

# San Diego Taxpayers Educational Foundation

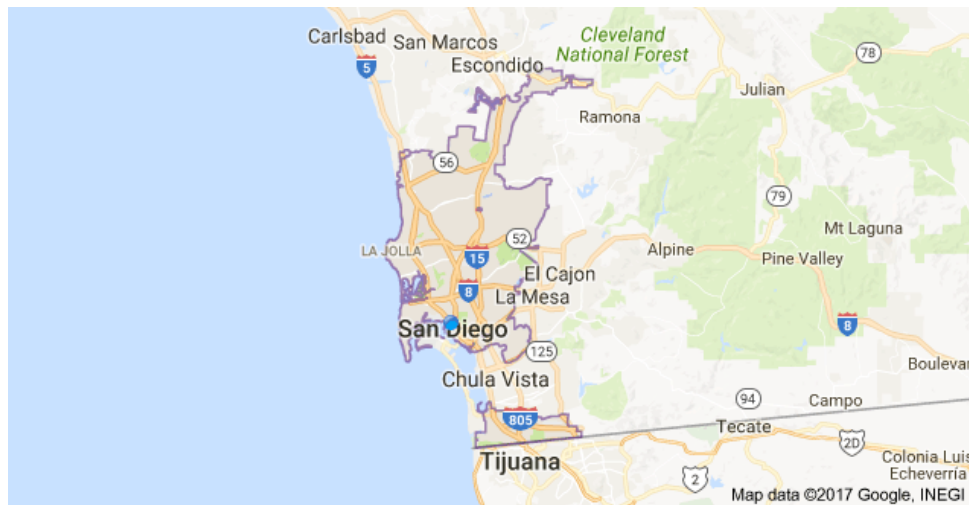
1855 First Avenue #201 | San Diego, CA 92101 | T: 619-234-6423

## San Diego Municipal Analysis

February 2017

### City of San Diego General Statistics<sup>1</sup>

<b>Date of Incorporation:</b> March 27, 1850	<b>Type of City:</b> General Law
<b>Population:</b> 1,368,061	<b>Size of City:</b> 325 square miles
<b>Median Household Income:</b> \$64,328	<b>General Fund Budget:</b> \$1,337,981,387
<b># of Full Time Employees:</b> 11,345	<b>Transient Occupancy Tax Rate:</b> 10.5%
<b>Sales and Use Tax Rate:</b> 8%	



Source: Google Maps

### Key Findings

- Property and sales tax accounted for approximately 66.63% of the City of San Diego's total government tax revenue for FY 2016.
- San Diego's largest FY 2016 budgeted expenditures were for public safety, specifically 36.62% of governmental expenditures.
- Core services, such as public safety, parks and recreation, library services, refuse collections and imperative support functions are supported by major revenue sources that primarily include property tax, sales tax, transient occupancy tax, and franchises fees.
- These sources are expected to generate \$970.7 million in revenue, which accounts for 73% of the City's General Fund revenue in the Fiscal Year 2017 adopted budget.
- The City has seen increased pension costs, increased costs from agreements with employee organizations, and decelerated revenue growth.<sup>2</sup>

<sup>1</sup> Unless otherwise noted, all data found in this document was taken from the adopted FY 2017 annual budget and the FY 2006 through FY 2016 San Diego Comprehensive Annual Financial Reports, found at [https://www.sandiego.gov/sites/default/files/fy17\\_adopted\\_budget\\_-\\_full.pdf](https://www.sandiego.gov/sites/default/files/fy17_adopted_budget_-_full.pdf) and <https://www.sandiego.gov/comptroller/reports#cafr>

<sup>2</sup> Independent Budget Analyst Report on Proposed Reserve Policy Revisions: [https://www.sandiego.gov/sites/default/files/17\\_03\\_proposed\\_reserve\\_policy\\_revisions.pdf](https://www.sandiego.gov/sites/default/files/17_03_proposed_reserve_policy_revisions.pdf)

# San Diego Taxpayers Educational Foundation

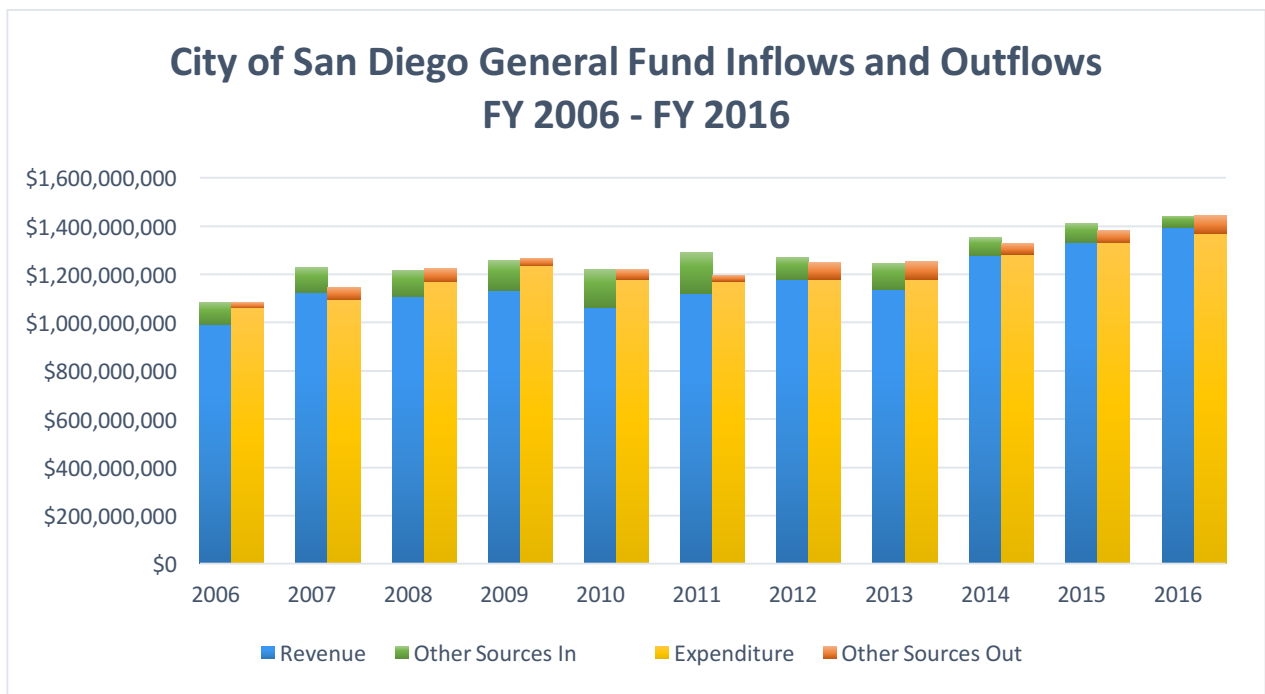
1855 First Avenue #201 | San Diego, CA 92101 | T: 619-234-6423

- Facing expected deficits for the FY 2018 and FY 2019 budgets, City Council voted to amend portions of the City’s reserve policy on February 13, 2017. The Workers Compensation Reserve target level will be reduced to 12% of outstanding actuarial liability, or about one year’s worth of operating costs, down from 25%. The Council also voted to extend the gradual phasing in of the General Fund Reserve target—16.7% of General Fund operating revenue—to 2025.

