

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 annual comprehensive financial reports for the relevant year.

County of San Diego / Annual Comprehensive Financial Report / For the year ended June 30, 2022

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

	Fiscal Year				
	2013	2014	2015	2016	2017
Net position					
Governmental activities					
Net investment in capital assets	\$ 2,861,061	3,015,405	3,042,782	3,124,804	3,130,429
Restricted	619,855	669,832	619,565	604,917	596,862
Unrestricted (1)	514,015	655,954	(1,268,029)	(1,090,381)	(1,151,817)
Total governmental activities net position	3,994,931	4,341,191	2,394,318	2,639,340	2,575,474
Business-type activities					
Net investment in capital assets	167,430	171,911	167,453	167,282	174,044
Restricted					
Unrestricted (1)	81,185	78,547	67,948	68,586	71,119
Total business-type activities net position	248,615	250,458	235,401	235,868	245,163
Primary government					
Net investment in capital assets	3,028,491	3,187,316	3,210,235	3,292,086	3,304,473
Restricted	619,855	669,832	619,565	604,917	596,862
Unrestricted (1)	595,200	734,501	(1,200,081)	(1,021,795)	(1,080,698)
Total primary government net position	\$ 4,243,546	4,591,649	2,629,719	2,875,208	2,820,637
Net position					
Governmental activities					
Net investment in capital assets	\$ 3,229,874	3,336,893	3,477,320	3,643,504	3,695,884
Restricted	666,597	1,012,829	1,158,944	1,404,546	1,281,257
Unrestricted (1)	(1,250,068)	(1,380,605)	(1,551,714)	(1,924,481)	(1,186,927)
Total governmental activities net position	2,646,403	2,969,117	3,084,550	3,123,569	3,790,214
Business-type activities					
Net investment in capital assets	176,909	174,226	183,553	188,831	187,343
Restricted					
Unrestricted (1)	60,216	62,247	66,551	66,629	87,711
Total business-type activities net position	237,125	236,473	250,104	255,460	275,054
Primary government					
Net investment in capital assets	3,406,783	3,511,119	3,660,873	3,832,335	3,883,227
Restricted	666,597	1,012,829	1,158,944	1,404,546	1,281,257
Unrestricted (1)	(1,189,852)	(1,318,358)	(1,485,163)	(1,857,852)	(1,099,216)
Total primary government net position	\$ 2,883,528	3,205,590	3,334,654	3,379,029	4,065,268

(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				
	2013	2014	2015	2016	2017
Expenses					
Governmental activities					
General government	\$ 240,409	249,066	258,169	257,887	637,532
Public protection	1,236,708	1,312,074	1,309,087	1,359,423	1,455,462
Public ways and facilities	135,432	148,209	161,341	140,245	140,366
Health and sanitation	851,246	631,543	640,020	675,077	723,508
Public assistance	1,183,923	1,418,703	1,327,664	1,421,851	1,179,180
Education	34,104	35,647	37,686	41,086	38,477
Recreation and cultural	34,204	38,903	42,748	44,883	37,727
Interest on long-term debt	95,801	92,709	86,816	81,665	79,152
Total governmental activities expenses	3,811,827	3,926,854	3,863,531	4,022,117	4,291,404
Business-type activities					
Airport	14,107	14,118	14,664	14,439	14,518
Wastewater management	22,936				
Sanitation district	5,754	28,291	30,745	28,693	25,185
Sanitation district - Other					
Jail Stores Commissary		4,816	4,506	5,362	6,007
Total business-type activities expenses	42,797	47,225	49,915	48,494	45,710
Total primary government expenses	3,854,624	3,974,079	3,913,446	4,070,611	4,337,114
Program revenues					
Governmental activities					
Charges for services:					
General government	98,205	100,328	92,109	99,531	111,389
Public protection	244,612	240,850	250,054	252,303	270,345
Other activities	153,958	169,274	162,578	164,721	165,846
Operating grants and contributions	2,467,966	2,519,619	2,467,817	2,543,749	2,407,522
Capital grants and contributions	32,728	114,310	39,224	12,947	16,296
Total governmental activities program revenues	2,997,469	3,144,381	3,011,782	3,073,251	2,971,398
Business-type activities					
Charges for services:					
Airport	11,077	12,647	11,984	12,044	14,302
Wastewater management	6,561				
Sanitation district	18,564	25,037	26,831	26,719	29,063
Sanitation district - Other					
Jail Stores Commissary		5,659	4,538		7,141
Operating grants and contributions	4,933	3,793	702	3,513	5,659
Capital grants and contributions					
Total business-type program revenues	41,135	47,136	44,055	42,276	56,165
Total primary government program revenues	3,038,604	3,191,517	3,055,837	3,115,527	3,027,563
Net (Expense) Revenue					
Governmental activities	(814,358)	(782,473)	(851,749)	(948,866)	(1,320,006)
Business-type activities	(1,662)	(89)	(5,860)	(6,218)	10,455
Total primary government net (expense) revenue	\$ (816,020)	(782,562)	(857,609)	(955,084)	(1,309,551)

