

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 Trends220

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

Revenue Capacity228

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

Debt Capacity232

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 Information236

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

Operating Information238

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.

County of San Diego / Annual Comprehensive Financial Report / For the year ended June 30, 2021

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

	Fiscal Year				
	2012	2013	2014	2015	2016
Net position					
Governmental activities					
Net investment in capital assets	\$ 2,770,556	2,861,061	3,015,405	3,042,782	3,124,804
Restricted	553,249	619,855	669,832	619,565	604,917
Unrestricted (1)	454,565	514,015	655,954	(1,268,029)	(1,090,381)
Total governmental activities net position	<u>3,778,370</u>	<u>3,994,931</u>	<u>4,341,191</u>	<u>2,394,318</u>	<u>2,639,340</u>
Business-type activities					
Net investment in capital assets	162,874	167,430	171,911	167,453	167,282
Restricted					
Unrestricted (1)	87,348	81,185	78,547	67,948	68,586
Total business-type activities net position	<u>250,222</u>	<u>248,615</u>	<u>250,458</u>	<u>235,401</u>	<u>235,868</u>
Primary government					
Net investment in capital assets	2,933,430	3,028,491	3,187,316	3,210,235	3,292,086
Restricted	553,249	619,855	669,832	619,565	604,917
Unrestricted (1)	541,913	595,200	734,501	(1,200,081)	(1,021,795)
Total primary government net position	<u>\$ 4,028,592</u>	<u>4,243,546</u>	<u>4,591,649</u>	<u>2,629,719</u>	<u>2,875,208</u>
	Fiscal Year				
	2017	2018	2019	2020	2021
Net position					
Governmental activities					
Net investment in capital assets	\$ 3,130,429	3,229,874	3,336,893	3,477,320	3,643,504
Restricted	596,862	666,597	1,012,829	1,158,944	1,404,546
Unrestricted (1)	(1,151,817)	(1,250,068)	(1,380,605)	(1,551,714)	(1,924,481)
Total governmental activities net position	<u>2,575,474</u>	<u>2,646,403</u>	<u>2,969,117</u>	<u>3,084,550</u>	<u>3,123,569</u>
Business-type activities					
Net investment in capital assets	174,044	176,909	174,226	183,553	188,831
Restricted					
Unrestricted (1)	71,119	60,216	62,247	66,551	66,629
Total business-type activities net position	<u>245,163</u>	<u>237,125</u>	<u>236,473</u>	<u>250,104</u>	<u>255,460</u>
Primary government					
Net investment in capital assets	3,304,473	3,406,783	3,511,119	3,660,873	3,832,335
Restricted	596,862	666,597	1,012,829	1,158,944	1,404,546
Unrestricted (1)	(1,080,698)	(1,189,852)	(1,318,358)	(1,485,163)	(1,857,852)
Total primary government net position	<u>\$ 2,820,637</u>	<u>2,883,528</u>	<u>3,205,590</u>	<u>3,334,654</u>	<u>3,379,029</u>

(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 Benefit 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				
	2012	2013	2014	2015	2016
Expenses					
Governmental activities					
General government	\$ 271,485	240,409	249,066	258,169	\$ 257,887
Public protection	1,179,815	1,236,708	1,312,074	1,309,087	1,359,423
Public ways and facilities	132,166	135,432	148,209	161,341	140,245
Health and sanitation	790,907	851,246	631,543	640,020	675,077
Public assistance	1,175,678	1,183,923	1,418,703	1,327,664	1,421,851
Education	34,669	34,104	35,647	37,686	41,086
Recreation and cultural	36,128	34,204	38,903	42,748	44,883
Interest on long-term debt	102,338	95,801	92,709	86,816	81,665
Total governmental activities expenses	3,723,186	3,811,827	3,926,854	3,863,531	4,022,117
Business-type activities					
Airport	12,736	14,107	14,118	14,664	14,439
Wastewater management	5,980	22,936			
Sanitation district	22,335	5,754	28,291	30,745	28,693
Sanitation district - Other					
Jail Stores Commissary			4,816	4,506	5,362
Total business-type activities expenses	41,051	42,797	47,225	49,915	48,494
Total primary government expenses	3,764,237	3,854,624	3,974,079	3,913,446	4,070,611
Program revenues					
Governmental activities					
Charges for services:					
General government	99,872	98,205	100,328	92,109	99,531
Public protection	237,632	244,612	240,850	250,054	252,303
Other activities	168,851	153,958	169,274	162,578	164,721
Operating grants and contributions	2,317,522	2,467,966	2,519,619	2,467,817	2,543,749
Capital grants and contributions	11,005	32,728	114,310	39,224	12,947
Total governmental activities program revenues	2,834,882	2,997,469	3,144,381	3,011,782	3,073,251
Business-type activities					
Charges for services:					
Airport	11,568	11,077	12,647	11,984	12,044
Wastewater management	6,502	6,561			
Sanitation district	18,406	18,564	25,037	26,831	26,719
Sanitation district - Other					
Jail Stores Commissary			5,659	4,538	
Operating grants and contributions	539	4,933	3,793	702	3,513
Capital grants and contributions					
Total business-type program revenues	37,015	41,135	47,136	44,055	42,276
Total primary government program revenues	2,871,897	3,038,604	3,191,517	3,055,837	3,115,527
Net (Expense) Revenue					
Governmental activities	(888,304)	(814,358)	(782,473)	(851,749)	(948,866)
Business-type activities	(4,036)	(1,662)	(89)	(5,860)	(6,218)
Total primary government net (expense) revenue	(892,340)	(816,020)	(782,562)	(857,609)	\$ (955,084)