## General Fund

(data found in appendix A)

General Fund revenues increased in FY 2016, due to increases in property and sales tax revenues. General Fund expenditures also increased due to a larger number of Full Time Equivalent (FTE) positions and non-pensionable benefit increases, agreed to in labor contracts with six of the City’s employee groups. The following graph outlines General Fund inflows (revenue plus transfers in) and outflows (expenditures plus transfers out) within the City of San Diego for the period FY 2006 – FY 2016.



*Source: FY 2006 – FY 2016 Comprehensive Annual Financial Reports; In 2016 Dollars*

The Fiscal Year 2017 adopted budget includes General Fund revenues and expenditures of \$1.3 billion, representing a net 3.8% increase in revenue and 3.9% increase in expenditure from FY 2016. Expenditures are supported by a combination of revenues and unrestricted fund balance to fund reserves, infrastructure, public safety needs, neighborhood improvements and services, and enhanced transparency. Adopted expenditure increases are due to various factors such as the addition of new positions, benefit payments, and contract expenses.

# San Diego Taxpayers Educational Foundation

1855 First Avenue #201 | San Diego, CA 92101 | T: 619-234-6423

At the end of FY 2016, the City had \$164.7 million in General Fund reserves. The City's Reserve Policy, revised on April 12, 2016, defines a target level for total General Fund Reserves (Emergency and Stability Reserves) of 16.7% of the most recent three-year average of annual audited General Fund operating revenues. The FY 2017 General Fund Reserve target level is 14.75% of the most recent three-year average of annual audited General Fund operating revenues. This target includes the Emergency Reserve target of 8% and the Stability Reserve target of 6.75%. The City will incrementally increase the City's General Fund Reserves from 14% to 16.7% by increasing the Stability Reserve target from 6% to 8.7% by FY 2025.

## City of San Diego General Fund Reserves FY 2006 – FY 2016

Fiscal Year	General Fund Reserves: Unreserved, Assigned	General Fund Reserves: Unreserved, Unassigned	Total GF Reserves Available for Contingencies	% Change in Total GF Reserves Available for Contingencies	GF Reserves Available for Contingencies as % of GF Operating Expenditures
2006	\$558,350	\$47,482,337	\$48,040,687		4.53%
2007	\$1,341,591	\$110,002,340	\$111,343,931	131.77%	10.17%
2008	\$4,011,951	\$83,983,444	\$87,995,395	-20.97%	7.52%
2009	\$2,405,250	\$87,648,417	\$90,053,667	2.34%	7.28%
2010	\$2,215,642	\$115,585,423	\$117,801,066	30.81%	9.98%
2011	\$40,708,757	\$64,586,860	\$105,295,617	-10.62%	8.98%
2012		\$114,440,126	\$114,440,126	8.68%	9.69%
2013	\$8,980,803	\$115,720,181	\$124,700,985	8.97%	10.55%
2014	\$5,652,030	\$92,615,232	\$98,267,262	-21.20%	7.65%
2015	\$6,239,734	\$100,810,899	\$107,050,634	8.94%	8.04%
2016	\$11,189,000	\$106,508,000	\$117,697,000	9.95%	8.60%

*Source: FY 2006 – FY 2016 Comprehensive Annual Financial Reports; In 2016 Dollars*

As depicted in the chart above, a portion of San Diego's designated funds may be used for repairing streets and investing in infrastructure, safe and livable neighborhoods, economically prosperous city with opportunity in every community, and excellent customer service and open government. The City's highest infrastructure priority remains street repair as FY 2017 adopted budget includes funding to repair up to 380 miles of streets. As a commitment to building a stronger and more prosperous City in which every neighborhood can share its growing economy, more funds have been allocated to the "Connect2Careers" program. The FY 2017 adopted budget also funds new technologies to help the City provide improved customer service, cultivate civic engagement, and operate with greater levels of accountability and transparency.<sup>3</sup>

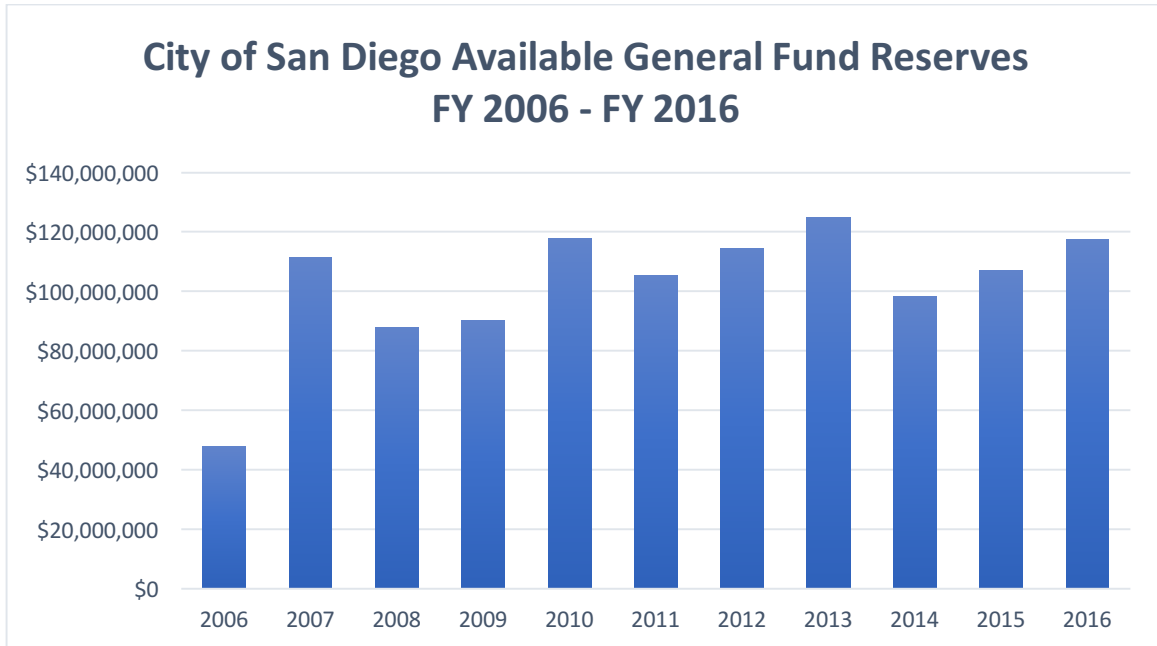
<sup>3</sup> City of San Diego FY 2017 Adopted Budget:

[https://www.sandiego.gov/sites/default/files/fy17\\_adopted\\_budget\\_-\\_full.pdf](https://www.sandiego.gov/sites/default/files/fy17_adopted_budget_-_full.pdf)

# San Diego Taxpayers Educational Foundation

1855 First Avenue #201 | San Diego, CA 92101 | T: 619-234-6423

The following graph displays San Diego’s General Fund reserves available for contingencies for FY 2006 to FY 2016.



*Source: FY 2006 – FY 2016 Comprehensive Annual Financial Reports; In 2016 Dollars*

## Governmental Tax Revenues

(data found in appendix B)

The City of San Diego collects several types of taxes including: property, transient occupancy (TOT), sales, and franchise fees, which are listed under Other Local Taxes in some financial reports. San Diego Gas and Electric (SDG&E) collects the most franchise fees for the city’s General Fund, some of which are used for preserving the environment.

