23	23
Sewer lines miles	432.00	432.00	432.00	432.00	432.00	432.00	432.00	432.00	432.00	432.00
Water pollution control facilities	5	5	5	6	1	1	1	1	1	1
Wastewater treatment plants (1)		3	3	3	3	3	3	3	3	3
Wastewater pump stations (1)		8	8	8	8	8	8	8	8	8
Public assistance										
Administration building	1	0	1	1	1	1	1	1	1	1
Housing facilities	6	6	6	6	6	5	5	5	5	5
Education										
Libraries	20	20	20	20	20	20	21	21	22	22
Recreation and cultural										
Parks/open space area	91	91	91	91	109	109	109	118	125	130
Campgrounds	8	8	8	8	8	8	8	8	8	8

(1) Trend data not available for 2011

Source: Various County departments