

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 Trends226

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

Revenue Capacity238

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

Debt Capacity.....242

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Operating Information248

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, 2023

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

	Fiscal Year				
	2014	2015	2016	2017	2018
Net position					
Governmental activities					
Net investment in capital assets	\$ 3,015,405	3,042,782	3,124,804	3,130,429	3,229,874
Restricted	669,832	619,565	604,917	596,862	666,597
Unrestricted (1)	655,954	(1,268,029)	(1,090,381)	(1,151,817)	(1,250,068)
Total governmental activities net position	4,341,191	2,394,318	2,639,340	2,575,474	2,646,403
Business-type activities					
Net investment in capital assets	171,911	167,453	167,282	174,044	176,909
Restricted					
Unrestricted (1)	78,547	67,948	68,586	71,119	60,216
Total business-type activities net position	250,458	235,401	235,868	245,163	237,125
Primary government					
Net investment in capital assets	3,187,316	3,210,235	3,292,086	3,304,473	3,406,783
Restricted	669,832	619,565	604,917	596,862	666,597
Unrestricted (1)	734,501	(1,200,081)	(1,021,795)	(1,080,698)	(1,189,852)
Total primary government net position	\$ 4,591,649	2,629,719	2,875,208	2,820,637	2,883,528
Fiscal Year					
	2019	2020	2021	2022	2023
Net position					
Governmental activities					
Net investment in capital assets	\$ 3,336,893	3,477,320	3,643,504	3,695,884	3,797,631
Restricted	1,012,829	1,158,944	1,404,546	1,281,257	1,804,905
Unrestricted (1)	(1,380,605)	(1,551,714)	(1,924,481)	(1,186,927)	(1,483,193)
Total governmental activities net position	2,969,117	3,084,550	3,123,569	3,790,214	4,119,343
Business-type activities					
Net investment in capital assets	174,226	183,553	188,831	187,343	185,874
Restricted					
Unrestricted (1)	62,247	66,551	66,629	87,711	102,969
Total business-type activities net position	236,473	250,104	255,460	275,054	288,843
Primary government					
Net investment in capital assets	3,511,119	3,660,873	3,832,335	3,883,227	3,983,505
Restricted	1,012,829	1,158,944	1,404,546	1,281,257	1,804,905
Unrestricted (1)	(1,318,358)	(1,485,163)	(1,857,852)	(1,099,216)	(1,380,224)
Total primary government net position	\$ 3,205,590	3,334,654	3,379,029	4,065,268	4,408,186

(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				
	2014	2015	2016	2017	2018
Expenses					
Governmental activities					
General government	\$ 249,066	258,169	257,887	637,532	621,987
Public protection	1,312,074	1,309,087	1,359,423	1,455,462	1,435,847
Public ways and facilities	148,209	161,341	140,245	140,366	160,615
Health and sanitation	631,543	640,020	675,077	723,508	777,383
Public assistance	1,418,703	1,327,664	1,421,851	1,179,180	1,158,563
Education	35,647	37,686	41,086	38,477	39,107
Recreation and cultural	38,903	42,748	44,883	37,727	38,081
Interest	92,709	86,816	81,665	79,152	78,217
Total governmental activities expenses	3,926,854	3,863,531	4,022,117	4,291,404	4,309,800
Business-type activities					
Airport	14,118	14,664	14,439	14,518	18,399
Sanitation district	28,291	30,745	28,693	25,185	32,660
Sanitation district - other					
Jail Stores Commissary	4,816	4,506	5,362	6,007	6,050
Total business-type activities expenses	47,225	49,915	48,494	45,710	57,109
Total primary government expenses	\$ 3,974,079	3,913,446	4,070,611	4,337,114	4,366,909

