

San Diego Taxpayers Educational Foundation

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

San Diego County Municipal Analysis

June 2017

County of San Diego General Statistics¹

Date of Incorporation: February 18, 1850	Type of County: General Law
Population: 3.29 million	Size of County: 4,261 square miles
Median Household Income: \$63,400	General Fund Budget: 4.12 billion
# of Full Time Employees: 17,396	Transient Occupancy Tax Rate: 10.5%
Sales and Use Tax Rate: 7.75%	



Source: Google Maps

Key Findings

- Appropriations total \$5.36 billion in the Adopted Budget for FY 2016-17 and \$5.00 billion for FY 2017-18
- FY 2016-17 appropriations decreased by \$54.1 million or 1% from the FY 2015-16 Adopted Budget
- General Fund financing sources total \$4.12 billion for FY 2016-17, a \$.04 million increase from the FY 2015-16 Adopted Budget
- Property and other taxes account for approximately 20.8% of total funds and approximately 25.8% of the General Fund. Other General Fund revenues include licenses, fees, permits, penalties, revenue from the use of money and property, and federal and state aid.
- General Purpose Revenue (GPR) allocations include public safety, health and human services, land use and environment, community services, finance and general government, and other finance
- Of the General Purpose Revenue allocations, public safety accounts for 61%

¹ http://www.sandiegocounty.gov/content/dam/sdc/auditor/pdf/adoptedplan_16-18.pdf

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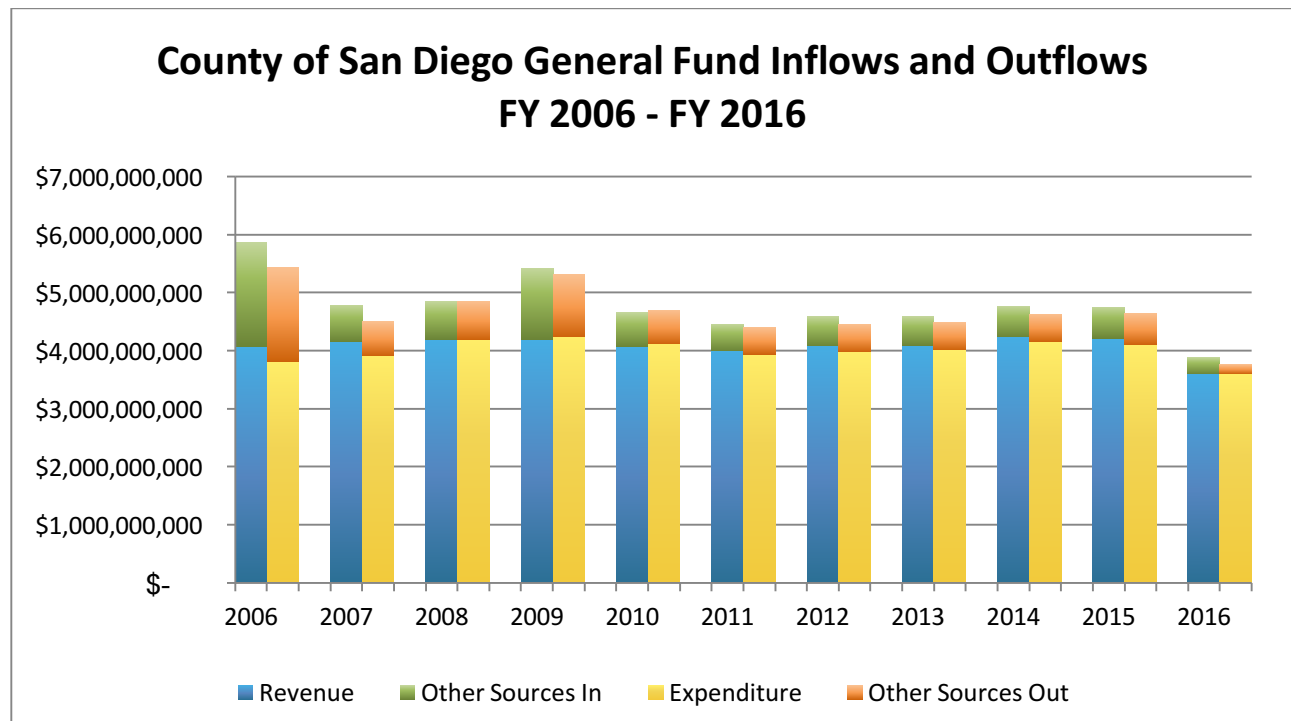
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- Adopted staff years for FY 2016-17 increase by 362.50 from the Adopted Budget for FY 2015-16, an increase of 2.1% to a total of 17,396.00 staff years