### Governmental Tax Revenues by Source

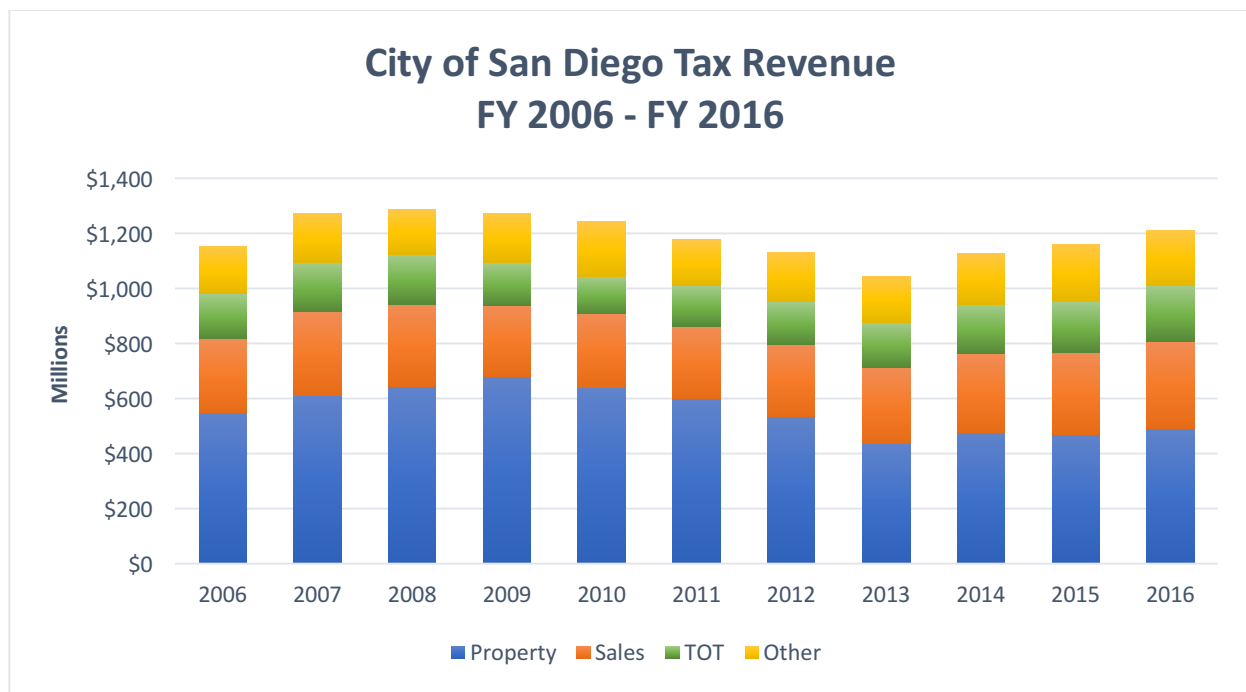
Tax	Governmental Revenue		Overall Change	Percent of Total Governmental Tax Revenue	
	FY 2006	FY 2016		FY 2006	FY 2016
<b>Property</b>	\$547,369,536	\$489,548,000	-10.56%	47.32%	40.34%
<b>Sales</b>	\$270,266,216	\$319,030,000	18.04%	23.37%	26.29%
<b>TOT</b>	\$162,865,464	\$200,612,000	23.18%	14.08%	16.53%
<b>Other</b>	\$176,196,806	\$204,387,000	16.00%	15.23%	16.84%

*Source: FY 2006 and FY 2016 Comprehensive Annual Financial Reports; In 2016 Dollars*

# San Diego Taxpayers Educational Foundation

1855 First Avenue #201 | San Diego, CA 92101 | T: 619-234-6423

Historically, property tax and sales tax revenues have served as the two largest sources of governmental tax revenue for the City of San Diego. Transient occupancy tax, franchise fees, and other local taxes together made up 33.37% of tax revenue for FY 2016. Total tax revenue for the City of San Diego has grown by an average of 0.63% per year between FY 2006 and FY 2016.

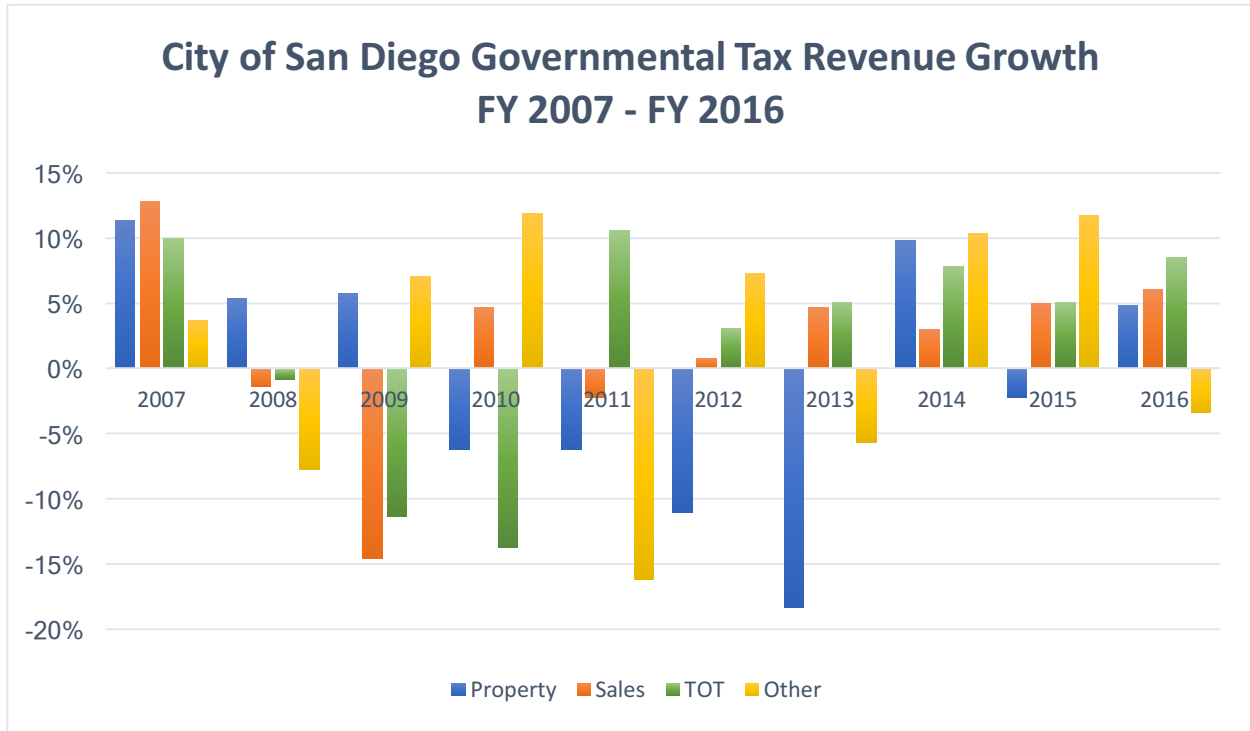


Source: FY 2006 - FY 2016 Comprehensive Annual Financial Reports; In 2016 Dollars

The FY 2017 adopted budget includes projected property tax, TOT, and franchise fee revenue increases due to various economic indicators. The following graph depicts observed tax revenue changes from year to year.

# San Diego Taxpayers Educational Foundation

1855 First Avenue #201 | San Diego, CA 92101 | T: 619-234-6423



*Source: FY 2006 and FY 2016 Comprehensive Annual Financial Reports; In 2016 Dollars*

## Governmental Expenditure Detail

(data found in appendix C)

The City of San Diego’s governmental expenditures can be classified into the following eight groups: general government; public safety, which includes police, fire, life, and homeland security; parks, recreation, culture, and leisure; transportation; sanitation and health; neighborhood services; capital outlay; and debt service.