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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				
	2014	2015	2016	2017	2018
Program revenues					
Governmental activities					
Charges for services:					
General government	\$ 100,328	92,109	99,531	111,389	105,676
Public protection	240,850	250,054	252,303	270,345	257,797
Other activities	169,274	162,578	164,721	165,846	189,520
Operating grants and contributions	2,519,619	2,467,817	2,543,749	2,407,522	2,589,141
Capital grants and contributions	114,310	39,224	12,947	16,296	9,360
Total governmental activities program revenues	3,144,381	3,011,782	3,073,251	2,971,398	3,151,494
Business-type activities					
Charges for services:					
Airport	12,647	11,984	12,044	14,302	13,783
Sanitation district	25,037	26,831	26,719	29,063	28,475
Sanitation district - other					
Jail Stores Commissary	5,659	4,538		7,141	7,426
Operating grants and contributions	3,793	702	3,513	5,659	329
Capital grants and contributions					
Total business-type program revenues	47,136	44,055	42,276	56,165	50,013
Total primary government program revenues	3,191,517	3,055,837	3,115,527	3,027,563	3,201,507
Net (Expense) Revenue					
Governmental activities	(782,473)	(851,749)	(948,866)	(1,320,006)	(1,158,306)
Business-type activities	(89)	(5,860)	(6,218)	10,455	(7,096)
Total primary government net (expense) revenue	\$ (782,562)	(857,609)	(955,084)	(1,309,551)	(1,165,402)

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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				
	2019	2020	2021	2022	2023
Expenses					
Governmental activities					
General government	\$ 709,150	788,228	465,464	414,187	549,078
Public protection	1,479,542	1,677,645	1,823,535	1,586,324	2,075,386
Public ways and facilities	149,776	199,679	163,809	164,262	175,511
Health and sanitation	835,771	964,251	1,363,772	1,167,816	1,314,789
Public assistance	1,187,343	1,378,281	1,838,270	1,785,733	1,838,733
Education	40,020	41,124	56,272	55,787	64,249
Recreation and cultural	43,701	49,543	57,617	60,611	74,036
Interest	74,355	47,689	57,386	53,971	50,694
Total governmental activities expenses	4,519,658	5,146,440	5,826,125	5,288,691	6,142,476
Business-type activities					
Airport	15,178	14,889	15,586	15,545	17,183
Sanitation district	32,335	28,385	31,716	25,035	23,591
Sanitation district - other		9,504	10,923	8,712	10,452
Jail Stores Commissary	5,836	5,776	5,222	3,010	3,409
Total business-type activities expenses	53,349	58,554	63,447	52,302	54,635
Total primary government expenses	\$ 4,573,007	5,204,994	5,889,572	5,340,993	6,197,111

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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				
	2019	2020	2021	2022	2023
Program revenues					
Governmental activities					
Charges for services:					
General government	\$ 108,724	116,282	119,713	128,540	139,251
Public protection	252,906	247,887	252,958	288,901	245,233
Other activities	182,793	225,893	201,777	202,358	226,785
Operating grants and contributions	2,716,354	3,062,586	3,751,844	3,736,703	3,812,579
Capital grants and contributions	121,425	28,608	21,142	109,343	33,948
Total governmental activities program revenues	3,382,202	3,681,256	4,347,434	4,465,845	4,457,796
Business-type activities					
Charges for services:					
Airport	14,281	13,903	14,243	14,200	14,794
Sanitation district	32,382	25,672	26,625	29,367	30,046
Sanitation district - other		10,188	10,089	8,119	8,489
Jail Stores Commissary	6,978	7,019	5,412	6,476	7,377
Operating grants and contributions	20	4,018	6,679	1,295	1,439
Capital grants and contributions		1,220	3,100		151
Total business-type program revenues	53,661	62,020	66,148	59,457	62,296
Total primary government program revenues	3,435,863	3,743,276	4,413,582	4,525,302	4,520,092
Net (Expense) Revenue					
Governmental activities	(1,137,456)	(1,465,184)	(1,478,691)	(822,846)	(1,684,680)
Business-type activities	312	3,466	2,701	7,155	7,661
Total primary government net (expense) revenue	\$ (1,137,144)	(1,461,718)	(1,475,990)	(815,691)	(1,677,019)