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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				
	2018	2019	2020	2021	2022
Expenses					
Governmental activities					
General government	\$ 621,987	709,150	788,228	465,464	414,187
Public protection	1,435,847	1,479,542	1,677,645	1,823,535	1,586,324
Public ways and facilities	160,615	149,776	199,679	163,809	164,262
Health and sanitation	777,383	835,771	964,251	1,363,772	1,167,816
Public assistance	1,158,563	1,187,343	1,378,281	1,838,270	1,785,733
Education	39,107	40,020	41,124	56,272	55,787
Recreation and cultural	38,081	43,701	49,543	57,617	60,611
Interest on long-term debt	78,217	74,355	47,689	57,386	53,971
Total governmental activities expenses	4,309,800	4,519,658	5,146,440	5,826,125	5,288,691
Business-type activities					
Airport	18,399	15,178	14,889	15,586	15,545
Wastewater management					
Sanitation district	32,660	32,335	28,385	31,716	25,035
Sanitation district - Other			9,504	10,923	8,712
Jail Stores Commissary	6,050	5,836	5,776	5,222	3,010
Total business-type activities expenses	57,109	53,349	58,554	63,447	52,302
Total primary government expenses	4,366,909	4,573,007	5,204,994	5,889,572	5,340,993
Program revenues					
Governmental activities					
Charges for services:					
General government	105,676	108,724	116,282	119,713	128,540
Public protection	257,797	252,906	247,887	252,958	288,901
Other activities	189,520	182,793	225,893	201,777	202,358
Operating grants and contributions	2,589,141	2,716,354	3,062,586	3,751,844	3,736,703
Capital grants and contributions	9,360	121,425	28,608	21,142	109,343
Total governmental activities program revenues	3,151,494	3,382,202	3,681,256	4,347,434	4,465,845
Business-type activities					
Charges for services:					
Airport	13,783	14,281	13,903	14,243	14,200
Wastewater management					
Sanitation district	28,475	32,382	25,672	26,625	29,367
Sanitation district - Other			10,188	10,089	8,119
Jail Stores Commissary	7,426	6,978	7,019	5,412	6,476
Operating grants and contributions	329	20	4,018	6,679	1,295
Capital grants and contributions			1,220	3,100	
Total business-type program revenues	50,013	53,661	62,020	66,148	59,457
Total primary government program revenues	3,201,507	3,435,863	3,743,276	4,413,582	4,525,302
Net (Expense) Revenue					
Governmental activities	(1,158,306)	(1,137,456)	(1,465,184)	(1,478,691)	(822,846)
Business-type activities	(7,096)	312	3,466	2,701	7,155
Total primary government net (expense) revenue	\$ (1,165,402)	(1,137,144)	(1,461,718)	(1,475,990)	(815,691)

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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				
	2013	2014	2015	2016	2017
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	\$ 587,145	627,709	648,974	680,434	720,645
Other taxes	20,912				
Transient occupancy tax		3,404	4,166	4,128	4,889
Real property transfer tax		20,074	21,049	24,589	23,960
Miscellaneous taxes		14	15	38	10
Property taxes in lieu of VLF	303,646	313,844	332,928	351,524	371,105
Sales and use taxes	24,809	24,871	27,847	28,898	27,779
Investment earnings	3,504	16,635	12,250	17,818	15,315
Other general revenues	90,789	132,612	93,889	82,745	88,038
Total governmental general revenues	1,030,805	1,139,163	1,141,118	1,190,174	1,251,741
Transfers	114	7,086	2,693	3,714	4,399
Total governmental activities	1,030,919	1,146,249	1,143,811	1,193,888	1,256,140
Business-type activities					
Investment earnings	46	502	336	1,622	523
Other general revenues	123	2,565	3,055	8,777	2,716
Total business-type general revenues	169	3,067	3,391	10,399	3,239
Transfers	(114)	(7,086)	(2,693)	(3,714)	(4,399)
Total business-type activities	55	(4,019)	698	6,685	(1,160)
Total primary government	1,030,974	1,142,230	1,144,509	1,200,573	1,254,980
Change in net position					
Governmental activities	216,561	363,776	292,062	245,022	(63,866)
Business-type activities	(1,607)	(4,108)	(5,162)	467	9,295
Total change in net position	\$ 214,954	359,668	286,900	245,489	(54,571)