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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				
	2017	2018	2019	2020	2021
Expenses					
Governmental activities					
General government	\$ 637,532	621,987	709,150	426,846	465,464
Public protection	1,455,462	1,435,847	1,479,542	1,848,040	1,823,535
Public ways and facilities	140,366	160,615	149,776	188,295	163,809
Health and sanitation	723,508	777,383	835,771	1,022,279	1,363,772
Public assistance	1,179,180	1,158,563	1,187,343	1,475,071	1,838,270
Education	38,477	39,107	40,020	52,225	56,272
Recreation and cultural	37,727	38,081	43,701	57,995	57,617
Interest on long-term debt	79,152	78,217	74,355	47,689	57,386
Total governmental activities expenses	4,291,404	4,309,800	4,519,658	5,118,440	5,826,125
Business-type activities					
Airport	14,518	18,399	15,178	14,889	15,586
Wastewater management					
Sanitation district	25,185	32,660	32,335	28,385	31,716
Sanitation district - Other				9,504	10,923
Jail Stores Commissary	6,007	6,050	5,836	5,776	5,222
Total business-type activities expenses	45,710	57,109	53,349	58,554	63,447
Total primary government expenses	4,337,114	4,366,909	4,573,007	5,176,994	5,889,572
Program revenues					
Governmental activities					
Charges for services:					
General government	111,389	105,676	108,724	116,282	119,713
Public protection	270,345	257,797	252,906	247,887	252,958
Other activities	165,846	189,520	182,793	225,893	201,777
Operating grants and contributions	2,407,522	2,589,141	2,716,354	3,062,586	3,751,844
Capital grants and contributions	16,296	9,360	121,425	28,608	21,142
Total governmental activities program revenues	2,971,398	3,151,494	3,382,202	3,681,256	4,347,434
Business-type activities					
Charges for services:					
Airport	14,302	13,783	14,281	13,903	14,243
Wastewater management					
Sanitation district	29,063	28,475	32,382	25,672	26,625
Sanitation district - Other				10,188	10,089
Jail Stores Commissary	7,141	7,426	6,978	7,019	5,412
Operating grants and contributions	5,659	329	20	4,018	6,679
Capital grants and contributions				1,220	3,100
Total business-type program revenues	56,165	50,013	53,661	62,020	66,148
Total primary government program revenues	3,027,563	3,201,507	3,435,863	3,743,276	4,413,582
Net (Expense) Revenue					
Governmental activities	(1,320,006)	(1,158,306)	(1,137,456)	(1,437,184)	(1,478,691)
Business-type activities	10,455	(7,096)	312	3,466	2,701
Total primary government net (expense) revenue	\$ (1,309,551)	(1,165,402)	(1,137,144)	(1,433,718)	(1,475,990)