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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				
	2014	2015	2016	2017	2018
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	\$ 627,709	\$ 648,974	680,434	720,645	758,427
Transient occupancy tax	3,404	4,166	4,128	4,889	5,105
Real property transfer tax	20,074	21,049	24,589	23,960	25,910
Miscellaneous taxes	14	15	38	10	6
Property taxes in lieu of VLF	313,844	332,928	351,524	371,105	393,824
Sales and use taxes	24,871	27,847	28,898	27,779	30,744
Investment earnings	16,635	12,250	17,818	15,315	38,057
Other general revenues	132,612	93,889	82,745	88,038	93,604
Total governmental general revenues	1,139,163	1,141,118	1,190,174	1,251,741	1,345,677
Transfers	7,086	2,693	3,714	4,399	4,421
Total governmental activities	1,146,249	1,143,811	1,193,888	1,256,140	1,350,098
Business-type activities					
Investment earnings	502	336	1,622	523	1,159
Other general revenues	2,565	3,055	8,777	2,716	2,892
Total business-type general revenues	3,067	3,391	10,399	3,239	4,051
Transfers	(7,086)	(2,693)	(3,714)	(4,399)	(4,421)
Total business-type activities	(4,019)	698	6,685	(1,160)	(370)
Total primary government	1,142,230	1,144,509	1,200,573	1,254,980	1,349,728
Change in net position					
Governmental activities	363,776	292,062	245,022	(63,866)	191,792
Business-type activities	(4,108)	(5,162)	467	9,295	(7,466)
Total change in net position	\$ 359,668	286,900	245,489	(54,571)	184,326

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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				
	2019	2020	2021	2022	2023
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	\$ 797,838	851,473	881,605	928,022	1,014,193
Transient occupancy tax	5,785	4,173	5,386	7,225	7,472
Real property transfer tax	26,521	25,138	35,608	43,635	28,653
Miscellaneous taxes	6	3	8	5	5
Property taxes in lieu of VLF	417,601	441,609	465,076	481,289	521,678
Sales and use taxes	32,332	30,967	37,810	43,268	56,626
Investment earnings	84,335	102,116	(2,922)	(96,987)	82,390
Other general revenues	90,041	102,310	95,224	94,015	302,605
Total governmental general revenues	1,454,459	1,557,789	1,517,795	1,500,472	2,013,622
Transfers	5,711	(5,172)	(85)	(10,981)	187
Total governmental activities	1,460,170	1,552,617	1,517,710	1,489,491	2,013,809
Business-type activities					
Investment earnings	2,013	2,565	(76)	1,307	6,144
Other general revenues	2,734	2,428	2,646	151	171
Total business-type general revenues	4,747	4,993	2,570	1,458	6,315
Transfers	(5,711)	5,172	85	10,981	(187)
Total business-type activities	(964)	10,165	2,655	12,439	6,128
Total primary government	1,459,206	1,562,782	1,520,365	1,501,930	2,019,937
Change in net position					
Governmental activities	322,714	115,443	39,019	666,645	329,129
Business-type activities	(652)	13,631	5,356	19,594	13,789
Total change in net position	\$ 322,062	129,074	44,375	686,239	342,918

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

	Fiscal Year				
	2014	2015	2016	2017	2018
General Fund					
Nonspendable	\$ 12,276	13,379	13,489	19,894	22,747
Restricted	296,548	269,294	272,500	266,904	319,782
Committed	492,175	478,980	591,941	677,058	796,086
Assigned	217,628	328,588	381,202	483,464	480,063
Unassigned	713,045	798,135	747,277	697,293	688,449
Total general fund	1,731,672	1,888,376	2,006,409	2,144,613	2,307,127
All Other Governmental Funds					
Nonspendable	4,884	5,149	5,981	6,062	5,993
Restricted	459,579	427,703	398,385	396,063	413,626
Committed	395,291	379,711	371,622	376,179	367,515
Assigned		228	917	1,478	2,066
Total other governmental funds	\$ 859,754	812,791	776,905	779,782	789,200
	Fiscal Year				
	2019	2020	2021	2022	2023
General Fund					
Nonspendable	\$ 47,019	23,244	22,900	48,415	59,839
Restricted	608,729	696,261	692,270	674,465	928,457
Committed	637,450	626,470	500,256	617,159	616,549
Assigned	418,718	414,650	405,739	393,493	415,618
Unassigned	712,149	707,871	661,270	616,477	797,452
Total general fund	2,424,065	2,468,496	2,282,435	2,350,009	2,817,915
All Other Governmental Funds					
Nonspendable	5,634	5,759	5,513	1,500	5,655
Restricted	471,464	496,757	544,367	656,606	621,385
Committed	365,450	395,784	367,294	318,415	299,855
Assigned	2,865	3,672			
Total other governmental funds	\$ 845,413	901,972	917,174	976,521	926,895