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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				
	2018	2019	2020	2021	2022
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	\$ 758,427	797,838	851,473	881,605	928,022
Other taxes					
Transient occupancy tax	5,105	5,785	4,173	5,386	7,225
Real property transfer tax	25,910	26,521	25,138	35,608	43,635
Miscellaneous taxes	6	6	3	8	5
Property taxes in lieu of VLF	393,824	417,601	441,609	465,076	481,289
Sales and use taxes	30,744	32,332	30,967	37,810	43,268
Investment earnings	38,057	84,335	102,116	(2,922)	(96,987)
Other general revenues	93,604	90,041	102,310	95,224	94,015
Total governmental general revenues	1,345,677	1,454,459	1,557,789	1,517,795	1,500,472
Transfers	4,421	5,711	(5,172)	(85)	(10,981)
Total governmental activities	1,350,098	1,460,170	1,552,617	1,517,710	1,489,491
Business-type activities					
Investment earnings	1,159	2,013	2,565	(76)	1,307
Other general revenues	2,892	2,734	2,428	2,646	151
Total business-type general revenues	4,051	4,747	4,993	2,570	1,458
Transfers	(4,421)	(5,711)	5,172	85	10,981
Total business-type activities	(370)	(964)	10,165	2,655	12,439
Total primary government	1,349,728	1,459,206	1,562,782	1,520,365	1,501,930
Change in net position					
Governmental activities	191,792	322,714	115,443	39,019	666,645
Business-type activities	(7,466)	(652)	13,631	5,356	19,594
Total change in net position	\$ 184,326	322,062	129,074	44,375	686,239

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

	Fiscal Year				
	2013	2014	2015	2016	2017
General Fund					
Nonspendable	\$ 12,347	12,276	13,379	13,489	19,894
Restricted	295,264	296,548	269,294	272,500	266,904
Committed	464,831	492,175	478,980	591,941	677,058
Assigned	184,526	217,628	328,588	381,202	483,464
Unassigned	644,454	713,045	798,135	747,277	697,293
Total general fund	1,601,422	1,731,672	1,888,376	2,006,409	2,144,613
All Other Governmental Funds					
Nonspendable	5,600	4,884	5,149	5,981	6,062
Restricted	433,952	459,579	427,703	398,385	396,063
Committed	413,796	395,291	379,711	371,622	376,179
Assigned			228	917	1,478
Total other governmental funds	\$ 853,348	859,754	812,791	776,905	779,782
	Fiscal Year				
	2018	2019	2020	2021	2022
General Fund					
Nonspendable	\$ 22,747	47,019	23,244	22,900	48,415
Restricted	319,782	608,729	696,261	692,270	674,465
Committed	796,086	637,450	626,470	500,256	617,159
Assigned	480,063	418,718	414,650	405,739	393,493
Unassigned	688,449	712,149	707,871	661,270	616,477
Total general fund	2,307,127	2,424,065	2,468,496	2,282,435	2,350,009
All Other Governmental Funds					
Nonspendable	5,993	5,634	5,759	5,513	1,500
Restricted	413,626	471,464	496,757	544,367	656,606
Committed	367,515	365,450	395,784	367,294	318,415
Assigned	2,066	2,865	3,672		
Total other governmental funds	\$ 789,200	845,413	901,972	917,174	976,521