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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				
	2012	2013	2014	2015	2016
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	\$ 616,183	587,145	627,709	\$648,974	680,434
Other taxes	17,200	20,912			
Transient occupancy tax			3,404	4,166	4,128
Real property transfer tax			20,074	21,049	24,589
Miscellaneous taxes			14	15	38
Intergovernmental unrestricted:					
Property taxes in lieu of VLF	304,614	303,646	313,844	332,928	351,524
Sales and use taxes	25,055	24,809	24,871	27,847	28,898
Investment earnings	12,338	3,504	16,635	12,250	17,818
Other general revenues	110,676	90,789	132,612	93,889	82,745
Total governmental general revenues	1,086,066	1,030,805	1,139,163	1,141,118	1,190,174
Transfers	(28)	114	7,086	2,693	3,714
Extraordinary gain	10,423				
Total governmental activities	1,096,461	1,030,919	1,146,249	1,143,811	1,193,888
Business-type activities					
Investment earnings	1,151	46	502	336	1,622
Other general revenues	209	123	2,565	3,055	8,777
Total business-type general revenues	1,360	169	3,067	3,391	10,399
Transfers	28	(114)	(7,086)	(2,693)	(3,714)
Total business-type activities	1,388	55	(4,019)	698	6,685
Total primary government	1,097,849	1,030,974	1,142,230	1,144,509	1,200,573
Change in net position					
Governmental activities	208,157	216,561	363,776	292,062	245,022
Business-type activities	(2,648)	(1,607)	(4,108)	(5,162)	467
Total change in net position	\$ 205,509	214,954	359,668	286,900	245,489

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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				
	2017	2018	2019	2020	2021
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	720,645	758,427	797,838	851,473	881,605
Other taxes					
Transient occupancy tax	4,889	5,105	5,785	4,173	5,386
Real property transfer tax	23,960	25,910	26,521	25,138	35,608
Miscellaneous taxes	10	6	6	3	8
Intergovernmental unrestricted:					
Property taxes in lieu of VLF	371,105	393,824	417,601	441,609	465,076
Sales and use taxes	27,779	30,744	32,332	30,967	37,810
Investment earnings	15,315	38,057	84,335	102,116	(2,922)
Other general revenues	88,038	93,604	90,041	102,310	95,224
Total governmental general revenues	1,251,741	1,345,677	1,454,459	1,557,789	1,517,795
Transfers	4,399	4,421	5,711	(5,172)	(85)
Extraordinary gain					
Total governmental activities	1,256,140	1,350,098	1,460,170	1,552,617	1,517,710
Business-type activities					
Investment earnings	523	1,159	2,013	2,565	(76)
Other general revenues	2,716	2,892	2,734	2,428	2,646
Total business-type general revenues	3,239	4,051	4,747	4,993	2,570
Transfers	(4,399)	(4,421)	(5,711)	5,172	85
Total business-type activities	(1,160)	(370)	(964)	10,165	2,655
Total primary government	1,254,980	1,349,728	1,459,206	1,562,782	1,520,365
Change in net position					
Governmental activities	(63,866)	191,792	322,714	115,433	39,019
Business-type activities	9,295	(7,466)	(652)	13,631	5,356
Total change in net position	(54,571)	184,326	322,062	129,064	44,375

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

	Fiscal Year				
	2012	2013	2014	2015	2016
General Fund					
Nonspendable	\$ 12,443	12,347	12,276	13,379	13,489
Restricted	245,713	295,264	296,548	269,294	272,500
Committed	515,234	464,831	492,175	478,980	591,941
Assigned	51,325	184,526	217,628	328,588	381,202
Unassigned	663,132	644,454	713,045	798,135	747,277
Total general fund	1,487,847	1,601,422	1,731,672	1,888,376	2,006,409
All Other Governmental Funds					
Nonspendable	5,281	5,600	4,884	5,149	5,981
Restricted	424,512	433,952	459,579	427,703	398,385
Committed	440,767	413,796	395,291	379,711	371,622
Assigned				228	917
Total other governmental funds	\$ 870,560	853,348	859,754	812,791	776,905
	Fiscal Year				
	2017	2018	2019	2020	2021
General Fund					
Nonspendable	\$ 19,894	22,747	47,019	23,244	22,900
Restricted	266,904	319,782	608,729	696,261	692,270
Committed	677,058	796,086	637,450	626,470	500,256
Assigned	483,464	480,063	418,718	414,650	405,739
Unassigned	697,293	688,449	712,149	707,871	661,270
Total general fund	2,144,613	2,307,127	2,424,065	2,468,496	2,282,435
All Other Governmental Funds					
Nonspendable	6,062	5,993	5,634	5,759	5,513
Restricted	396,063	413,626	471,464	496,757	544,367
Committed	376,179	367,515	365,450	395,784	367,294
Assigned	1,478	2,066	2,865	3,672	-
Total other governmental funds	\$ 779,782	789,200	845,413	901,972	917,174

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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)