General Fund

(data found in appendix A)

The General Fund is the County’s largest single and primary operating fund, which accounts for all financial resources of the County omitting those required in other funding sources. General Fund financing sources total \$4.12 billion for FY 2016-17, a \$0.4 million increase from the FY 2015-16 Adopted Budget. General Fund financing sources decrease by \$248.2 million or 6.0% in FY 2017-18 primarily due to a reduction in the use of one-time resources. Program revenue makes up 65.1% of General Fund financing sources in FY 2016-17, and is derived from state and federal subventions and grants, and from charges and fees earned by specific programs. The following graph outlines General Fund inflows (revenue plus transfers in) and outflows (expenditures plus transfers out) within the County of San Diego for the period FY 2006 – FY 2016.



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

The General Fund contingency reserve is increasing to \$22.7 million from \$21.7 million. In FY 2017-18, the General Fund contingency reserve is projected to increase to \$23.2 million. At \$22.7 million and \$23.2 million, the Contingency Reserve represents 2.0% of the FY 2016-17 budgeted GPR of \$1.13 billion and FY 2017-18 estimated GPR of \$1.16 billion respectively. These

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appropriations are a source of funding for unanticipated needs, events or for various uncertainties that may occur during the fiscal year. It also provides cushion in the event of revenue shortfalls.

County 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	\$226,794,710	\$518,404,405	\$745,199,115	-	23.50%
2007	\$212,303,556	\$649,877,449	\$862,181,005	15.70%	26.53%
2008	\$418,980,836	\$636,940,496	\$1,055,921,332	22.47%	31.16%
2009	\$388,881,887	\$644,373,101	\$1,033,254,987	-2.15%	29.63%
2010	\$510,969,153	\$653,372,323	\$1,164,341,476	12.69%	34.82%
2011	\$42,854,468	\$653,864,602	\$696,719,070	-40.16%	20.95%
2012	\$53,652,793	\$693,207,671	\$746,860,463	7.20%	22.18%
2013	\$190,110,328	\$663,957,173	\$854,067,501	14.35%	25.02%
2014	\$220,634,983	\$722,897,199	\$943,532,182	10.48%	27.03%
2015	\$332,733,180	\$808,203,576	\$1,140,936,756	20.92%	32.32%
2016	\$381,202,000	\$747,277,000	\$1,128,479,000	-1.09%	31.28%

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

***Note: In 2011, fund balance classifications changed. For our purposes, SDCTA labelled what was formerly titled “unreserved, designated” as “unreserved, assigned,” and what was titled “unreserved, undesignated” as “unreserved, unassigned.”**