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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				
	2013	2014	2015	2016	2017
Revenues:					
Taxes	\$ 941,644	987,061	1,038,552	1,090,722	1,148,655
Licenses, permits and franchise fees	52,746	55,819	54,181	57,375	57,066
Fines, forfeitures and penalties	50,070	47,125	49,200	46,295	44,146
Revenue from use of money and property	21,918	34,855	23,033	28,396	23,079
Aid from other governmental agencies:					
State	1,374,266	1,513,606	1,490,603	1,487,655	1,482,536
Federal	946,356	919,151	917,901	959,399	796,594
Other	138,575	169,724	106,691	110,816	122,767
Charges for current services	366,442	389,224	387,788	398,705	411,488
Other	78,455	61,409	91,903	75,264	77,429
Total revenues	3,970,472	4,177,974	4,159,852	4,254,627	4,163,760
Expenditures:					
General government	226,648	231,370	237,875	233,180	260,005
Public protection	1,187,848	1,277,698	1,353,710	1,343,281	1,434,323
Public ways and facilities	66,514	75,565	73,991	70,946	75,901
Health and sanitation	840,735	620,319	644,865	670,871	731,034
Public assistance	1,178,112	1,410,925	1,346,078	1,426,134	1,184,697
Education	32,034	33,431	37,095	39,592	39,687
Recreation and cultural	31,092	31,604	36,838	37,800	39,325
Total governmental functions	3,562,983	3,680,912	3,730,452	3,821,804	3,764,972
Capital outlay	165,737	264,015	160,474	185,065	120,509
Debt service:					
Principal	75,687	59,535	67,542	65,929	66,284
Interest	93,678	93,232	85,673	88,502	75,153
Bond issuance costs	393		583	761	
Payment to refunded bond escrow agent			8,461	12,481	
Total expenditures	3,898,478	4,097,694	4,053,185	4,174,542	4,026,918
Excess (deficiency) of revenues over (under) expenditures	71,994	80,280	106,667	80,085	136,842
Other financing sources (uses)					
Sale of capital assets	5,997	58,420	984	2,319	240
Issuance of leases:					
Leases					
Issuance of bonds, loans, capital lease, and financed purchases:					
Face value of financed purchases					
Face value of bonds issued	29,335		732		
Face value of loans issued				690	
Face value of capital lease					6,122
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	460,931	478,533	434,541	470,175	474,286
Transfers (out)	(472,183)	(480,236)	(439,657)	(476,484)	(478,540)
Total other financing sources (uses)	24,654	56,717	1,649	1,660	2,108
Net change in fund balances	\$ 96,648	136,997	108,316	81,745	138,950
Debt service as a percentage of noncapital expenditures	4.54%	3.98%	3.94%	3.87%	3.62%

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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				
	2018	2019	2020	2021	2022
Revenues:					
Taxes	\$ 1,214,066	1,276,584	1,344,469	1,427,167	1,498,315
Licenses, permits and franchise fees	62,189	62,951	59,663	58,792	54,977
Fines, forfeitures and penalties	42,417	43,589	44,409	40,248	80,033
Revenue from use of money and property	43,407	87,604	97,867	6,097	(77,354)
Aid from other governmental agencies:					
State	1,644,254	1,631,528	1,894,281	1,820,507	1,951,675
Federal	828,693	909,211	1,029,342	1,527,626	1,584,959
Other	132,652	142,822	157,984	188,112	182,046
Charges for current services	433,325	424,365	462,718	463,591	468,669
Other	79,977	78,501	85,613	79,189	78,164
Total revenues	4,480,980	4,657,155	5,176,346	5,611,329	5,821,484
Expenditures:					
General government	270,469	282,021	353,496	388,139	413,950
Public protection	1,486,679	1,569,507	1,652,858	1,633,731	1,730,017
Public ways and facilities	100,322	89,184	136,703	83,436	96,316
Health and sanitation	801,370	875,337	973,884	1,304,255	1,199,308
Public assistance	1,195,090	1,263,184	1,424,290	1,782,216	1,770,939
Education	41,238	45,707	46,571	50,551	56,464
Recreation and cultural	39,668	42,856	46,081	44,751	52,646
Total governmental functions	3,934,836	4,167,796	4,633,883	5,287,079	5,319,640
Capital outlay	267,685	183,654	272,524	387,163	253,330
Debt service:					
Principal	76,181	82,766	98,544	91,999	139,176
Interest	73,637	69,381	72,761	56,728	52,089
Bond issuance costs			3,415	807	588
Payment to refunded bond escrow agent			30,543	6,036	
Total expenditures	4,352,339	4,503,597	5,111,670	5,829,812	5,764,823
Excess (deficiency) of revenues over (under) expenditures	128,641	153,558	64,676	(218,483)	56,661
Other financing sources (uses)					
Sale of capital assets	126	25,213	11,557	235	198
Issuance of leases:					
Leases					1,171
Issuance of bonds, loans, capital lease, and financed purchases:					
Face value of financed purchases					1,331
Face value of bonds issued				57,554	49,060
Face value of loans issued					
Face value of capital lease	45,495		217		
Premium on issuance of bonds			66,047	3,432	14,831
Refunding bonds issued			425,414	45,725	
Payment to refunded bond escrow agent			(450,127)	(48,344)	
Transfers in	527,620	527,914	578,503	643,479	616,739
Transfers (out)	(532,605)	(533,891)	(595,710)	(654,122)	(638,354)
Total other financing sources (uses)	40,636	19,236	35,901	47,959	44,976
Net change in fund balances	\$ 169,277	172,794	100,577	(170,524)	101,637
Debt service as a percentage of noncapital expenditures	3.67%	3.52%	3.54%	2.73%	3.47%