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				
	2014	2015	2016	2017	2018
Revenues:					
Taxes	\$ 987,061	1,038,552	1,090,722	1,148,655	1,214,066
Licenses, permits and franchise fees	55,819	54,181	57,375	57,066	62,189
Fines, forfeitures and penalties	47,125	49,200	46,295	44,146	42,417
Revenue from use of money and property	34,855	23,033	28,396	23,079	43,407
Aid from other governmental agencies:					
State	1,513,606	1,490,603	1,487,655	1,482,536	1,644,254
Federal	919,151	917,901	959,399	796,594	828,693
Other	169,724	106,691	110,816	122,767	132,652
Charges for current services	389,224	387,788	398,705	411,488	433,325
Other	61,409	91,903	75,264	77,429	79,977
Total revenues	\$ 4,177,974	4,159,852	4,254,627	4,163,760	4,480,980

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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				
	2014	2015	2016	2017	2018
Expenditures:					
General government	\$ 231,370	237,875	233,180	260,005	270,469
Public protection	1,277,698	1,353,710	1,343,281	1,434,323	1,486,679
Public ways and facilities	75,565	73,991	70,946	75,901	100,322
Health and sanitation	620,319	644,865	670,871	731,034	801,370
Public assistance	1,410,925	1,346,078	1,426,134	1,184,697	1,195,090
Education	33,431	37,095	39,592	39,687	41,238
Recreation and cultural	31,604	36,838	37,800	39,325	39,668
Total governmental functions	3,680,912	3,730,452	3,821,804	3,764,972	3,934,836
Capital outlay	264,015	160,474	185,065	120,509	267,685
Debt service:					
Principal	59,535	67,542	65,929	66,284	76,181
Interest	93,232	85,673	88,502	75,153	73,637
Bond issuance costs		583	761		
Payment to refunded bond escrow agent		8,461	12,481		
Total expenditures	4,097,694	4,053,185	4,174,542	4,026,918	4,352,339
Excess (deficiency) of revenues over (under) expenditures	80,280	106,667	80,085	136,842	128,641
Other financing sources (uses)					
Sale of capital assets	58,420	984	2,319	240	126
Issuance of leases:					
Leases					
Issuance of bonds, loans, capital lease, and financed purchases:					
Face value of financed purchases					
Face value of bonds issued		732			
Face value of loans issued			690		
Face value of capital lease				6,122	45,495
Premium on issuance of bonds		15,070	22,163		
Refunding bonds issued:					
Payment to refunded bond escrow agent		(103,771)	(122,533)		
Transfers in	478,533	434,541	470,175	474,286	527,620
Transfers (out)	(480,236)	(439,657)	(476,484)	(478,540)	(532,605)
Total other financing sources (uses)	56,717	1,649	1,660	2,108	40,636
Net change in fund balances	\$ 136,997	108,316	\$ 81,745	138,950	\$ 169,277
Debt service as a percentage of noncapital expenditures	3.98%	3.94%	3.87%	3.62%	3.67%

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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				
	2019	2020	2021	2022	2023
Revenues:					
Taxes	\$ 1,276,584	1,344,469	1,427,167	1,498,315	1,620,010
Licenses, permits and franchise fees	62,951	59,663	58,792	54,977	66,439
Fines, forfeitures and penalties	43,589	44,409	40,248	80,033	40,780
Revenue from use of money and property	87,604	97,867	6,097	(77,354)	83,456
Aid from other governmental agencies:					
State	1,631,528	1,894,281	1,820,507	1,951,675	2,226,959
Federal	909,211	1,029,342	1,527,626	1,584,959	1,429,763
Other	142,822	157,984	188,112	182,046	209,071
Charges for current services	424,365	462,718	463,591	468,669	489,610
Other	78,501	85,613	79,189	78,164	282,592
Total revenues	\$ 4,657,155	5,176,346	5,611,329	5,821,484	6,448,680

