

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 Trends230

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

Revenue Capacity238

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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.

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

	Fiscal Year				
	2016	2017	2018	2019	2020
Net position					
Governmental activities					
Net investment in capital assets	\$ 3,124,804	3,130,429	3,229,874	3,336,893	3,477,320
Restricted	604,917	596,862	666,597	1,012,829	1,158,944
Unrestricted (1)	(1,090,381)	(1,151,817)	(1,250,068)	(1,380,605)	(1,551,714)
Total governmental activities net position	2,639,340	2,575,474	2,646,403	2,969,117	3,084,550
Business-type activities					
Net investment in capital assets	167,282	174,044	176,909	174,226	183,553
Restricted					
Unrestricted (1)	68,586	71,119	60,216	62,247	66,551
Total business-type activities net position	235,868	245,163	237,125	236,473	250,104
Primary government					
Net investment in capital assets	3,292,086	3,304,473	3,406,783	3,511,119	3,660,873
Restricted	604,917	596,862	666,597	1,012,829	1,158,944
Unrestricted (1)	(1,021,795)	(1,080,698)	(1,189,852)	(1,318,358)	(1,485,163)
Total primary government net position	\$ 2,875,208	2,820,637	2,883,528	3,205,590	3,334,654
	Fiscal Year				
	2021	2022	2023	2024	2025
Net position					
Governmental activities					
Net investment in capital assets	\$ 3,643,504	3,695,884	3,797,631	3,971,462	4,139,650
Restricted	1,404,546	1,281,257	1,804,904	2,160,973	2,247,891
Unrestricted (1)	(1,924,481)	(1,186,927)	(1,483,193)	(1,548,450)	(1,854,133)
Total governmental activities net position	3,123,569	3,790,214	4,119,342	4,583,985	4,533,408
Business-type activities					
Net investment in capital assets	188,831	187,343	185,874	186,621	194,542
Restricted					
Unrestricted (1)	66,629	87,711	102,969	109,897	127,483
Total business-type activities net position	255,460	275,054	288,843	296,518	322,025
Primary government					
Net investment in capital assets	3,832,335	3,883,227	3,983,505	4,158,083	4,334,192
Restricted	1,404,546	1,281,257	1,804,905	2,160,973	2,247,891
Unrestricted (1)	(1,857,852)	(1,099,216)	(1,380,224)	(1,438,553)	(1,726,650)
Total primary government net position	\$ 3,379,029	4,065,268	4,408,186	4,880,503	4,855,433

(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				
	2016	2017	2018	2019	2020
Expenses					
Governmental activities					
General government	\$ 257,887	637,532	621,987	709,150	788,228
Public protection	1,359,423	1,455,462	1,435,847	1,479,542	1,677,645
Public ways and facilities	140,245	140,366	160,615	149,776	199,679
Health and sanitation	675,077	723,508	777,383	835,771	964,251
Public assistance	1,421,851	1,179,180	1,158,563	1,187,343	1,378,281
Education	41,086	38,477	39,107	40,020	41,124
Recreation and cultural	44,883	37,727	38,081	43,701	49,543
Interest on long-term debt	81,665	79,152	78,217	74,355	47,689
Total governmental activities expenses	4,022,117	4,291,404	4,309,800	4,519,658	5,146,440
Business-type activities					
Airport	14,439	14,518	18,399	15,178	14,889
Sanitation district	28,693	25,185	32,660	32,335	28,385
Sanitation district - Other					9,504
Jail Stores Commissary	5,362	6,007	6,050	5,836	5,776
Total business-type activities expenses	48,494	45,710	57,109	53,349	58,554
Total primary government expenses	4,070,611	4,337,114	4,366,909	4,573,007	5,204,994
Program revenues					
Governmental activities					
Charges for services:					
General government	99,531	111,389	105,676	108,724	116,282
Public protection	252,303	270,345	257,797	252,906	247,887
Other activities	164,721	165,846	189,520	182,793	225,893
Operating grants and contributions	2,543,749	2,407,522	2,589,141	2,716,354	3,062,586
Capital grants and contributions	12,947	16,296	9,360	121,425	28,608
Total governmental activities program revenues	3,073,251	2,971,398	3,151,494	3,382,202	3,681,256
Business-type activities					
Charges for services:					
Airport	12,044	14,302	13,783	14,281	13,903
Sanitation district	26,719	29,063	28,475	32,382	25,672
Sanitation district - Other					10,188
Jail Stores Commissary		7,141	7,426	6,978	7,019
Operating grants and contributions	3,513	5,659	329	20	4,018
Capital grants and contributions					1,220
Total business-type program revenues	42,276	56,165	50,013	53,661	62,020
Total primary government program revenues	3,115,527	3,027,563	3,201,507	3,435,863	3,743,276
Net (Expense) Revenue					
Governmental activities	(948,866)	(1,320,006)	(1,158,306)	(1,137,456)	(1,465,184)
Business-type activities	(6,218)	10,455	(7,096)	312	3,466
Total primary government net (expense) revenue	\$ (955,084)	(1,309,551)	(1,165,402)	(1,137,144)	(1,461,718)