### Governmental Expenditures by Category

	Expenditure		Overall Change	Percent of Total Expenditure	
	FY 2006	FY 2016		FY 2006	FY 2016
<b>General Government and Support</b>	\$345,902,946	\$334,883,000	-3.19%	17.24%	17.58%
<b>Public Safety</b>	\$738,763,213	\$697,635,000	-5.57%	36.83%	36.62%
<b>Parks, Recreation, Culture, and Leisure</b>	\$257,195,597	\$276,730,000	7.60%	12.82%	14.53%
<b>Transportation</b>	\$176,168,233	\$144,145,000	-18.18%	8.78%	7.57%
<b>Sanitation and Health</b>	\$58,446,943	\$94,982,000	62.51%	2.91%	4.99%

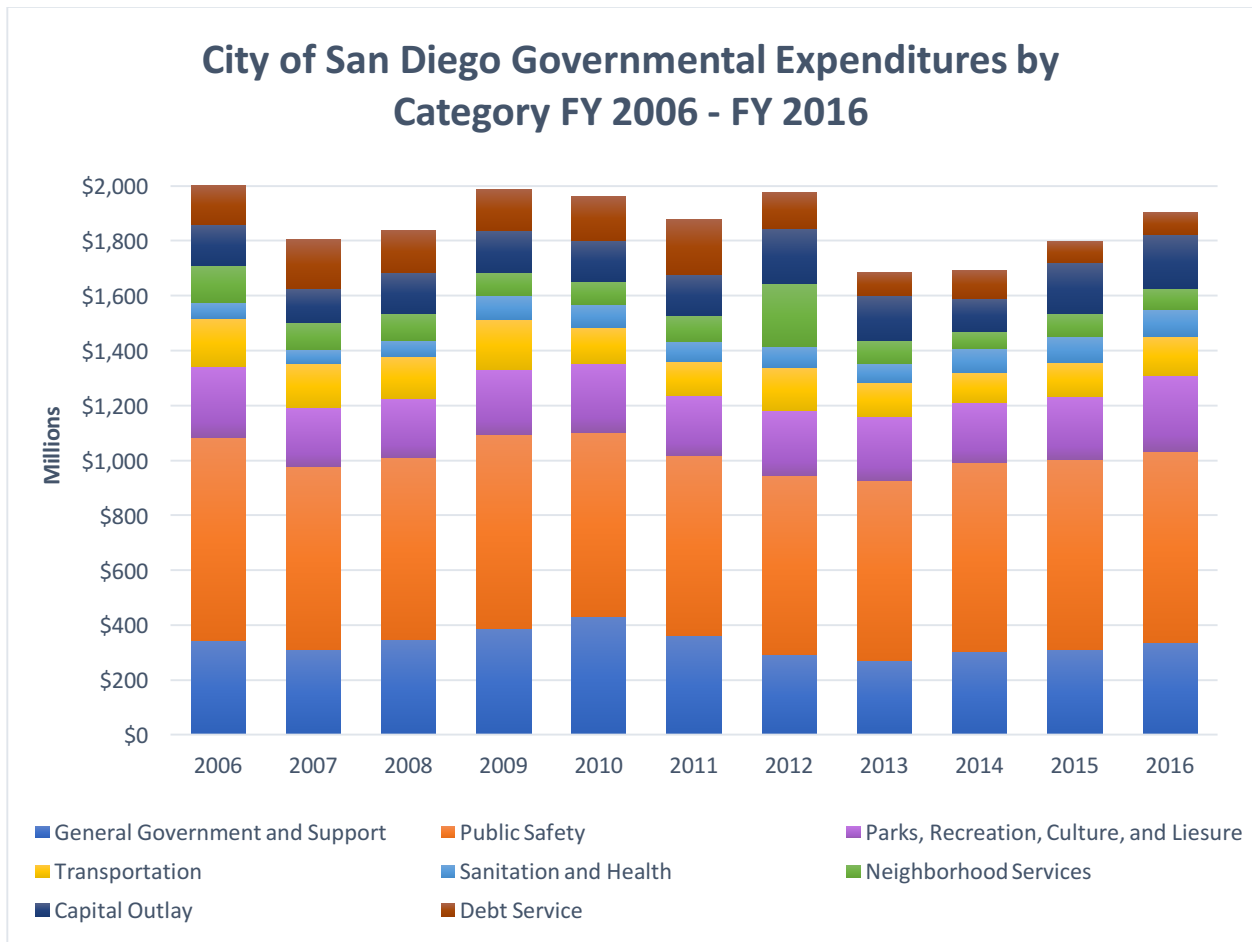
# San Diego Taxpayers Educational Foundation

1855 First Avenue #201 | San Diego, CA 92101 | T: 619-234-6423

<b>Neighborhood Services</b>	\$133,432,463	\$79,745,000	-40.24%	6.65%	4.19%
<b>Capital Outlay</b>	\$150,698,443	\$194,957,000	29.37%	7.51%	10.23%
<b>Debt Service</b>	\$145,272,094	\$81,930,000	-43.60%	7.24%	4.30%

*Source: FY 2006 and FY 2016 Comprehensive Annual Financial Reports; In 2016 Dollars*

During the period from FY 2006 to FY 2016, the city’s fastest growing expenditures were sanitation and health and capital outlay. In FY 2016, sanitation and health and capital outlay combined comprised 15.22% of total governmental expenditures, compared to 10.42% in FY 2006. In contrast, spending on debt service and neighborhood services in the city both nearly halved between FY 2006 and FY 2016.



*Source: FY 2006 - FY 2016 Comprehensive Annual Financial Reports; In 2016 Dollars*