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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				
	2019	2020	2021	2022	2023
Expenditures:					
General government	\$ 282,021	353,496	388,139	413,950	391,390
Public protection	1,569,507	1,652,858	1,633,731	1,730,017	1,885,685
Public ways and facilities	89,184	136,703	83,436	96,316	94,718
Health and sanitation	875,337	973,884	1,304,255	1,199,308	1,265,372
Public assistance	1,263,184	1,424,290	1,782,216	1,770,939	1,764,328
Education	45,707	46,571	50,551	56,464	57,781
Recreation and cultural	42,856	46,081	44,751	52,646	59,941
Total governmental functions	4,167,796	4,633,883	5,287,079	5,319,640	5,519,215
Capital outlay	183,654	272,524	387,163	253,330	329,993
Debt service:					
Principal	82,766	98,544	91,999	139,176	143,494
Interest	69,381	72,761	56,728	52,089	49,188
Bond issuance costs		3,415	807	588	
Payment to refunded bond escrow agent		30,543	6,036		
Total expenditures	4,503,597	5,111,670	5,829,812	5,764,823	6,041,890
Excess (deficiency) of revenues over (under) expenditures	153,558	64,676	(218,483)	56,661	406,790
Other financing sources (uses)					
Sale of capital assets	25,213	11,557	235	198	1,306
Issuance of leases:					
Leases				1,171	2,553
Issuance of subscriptions:					
Subscriptions				1,171	12,330
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		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	527,914	578,503	643,479	616,739	663,738
Transfers (out)	(533,891)	(595,710)	(654,122)	(638,354)	(675,216)
Total other financing sources (uses)	19,236	35,901	47,959	44,976	4,711
Net change in fund balances	\$ 172,794	100,577	(170,524)	101,637	411,501
Debt service as a percentage of noncapital expenditures	3.52%	3.54%	2.73%	3.47%	3.37%

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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		
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
2023	666,724,585	5,930,234	4,471,825	16,015,491	20,645,815	2,256,612	670,239,708	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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Direct Rates (1)										
County of San Diego	0.139	0.140	0.139	0.139	0.139	0.138	0.138	0.138	0.138	0.138
Cities (3)	0.233	0.233	0.235	0.238	0.238	0.242	0.242	0.245	0.247	0.247
Schools (4)	0.594	0.593	0.592	0.590	0.590	0.587	0.587	0.585	0.583	0.583
Special Districts	0.034	0.034	0.034	0.033	0.033	0.033	0.033	0.032	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	0.103	0.102	0.105	0.103	0.109	0.110	0.140	0.139	0.141	0.134
Special Districts	0.009	0.009	0.009	0.009	0.009	0.009	0.011	0.012	0.013	0.012
Total Overlapping Rates	0.116	0.115	0.118	0.116	0.122	0.123	0.155	0.155	0.158	0.150
Total Direct and Overlapping Rates	1.116	1.115	1.118	1.116	1.122	1.123	1.155	1.155	1.158	1.150

(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	2023			2014		
	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	\$ 11,414,491	1	1.75%	\$ 6,547,890	1	1.67%
Qualcomm Inc	2,691,609	2	0.41%	1,568,842	4	0.40%
Kilroy Reality L P	1,465,817	3	0.23%	1,403,549	5	0.36%
Irvine Co L L C	908,606	4	0.14%	1,702,047	3	0.43%
U T C Venture L L C	892,928	5	0.14%			
Host Hotels and Resorts LP	846,436	6	0.13%	781,415	7	0.20%
B S K Del Partners LLC	815,200	7	0.13%	585,017	10	0.15%
Sorrento West Properties Inc	647,623	8	0.10%			
Fashion Valley Mall L L C	554,095	9	0.09%			
One Park Boulevard L L C	531,815	10	0.08%	612,551	9	0.16%
Southern California Edison Co.				2,688,053	2	0.68%
Pacific Bell Telephone Company				796,735	6	0.20%
O C/S D Holdings LLC				644,687	8	0.16%
Totals	\$ 20,768,620		3.20%	\$ 17,330,786		4.41%

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

Table 8
County of San Diego
Property Tax Levies and Collections
 Last Ten Fiscal Years
 (In Thousands)