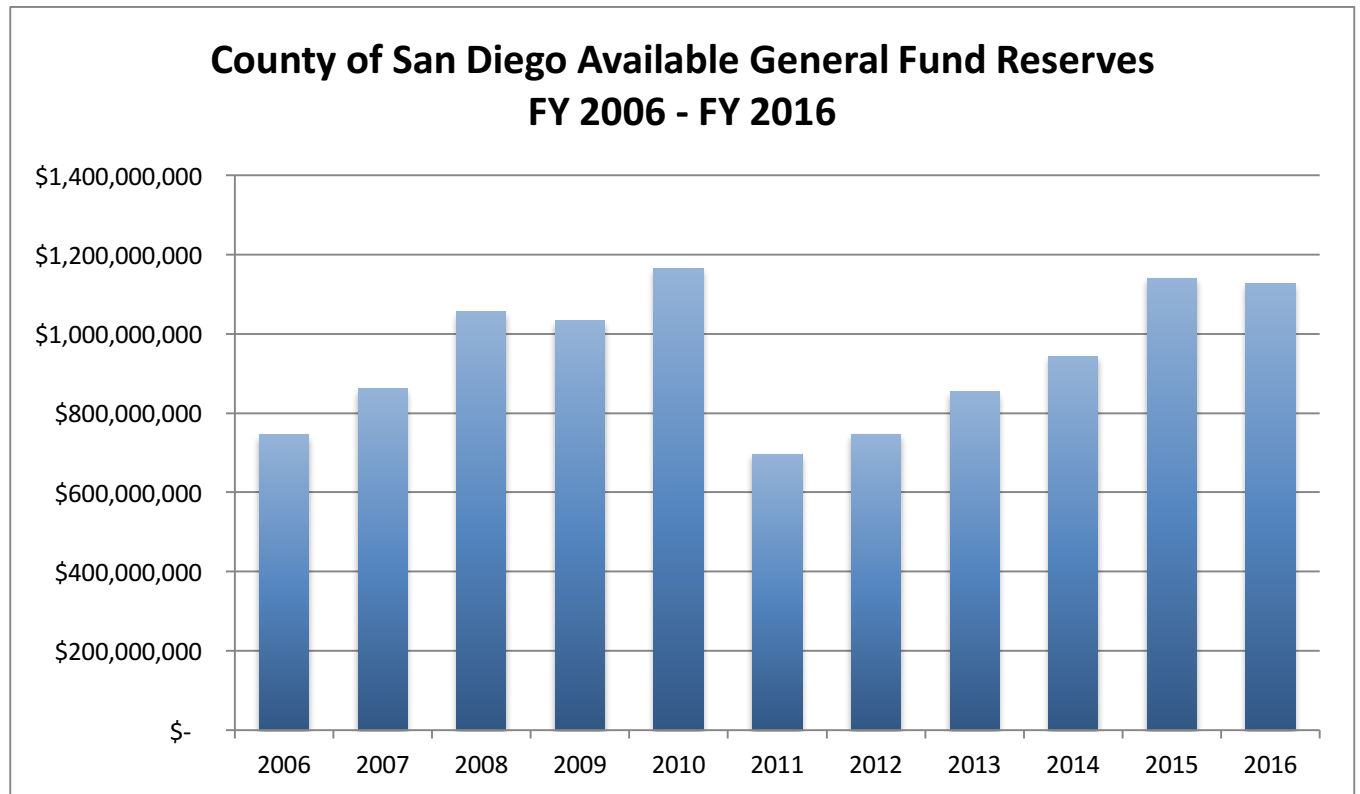
Management Reserves decreased by \$7.2 million or 23.8% in the FY 2017-18 adopted budget. The level of Management Reserves can vary from year to year. They are used to fund one-time projects or to serve as a prudent mitigation for revenue and economic uncertainties at the business group or department level.

The following graph displays San Diego’s General Fund reserves available for contingencies for FY 2006 to FY 2016.² 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 county with opportunity in every community, and excellent customer service and open government. Part of the drop in funds available for contingencies beginning in 2011 may be explained by the changes in fund balance classifications.

² http://www.sandiegocounty.gov/content/dam/sdc/auditor/pdf/adoptedplan_16-18.pdf

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

Governmental Tax Revenues

(data found in appendix B)

The County 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.