	Fiscal Year				
	2012	2013	2014	2015	2016
Revenues:					
Taxes	\$ 966,512	941,644	987,061	1,038,552	\$ 1,090,722
Licenses, permits and franchise fees	51,823	52,746	55,819	54,181	57,375
Fines, forfeitures and penalties	53,818	50,070	47,125	49,200	46,295
Revenue from use of money and property	29,765	21,918	34,855	23,033	28,396
Aid from other governmental agencies:					
State	1,276,289	1,374,266	1,513,606	1,490,603	1,487,655
Federal	969,818	946,356	919,151	917,901	959,399
Other	82,292	138,575	169,724	106,691	110,816
Charges for current services	369,586	366,442	389,224	387,788	398,705
Other	104,647	78,455	61,409	91,903	75,264
Total revenues	3,904,550	3,970,472	4,177,974	4,159,852	4,254,627
Expenditures:					
General government	210,375	226,648	231,370	237,875	233,180
Public protection	1,149,575	1,187,848	1,277,698	1,353,710	1,343,281
Public ways and facilities	64,922	66,514	75,565	73,991	70,946
Health and sanitation	782,504	840,735	620,319	644,865	670,871
Public assistance	1,171,662	1,178,112	1,410,925	1,346,078	1,426,134
Education	32,210	32,034	33,431	37,095	39,592
Recreation and cultural	33,302	31,092	31,604	36,838	37,800
Total CAFR Governmental functions	3,444,550	3,562,983	3,680,912	3,730,452	3,821,804
Capital outlay	212,304	165,737	264,015	160,474	185,065
Debt service:					
Principal	61,241	75,687	59,535	67,542	65,929
Interest	94,320	93,678	93,232	85,673	88,502
Bond issuance costs	374	393		583	761
Payment to refunded bond escrow agent				8,461	12,481
Total expenditures	3,812,789	3,898,478	4,097,694	4,053,185	4,174,542
Excess (deficiency) of revenues over (under) expenditures	91,761	71,994	80,280	106,667	80,085
Other financing sources (uses)					
Sale of capital assets	740	5,997	58,420	984	2,319
Issuance of bonds, loans and capital lease:					
Face value of bonds issued	32,665	29,335		732	
Face value of loans issued					690
Face value of capital lease					
Discount on issuance of bonds	(182)				
Premium on issuance of bonds		574		15,070	22,163
Refunding bonds issued:				93,750	105,330
Payment to refunded bond escrow agent				(103,771)	(122,533)
Transfers in	460,192	460,931	478,533	434,541	470,175
Transfers (out)	(465,106)	(472,183)	(480,236)	(439,657)	(476,484)
Total other financing sources (uses)	28,309	24,654	56,717	1,649	1,660
Extraordinary loss	(3,126)				
Net change in fund balances	116,944	96,648	136,997	108,316	\$ 81,745
Debt service as a percentage of noncapital expenditures	4.32%	4.54%	3.98%	3.94%	3.87%

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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				
	2017	2018	2019	2020	2021
Revenues:					
Taxes	\$ 1,148,655	1,214,066	1,276,584	1,344,469	1,427,167
Licenses, permits and franchise fees	57,066	62,189	62,951	59,663	58,792
Fines, forfeitures and penalties	44,146	42,417	43,589	44,409	40,248
Revenue from use of money and property	23,079	43,407	87,604	97,867	6,097
Aid from other governmental agencies:					
State	1,482,536	1,644,254	1,631,528	1,866,281	1,820,507
Federal	796,594	828,693	909,211	1,029,342	1,527,626
Other	122,767	132,652	142,822	157,984	188,112
Charges for current services	411,488	433,325	424,365	462,718	463,591
Other	77,429	79,977	78,501	85,613	79,189
Total revenues	4,163,760	4,480,980	4,657,155	5,148,346	5,611,329
Expenditures:					
General government	260,005	270,469	282,021	353,496	388,139
Public protection	1,434,323	1,486,679	1,569,507	1,652,858	1,633,731
Public ways and facilities	75,901	100,322	89,184	108,703	83,436
Health and sanitation	731,034	801,370	875,337	973,884	1,304,255
Public assistance	1,184,697	1,195,090	1,263,184	1,424,290	1,782,216
Education	39,687	41,238	45,707	46,571	50,551
Recreation and cultural	39,325	39,668	42,856	46,081	44,751
Total CAFR Governmental functions	3,764,972	3,934,836	4,167,796	4,605,883	5,287,079
Capital outlay	120,509	267,685	183,654	272,524	387,163
Debt service:					
Principal	66,284	76,181	82,766	98,543	91,999
Interest	75,153	73,637	69,381	72,762	56,728
Bond issuance costs				3,415	807
Payment to refunded bond escrow agent				30,543	6,036
Total expenditures	4,026,918	4,352,339	4,503,597	5,083,670	5,829,812
Excess (deficiency) of revenues over (under) expenditures	136,842	128,641	153,558	64,676	(218,483)
Other financing sources (uses)					
Sale of capital assets	240	126	25,213	11,557	235
Issuance of bonds, loans and capital lease:					
Face value of bonds issued					57,554
Face value of loans issued					
Face value of capital lease	6,122	45,495		217	
Discount on issuance of bonds					
Premium on issuance of bonds				66,047	3,432
Refunding bonds issued				425,414	45,725
Payment to refunded bond escrow agent				(450,127)	(48,344)
Transfers in	474,286	527,620	527,914	578,503	643,479
Transfers (out)	(478,540)	(532,605)	(533,891)	(595,710)	(654,122)
Total other financing sources (uses)	2,108	40,636	19,236	35,901	47,959
Extraordinary loss					
Net change in fund balances	138,950	169,277	172,794	100,577	(170,524)
Debt service as a percentage of noncapital expenditures	3.62%	3.67%	3.52%	3.56%	2.73%