Fiscal Year	Total Tax Levy for Fiscal Year (1)	Collections within the Fiscal Year of the Levy		Total Collections to Date		
		Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2014	\$ 4,059,836	4,011,889	98.82%	32,077	4,043,966	99.61%
2015	4,292,407	4,241,271	98.81%	32,702	4,273,973	99.57%
2016	4,533,155	4,489,098	99.03%	29,978	4,519,076	99.69%
2017	4,776,510	4,738,515	99.20%	32,260	4,770,775	99.88%
2018	5,068,261	5,019,394	99.04%	33,412	5,052,806	99.70%
2019	5,368,888	5,318,210	99.06%	37,167	5,355,377	99.75%
2020	5,671,954	5,590,625	98.57%	63,458	5,654,083	99.68%
2021	5,982,555	5,903,354	98.68%	44,614	5,947,968	99.42%
2022	6,185,465	6,118,910	98.92%	32,552	6,151,462	99.45%
2023	6,702,397	6,635,303	99.00%	NA	6,635,303	99.00%

(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				
	2014	2015	2016	2017	2018
Governmental Activities:					
Certificates of Participation & Lease					
Revenue Bonds	\$ 396,173	376,955	351,179	330,956	309,388
Tobacco Settlement Asset-Backed Bonds	551,442	542,883	546,110	548,832	546,113
Pension Obligation Bonds	732,330	692,338	649,860	605,520	558,525
Capital and Retrofit loans	5,124	5,188	6,020	5,249	4,282
Capitalized Leases	119	84	51	6,084	47,691
Leases (2)					
Financed Purchases (2)					
Business-type Activities:					
Capital Loans	766	475	171	0	
Total Primary Government	\$ 1,685,954	1,617,923	1,553,391	1,496,641	1,465,999
Percentage of Personal Income (1)	0.99%	0.90%	0.83%	0.78%	0.75%
Per Capita (1)	528	501	472	451	439
Fiscal Year					
	2019	2020	2021	2022	2023
Governmental Activities:					
Certificates of Participation & Lease					
Revenue Bonds	\$ 287,889	260,352	241,030	286,568	267,729
Tobacco Settlement Asset-Backed Bonds	544,069	533,851	520,925	506,574	495,883
Pension Obligation Bonds	508,765	456,040	400,125	340,825	277,990
Capital and Retrofit loans	3,610	3,201	2,551	1,700	1,154
Capitalized Leases (2)	43,593	39,300	90,595		
Leases (2)				256,124	243,958
Financed Purchases (2)				13,599	11,158
Subscriptions					15,544
Business-type Activities:					
Capital Loans					
Subscriptions					266
Total Primary Government	\$ 1,387,926	1,292,744	1,255,226	1,405,390	1,313,682
Percentage of Personal Income (1)	0.72%	0.75%	0.76%	0.84%	0.55%
Per Capita (1)	\$ 414	387	379	428	402

(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				
	2014	2015	2016	2017	2018
Certificates of Participation & Lease Revenue Bonds	\$ 396,173	376,955	351,179	330,956	309,388
Less: Amounts Available in Debt Service Fund	27,728	28,798	20,107	19,992	20,455
Net Certificates of Participation & Lease Revenue Bonds	368,445	348,157	331,072	310,964	288,933
Pension Obligation Bonds	732,330	692,338	649,860	605,520	558,525
Less: Amounts Available in Debt Service Fund	423	877	375	574	993
Net Pension Obligation Bonds	731,907	691,461	649,485	604,946	557,532
Total Net Bonded Debt	\$ 1,100,352	1,039,618	980,557	915,910	846,465
Percentage of Actual Taxable Value of Property (1)	0.27%	0.24%	0.22%	0.19%	0.17%
Per Capita (2)	344	322	298	276	254

	Fiscal Year				
	2019	2020	2021	2022	2023
Certificates of Participation & Lease Revenue Bonds	\$ 287,889	260,352	241,030	286,568	267,729
Less: Amounts Available in Debt Service Fund	20,634	13,773	9,143		
Net Certificates of Participation & Lease Revenue Bonds	267,255	246,579	231,887	286,568	267,729
Pension Obligation Bonds	508,765	456,040	400,125	340,825	277,990
Less: Amounts Available in Debt Service Fund	1,526	1,345	724		
Net Pension Obligation Bonds	507,239	454,695	399,401	340,825	277,990
Total Net Bonded Debt	\$ 774,494	701,274	631,288	627,393	545,719
Percentage of Actual Taxable Value of Property (1)	0.14%	0.12%	0.11%	0.10%	0.08%
Per Capita (2)	\$ 231	212	190	191	167