# San Diego Taxpayers Educational Foundation

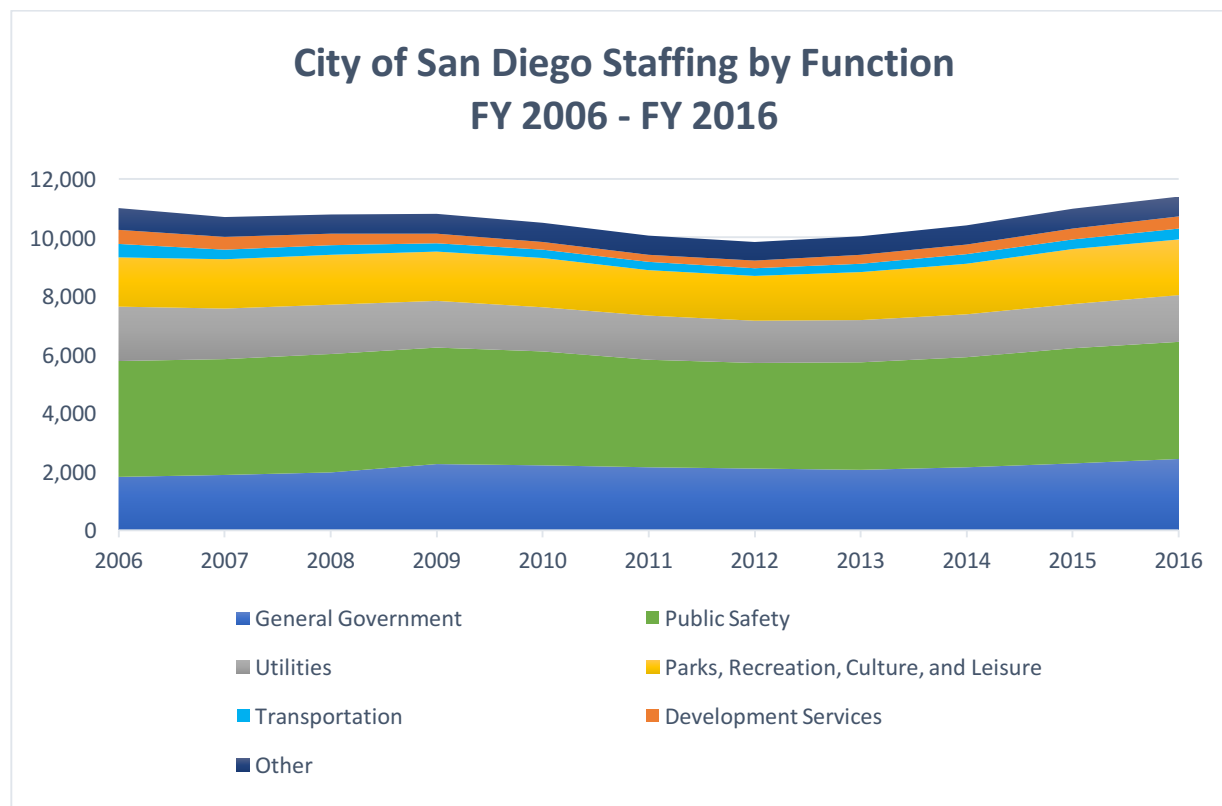
1855 First Avenue #201 | San Diego, CA 92101 | T: 619-234-6423

Expenditures are expected to increase in FY 2017 for various reasons, including increased overtime for fire department members and police officers due to leave time negotiations in employment agreements and understaffing.

## Staffing Levels

(data found in appendix D)

Between FY 2006 and FY 2016, the City increased staffing levels by 397 full- and part-time employees. New positions since FY 2015 are mostly due to city infrastructure and facilities maintenance, flood risk mitigation, and staffing for Fire Department services and parks and recreation. The FY 2017 adopted budget also includes a 2.8% increase in full-time equivalent (FTE) positions from FY 2016.



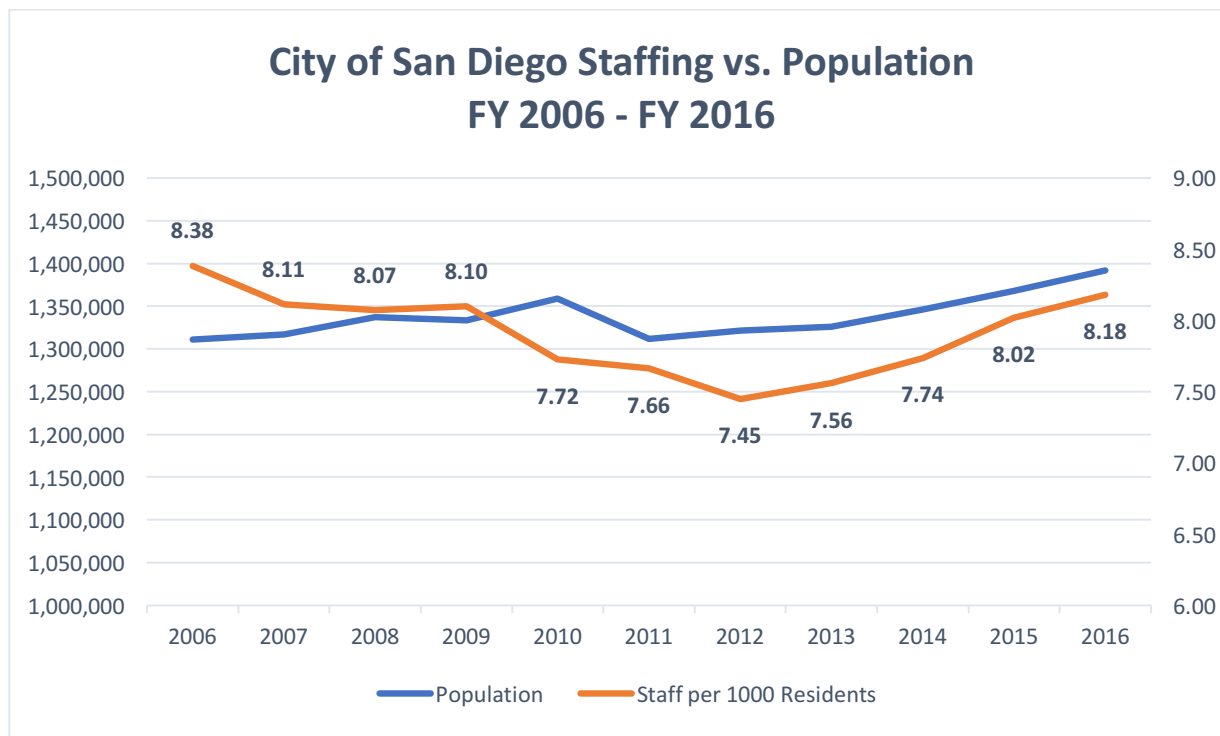
Source: FY 2006 - FY 2016 Comprehensive Annual Financial Reports

While staffing increased by 3.61% since FY 2006, population increased by 6.14% in the same period.



# San Diego Taxpayers Educational Foundation

1855 First Avenue #201 | San Diego, CA 92101 | T: 619-234-6423



Source: FY 2006 - FY 2016 Comprehensive Annual Financial Reports; In 2016 Dollars

## Personnel Costs

(data found in appendix E)

The City of San Diego has a defined benefit plan and several defined contribution plans for its employees through the San Diego City Employees' Retirement System (SDCERS). Due to the passage of Proposition B in 2012, the city's defined benefit plan is closed to all employees other than sworn police officers hired on or after July 20, 2012. These new employees are instead offered a 401(a) defined contribution plan. Proposition B also places a six-year freeze on pensionable pay ranges through 2018, and requires the city to negotiate with labor groups to place limits on pensionable compensation in order to decrease pension costs.

Proposition B allows the City Council to enroll police officers in either a defined benefit or defined contribution plan. The maximum compensation used to calculate the pension benefits for police officers in a defined benefit retirement plan is capped at 80% of the average of the highest three years of salary earned.

Proposition B eliminates the requirement for a majority vote by employees and retirees to approve a change in retirement benefits. The initiative also requires SDCERS to submit to the Mayor and City Council an actuarial report outlining the fiscal impact of any proposed increases to compensation or

# San Diego Taxpayers Educational Foundation

1855 First Avenue #201 | San Diego, CA 92101 | T: 619-234-6423

benefits. Lastly, Proposition B requires San Diego to publish pension benefits paid to retirees each year.<sup>4</sup>

## Employer Contributions for City Retirement Plans Post Proposition B

Defined Benefit Plan	
City contribution must be “substantially equal” to employee contribution for a normal retirement allowance	
Defined Contribution Plan	
<i>General Members</i> : Maximum 9.2% of member salary	<i>Safety Members</i> : Maximum 11% of member salary

A summary of pension costs since FY 2006 is presented in the following table. The annual contribution listed is the Annual Required Contribution (2006-2012) or the Actuarially Determined Contribution (2013-2016) outlined in the SDCERS annual valuation report for the given fiscal year, taken from the CAFRs for each year. It should be noted that not all of the City’s employer contribution to its pension fund is paid out of the General Fund.