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Governmental Tax Revenues by Source

Tax	Governmental Revenue		Overall Change	Percent of Total Governmental Tax Revenue	
	FY 2006	FY 2016		FY 2006	FY 2016
Property	\$614,981,031	\$680,434,000	10.64%	46.49%	62.45%
TOT	-	\$4,128,000	-	0%	0.38%
Real Property Taxes	-	\$24,589,000	-	0%	2.26%
Miscellaneous Taxes	-	\$38,000	-	0%	0.0035%
Property Taxes in Lieu of Vehicle License Fees	\$311,550,753	\$351,524,000	12.83%	23.55%	32.26%
Sales and Use Taxes	\$27,947,243	\$28,898,000	3.40%	2.11%	2.65%
Other Taxes	\$40,738,092	-	-	3.08%	0%
Sales and Use Taxes for Roads	\$46,075,153	-	-	3.48%	0%
Sales and Use Taxes for Public Protection	\$281,482,019	-	-	21.28%	0%

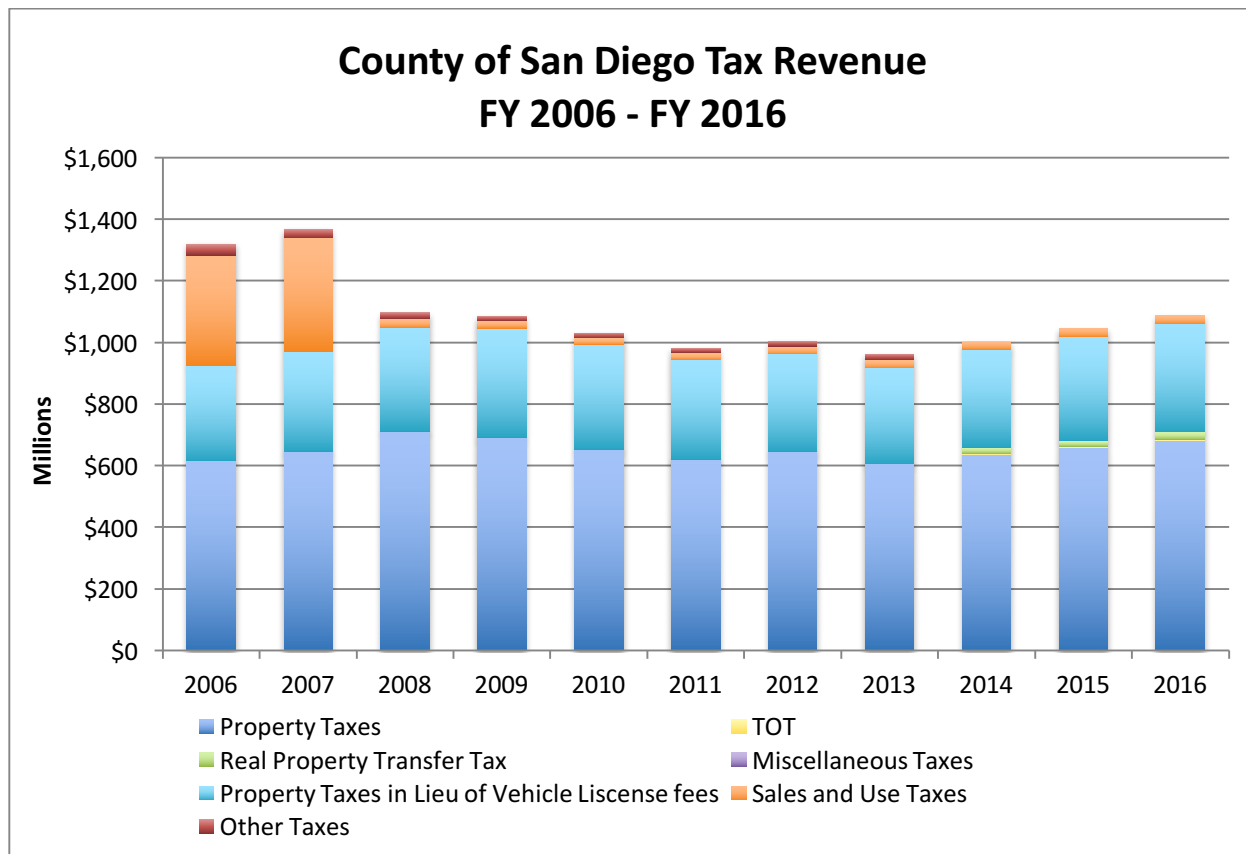
Source: FY 2006 - FY 2016 Comprehensive Annual Financial Reports; In 2016 Dollars

Historically, property tax and sales tax revenues have served as the two largest sources of governmental tax revenue for the County of San Diego. Property tax revenue represents 54.5% of the total General Purpose Revenue in both FY 2016-17 and in FY 2017-18.³ In 2008, in order to reflect shared revenues from the State, sales and use taxes for roads and public protection were reclassified to Operating grants and contributions.