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		
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
2021	594,177,079	4,983,017	4,284,537	14,654,279	17,856,045	1,987,395	598,255,472	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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Direct Rates (1)										
County of San Diego	0.140	0.140	0.139	0.140	0.139	0.139	0.139	0.138	0.138	0.138
Cities (3)	0.231	0.232	0.233	0.233	0.235	0.238	0.238	0.242	0.242	0.245
Schools (4)	0.595	0.594	0.594	0.593	0.592	0.590	0.590	0.587	0.587	0.585
Special Districts	0.034	0.034	0.034	0.034	0.034	0.033	0.033	0.033	0.033	0.032
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	0.073	0.073	0.103	0.102	0.105	0.103	0.109	0.110	0.140	0.139
Special Districts	0.009	0.009	0.009	0.009	0.009	0.009	0.009	0.009	0.011	0.012
Total Overlapping Rates	0.086	0.086	0.116	0.115	0.118	0.116	0.122	0.123	0.155	0.155
Total Direct and Overlapping Rates	1.086	1.086	1.116	1.115	1.118	1.116	1.122	1.123	1.155	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	2021			2012		
	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	\$ 10,540,907	1	1.82%	\$ 5,607,607	1	1.47%
Qualcomm Inc	2,185,986	2	0.38%	1,283,394	5	0.34%
Scripps Health	1,412,955	3	0.24%			
Kilroy Realty L P	1,178,174	4	0.20%	1,378,981	3	0.36%
Irvine Co L L C	1,173,999	5	0.20%	1,212,309	6	0.32%
U T C Venture L L C	866,265	6	0.15%			
Host Hotels and Resorts LP	826,470	7	0.14%			
B S K Del Partners LLC	789,074	8	0.14%			
A A T La Jolla Commons LLC	688,375	9	0.12%			
Sorrento West Properties INC	615,523	10	0.11%			
Southern California Edison Co.				2,248,422	2	0.59%
San Diego Family Housing LLC				1,355,792	4	0.36%
Pacific Bell Telephone				882,849	7	0.23%
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%
Totals	\$ 20,277,728		3.50%	\$15,613,984		4.10%

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
2012	\$ 3,929,873	\$ 3,819,892	97.20%	\$ 49,928	\$ 3,869,820	98.47%
2013	3,929,588	3,871,591	98.52%	35,207	3,906,798	99.42%
2014	4,059,836	4,011,889	98.82%	32,002	4,043,891	99.61%
2015	4,292,407	4,241,271	98.81%	32,529	4,273,800	99.57%
2016	4,533,155	4,489,098	99.03%	29,418	4,518,516	99.68%
2017	4,776,510	4,738,515	99.20%	31,052	4,769,567	99.85%
2018	5,068,261	5,019,394	99.04%	31,251	5,050,645	99.65%
2019	5,368,888	5,318,210	99.06%	33,419	5,351,629	99.68%
2020	5,671,954	5,590,625	98.57%	52,157	5,642,782	99.49%
2021	5,982,555	5,903,354	98.68%	N/A	5,903,354	98.68%