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		
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
2022	618,617,563	4,515,314	3,989,147	13,315,174	19,654,928	2,235,803	618,546,467	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

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Direct Rates (1)										
County of San Diego	0.140	0.139	0.140	0.139	0.139	0.139	0.138	0.138	0.138	0.138
Cities (3)	0.232	0.233	0.233	0.235	0.238	0.238	0.242	0.242	0.245	0.247
Schools (4)	0.594	0.594	0.593	0.592	0.590	0.590	0.587	0.587	0.585	0.583
Special Districts	0.034	0.034	0.034	0.034	0.033	0.033	0.033	0.033	0.032	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	0.103	0.102	0.105	0.103	0.109	0.110	0.140	0.139	0.141
Special Districts	0.009	0.009	0.009	0.009	0.009	0.009	0.009	0.011	0.012	0.013
Total Overlapping Rates	0.086	0.116	0.115	0.118	0.116	0.122	0.123	0.155	0.155	0.158
Total Direct and Overlapping Rates	1.086	1.116	1.115	1.118	1.116	1.122	1.123	1.155	1.155	1.158

(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

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

Taxpayer	2022			2013		
	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	\$ 10,569,101	1	1.75%	\$ 6,680,341	1	1.76%
Qualcomm Inc	2,393,907	2	0.40%	1,260,447	6	0.33%
Kilroy Realty L P	1,406,561	3	0.23%	1,369,583	5	0.36%
Irvine Co L L C	1,173,569	4	0.19%	1,486,278	4	0.39%
U T C Venture L L C	875,419	5	0.15%			
Host Hotels and Resorts LP	827,191	6	0.14%	1,547,903	3	0.41%
B S K Del Partners LLC	718,100	7	0.12%	966,452	7	0.25%
Sorrento West Properties Inc	628,540	8	0.10%			
Fashion Valley Mall L L C	541,939	9	0.09%			
One Park Boulevard L L C	521,387	10	0.09%			
Southern California Edison Co.				2,458,486	2	0.65%
Pacific Bell Telephone Company				811,092	8	0.21%
Sunstone Park Lessees LLC				600,540	9	0.16%
O C/S D Holdings LLC				600,462	10	0.16%
Totals	\$ 19,655,714		3.26%	\$ 17,781,584		4.68%

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
2013	\$ 3,929,588	\$ 3,871,591	98.52%	\$ 35,226	\$ 3,906,817	99.42%
2014	4,059,836	4,011,889	98.82%	32,045	4,043,934	99.61%
2015	4,292,407	4,241,271	98.81%	32,638	4,273,909	99.57%
2016	4,533,155	4,489,098	99.03%	29,859	4,518,957	99.69%
2017	4,776,510	4,738,515	99.20%	31,875	4,770,390	99.87%
2018	5,068,261	5,019,394	99.04%	32,656	5,052,050	99.68%
2019	5,368,888	5,318,210	99.06%	36,014	5,354,224	99.73%
2020	5,671,954	5,590,625	98.57%	60,513	5,651,138	99.63%
2021	5,982,555	5,903,354	98.68%	39,495	5,942,849	99.34%
2022	6,185,465	6,118,910	98.92%	NA	6,118,910	98.92%