³ http://www.sandiegocounty.gov/content/dam/sdc/auditor/pdf/adoptedplan_16-18.pdf

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

Governmental Expenditure Detail

(data found in appendix C)

The County of San Diego's governmental expenditures can be classified into the following eight groups: general government; public protection; public ways and facilities; health and sanitation; public assistance; education; recreational and cultural; capital outlay; and debt service. Public protection and public assistance were the largest functional expenses.

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Governmental Expenditures by Category

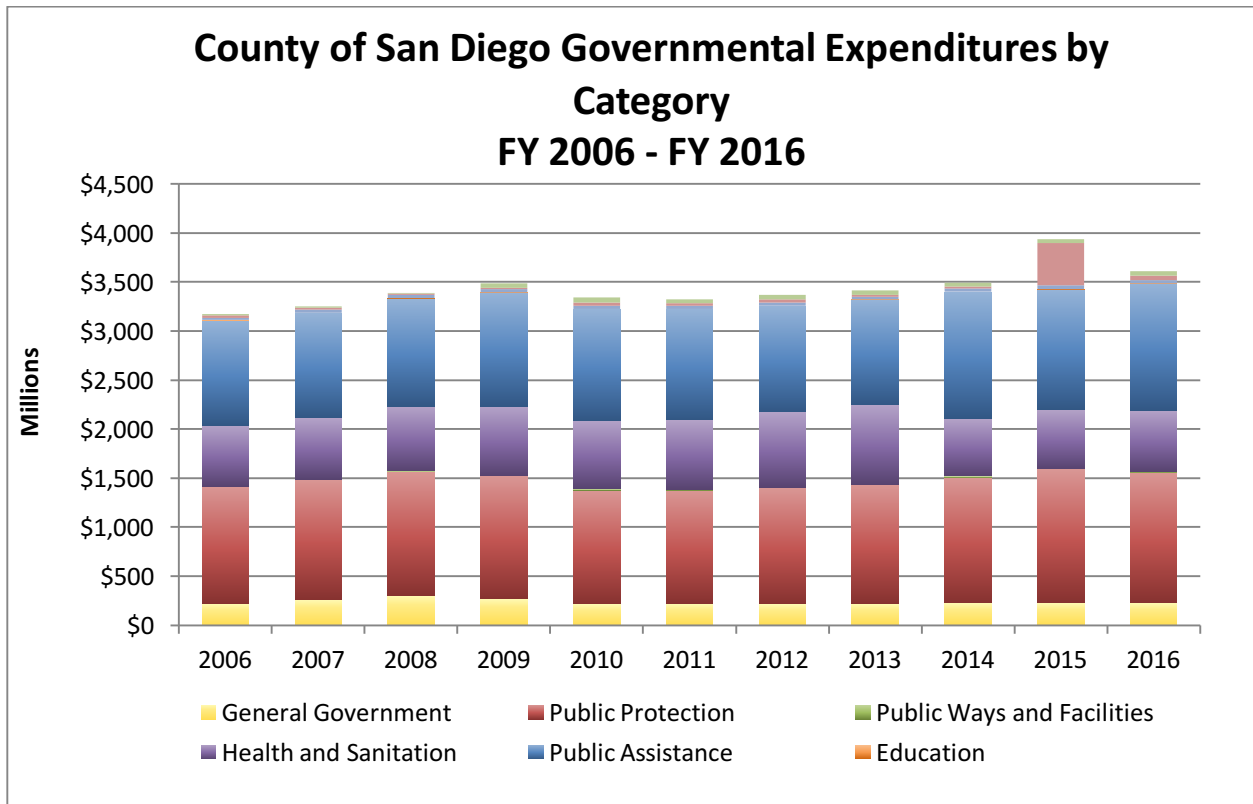
	Expenditure		Overall Change	Percent of Total Expenditure	
	FY 2006	FY 2016		FY 2006	FY 2016
General Government	\$237,327,160	\$233,180,000	-1.75%	6.58%	6.46%
Public Protection	\$1,207,955,469	\$1,343,281,000	11.20%	33.49%	37.24%
Public Ways and Facilities	\$79,936,855	\$70,946,000	-11.25%	2.22%	1.97%
Health and Sanitation	\$662,120,502	\$670,871,000	1.32%	18.36%	18.60%
Public Assistance	\$1,203,981,544	\$1,426,134,000	18.45%	33.38%	39.54%
Education	\$38,147,541	\$39,592,000	3.79%	1.06%	1.10%
Recreational and Cultural	\$27,338,893	\$37,800,000	38.26%	0.76%	1.05%
Capital Outlay	\$130,833,578	\$185,065,000	41.45%	3.63%	5.13%
Debt Service	\$234,725,894	\$167,673,000	-28.57%	6.51%	4.65%