(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

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Table 9
County of San Diego
Ratios of Outstanding Debt by Type
 Last Ten Fiscal Years
 (In Thousands, Except Per Capita Amount)

	Fiscal Year				
	2012	2013	2014	2015	2016
Governmental Activities:					
Certificates of Participation & Lease					
Revenue Bonds	\$ 410,126	413,992	396,173	376,955	351,179
San Diego County Redevelopment Agency Revenue Refunding Bonds (2)					
Tobacco Settlement Asset-Backed Bonds	562,391	551,350	551,442	542,883	546,110
Pension Obligation Bonds	805,272	769,068	732,330	692,338	649,860
Capital and Retrofit loans	6,167	5,169	5,124	5,188	6,020
Capitalized Leases	185	152	119	84	51
Business-type Activities:					
Capital Loans	1,313	1,046	766	475	171
Total Primary Government	\$ 1,785,454	\$ 1,740,777	\$ 1,685,954	\$ 1,617,923	\$ 1,553,391
Percentage of Personal Income (1)	1.15%	1.11%	0.99%	0.90%	0.83%
Per Capita (1)	\$ 571	553	528	501	472
	Fiscal Year				
	2017	2018	2019	2020	2021
Governmental Activities:					
Certificates of Participation & Lease					
Revenue Bonds	\$ 330,956	309,388	287,889	260,352	241,030
Tobacco Settlement Asset-Backed Bonds	548,832	546,113	544,069	533,851	520,925
Pension Obligation Bonds	605,520	558,525	508,765	456,040	400,125
Capital and Retrofit loans	5,249	4,282	3,610	3,201	2,551
Capitalized Leases	6,084	47,691	43,593	39,300	90,595
Business-type Activities:					
Capital Loans	0		0		
Total Primary Government	\$ 1,496,641	\$ 1,465,999	\$ 1,387,926	1,292,744	1,255,226
Percentage of Personal Income (1)	0.78%	0.75%	0.72%	0.75%	0.76%
Per Capita (1)	\$ 451	439	414	387	379

(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				
	2012	2013	2014	2015	2016
Certificates of Participation & Lease Revenue Bonds	410,126	413,992	396,173	376,955	\$ 351,179
Less: Amounts Available in Debt Service Fund	26,860	28,140	27,728	28,798	20,107
Net Certificates of Participation & Lease Revenue Bonds	383,266	385,852	368,445	348,157	331,072
Pension Obligation Bonds	805,272	769,068	732,330	692,338	649,860
Less: Amounts Available in Debt Service Fund	629	161	423	877	375
Net Pension Obligation Bonds	804,643	768,907	731,907	691,461	649,485
Total Net Bonded Debt	\$ 1,187,909	\$ 1,154,759	\$ 1,100,352	\$ 1,039,618	\$ 980,557
Percentage of Actual Taxable Value of Property (1)	0.30%	0.29%	0.27%	0.24%	0.22%
Per Capita (2)	380	367	344	322	\$ 298

	Fiscal Year				
	2017	2018	2019	2020	2021
Certificates of Participation & Lease Revenue Bonds	330,956	309,388	287,889	260,352	241,030
Less: Amounts Available in Debt Service Fund	19,992	20,455	20,634	13,773	9,143
Net Certificates of Participation & Lease Revenue Bonds	310,964	288,933	267,255	246,579	231,887
Pension Obligation Bonds	605,520	558,525	508,765	456,040	400,125
Less: Amounts Available in Debt Service Fund	574	993	1,526	1,345	724
Net Pension Obligation Bonds	604,946	557,532	507,239	454,695	399,401
Total Net Bonded Debt	915,910	846,465	774,494	701,274	631,288
Percentage of Actual Taxable Value of Property (1)	0.19%	0.17%	0.14%	0.12%	0.11%
Per Capita (2)	276	254	231	210	190

(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		Legal Debt Margin/ Debt Limit
		Applicable to Limit (1)	Legal Debt Margin	
2012	\$ 4,912,341	4,912,341	4,912,341	100%
2013	4,911,986	4,911,986	4,911,986	100%
2014	5,074,795	5,074,795	5,074,795	100%
2015	5,365,509	5,365,509	5,365,509	100%
2016	5,666,444	5,666,444	5,666,444	100%
2017	5,970,639	5,970,639	5,970,639	100%
2018	6,335,327	6,335,327	6,335,327	100%
2019	6,711,110	6,711,110	6,711,110	100%
2020	7,089,943	7,089,943	7,089,943	100%
2021	7,478,193	7,478,193	7,478,193	100%