(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				
	2013	2014	2015	2016	2017
Governmental Activities:					
Certificates of Participation & Lease					
Revenue Bonds	\$ 413,992	396,173	376,955	351,179	330,956
Tobacco Settlement Asset-Backed Bonds	551,350	551,442	542,883	546,110	548,832
Pension Obligation Bonds	769,068	732,330	692,338	649,860	605,520
Capital and Retrofit loans	5,169	5,124	5,188	6,020	5,249
Capitalized Leases	152	119	84	51	6,084
Leases (2)					
Financed Purchases (2)					
Business-type Activities:					
Capital Loans	1,046	766	475	171	0
Total Primary Government	\$ 1,740,777	1,685,954	1,617,923	1,553,391	1,496,641
Percentage of Personal Income (1)	1.11%	0.99%	0.90%	0.83%	0.78%
Per Capita (1)	\$ 553	528	501	472	451

	Fiscal Year				
	2018	2019	2020	2021	2022
Governmental Activities:					
Certificates of Participation & Lease					
Revenue Bonds	\$ 309,388	287,889	260,352	241,030	286,568
Tobacco Settlement Asset-Backed Bonds	546,113	544,069	533,851	520,925	506,574
Pension Obligation Bonds	558,525	508,765	456,040	400,125	340,825
Capital and Retrofit loans	4,282	3,610	3,201	2,551	1,700
Capitalized Leases (2)	47,691	43,593	39,300	90,595	
Leases (2)					256,124
Financed Purchases (2)					
					13,599
Business-type Activities:					
Capital Loans					
Total Primary Government	\$ 1,465,999	1,387,926	1,292,744	1,255,226	1,405,390
Percentage of Personal Income (1)	0.75%	0.72%	0.75%	0.76%	0.84%
Per Capita (1)	\$ 439	414	387	379	428

(1) See Table 13 Demographic and Economic Statistics

(2) Effective fiscal year 2021-2022 capital leases no longer apply pursuant to GASB 87, Leases.

Table 10
County of San Diego
Ratios of General Bonded Debt Outstanding
 Last Ten Fiscal Years
 (In Thousands, Except Per Capita Amount)

	Fiscal Year				
	2013	2014	2015	2016	2017
Certificates of Participation & Lease Revenue Bonds	\$ 413,992	396,173	376,955	351,179	330,956
Less: Amounts Available in Debt Service Fund	28,140	27,728	28,798	20,107	19,992
Net Certificates of Participation & Lease Revenue Bonds	385,852	368,445	348,157	331,072	310,964
Pension Obligation Bonds	769,068	732,330	692,338	649,860	605,520
Less: Amounts Available in Debt Service Fund	161	423	877	375	574
Net Pension Obligation Bonds	768,907	731,907	691,461	649,485	604,946
Total Net Bonded Debt	\$ 1,154,759	1,100,352	1,039,618	980,557	915,910
Percentage of Actual Taxable Value of Property (1)	0.29%	0.27%	0.24%	0.22%	0.19%
Per Capita (2)	\$ 367	344	322	298	276

	Fiscal Year				
	2018	2019	2020	2021	2022
Certificates of Participation & Lease Revenue Bonds	\$ 309,388	287,889	260,352	241,030	286,568
Less: Amounts Available in Debt Service Fund	20,455	20,634	13,773	9,143	
Net Certificates of Participation & Lease Revenue Bonds	288,933	267,255	246,579	231,887	286,568
Pension Obligation Bonds	558,525	508,765	456,040	400,125	340,825
Less: Amounts Available in Debt Service Fund	993	1,526	1,345	724	
Net Pension Obligation Bonds	557,532	507,239	454,695	399,401	340,825
Total Net Bonded Debt	\$ 846,465	774,494	701,274	631,288	627,393
Percentage of Actual Taxable Value of Property (1)	0.17%	0.14%	0.12%	0.11%	0.10%
Per Capita (2)	\$ 254	231	212	190	191

(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
2013	\$ 4,911,986		4,911,986	100%
2014	5,074,795		5,074,795	100%
2015	5,365,509		5,365,509	100%
2016	5,666,444		5,666,444	100%
2017	5,970,639		5,970,639	100%
2018	6,335,327		6,335,327	100%
2019	6,711,110		6,711,110	100%
2020	7,089,943		7,089,943	100%
2021	7,478,193		7,478,193	100%
2022	7,731,831		7,731,831	100%