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				
	2021	2022	2023	2024	2025
Expenses					
Governmental activities					
General government	\$ 465,464	414,187	549,078	493,388	683,733
Public protection	1,823,535	1,586,324	2,075,386	2,358,743	2,382,095
Public ways and facilities	163,809	164,262	175,511	196,395	201,929
Health and sanitation	1,363,772	1,167,816	1,314,789	1,455,094	1,531,865
Public assistance	1,838,270	1,785,733	1,838,733	1,987,689	2,025,345
Education	56,272	55,787	64,249	70,743	70,954
Recreation and cultural	57,617	60,611	74,036	79,134	72,019
Interest	57,386	53,971	50,694	51,257	49,226
Total governmental activities expenses	5,826,125	5,288,691	6,142,476	6,692,443	7,017,166
Business-type activities					
Airport	15,586	15,545	17,183	17,576	20,478
Sanitation district	31,716	25,035	23,591	30,225	32,628
Sanitation district - Other	10,923	8,712	10,452	10,928	10,965
Jail Stores Commissary	5,222	3,010	3,409	3,959	3,952
Total business-type activities expenses	63,447	52,302	54,635	62,688	68,023
Total primary government expenses	5,889,572	5,340,993	6,197,111	6,755,131	7,085,189
Program revenues					
Governmental activities					
Charges for services:					
General government	119,713	128,540	139,251	153,652	163,465
Public protection	252,958	288,901	245,233	263,608	269,137
Other activities	201,777	202,358	226,785	303,729	229,766
Operating grants and contributions	3,751,844	3,736,703	3,812,579	4,301,033	4,427,082
Capital grants and contributions	21,142	109,343	33,948	46,821	85,884
Total governmental activities program revenues	4,347,434	4,465,845	4,457,796	5,068,843	5,175,334
Business-type activities					
Charges for services:					
Airport	14,243	14,200	14,794	14,318	16,546
Sanitation district	26,625	29,367	30,046	30,804	32,976
Sanitation district - Other	10,089	8,119	8,489	10,024	10,344
Jail Stores Commissary	5,412	6,476	7,377	7,869	7,919
Operating grants and contributions	6,679	1,295	1,439	2,380	7,922
Capital grants and contributions	3,100		151		108
Total business-type program revenues	66,148	59,457	62,296	65,395	75,815
Total primary government program revenues	4,413,582	4,525,302	4,520,092	5,134,238	5,251,149
Net (Expense) Revenue					
Governmental activities	(1,478,691)	(822,846)	(1,684,680)	(1,623,600)	(1,841,832)
Business-type activities	2,701	7,155	7,661	2,707	7,792
Total primary government net (expense) revenue	\$ (1,475,990)	(815,691)	(1,677,019)	(1,620,893)	(1,834,040)

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

(Continued)

	Fiscal Year				
	2016	2017	2018	2019	2020
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	\$ 680,434	720,645	758,427	797,838	851,473
Transient occupancy tax	4,128	4,889	5,105	5,785	4,173
Real property transfer tax	24,589	23,960	25,910	26,521	25,138
Miscellaneous taxes	38	10	6	6	3
Property taxes in lieu of VLF	351,524	371,105	393,824	417,601	441,609
Sales and use taxes	28,898	27,779	30,744	32,332	30,967
Investment earnings	17,818	15,315	38,057	84,335	102,116
Other general revenues	82,745	88,038	93,604	90,041	102,310
Total governmental general revenues	1,190,174	1,251,741	1,345,677	1,454,459	1,557,789
Transfers	3,714	4,399	4,421	5,711	(5,172)
Total governmental activities	1,193,888	1,256,140	1,350,098	1,460,170	1,552,617
Business-type activities					
Investment earnings	1,622	523	1,159	2,013	2,565
Other general revenues	8,777	2,716	2,892	2,734	2,428
Total business-type general revenues	10,399	3,239	4,051	4,747	4,993
Transfers	(3,714)	(4,399)	(4,421)	(5,711)	5,172
Total business-type activities	6,685	(1,160)	(370)	(964)	10,165
Total primary government	1,200,573	1,254,980	1,349,728	1,459,206	1,562,782
Change in net position					
Governmental activities	245,022	(63,866)	191,792	322,714	115,443
Business-type activities	467	9,295	(7,466)	(652)	13,631
Total change in net position	\$ 245,489	(54,571)	184,326	322,062	129,074