## City of San Diego Pension Costs FY 2006 – FY 2016

Fiscal Year	Annual Contribution	Ratio of Contribution to General Fund Expenditures
2006	\$202,471,381	18.18%
2007	\$187,521,747	14.56%
2008	\$153,499,784	15.41%
2009	\$180,897,150	13.94%
2010	\$169,722,821	21.36%
2011	\$244,446,733	21.03%
2012	\$241,685,838	20.46%
2013	\$238,093,801	24.01%
2014	\$279,205,224	20.80%
2015	\$266,925,348	19.38%
2016	\$254,900,000	19.07%

*Source: FY 2006 – FY 2016 SDCERS Actuarial Valuations; In 2016 Dollars*

<sup>4</sup> City of San Diego 2012 *Proposition B: Amendments to the San Diego City Charter Affecting Retirement Benefits*: <https://www.sandiego.gov/sites/default/files/legacy/city-clerk/elections/city/pdf/retirementcharteramendment.pdf>

# San Diego Taxpayers Educational Foundation

1855 First Avenue #201 | San Diego, CA 92101 | T: 619-234-6423

When adjusted for inflation, the City required contribution to its pension fund increased 35.38% between FY 2006 and FY 2016. Payments toward pensions will continue to consume greater portions of City expenditures. The Actuarially Determined Contribution for FY 2017 is \$261,100,000, and for FY 2018 is \$324,500,000. This significant increase is due to changes in actuarial assumptions about life expectancy.

While pension costs consume large portions of a city's General Fund, it is also important to consider salary. SDCTA reviewed three positions in city government: police officer, administrative aide, and associate planner and each of their corresponding monthly salaries. The following compensation data was taken from city employee salary schedules.

### Base Employee Salaries Across Cities

City	Position	Monthly Salary	Position	Monthly Salary	Position	Monthly Salary
San Diego	Police Officer	\$5,519	Administrative Aide	\$3,560	Associate Planner	\$4,743
Carlsbad	Police Officer	\$5,685	Administrative Secretary	\$3,570	Associate Planner	\$5,107
Chula Vista	Police Agent	\$6,225	Administrative Secretary	\$3,938	Associate Planner	\$5,166
Escondido	Police Officer	\$5,472	Administrative Aide	\$3,478	Associate Planner	\$5,120
Oceanside	Police Officer	\$5,301	Administrative Secretary	\$3,461	Associate Planner	\$5,434

*Sources: City of San Diego 2017 Salary Table, City of Carlsbad 2017 Salary Schedule, City of Chula Vista 2017 Compensation Schedule, City of Escondido 2017 Compensation Plan, City of Oceanside 2017 Salary Schedule*

As can be seen on the compensation table, San Diego pays the median salary for police officers and administrative aides. San Diego pays the lowest base compensation for associate planners.

### Other Long-Term Obligations

The following chart summarizes the City of San Diego's governmental long-term liabilities as of the end of FY 2016. In FY 2016, San Diego's long-term debt per capita was \$2,019.56.

# San Diego Taxpayers Educational Foundation

1855 First Avenue #201 | San Diego, CA 92101 | T: 619-234-6423

## FY 2016 Long Term Debt for Governmental Activities

	Balance Outstanding June 30, 2016
Loans Payable	\$8,480,000
Bonds Payable	\$663,485,000
Other Postemployment Benefits	\$204,822,000
Net Pension Obligation	\$1,202,000
Net Pension Liability	\$1,378,235,000
Other	\$554,274,000
<b>Total Governmental Activities Long-Term Liabilities</b>	<b>\$2,810,498,000</b>

*Source: FY 2016 CAFR*

Appendix A

City of San Diego General Fund Inflows and Outflows FY 2006 – FY 2016

Source: FY 2006 – FY 2016 CAFRs; in 2016 dollars

	Nominal Values					
	Revenue	Other In	Expenditure	Other Out	End Fund Balance	CPI Ratio
2006	\$833,162,000	\$80,557,000	\$890,934,000	\$22,192,000	\$61,641,000	1.190510913
2007	\$972,663,000	\$91,196,000	\$946,061,000	\$47,391,000	\$132,048,000	1.157541646
2008	\$993,533,000	\$100,458,000	\$1,049,314,000	\$51,944,000	\$124,781,000	1.114740621
2009	\$1,014,631,000	\$111,326,000	\$1,106,115,000	\$30,231,000	\$114,392,000	1.11872078
2010	\$965,607,000	\$146,339,000	\$1,072,732,000	\$38,583,000	\$115,023,000	1.100666801
2011	\$1,051,162,000	\$160,857,000	\$1,099,393,000	\$25,453,000	\$245,748,000	1.06698705
2012	\$1,125,782,000	\$91,289,000	\$1,130,309,000	\$66,624,000	\$278,550,000	1.045353973
2013	\$1,103,557,000	\$108,179,000	\$1,146,831,000	\$74,678,000	\$222,498,000	1.030263096
2014	\$1,260,618,000	\$77,757,000	\$1,267,040,000	\$46,938,000	\$350,114,000	1.013817079
2015	\$1,315,944,000	\$79,971,000	\$1,315,313,000	\$52,901,000	\$377,815,000	1.012615129
2016	\$1,396,556,000	\$48,216,000	\$1,369,054,000	\$78,173,000	\$375,901,000	1
	Real Values					
	Revenue	Other In	Expenditure	Other Out	End Fund Balance	
2006	\$991,888,453	\$95,903,988	\$1,060,666,649	\$26,419,818	\$73,384,283	
2007	\$1,125,897,930	\$105,563,168	\$1,095,105,007	\$54,857,056	\$152,851,059	
2008	\$1,107,531,594	\$111,984,613	\$1,169,712,940	\$57,904,087	\$139,098,449	
2009	\$1,135,088,784	\$124,542,710	\$1,237,433,836	\$33,820,048	\$127,972,707	
2010	\$1,062,811,568	\$161,070,479	\$1,180,720,499	\$42,467,027	\$126,601,997	
2011	\$1,121,576,241	\$171,632,336	\$1,173,038,094	\$27,158,021	\$262,209,934	
2012	\$1,176,840,686	\$95,429,319	\$1,181,573,003	\$69,645,663	\$291,183,349	
2013	\$1,136,954,051	\$111,452,831	\$1,181,537,656	\$76,937,987	\$229,231,478	
2014	\$1,278,036,058	\$78,831,375	\$1,284,546,792	\$47,586,546	\$354,951,553	
2015	\$1,332,544,803	\$80,979,844	\$1,331,905,843	\$53,568,353	\$382,581,185	
2016	\$1,396,556,000	\$48,216,000	\$1,369,054,000	\$78,173,000	\$375,901,000	