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

During the period from FY 2006 to FY 2016, the County's fastest growing expenditures were capital outlay and recreational and cultural services. In contrast, spending on debt service in the County decreased by nearly 29% between FY 2006 and FY 2016.

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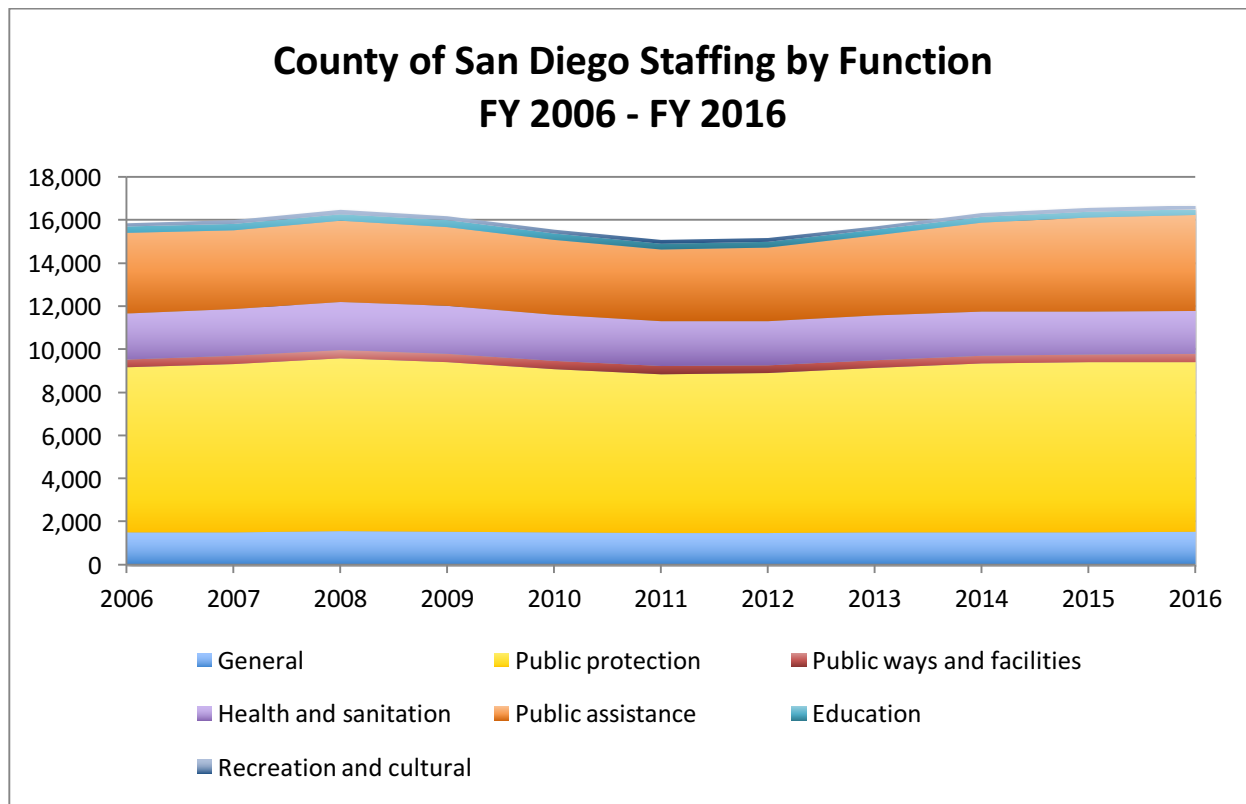
Source: FY 2006 - FY 2016 Comprehensive Annual Financial Reports; In 2016 Dollars