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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				
	2021	2022	2023	2024	2025
General revenues and other changes in net position					
Governmental activities					
Taxes:					
Property taxes	\$ 881,605	928,022	1,014,193	1,077,968	1,126,970
Transient occupancy tax	5,386	7,225	7,472	7,285	9,492
Real property transfer tax	35,608	43,635	28,653	26,170	28,075
Miscellaneous taxes	8	5	5	120	166
Property taxes in lieu of VLF	465,076	481,289	521,678	558,665	589,011
Sales and use taxes	37,810	43,268	56,626	67,133	78,908
Investment earnings	(2,922)	(96,987)	82,390	185,999	175,213
Other general revenues	95,224	94,015	302,605	160,192	107,943
Total governmental general revenues	1,517,795	1,500,472	2,013,622	2,083,532	2,115,778
Transfers	(85)	(10,981)	187	4,710	(8,859)
Total governmental activities	1,517,710	1,489,491	2,013,809	2,088,242	2,106,919
Business-type activities					
Investment earnings	(76)	1,307	6,144	9,546	9,973
Other general revenues	2,646	151	171	132	121
Total business-type general revenues	2,570	1,458	6,315	9,678	10,094
Transfers	85	10,981	(187)	(4,710)	8,859
Total business-type activities	2,655	12,439	6,128	4,968	18,953
Total primary government	1,520,365	1,501,930	2,019,937	2,093,210	2,125,872
Change in net position					
Governmental activities	39,019	666,645	329,129	464,642	265,087
Business-type activities	5,356	19,594	13,789	7,675	26,745
Total change in net position	\$ 44,375	686,239	342,918	472,317	291,832

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

	Fiscal Year				
	2016	2017	2018	2019	2020
General Fund					
Nondisposable	\$ 13,489	19,894	22,747	47,019	23,244
Restricted	272,500	266,904	319,782	608,729	696,261
Committed	591,941	677,058	796,086	637,450	626,470
Assigned	381,202	483,464	480,063	418,718	414,650
Unassigned	747,277	697,293	688,449	712,149	707,871
Total general fund	2,006,409	2,144,613	2,307,127	2,424,065	2,468,496
All Other Governmental Funds					
Nondisposable	5,981	6,062	5,993	5,634	5,759
Restricted	398,385	396,063	413,626	471,464	496,757
Committed	371,622	376,179	367,515	365,450	395,784
Assigned	917	1,478	2,066	2,865	3,672
Total other governmental funds	\$ 776,905	779,782	789,200	845,413	901,972
Fiscal Year					
	2021	2022	2023	2024	2025
General Fund					
Nondisposable	\$ 22,900	48,415	59,839	50,711	44,074
Restricted	692,270	674,465	928,457	1,051,899	1,108,964
Committed	500,256	617,159	616,549	570,514	510,496
Assigned	405,739	393,493	415,618	634,858	461,176
Unassigned	661,270	616,477	797,452	691,768	920,744
Total general fund	2,282,435	2,350,009	2,817,915	2,999,750	3,045,454
All Other Governmental Funds					
Nondisposable	5,513	1,500	5,656	1,917	2,617
Restricted	544,367	656,606	621,384	748,849	689,889
Committed	367,294	318,415	299,855	275,676	260,392
Assigned	-	-	-	-	-
Total other governmental funds	\$ 917,174	976,521	926,895	1,026,442	952,898