Appendix A

City of San Diego General Fund Reserves FY 2006 – FY 2016

Source: FY 2006 – FY 2016 CAFRs; in 2016 dollars

Nominal Values					
	Reserved	Unreserved, Assigned	Unreserved, Unassigned	GF Expenditures	CPI Ratio
2006	\$21,288,000	\$469,000	\$39,884,000	\$890,934,000	1.190510913
2007	\$35,858,000	\$1,159,000	\$95,031,000	\$946,061,000	1.157541646
2008	\$45,843,000	\$3,599,000	\$75,339,000	\$1,049,314,000	1.114740621
2009	\$33,895,000	\$2,150,000	\$78,347,000	\$1,106,115,000	1.11872078
2010	\$7,996,000	\$2,013,000	\$105,014,000	\$1,072,732,000	1.100666801
2011	\$147,063,000	\$38,153,000	\$60,532,000	\$1,099,393,000	1.06698705
2012	\$146,925,000	-	\$109,475,000	\$1,130,309,000	1.045353973
2013	\$101,460,000	\$8,717,000	\$112,321,000	\$1,146,831,000	1.030263096
2014	\$251,938,000	\$5,575,000	\$91,353,000	\$1,267,040,000	1.013817079
2015	\$271,249,000	\$6,162,000	\$99,555,000	\$1,315,313,000	1.012615129
2016	\$255,702,000	\$11,189,000	\$106,508,000	\$1,369,054,000	1

Real Values							
	Reserved	Unreserved, Assigned	Unreserved, Unassigned	Total GF Reserves Available for Contingencies	% Change in Total GF Reserves Available for Contingencies	GF Expenditures	GF Reserves Available for Contingencies as % of GF Operating Expenditures
2006	\$25,343,596	\$558,350	\$47,482,337	\$48,040,687	-	\$1,060,666,649	4.53%
2007	\$41,507,128	\$1,341,591	\$110,002,340	\$111,343,931	131.77%	\$1,095,105,007	10.17%
2008	\$51,103,054	\$4,011,951	\$83,983,444	\$87,995,395	-20.97%	\$1,169,712,940	7.52%
2009	\$37,919,041	\$2,405,250	\$87,648,417	\$90,053,667	2.34%	\$1,237,433,836	7.28%
2010	\$8,800,932	\$2,215,642	\$115,585,423	\$117,801,066	30.81%	\$1,180,720,499	9.98%
2011	\$156,914,317	\$40,708,757	\$64,586,860	\$105,295,617	-10.62%	\$1,173,038,094	8.98%
2012	\$153,588,632	-	\$114,440,126	\$114,440,126	8.68%	\$1,181,573,003	9.69%

Appendix A

2013	\$104,530,494	\$8,980,803	\$115,720,181	\$124,700,985	8.97%	\$1,181,537,656	10.55%
2014	\$255,419,047	\$5,652,030	\$92,615,232	\$98,267,262	-21.20%	\$1,284,546,792	7.65%
2015	\$274,670,841	\$6,239,734	\$100,810,899	\$107,050,634	8.94%	\$1,331,905,843	8.04%
2016	\$255,702,000	\$11,189,000	\$106,508,000	\$117,697,000	9.95%	\$1,369,054,000	8.60%

Appendix B

City of San Diego Governmental Tax Revenue by Source FY 2006 – FY 2016

Source: FY 2006 – FY 2016 CAFRs; in 2016 dollars

	Nominal Values				
	Property	Sales	TOT	Other	CPI Ratio
2006	\$459,777,000	\$227,017,000	\$136,803,000	\$148,001,000	1.190510913
2007	\$526,722,000	\$263,399,000	\$154,810,000	\$157,941,000	1.157541646
2008	\$576,605,000	\$269,757,000	\$159,348,000	\$151,267,000	1.114740621
2009	\$607,857,000	\$229,651,000	\$140,657,000	\$161,485,000	1.11872078
2010	\$579,410,000	\$244,406,000	\$123,332,000	\$183,694,000	1.100666801
2011	\$560,577,000	\$246,452,000	\$140,752,000	\$158,797,000	1.06698705
2012	\$508,938,000	\$253,624,000	\$148,184,000	\$173,954,000	1.045353973
2013	\$421,894,000	\$269,504,000	\$158,105,000	\$166,548,000	1.030263096
2014	\$470,905,000	\$282,345,000	\$173,376,000	\$186,747,000	1.013817079
2015	\$460,948,000	\$296,837,000	\$182,466,000	\$208,970,000	1.012615129
2016	\$489,548,000	\$319,030,000	\$200,612,000	\$204,387,000	1
Real Values					
	Property	Sales	TOT	Other	Total Revenue
2006	\$547,369,536	\$270,266,216	\$162,865,464	\$176,196,806	\$1,156,698,022
2007	\$609,702,651	\$304,895,312	\$179,199,022	\$182,823,285	\$1,276,620,270
2008	\$642,765,016	\$300,709,086	\$177,631,689	\$168,623,470	\$1,289,729,260
2009	\$680,022,257	\$256,915,346	\$157,355,909	\$180,656,625	\$1,274,950,137
2010	\$637,737,351	\$269,009,570	\$135,747,438	\$202,185,887	\$1,244,680,247
2011	\$598,128,399	\$262,961,092	\$150,180,561	\$169,434,343	\$1,180,704,396
2012	\$532,020,360	\$265,126,856	\$154,904,733	\$181,843,505	\$1,133,895,454
2013	\$434,661,819	\$277,660,025	\$162,889,747	\$171,588,258	\$1,046,799,849
2014	\$477,411,532	\$286,246,183	\$175,771,550	\$189,327,298	\$1,128,756,563
2015	\$466,762,918	\$300,581,637	\$184,767,832	\$211,606,183	\$1,163,718,571
2016	\$489,548,000	\$319,030,000	\$200,612,000	\$204,387,000	\$1,213,577,000



Appendix B

	Property Change	Sales Change	TOT Change	Other Change	Total Change
2007	11.39%	12.81%	10.03%	3.76%	10.37%
2008	5.42%	-1.37%	-0.87%	-7.77%	1.03%
2009	5.80%	-14.56%	-11.41%	7.14%	-1.15%
2010	-6.22%	4.71%	-13.73%	11.92%	-2.37%
2011	-6.21%	-2.25%	10.63%	-16.20%	-5.14%
2012	-11.05%	0.82%	3.15%	7.32%	-3.96%
2013	-18.30%	4.73%	5.15%	-5.64%	-7.68%
2014	9.84%	3.09%	7.91%	10.34%	7.83%
2015	-2.23%	5.01%	5.12%	11.77%	3.10%
2016	4.88%	6.14%	8.58%	-3.41%	4.28%

	FY 2006 - FY 2016 Change	2006 Percent of Total Government Revenue	2016 Percent of Total Government Revenue
Property	-10.56%	47.32%	40.34%
Sales	18.04%	23.37%	26.29%
TOT	23.18%	14.08%	16.53%
Other	16.00%	15.23%	16.84%