Staffing Levels

(data found in appendix D)

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Source: FY 2006 - FY 2016 Comprehensive Annual Financial Reports

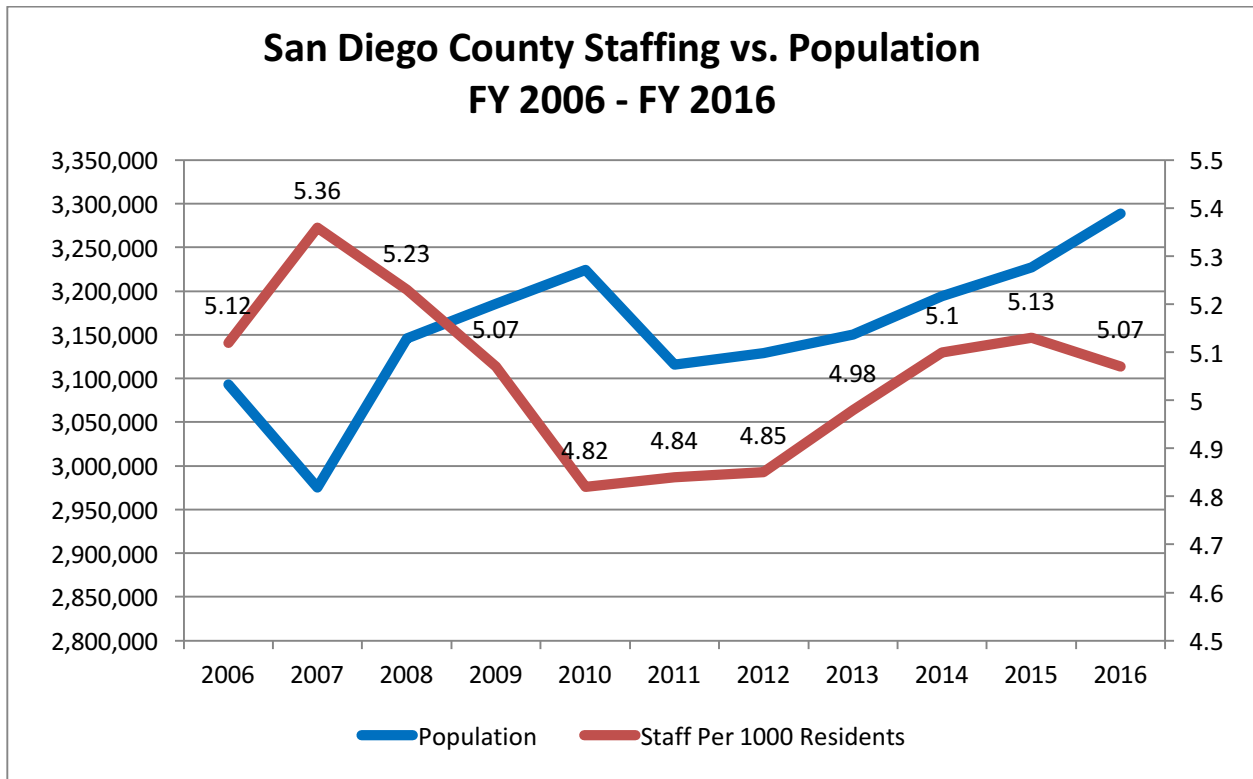
Adopted staff years, which is equivalent to one permanent employee working full-time for one year, for FY 2016-17 increased by 362.50 from the Adopted Budget for FY 2015-16, an increase of 2.1% to a total of 17,396.00 staff years⁴.