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				
	2016	2017	2018	2019	2020
Revenues:					
Taxes	\$ 1,090,722	1,148,655	1,214,066	1,276,584	1,344,469
Licenses, permits and franchise fees	57,375	57,066	62,189	62,951	59,663
Fines, forfeitures and penalties	46,295	44,146	42,417	43,589	44,409
Revenue from use of money and property	28,396	23,079	43,407	87,604	97,867
Aid from other governmental agencies:					
State	1,487,655	1,482,536	1,644,254	1,631,528	1,894,281
Federal	959,399	796,594	828,693	909,211	1,029,342
Other	110,816	122,767	132,652	142,822	157,984
Charges for current services	398,705	411,488	433,325	424,365	462,718
Other	75,264	77,429	79,977	78,501	85,613
Total revenues	4,254,627	4,163,760	4,480,980	4,657,155	5,176,346
Expenditures:					
General government	233,180	260,005	270,469	282,021	353,496
Public protection	1,343,281	1,434,323	1,486,679	1,569,507	1,652,858
Public ways and facilities	70,946	75,901	100,322	89,184	136,703
Health and sanitation	670,871	731,034	801,370	875,337	973,884
Public assistance	1,426,134	1,184,697	1,195,090	1,263,184	1,424,290
Education	39,592	39,687	41,238	45,707	46,571
Recreation and cultural	37,800	39,325	39,668	42,856	46,081
Total governmental functions	3,821,804	3,764,972	3,934,836	4,167,796	4,633,883
Capital outlay	185,065	120,509	267,685	183,654	272,524
Debt service:					
Principal	65,929	66,284	76,181	82,766	98,544
Interest	88,502	75,153	73,637	69,381	72,761
Bond issuance costs	761				3,415
Payment to refunded bond escrow agent	12,481				30,543
Total expenditures	4,174,542	4,026,918	4,352,339	4,503,597	5,111,670
Excess (deficiency) of revenues over (under) expenditures	80,085	136,842	128,641	153,558	64,676
Other financing sources (uses)					
Sale of capital assets	2,319	240	126	25,213	11,557
Issuance and modifications of leases:					
Leases					
Issuance of bonds, loans, capital lease, and financed purchases:					
Face value of financed purchases					
Face value of bonds issued					
Face value of loans issued	690				
Face value of capital lease		6,122	45,495		217
Premium on issuance of bonds	22,163				66,047
Refunding bonds issued:	105,330				425,414
Payment to refunded bond escrow agent	(122,533)				(450,127)
Transfers in	470,175	474,286	527,620	527,914	578,503
Transfers (out)	(476,484)	(478,540)	(532,605)	(533,891)	(595,710)
Total other financing sources (uses)	1,660	2,108	40,636	19,236	35,901
Net change in fund balances	\$ 81,745	138,950	169,277	172,794	100,577
Debt service as a percentage of noncapital expenditures	3.87%	3.62%	3.67%	3.52%	3.54%

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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				
	2021	2022	2023	2024	2025
Revenues:					
Taxes	\$ 1,427,167	1,498,315	1,620,010	1,733,960	1,829,546
Licenses, permits and franchise fees	58,792	54,977	66,439	71,780	70,309
Fines, forfeitures and penalties	40,248	80,033	40,780	50,219	46,355
Revenue from use of money and property	6,097	(77,354)	83,456	176,356	163,925
Aid from other governmental agencies:					
State	1,820,507	1,951,675	2,226,959	2,383,935	2,469,667
Federal	1,527,626	1,584,959	1,429,763	1,583,990	1,706,148
Other	188,112	182,046	209,071	242,095	264,903
Charges for current services	463,591	468,669	489,610	523,801	529,577
Other	79,189	78,164	282,592	120,730	92,992
Total revenues	5,611,329	5,821,484	6,448,680	6,886,866	7,173,422
Expenditures:					
General government	388,139	413,950	391,390	459,595	556,675
Public protection	1,633,731	1,730,017	1,885,685	2,160,691	2,288,374
Public ways and facilities	83,436	96,316	94,718	114,909	126,325
Health and sanitation	1,304,255	1,199,308	1,265,372	1,405,654	1,511,278
Public assistance	1,782,216	1,770,939	1,764,328	1,911,483	1,999,113
Education	50,551	56,464	57,781	64,051	66,473
Recreation and cultural	44,751	52,646	59,941	66,021	60,576
Total governmental functions	5,287,079	5,319,640	5,519,215	6,182,404	6,608,814
Capital outlay	387,163	253,330	329,993	442,580	421,816
Debt service:					
Principal	91,999	139,176	143,494	152,861	157,338
Interest	56,728	52,089	49,188	47,598	47,738
Bond issuance costs	807	588	-	993	426
Payment to refunded bond escrow agent	6,036	-	-	-	12,054
Total expenditures	5,829,812	5,764,823	6,041,890	6,826,436	7,248,186
Excess (deficiency) of revenues over (under) expenditures	(218,483)	56,661	406,790	60,430	(74,764)
Other financing sources (uses)					
Sale of capital assets	235	198	1,306	5,238	10,379
Issuance and modifications of leases:					
Leases		1,171	2,553	45,498	37,171
Issuance and modifications of subscriptions:					
Subscriptions			12,330	3,099	23,989
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	-	160,910	-
Face value of loans issued			-	1,718	-
Face value of capital lease			-	-	-
Premium on issuance of bonds	3,432	14,831	-	18,781	2,191
Refunding bonds issued	45,725		-	-	31,090
Payment to refunded bond escrow agent	(48,344)		-	-	(32,855)
Transfers in	643,479	616,739	663,738	778,575	764,308
Transfers (out)	(654,122)	(638,354)	(675,216)	(783,553)	(783,225)
Total other financing sources (uses)	47,959	44,976	4,711	230,266	53,048
Net change in fund balances	\$ (170,524)	101,637	411,501	290,696	(21,716)
Debt service as a percentage of noncapital expenditures	2.73%	3.47%	3.37%	3.14%	3.00%