Appendix C

## City of San Diego Governmental Expenditures by Category FY 2006 – FY 2016

Source: FY 2006 – FY 2016 CAFRs; in 2016 dollars

Nominal Values									
	General Government	Public Safety	Parks, Recreation, Culture, and Liesure	Transportation	Sanitation and Health	Neighborhood Services	Capital Outlay	Debt Service	Total
2006	\$290,550,000	\$620,543,000	\$216,038,000	\$147,977,000	\$49,094,000	\$112,080,000	\$126,583,000	\$122,025,000	\$1,684,890,000
2007	\$267,461,000	\$578,793,000	\$182,197,000	\$139,349,000	\$44,729,000	\$85,544,000	\$106,518,000	\$156,233,000	\$1,560,824,000
2008	\$310,814,000	\$594,389,000	\$195,808,000	\$135,404,000	\$53,957,000	\$88,242,000	\$132,432,000	\$140,979,000	\$1,652,025,000
2009	\$344,930,000	\$632,353,000	\$211,759,000	\$162,969,000	\$78,260,000	\$73,785,000	\$138,634,000	\$136,869,000	\$1,779,559,000
2010	\$391,680,000	\$610,644,000	\$228,357,000	\$117,545,000	\$78,351,000	\$75,772,000	\$134,426,000	\$146,806,000	\$1,783,581,000
2011	\$339,782,000	\$612,867,000	\$205,219,000	\$115,168,000	\$70,274,000	\$88,826,000	\$142,136,000	\$189,419,000	\$1,763,691,000
2012	\$279,663,000	\$622,721,000	\$228,255,000	\$149,344,000	\$72,980,000	\$218,724,000	\$193,727,000	\$128,189,000	\$1,893,603,000
2013	\$265,489,000	\$634,727,000	\$225,411,000	\$120,594,000	\$65,969,000	\$81,559,000	\$158,460,000	\$86,108,000	\$1,638,317,000
2014	\$299,739,000	\$677,181,000	\$216,635,000	\$108,836,000	\$83,128,000	\$63,846,000	\$118,187,000	\$103,122,000	\$1,670,674,000
2015	\$305,594,000	\$685,014,000	\$228,157,000	\$120,102,000	\$92,907,000	\$82,812,000	\$185,018,000	\$78,087,000	\$1,777,691,000
2016	\$334,883,000	\$697,635,000	\$276,730,000	\$144,145,000	\$94,982,000	\$79,745,000	\$194,957,000	\$81,930,000	\$1,905,007,000
Real Values									
	General Government and Support	Public Safety	Parks, Recreation, Culture, and Liesure	Transportation	Sanitation and Health	Neighborhood Services	Capital Outlay	Debt Service	Total
2006	\$345,902,946	\$738,763,213	\$257,195,597	\$176,168,233	\$58,446,943	\$133,432,463	\$150,698,443	\$145,272,094	\$2,005,879,932
2007	\$309,597,246	\$669,977,002	\$210,900,615	\$161,302,271	\$51,775,680	\$99,020,743	\$123,299,021	\$180,846,204	\$1,806,718,782
2008	\$346,476,991	\$662,589,563	\$218,275,132	\$150,940,339	\$60,148,060	\$98,366,942	\$147,627,330	\$157,155,018	\$1,841,579,375
2009	\$385,880,359	\$707,426,441	\$236,899,194	\$182,316,807	\$87,551,088	\$82,544,813	\$155,092,737	\$153,118,194	\$1,990,829,633

Appendix C

2010	\$431,109,173	\$672,115,578	\$251,344,969	\$129,377,879	\$86,238,345	\$83,399,725	\$147,958,235	\$161,584,490	\$1,963,128,394
2011	\$362,542,994	\$653,921,152	\$218,966,015	\$122,882,765	\$74,981,448	\$94,776,192	\$151,657,271	\$202,107,620	\$1,881,835,457
2012	\$292,346,828	\$650,963,871	\$238,607,271	\$156,117,344	\$76,289,933	\$228,644,002	\$202,513,289	\$134,002,880	\$1,979,485,419
2013	\$273,523,519	\$653,935,804	\$232,232,635	\$124,243,548	\$67,965,426	\$84,027,228	\$163,255,490	\$88,713,895	\$1,687,897,544
2014	\$303,880,517	\$686,537,663	\$219,628,263	\$110,339,796	\$84,276,586	\$64,728,165	\$119,819,999	\$104,546,845	\$1,693,757,835
2015	\$309,449,108	\$693,655,540	\$231,035,230	\$121,617,102	\$94,079,034	\$83,856,684	\$187,352,026	\$79,072,078	\$1,800,116,801
2016	\$334,883,000	\$697,635,000	\$276,730,000	\$144,145,000	\$94,982,000	\$79,745,000	\$194,957,000	\$81,930,000	\$1,905,007,000
	General Government	Public Safety	Parks, Recreation, Culture, and Liesure	Transportation	Sanitation and Health	Neighborhood Services	Capital Outlay	Debt Service	
2006	17.24%	36.83%	12.82%	8.78%	2.91%	6.65%	7.51%	7.24%	
2016	17.58%	36.62%	14.53%	7.57%	4.99%	4.19%	10.23%	4.30%	

Appendix D

City of San Diego Staffing by Function FY 2006 – FY 2016

Source: FY 2006 – FY 2016 CAFRs; in 2016 dollars

	General Government	Public Safety	Utilities	Parks, Recreation, Culture, and Leisure	Transportation	Development Services	Other
2006	1,816	3,950	1,854	1,701	447	482	740
2007	1,870	3,960	1,745	1,663	339	426	682
2008	1,979	4,026	1,692	1,705	326	392	669
2009	2,248	3,978	1,603	1,682	279	329	680
2010	2,217	3,878	1,523	1,675	282	258	666
2011	2,143	3,674	1,497	1,556	280	259	642
2012	2,101	3,610	1,434	1,525	276	268	627
2013	2,058	3,662	1,441	1,646	298	293	628
2014	2,134	3,772	1,470	1,720	325	332	658
2015	2,283	3,916	1,522	1,871	337	367	672
2016	2,433	4,005	1,582	1,908	376	408	675
	Total	Population	Staff per 1000 Residents				
2006	10,990	1,311,162	8.38				
2007	10,685	1,316,837	8.11				
2008	10,789	1,336,865	8.07				
2009	10,799	1,333,617	8.10				
2010	10,499	1,359,132	7.72				
2011	10,051	1,311,882	7.66				
2012	9,841	1,321,315	7.45				
2013	10,026	1,326,238	7.56				
2014	10,411	1,345,895	7.74				
2015	10,968	1,368,061	8.02				
2016	11,387	1,391,676	8.18				

Appendix E

City of San Diego Personnel Costs FY 2006 – FY 2016

Source: FY 2006 – FY 2016 CAFRs; in 2016 dollars

	Nominal Values		
Year	Contribution	General Fund Expenditures	CPI Ratio
2006	\$170,071,000	\$890,934,000	1.190510913
2007	\$162,000,000	\$946,061,000	1.157541646
2008	\$137,700,000	\$1,049,314,000	1.114740621
2009	\$161,700,000	\$1,106,115,000	1.11872078
2010	\$154,200,000	\$1,072,732,000	1.100666801
2011	\$229,100,000	\$1,099,393,000	1.06698705
2012	\$231,200,000	\$1,130,309,000	1.045353973
2013	\$231,300,000	\$1,146,831,000	1.030263096
2014	\$275,400,000	\$1,267,040,000	1.013817079
2015	\$263,600,000	\$1,315,313,000	1.012615129
2016	\$254,900,000	\$1,369,054,000	1
	Real Values		
Year	Contribution	General Fund Expenditures	Percent of GF Expenditures
2006	\$202,471,381	\$1,060,666,649	22.73%
2007	\$187,521,747	\$1,095,105,007	19.82%
2008	\$153,499,784	\$1,169,712,940	14.63%
2009	\$180,897,150	\$1,237,433,836	16.35%
2010	\$169,722,821	\$1,180,720,499	15.82%
2011	\$244,446,733	\$1,173,038,094	22.23%
2012	\$241,685,838	\$1,181,573,003	21.38%
2013	\$238,299,854	\$1,181,537,656	20.78%
2014	\$279,205,224	\$1,284,546,792	22.04%
2015	\$266,925,348	\$1,331,905,843	20.29%
2016	\$254,900,000	\$1,369,054,000	18.62%