Legal Debt Margin Calculation for Fiscal Year 2021

Assessed value	\$ 598,255,472
Debt limit (1.25% of total assessed value) (2)	7,478,193
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	\$ 7,478,193

(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)

Fiscal Year	Tobacco Settlement Asset-Backed Bonds						Coverage
	Tobacco Settlement Revenues	Less: Operating Expenses (1)	Net Available Revenue	Principal (2)	Interest		
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	
2021	34,364	226	34,138	16,425	17,890	0.99	

(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)
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
2021	3,315,404	164,786,000	49,703	490,068	7.0

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	2021			2012		
	Employees	Rank	Percentage of Total County Employment (2)	Employees	Rank	Percentage of Total County Employment (3)
U.C. San Diego	35,802 (1)	1	2.52%	27,391 (3)	3	1.89%
Sharp Healthcare	19,468 (1)	2	1.37%	15,231 (3)	5	1.05%
County of San Diego	17,954 (1)	3	1.26%	15,687 (3)	4	1.08%
City of San Diego	11,820 (1)	4	0.83%	10,057 (3)	9	0.69%
General Atomics (and affiliated companies)	6,745 (1)	5	0.47%	N/A	N/A	N/A
San Diego State University	6,454 (1)	6	0.45%	N/A	N/A	N/A
Rady Children's Hospital-San Diego	5,711 (1)	7	0.40%	N/A	N/A	N/A
San Diego Community College District	5,400 (1)	8	0.38%	N/A	N/A	N/A
Sempra Energy	5,063 (1)	9	0.36%	N/A	N/A	N/A
YMCA of San Diego County	5,057 (1)	10	0.36%	N/A	N/A	N/A
Total	119,474		8.40%	68,366		4.71%

Sources:

(1) San Diego Business Journal - The 2021 Book of Lists (November 1, 2020), and County of San Diego Adopted Operational Plan Fiscal Years 2021-22 and 2022-23, pg. 21

Note: The Naval Base San Diego was excluded.

(2) California Labor Market Info (www.labormarketinfo.edd.ca.gov)

Percentage is calculated by dividing employees by total county employment of 1,420,400 as of June 2021

(3) FY 2011-2012 ACFR Table 14

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

Function	Fiscal Year				
	2012	2013	2014	2015	2016
General	1,451	1,485	1,479	1,485	1,529
Public protection	7,430	7,638	7,859	7,923	7,882
Public ways and facilities	367	369	366	356	370
Health and sanitation	2,045	2,068	2,029	1,994	1,987
Public assistance	3,440	3,728	4,160	4,368	4,462
Education	256	251	246	259	267
Recreation and cultural	171	162	172	166	171
Total	15,160	15,701	16,311	16,551	16,668

Function	Fiscal Year				
	2017	2018	2019	2020	2021
General	1,515	1,531	1,552	1,553	1,571
Public protection	7,942	7,899	7,917	7,883	7,595
Public ways and facilities	388	385	391	374	377
Health and sanitation	2,059	2,092	2,194	2,311	2,227
Public assistance	4,552	4,583	4,660	4,817	4,873
Education	269	271	268	262	254
Recreation and cultural	172	177	190	224	226
Total	16,897	16,938	17,172	17,424	17,123