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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		
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
2024	712,744,127	6,625,322	4,597,421	18,327,058	22,201,182	2,432,952	717,659,794	1.00000
2025	\$ 752,064,565	7,018,103	4,740,091	19,452,285	24,326,823	2,536,744	756,411,477	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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Direct Rates (1)										
County of San Diego	0.139	0.139	0.139	0.138	0.138	0.138	0.138	0.138	0.137	0.137
Cities (3)	0.235	0.238	0.238	0.242	0.242	0.245	0.247	0.247	0.248	0.249
Schools (4)	0.592	0.590	0.590	0.587	0.587	0.585	0.583	0.583	0.582	0.581
Special Districts	0.034	0.033	0.033	0.033	0.033	0.032	0.032	0.032	0.033	0.033
Total Direct Rates	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Overlapping Rates (2)										
Cities (3)	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.003
Schools	0.105	0.103	0.109	0.110	0.140	0.139	0.141	0.134	0.135	0.134
Special Districts	0.009	0.009	0.009	0.009	0.011	0.012	0.013	0.012	0.012	0.015
Total Overlapping Rates	0.118	0.116	0.122	0.123	0.155	0.155	0.158	0.15	0.151	0.152
Total Direct and Overlapping Rates	1.118	1.116	1.122	1.123	1.155	1.155	1.158	1.150	1.151	1.152

(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	2025				2016			
	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	\$ 13,008,651	1	1.78%		\$ 7,507,420	1	1.71%	
Qualcomm Inc	2,635,782	2	0.36%		1,998,814	2	0.45%	
U T C Venture LLC	933,242	3	0.13%					
Kilroy Realty L P	891,593	4	0.12%		1,232,281	5	0.28%	
Host Hotels and Resorts LP	880,332	5	0.12%		815,989	6	0.19%	
B S K Del Partners LLC	868,935	6	0.12%		725,522	8	0.17%	
IQHQ Pacifiq I LLC	831,458	7	0.11%					
Sorrento West Properties Inc.	828,905	8	0.11%					
Fashion Valley Mall LLC	578,293	9	0.08%		487,878	10	0.11%	
Irvine Co LLC	562,764	10	0.08%		1,443,434	3	0.33%	
Southern California Edison Company					1,306,248	4	0.30%	
Pacific Bell Telephone Company					782,187	7	0.18%	
Conrad Prebys Trust					538,036	9	0.12%	
Totals	\$ 22,019,955		3.01%		\$ 16,837,809		3.84%	

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			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year (1)	Amount	Percentage of Levy		Amount	Percentage of Levy
2016	\$ 4,533,155	4,489,098	99.03%	30,073	4,519,171	99.69%
2017	4,776,510	4,738,515	99.20%	32,491	4,771,006	99.88%
2018	5,068,261	5,019,394	99.04%	33,934	5,053,328	99.71%
2019	5,368,888	5,318,210	99.06%	38,456	5,356,666	99.77%
2020	5,671,954	5,590,625	98.57%	65,984	5,656,609	99.73%
2021	5,982,555	5,903,354	98.68%	47,842	5,951,196	99.48%
2022	6,185,465	6,118,910	98.92%	40,801	6,159,711	99.58%
2023	6,702,397	6,635,293	99.00%	50,266	6,685,559	99.75%
2024	7,176,598	7,095,448	98.87%	45,491	7,095,448	98.87%
2025	\$ 7,564,115	7,472,706	98.79%	NA	7,472,706	98.79%

(1) Includes secured, unsecured and unitary tax levy for the County and school districts, cities and special districts under the supervision of independent governing boards.