(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	
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%
2023	\$ 8,377,996		8,377,996	100%

Legal Debt Margin Calculation for Fiscal Year 2023

Assessed value	\$ 670,239,708
Debt limit (1.25% of total assessed value) (2)	8,377,996
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	\$ 8,377,996

(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 Revenues	Less: Operating Expenses (1)	Net Available Revenue	Principal (2)	Interest	Coverage
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
2023	32,179	226	31,953	15,090	16,330	1.02

(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)
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
2023	3,269,755	237,505,000 (5)	72,637 (5)	476,760	4.0

Sources:

(1) California Department of Finance

(2) Los Angeles County Economic Development Corporation, for the years 2014 - 2022

(3) California Department of Education

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

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

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

Employer	2023				2014			
	Employees		Rank	Percentage of Total County Employment (2)	Employees		Rank	Percentage of Total County Employment (3)
U.C. San Diego	35,802	(1)	1	2.34%	28,341	(3)	2	1.87%
Sharp Healthcare	19,468	(1)	2	1.27%	16,477	(3)	4	1.07%
County Of San Diego	17,954	(1)	3	1.17%	16,627	(3)	3	1.07%
City Of San Diego	11,820	(1)	4	0.77%	10,584	(3)	7	0.69%
General Atomics (and affiliated companies)	6,745	(1)	5	0.44%	6,715	(3)	10	0.51%
San Diego State University	6,454	(1)	6	0.42%	N/A		N/A	N/A
Rady Children's Hospital-San Diego	5,711	(1)	7	0.37%	N/A		N/A	N/A
San Diego Community College District	5,400	(1)	8	0.35%	N/A		N/A	N/A
Sempra Energy	5,063	(1)	9	0.33%	N/A		N/A	N/A
YMCA of San Diego County	5,057	(1)	10	0.33%	N/A		N/A	N/A
Total	119,474			7.82%	78,744			5.21%

Sources:

(1) Adopted Operational Plan Fiscal Years 2022–23 and 2023–24, page 25

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 1,528,200 as of June 2023

(3) Fiscal Year 2013-2014 ACFR Table 14

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

Function	Fiscal Year				
	2014	2015	2016	2017	2018
General	1,479	1,485	1,529	1,515	1,531
Public protection	7,859	7,923	7,882	7,942	7,899
Public ways and facilities	366	356	370	388	385
Health and sanitation	2,029	1,994	1,987	2,059	2,092
Public assistance	4,160	4,368	4,462	4,552	4,583
Education	246	259	267	269	271
Recreation and cultural	172	166	171	172	177
Total	16,311	16,551	16,668	16,897	16,938

Function	Fiscal Year				
	2019	2020	2021	2022	2023
General	1,552	1,553	1,571	1,614	1,722
Public protection	7,917	7,883	7,595	7,484	7,722
Public ways and facilities	391	374	377	387	413
Health and sanitation	2,194	2,311	2,227	2,359	2,657
Public assistance	4,660	4,817	4,873	4,847	5,033
Education	268	262	254	264	271
Recreation and cultural	190	224	226	240	263
Total	17,172	17,424	17,123	17,195	18,081

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				
	2014	2015	2016	2017	2018
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	99.00%	98.00%	75.00%	59.00%	93.00%
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)	99.10%	99.10%	99.30%	99.20%	98.50%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	68.00%	71.00%	72.00%	73.00%	72.00%
Sheriff: Number of jail "A" (or unduplicated) bookings	89,936	82,702	81,975	80,177	81,412
Sheriff: Daily average – number of incarcerated persons	5,706	5,226	5,152	(1)	(1)
District Attorney: Felony defendants received	27,424	22,302	21,281	21,656	20,676
District Attorney: Misdemeanor defendants received	27,441	31,242	31,684	30,101	32,383
Planning and Development Services: Percent of building inspections completed next day	98.00%	98.00%	(1)	(1)	(1)
Planning and Development Services: Average permit center counter wait time (in minutes)	31	25	25	23	23
Animal Services: Percent of euthanized animals that were treatable	20.00%	12.80%	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)	60,045	27,010	22,152	20,586	19,290

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

(Continued)