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				
	2012	2013	2014	2015	2016
General Government					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	98.00%	74.30%	99.00%	98.00%	75.00%
Assessor/Recorder/County Clerk: Percent of mandated assessments completed by close of annual tax roll	99.00%	99.00%	100.00%	100.00%	100.00%
Treasurer-Tax Collector: Secured taxes collected (% of total)	97.00%	98.00%	99.10%	99.10%	99.30%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	64.00%	67.00%	68.00%	71.00%	72.00%
Sheriff: Number of jail "A" (or unduplicated) bookings	130,044	126,836	89,936	82,702	81,975
Sheriff: Daily average – number of inmates	4,846	5,274	5,706	5,226	5,152
District Attorney: Felony defendants received	25,983	27,745	27,424	22,302	21,281
District Attorney: Misdemeanor defendants received	26,800	25,080	27,441	31,242	31,684
Planning and Development Services: Percent of building inspections completed next day	100.00%	100.00%	98.00%	98.00%	(1)
Planning and Development Services: Average permit center counter wait time (in minutes)	(1)	(1)	31	25	25
Animal Services: Percent of euthanized animals that were treatable	25.30%	28.00%	20.00%	12.80%	0.00%
Public ways and facilities					
Public Works: Protect water quality through Department of Public Works roads/drainage waste debris removal (cubic yards removed)	25,404	25,000	60,045	27,010	22,152
Health and sanitation					
Regional Operations: Children age 0-4 years receive age-appropriate vaccines	99.00%	99.50%	(1)	(1)	(1)
Regional Operations: Children age 11-18 years receive age-appropriate vaccines	99.00%	99.40%	(1)	(1)	(1)
Regional Operations: Children age 0-18 years receive age-appropriate vaccines	(1)	(1)	99.00%	99.00%	100.00%
Behavioral Health Services: Wait time for children's mental health outpatient treatment	5 days	4 days	3.5 days	(1)	(1)
Public assistance					
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	96.00%	97.00%	95.00%	97.00%	96.00%
Child Welfare Services: Foster children in 12th grade who achieve high school completion (diploma, certificate or equivalent)	79.00%	83.00%	79.00%	(1)	(1)
Child Welfare Services: Family participation in joint case planning and meetings quarterly	(1)	(1)	(1)	56.00%	77.00%
Self-Sufficiency Services: CalWORKs applications processed timely to help eligible families become more self-sufficient	(1)	(1)	(1)	96.00%	97.00%
Education					
County Library: Annual average circulation per item	7.98	7.52	6.84	7.47	7.82
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and effectively managed	45,661	47,270	47,907	48,098	48,565
Parks and Recreation: Number of miles of trails managed in the County trails program	329	330	336	359	363

(1) Trend data not available

Source: Various County departments

Continued on next page ►►

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

(Continued)

Function	Fiscal Year				
	2017	2018	2019	2020	2021
General Government					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	59.00%	93.00%	71.00%	97.00%	99.00%
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)	99.20%	98.50%	99.20%	98.70%	99.00%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	73.00%	72.00%	71.00%	71.00%	71.00%
Sheriff: Number of jail "A" (or unduplicated) bookings	80,177	81,412	80,257	63,728	45,186
Sheriff: Daily average – number of inmates	(1)	(1)	(1)	(1)	(1)
District Attorney: Felony defendants received	21,656	20,676	21,308	19,193	21,219
District Attorney: Misdemeanor defendants received	30,101	32,383	33,220	27,120	26,950
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)	23	23	21	22	(1)
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)	20,586	19,290	24,636	22,150	18,790
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%	99.00%	100.00%	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%	97.00%	98.00%	97.00%	98.00%
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	76.00%	79.00%	80.00%	(1)	(1)
Self-Sufficiency Services: CalWORKs applications processed timely to help eligible families become more self-sufficient	97.00%	97.00%	98.00%	97.00%	99.00%
Education					
County Library: Annual average circulation per item	7.82	7.51	7.74	8.10	4.20
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and effectively managed	48,836	49,800	51,721	53,475	56,131
Parks and Recreation: Number of miles of trails managed in the County trails program	363	364	368	375	380

(1) Trend data not available

Source: Various County departments

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

Function	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General government										
Fleet vehicles	1,872	1,762	1,762	1,825	1,814	1,801	2,010	1,919	1,758	1,728
Buildings	1,085	1,126	1,136	1,114	1,123	1,153	1,092	1,069	1,092	1,114
Land	1,073	1,090	1,124	1,136	1,146	1,177	1,290	1,330	1,362	1,393
Public protection										
Building - sub stations	12	12	15	16	16	16	16	17	16	16
Patrol units	1,310	1,402	1,473	1,448	1,520	1,511	1,604	1,837	1,620	1,628
Detention facilities	10	9	10	10	10	11	9	9	9	9
Public ways and facilities										
Road miles	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	1,945.50
Bridges	196	200	200	201	201	204	208	208	208	208
Airports	7	7	7	7	7	7	7	7	7	7
Road stations	14	13	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	6	1	1	1	1	1	1	1
Wastewater treatment plants (1)	3	3	3	3	3	3	3	3	3	3
Wastewater pump stations (1)	8	8	8	8	8	8	8	8	8	8
Public assistance										
Administration building	0	1	1	1	1	1	1	1	1	1
Housing facilities	6	6	6	6	5	5	5	5	5	5
Education										
Libraries	20	20	20	20	20	21	21	22	22	22
Recreation and cultural										
Parks/open space area	91	91	91	109	109	109	118	125	130	152
Campgrounds	8	8	8	8	8	8	8	8	8	9

(1) Trend data not available for 2007-11

Source: Various County departments