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

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

	Fiscal Year				
	2016	2017	2018	2019	2020
Governmental Activities:					
Certificates of Participation & Lease Revenue Bonds	\$ 351,179	330,956	309,388	287,889	260,352
Tobacco Settlement Asset-Backed Bonds	546,110	548,832	546,113	544,069	533,851
Pension Obligation Bonds	649,860	605,520	558,525	508,765	456,040
Capital and Retrofit loans	6,020	5,249	4,282	3,610	3,201
Capitalized Leases	51	6,084	47,691	43,593	39,300
Leases (2)					
Financed Purchases (2)					
Business-type Activities:					
Capital Loans	171				
Total Primary Government	\$ 1,553,391	1,496,641	1,465,999	1,387,926	1,292,744
Percentage of Personal Income (1)	0.83%	0.78%	0.75%	0.72%	0.75%
Per Capita (1)	\$ 472	451	439	414	387

	Fiscal Year				
	2021	2022	2023	2024	2025
Governmental Activities:					
Certificates of Participation & Lease Revenue Bonds	\$ 241,030	286,568	267,729	427,936	398,145
Tobacco Settlement Asset-Backed Bonds	520,925	506,574	495,883	483,994	474,678
Pension Obligation Bonds	400,125	340,825	277,990	211,225	140,370
Capital and Retrofit loans	2,551	1,700	1,154	2,544	2,131
Capitalized Leases (2)	90,595				
Leases (2)		256,124	243,958	243,936	233,406
Financed Purchases (2)		13,599	11,158	8,727	6,188
Subscriptions			15,544	13,079	26,056
Business-type Activities:					
Capital Loans					
Subscriptions			266	184	95
Total Primary Government	\$ 1,255,226	1,405,390	1,313,682	1,391,625	1,281,069
Percentage of Personal Income (1)	0.76%	0.84%	0.55%	0.57%	0.49%
Per Capita (1)	\$ 379	428	402	423	385

(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				
		2016	2017	2018	2019	2020
Certificates of Participation & Lease Revenue Bonds	\$	351,179	330,956	309,388	287,889	260,352
Less: Amounts Available in Debt Service Fund		20,107	19,992	20,455	20,634	13,773
Net Certificates of Participation & Lease Revenue Bonds		331,072	310,964	288,933	267,255	246,579
Pension Obligation Bonds		649,860	605,520	558,525	508,765	456,040
Less: Amounts Available in Debt Service Fund		375	574	993	1,526	1,345
Net Pension Obligation Bonds		649,485	604,946	557,532	507,239	454,695
Total Net Bonded Debt	\$	980,557	915,910	846,465	774,494	701,274
Percentage of Actual Taxable Value of Property (1)		0.22%	0.19%	0.17%	0.14%	0.12%
Per Capita (2)		298	276	254	231	212
		Fiscal Year				
		2021	2022	2023	2024	2025
Certificates of Participation & Lease Revenue Bonds	\$	241,030	286,568	267,729	427,936	398,144
Less: Amounts Available in Debt Service Fund		9,143			29,564	17,185
Net Certificates of Participation & Lease Revenue Bonds		231,887	286,568	267,729	398,372	380,959
Pension Obligation Bonds		400,125	340,825	277,990	211,225	140,370
Less: Amounts Available in Debt Service Fund		724			1,878	1,765
Net Pension Obligation Bonds		399,401	340,825	277,990	209,347	138,605
Total Net Bonded Debt	\$	631,288	627,393	545,719	607,719	519,564
Percentage of Actual Taxable Value of Property (1)		0.11%	0.10%	0.08%	0.08%	0.07%
Per Capita (2)	\$	190	191	167	185	156

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

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

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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
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%
2024	8,970,747		8,970,747	100%
2025	\$ 9,455,143		9,455,143	100%

Legal Debt Margin Calculation for Fiscal Year 2024

Assessed value	\$ 756,411,477
Debt limit (1.25% of total assessed value) (2)	9,455,143
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	\$ 9,455,143

(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
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		32,180	227	31,953	15,090	16,330	1.02
2024		28,698	224	28,474	16,780	15,529	0.88
2025	\$	27,224	220	27,004	14,730	14,736	0.92

(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) (5)	School Enrollment (3)	Unemployment Rate (4)
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	72,637	476,760	4.0
2024	3,291,101	242,163,000	73,581	478,175	4.5
2025	3,330,139	\$ 260,227,000	78,143	476,844	4.9

Sources:

(1) California Department of Finance

(2) County of COSD Estimate Worksheet

(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, 2024

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

Employer	2025				2016		
	Employees		Rank	Percentage of Total County Employment (2)	Employees	Rank	Percentage of Total County Employment (3)
U.S. Navy	91,317	(1)	1	5.74%			
MCCS MCRD San Diego Marine Corps	42,687	(1)	2	2.68%			
University of California, San Diego	41,698	(1)	3	2.62%	30,671	1	2.05%
County of San Diego	20,471	(1)	4	1.29%	17,034	3	1.14%
Sharp	20,432	(1)	5	1.28%	17,809	2	1.19%
Scripps San Diego	17,760	(1)	6	1.12%	14,863	4	0.99%
Kaider Permanente Vandever Med	12,859	(1)	7	0.81%	8,406	6	0.56%
UC San Diego Health	12,675	(1)	8	0.80%	7,438	7	0.50%
Merchants Building Maintenance	6,000	(1)	9	0.38%			
Cubic Corporation	6,000	(1)	10	0.38%			
City of San Diego					11,347	5	0.76%
San Diego Community College					5,902	8	0.39%
General Atomics Aeronautical Systems Inc					5,480	9	0.37%
Rady Children's Hospital - San Diego					5,129	10	0.34%
Total	271,899			17.10%	124,079		8.29%

Sources:

(1) CAO Recommended Operational Plan Fiscal Years 2025-26 and 2026-27

Employment data provided by San Diego Regional Chamber of Commerce

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

Percentage is calculated by dividing employees by total county employment of 1,590,900 as of June 2025

(3) Fiscal Year 2015-2016 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				
	2016	2017	2018	2019	2020
General	1,529	1,515	1,531	1,552	1,553
Public protection	7,882	7,942	7,899	7,917	7,883
Public ways and facilities	370	388	385	391	374
Health and sanitation	1,987	2,059	2,092	2,194	2,311
Public assistance	4,462	4,552	4,583	4,660	4,817
Education	267	269	271	268	262
Recreation and cultural	171	172	177	190	224
Total	16,668	16,897	16,938	17,172	17,424

Function	Fiscal Year				
	2021	2022	2023	2024	2025
General	1,571	1,614	1,722	1,794	1,801
Public protection	7,595	7,484	7,722	8,007	8,123
Public ways and facilities	377	387	413	431	461
Health and sanitation	2,227	2,359	2,657	2,864	2,874
Public assistance	4,873	4,847	5,033	5,399	5,343
Education	254	264	271	282	292
Recreation and cultural	226	240	263	283	282
Total	17,123	17,195	18,081	19,060	19,176

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				
	2016	2017	2018	2019	2020
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	75.00%	59.00%	93.00%	71.00%	97.00%
Assessor/Recorder/County Clerk: Examine and process all documents submitted for eRecording within three hours of receipt	(1)	99.90%	99.40%	98.10%	97.10%
Treasurer-Tax Collector: Secured taxes collected (% of total)	99.30%	99.20%	98.50%	99.20%	98.70%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	72.00%	73.00%	72.00%	71.00%	71.00%
Sheriff: Number of jail "A" (or unduplicated) bookings	81,975	80,177	81,412	80,257	63,728
Sheriff: Calls for service	288,975	228,036	239,998	226,935	223,562
District Attorney: Felony defendants received	21,281	21,656	20,676	21,308	19,193
District Attorney: Misdemeanor defendants received	31,684	30,101	32,383	33,220	27,120
Planning and Development Services: Conduct building inspections during construction to ensure structures are built in accordance with approved building plans	(1)	104.00%	100.00%	100.00%	100.00%
Planning and Development Services: Average permit center counter wait time (in minutes)	25	23	23	21	22
Animal Services: Percent of euthanized animals that were treatable	0.00%	0.00%	0.00%	0.00%	0.00%
Public ways and facilities					
Public Works: Protect water quality through Department of Public Works roads/drainage waste debris removal (cubic yards removed)	22,152	20,586	19,290	24,636	22,150
Health and sanitation					
Public Health Services: Timely preventive health examinations for children in out-of-home placements	(1)	(1)	93.00%	97.00%	95.00%
Public Health Services: Infants served by Black Infant Health Program with a normal birth weight	(1)	(1)	(1)	(1)	(1)
Regional Operations: Children age 0-18 years receive age-appropriate vaccines	100.00%	100.00%	99.00%	100.00%	100.00%
Behavioral Health Services: Individuals not readmitted to a crisis residential program and/or hospital within 30 days	(1)	(1)	82.00%	79.00%	77.00%
Public assistance					
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	96.00%	96.00%	97.00%	98.00%	97.00%
Child Welfare Services: Children achieving permanency within 12 months	(1)	37.00%	37.00%	35.00%	32.00%
Child Welfare Services: Children who do no renter foster care within 12 months of going home	(1)	(1)	(1)	(1)	90.00%
Self-Sufficiency Services: CalWORKs applications processed timely to help eligible families become more self-sufficient	97.00%	97.00%	97.00%	98.00%	97.00%
Education					
County Library: Annual average circulation per item	7.82	7.82	7.51	7.74	8.10
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and effectively managed	48,565	48,836	49,800	51,721	53,475
Parks and Recreation: Number of miles of trails managed in the County trails program	363	363	364	368	375