Function	Fiscal Year				
	2014	2015	2016	2017	2018
Health and sanitation					
Public Health Services: Children age 0-4 years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	(1)
Public Health Services: Children age 11-18 years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	(1)
Public Health Services: Children age 0-18 years receive age-appropriate vaccines	99.00%	99.00%	100.00%	100.00%	99.00%
Behavioral Health Services: Wait time for children's mental health outpatient treatment	3.5 days	(1)	(1)	(1)	(1)
Public assistance					
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	95.00%	97.00%	96.00%	96.00%	97.00%
Child and Family Well-Being: Foster children in 12th grade who achieve high school completion (diploma, certificate or equivalent)	79.00%	(1)	(1)	(1)	(1)
Child and Family Well-Being: Family participation in joint case planning and meetings quarterly	(1)	56.00%	77.00%	76.00%	79.00%
Self-Sufficiency Services: CalWORKs applications processed timely to help eligible families become more self-sufficient	(1)	96.00%	97.00%	97.00%	97.00%
Education					
County Library: Annual average circulation per item	6.84	7.47	7.82	7.82	7.51
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and effectively managed	47,907	48,098	48,565	48,836	49,800
Parks and Recreation: Number of miles of trails managed in the County trails program	336	359	363	363	364

(1) Trend data not available

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				
	2019	2020	2021	2022	2023
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	71.00%	97.00%	99.00%	92.00%	100.00%
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%	98.70%	99.00%	98.50%	98.90%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	71.00%	71.00%	71.00%	67.00%	66.00%
Sheriff: Number of jail "A" (or unduplicated) bookings	80,257	63,728	45,186	50,944	50,705
Sheriff: Daily average – number of incarcerated persons	(1)	(1)	(1)	(1)	(1)
District Attorney: Felony defendants received	21,308	19,193	21,219	23,464	21,171
District Attorney: Misdemeanor defendants received	33,220	27,120	26,950	29,178	24,446
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)	21	22	(1)	23	26
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)	24,636	22,150	18,790	17,512	28,101

Continued on next page 

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

(Continued)

Function	Fiscal Year				
	2019	2020	2021	2022	2023
Health and sanitation					
Public Health Services: Children age 0-4 years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	(1)
Public Health Services: Children age 11-18 years receive age-appropriate vaccines	(1)	(1)	(1)	(1)	(1)
Public Health Services: Children age 0-18 years receive age-appropriate vaccines	100.00%	100.00%	100.00%	100.00%	99.70%
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	98.00%	97.00%	98.00%	99.00%	99.00%
Child and Family Well-Being: Foster children in 12th grade who achieve high school completion (diploma, certificate or equivalent)	(1)	(1)	(1)	(1)	(1)
Child and Family Well-Being: Family participation in joint case planning and meetings quarterly	80.00%	(1)	(1)	(1)	(1)
Self-Sufficiency Services: CalWORKs applications processed timely to help eligible families become more self-sufficient	98.00%	97.00%	99.00%	99.00%	96.00%
Education					
County Library: Annual average circulation per item	7.74	8.10	4.20	6.03	6.69
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and effectively managed	51,721	53,475	56,131	56,956	57,518
Parks and Recreation: Number of miles of trails managed in the County trails program	368	375	380	384	385
(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									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government										
Fleet vehicles	1,762	1,825	1,814	1,801	2,010	1,919	1,758	1,728	1,681	1,826
Buildings	1,136	1,114	1,123	1,153	1,092	1,069	1,092	1,114	1,120	1,130
Land	1,124	1,136	1,146	1,177	1,290	1,330	1,362	1,393	1,416	1,439
Public protection										
Building - sub stations	15	16	16	16	16	17	16	16	14	7
Patrol units	1,473	1,448	1,520	1,511	1,604	1,837	1,620	1,628	1,699	1,749
Detention facilities	10	10	10	11	9	9	9	9	9	9
Public ways and facilities										
Road miles	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	1,947.10
Bridges	200	201	201	204	208	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	6	1	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	5	5	5	5	5	5	5	5
Education										
Libraries	20	20	20	21	21	22	22	22	22	22
Recreation and cultural										
Parks/open space area	91	109	109	109	118	125	130	152	156	156
Campgrounds	8	8	8	8	8	8	8	9	9	9

Source: Various County departments