Legal Debt Margin Calculation for Fiscal Year 2022

Assessed value	\$ 618,546,467
Debt limit (1.25% of total assessed value) (2)	7,731,831
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	<u>\$ 7,731,831</u>

(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		
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	0.51	
2021	34,364	226	34,138	16,425	17,890	0.99	
2022	35,470	228	35,242	18,285	17,244	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)	Per Capita		School Enrollment (3)	Unemployment Rate (4)
		Personal Income (In thousands) (2)	Personal Income (In dollars)		
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
2022	3,287,306	167,801,000	51,045	481,102	3.2

Sources:

- (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

Table 14
County of San Diego
Principal Employers

Current Year and Nine Years Ago

Employer	2022				2013			
	Employees	Rank	Percentage of Total County Employment (2)	Employees	Rank	Percentage of Total County Employment (3)		
U.C. San Diego	35,802	(1)	2.36%	27,832	(3)	1.87%		
Sharp Healthcare	19,468	(1)	1.28%	15,960	(3)	1.07%		
County Of San Diego	17,954	(1)	1.18%	16,011	(3)	1.07%		
City Of San Diego	11,820	(1)	0.78%	10,306	(3)	0.69%		
General Atomics (and affiliated companies)	6,745	(1)	0.44%	7,668	(3)	0.51%		
San Diego State University	6,454	(1)	0.43%	N/A	N/A	N/A		
Rady Children's Hospital-San Diego	5,711	(1)	0.38%	N/A	N/A	N/A		
San Diego Community College District	5,400	(1)	0.36%	N/A	N/A	N/A		
Sempra Energy	5,063	(1)	0.33%	N/A	N/A	N/A		
YMCA of San Diego County	5,057	(1)	0.33%	N/A	N/A	N/A		
Total	119,474		7.87%	77,777		5.21%		

Sources:

(1) Adopted Operational Plan Fiscal Years 2022–23 and 2023–24, page 25, using the 2021 San Diego County's Largest Employers List.

Note: The Naval Base San Diego was excluded. 2021 San Diego County's Largest Employers List was discontinued by the

San Diego Business Journal.

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

Percentage is calculated by dividing employees by total county employment of 1,515,800 as of June 2022

(3) FY 2012-2013 ACFR Table 14

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

Function	Fiscal Year				
	2013	2014	2015	2016	2017
General	1,485	1,479	1,485	1,529	1,515
Public protection	7,638	7,859	7,923	7,882	7,942
Public ways and facilities	369	366	356	370	388
Health and sanitation	2,068	2,029	1,994	1,987	2,059
Public assistance	3,728	4,160	4,368	4,462	4,552
Education	251	246	259	267	269
Recreation and cultural	162	172	166	171	172
Total	15,701	16,311	16,551	16,668	16,897

Function	Fiscal Year				
	2018	2019	2020	2021	2022
General	1,531	1,552	1,553	1,571	1,614
Public protection	7,899	7,917	7,883	7,595	7,484
Public ways and facilities	385	391	374	377	387
Health and sanitation	2,092	2,194	2,311	2,227	2,359
Public assistance	4,583	4,660	4,817	4,873	4,847
Education	271	268	262	254	264
Recreation and cultural	177	190	224	226	240
Total	16,938	17,172	17,424	17,123	17,195