(1) Trend data not available

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				
	2021	2022	2023	2024	2025
General					
Registrar of Voters: Percent of total mail ballots tallied by the Monday after Election Day	99.00%	92.00%	100.00%	99.00%	95.00%
Assessor/Recorder/County Clerk: Examine and process all documents submitted for eRecording within three hours of receipt	79.90%	81.10%	99.70%	96.90%	92.10%
Treasurer-Tax Collector: Secured taxes collected (% of total)	99.00%	98.50%	98.90%	98.90%	99.00%
Public protection					
Child Support Services: Percent of current support collected (federal performance measure #3)	71.00%	67.00%	66.00%	66.00%	66.00%
Sheriff: Number of jail "A" (or unduplicated) bookings	45,186	50,944	50,705	51,152	53,109
Sheriff: Calls for service	224,478	222,358	210,871	200,758	194,621
District Attorney: Felony defendants received	21,219	23,464	21,171	21,824	22,536
District Attorney: Misdemeanor defendants received	26,950	29,178	24,446	25,630	23,399
Planning and Development Services: Conduct building inspections during construction to ensure structures are built in accordance with approved building plans	100.00%	100.00%	100.00%	100.00%	100.00%
Planning and Development Services: Average permit center counter wait time (in minutes)	(1)	23	26	26	24
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)	18,790	17,512	28,101	27,335	20,950
Health and sanitation					
Public Health Services: Timely preventive health examinations for children in out-of-home placements	91.00%	92.00%	92.00%	93.00%	93.00%
Public Health Services: Infants served by Black Infant Health Program with a normal birth weight	(1)	(1)	90.00%	92.00%	87.00%
Regional Operations: Children age 0-18 years receive age-appropriate vaccines	100.00%	100.00%	99.70%	99.90%	99.00%
Behavioral Health Services: Individuals not readmitted to a crisis residential program and/or hospital within 30 days	84.00%	83.00%	80.00%	79.00%	80.00%
Public assistance					
Aging & Independence Services: Face-to-face adult protective services investigations within 10 days	98.00%	99.00%	99.00%	97.00%	98.00%
Child Welfare Services: Children achieving permanency within 12 months	32.00%	26.00%	29.00%	30.50%	31.40%
Child Welfare Services: Children who do not enter foster care within 12 months of going home	91.00%	92.00%	91.00%	92.00%	91.00%
Self-Sufficiency Services: CalWORKs applications processed timely to help eligible families become more self-sufficient	99.00%	99.00%	96.00%	97.00%	98.00%
Education					
County Library: Annual average circulation per item	4.20	6.03	6.69	6.73	5.30
Recreation and cultural					
Parks and Recreation: Number of parkland acres owned and effectively managed	56,131	56,956	57,518	58,459	59,456
Parks and Recreation: Number of miles of trails managed in the County trails program	380	384	385	389	393
(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									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General government										
Fleet vehicles	1,814	1,801	2,010	1,919	1,758	1,728	1,681	1,826	1,862	1,888
Buildings	1,123	1,153	1,092	1,069	1,092	1,114	1,120	1,130	1,172	1,177
Land	1,146	1,177	1,290	1,330	1,362	1,393	1,416	1,439	1,445	1,485
Public protection										
Building - sub stations	16	16	16	17	16	16	14	7	7	7
Patrol units	1,520	1,511	1,604	1,837	1,620	1,628	1,699	1,749	1,881	1,884
Detention facilities	10	11	9	9	9	9	9	9	9	9
Public ways and facilities										
Road miles	1,953.71	1,941.91	1,942.98	1,942.59	1,944.25	1,945.50	1,945.46	1,947.10	1,947.44	1,956.30
Bridges	201	204	208	208	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	22	22
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	1	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	5	5	5	5	5	5	5	5	5	5
Education										
Libraries	20	21	21	22	22	22	22	22	22	22
Recreation and cultural										
Parks/open space area	109	109	118	125	130	152	156	156	157	158
Campgrounds	8	8	8	8	8	9	9	9	9	9

Source: Various County departments