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				
	2013	2014	2015	2016	2017
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	74.30%	99.00%	98.00%	75.00%	59.00%
Assessor/Recorder/County Clerk: Percent of mandated assessments completed by close of annual tax roll	99.00%	100.00%	100.00%	100.00%	100.00%
Treasurer-Tax Collector: Secured taxes collected (% of total)	98.00%	99.10%	99.10%	99.30%	99.20%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	67.00%	68.00%	71.00%	72.00%	73.00%
Sheriff: Number of jail "A" (or unduplicated) bookings	126,836	89,936	82,702	81,975	80,177
Sheriff: Daily average – number of inmates	5,274	5,706	5,226	5,152	(1)
District Attorney: Felony defendants received	27,745	27,424	22,302	21,281	21,656
District Attorney: Misdemeanor defendants received	25,080	27,441	31,242	31,684	30,101
Planning and Development Services: Percent of building inspections completed next day	100.00%	98.00%	98.00%	(1)	(1)
Planning and Development Services: Average permit center counter wait time (in minutes)	(1)	31	25	25	23
Animal Services: Percent of euthanized animals that were treatable	28.00%	20.00%	12.80%	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)	25,000	60,045	27,010	22,152	20,586
Health and sanitation					
Regional Operations: Children age 0-4 years receive age-appropriate vaccines	99.50%	(1)	(1)	(1)	(1)
Regional Operations: Children age 11-18 years receive age-appropriate vaccines	99.40%	(1)	(1)	(1)	(1)
Regional Operations: Children age 0-18 years receive age-appropriate vaccines	(1)	99.00%	99.00%	100.00%	100.00%
Behavioral Health Services: Wait time for children's mental health outpatient treatment	4 days	3.5 days	(1)	(1)	(1)
Public assistance					
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	97.00%	95.00%	97.00%	96.00%	96.00%
Child Welfare Services: Foster children in 12th grade who achieve high school completion (diploma, certificate or equivalent)	83.00%	79.00%	(1)	(1)	(1)
Child Welfare Services: Family participation in joint case planning and meetings quarterly	(1)	(1)	56.00%	77.00%	76.00%
Self-Sufficiency Services: CalWORKs applications processed timely to help eligible families become more self-sufficient	(1)	(1)	96.00%	97.00%	(1)
Education					
County Library: Annual average circulation per item	7.52	6.84	7.47	7.82	7.82
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and effectively managed	47,270	47,907	48,098	48,565	48,836
Parks and Recreation: Number of miles of trails managed in the County trails program	330	336	359	363	363

(1) Trend data not available
 Source: Various County departments

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

(Continued)

Function	Fiscal Year				
	2018	2019	2020	2021	2022
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	93.00%	71.00%	97.00%	99.00%	92.00%
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)	98.50%	99.20%	98.70%	99.00%	98.50%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	72.00%	71.00%	71.00%	71.00%	67.00%
Sheriff: Number of jail "A" (or unduplicated) bookings	81,412	80,257	63,728	45,186	50,944
Sheriff: Daily average – number of inmates	(1)	(1)	(1)	(1)	(1)
District Attorney: Felony defendants received	20,676	21,308	19,193	21,219	23,464
District Attorney: Misdemeanor defendants received	32,383	33,220	27,120	26,950	29,178
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	21	22	(1)	23
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)	19,290	24,636	22,150	18,790	17,512
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	99.00%	100.00%	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	97.00%	98.00%	97.00%	98.00%	99.00%
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	79.00%	80.00%	(1)	(1)	(1)
Self-Sufficiency Services: CalWORKs applications processed timely to help eligible families become more self-sufficient	97.00%	98.00%	97.00%	99.00%	99.00%
Education					
County Library: Annual average circulation per item	7.51	7.74	8.10	4.20	6.03
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and effectively managed	49,800	51,721	53,475	56,131	56,956
Parks and Recreation: Number of miles of trails managed in the County trails program	364	368	375	380	384

(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									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government										
Fleet vehicles	1,762	1,762	1,825	1,814	1,801	2,010	1,919	1,758	1,728	1,681
Buildings	1,126	1,136	1,114	1,123	1,153	1,092	1,069	1,092	1,114	1,120
Land	1,090	1,124	1,136	1,146	1,177	1,290	1,330	1,362	1,393	1,416
Public protection										
Building - sub stations	12	15	16	16	16	16	17	16	16	14
Patrol units	1,402	1,473	1,448	1,520	1,511	1,604	1,837	1,620	1,628	1,699
Detention facilities	9	10	10	10	11	9	9	9	9	9
Public ways and facilities										
Road miles	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	1,945.46
Bridges	200	200	201	201	204	208	208	208	208	208
Airports	7	7	7	7	7	7	7	7	7	7
Road stations	13	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	6	1	1	1	1	1	1	1	1
Wastewater treatment plants	3	3	3	3	3	3	3	3	3	3
Wastewater pump stations	8	8	8	8	8	8	8	8	8	8
Public assistance										
Administration building	1	1	1	1	1	1	1	1	1	1
Housing facilities	6	6	6	5	5	5	5	5	5	5
Education										
Libraries	20	20	20	20	21	21	22	22	22	22
Recreation and cultural										
Parks/open space area	91	91	109	109	109	118	125	130	152	156
Campgrounds	8	8	8	8	8	8	8	8	9	9

Source: Various County departments