This increase is a result of increased staffing in the Health and Human Services Agency, the Public Safety Group, the Land Use and Environment Group, and the Finance and General Government group. Though the overall staffing levels are increasing, there exist departments and programs that are facing decreases in staffing levels such as the Community Services Group.

⁴ http://www.sandiegocounty.gov/content/dam/sdc/auditor/pdf/adoptedplan_16-18.pdf

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Salaries and Benefits are increasing overall by a net \$98.4 million or 5.1% in FY 2016-17. This change reflects negotiated labor agreements, increased retirement contributions and a net staffing increase of 362.50 staff years.

Appendix A

County 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	\$2,548,060,000	\$498,444,000	\$2,663,419,000	\$266,862,000	\$898,885,000	1.190510913
2007	\$2,934,317,000	\$410,639,000	\$2,807,343,000	\$152,854,000	\$1,155,082,000	1.157541646
2008	\$3,083,169,000	\$257,931,000	\$3,039,594,000	\$236,400,000	\$1,220,466,000	1.114740621
2009	\$3,137,671,000	\$673,840,000	\$3,117,117,000	\$726,270,000	\$1,190,038,000	1.11872078
2010	\$3,064,510,000	\$226,377,000	\$3,038,420,000	\$223,042,000	\$1,220,108,000	1.100666801
2011	\$3,166,518,000	\$274,862,000	\$3,116,816,000	\$151,061,000	\$1,394,380,000	1.06698705
2012	\$3,282,205,000	\$244,508,000	\$3,221,850,000	\$212,578,000	\$1,487,847,000	1.045353973
2013	\$3,360,724,000	\$263,274,000	\$3,313,406,000	\$196,867,000	\$1,601,422,000	1.030263096
2014	\$3,442,685,000	\$331,021,000	\$3,443,562,000	\$199,824,000	\$1,731,672,000	1.013817079
2015	\$3,513,002,000	\$282,503,000	\$3,486,256,000	\$153,653,000	\$1,888,376,000	1.012615129
2016	\$3,600,031,000	\$296,852,000	\$3,607,213,000	\$171,752,000	\$2,006,409,000	1
Real Values						
	Revenue	Other In	Expenditure	Other Out	End Fund Balance	
2006	\$3,033,493,236	\$593,403,021	\$3,170,829,385	\$317,702,123	\$1,070,132,402	
2007	\$3,396,594,131	\$475,331,744	\$3,249,616,438	\$176,934,871	\$1,337,055,520	
2008	\$3,436,933,727	\$287,526,163	\$3,388,358,904	\$263,524,683	\$1,360,503,027	
2009	\$3,510,177,749	\$753,838,810	\$3,487,183,562	\$812,493,341	\$1,331,320,240	
2010	\$3,373,004,419	\$249,165,648	\$3,344,288,022	\$245,494,925	\$1,342,932,369	
2011	\$3,378,633,699	\$293,274,194	\$3,325,602,309	\$161,180,131	\$1,487,785,403	
2012	\$3,431,066,036	\$255,597,409	\$3,367,973,697	\$222,219,257	\$1,555,326,772	
2013	\$3,462,429,912	\$271,241,486	\$3,413,679,923	\$202,824,805	\$1,649,885,987	
2014	\$3,490,252,850	\$335,594,743	\$3,491,141,968	\$202,584,984	\$1,755,598,649	
2015	\$3,557,318,973	\$286,066,812	\$3,530,235,569	\$155,591,352	\$1,912,198,107	
2016	\$3,600,031,000	\$296,852,000	\$3,607,213,000	\$171,752,000	\$2,006,409,000	

Appendix A

County 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		
2006	\$272,936,000	\$190,502,000	\$435,447,000	\$2,663,419,000	1.190510913		
2007	\$410,244,000	\$183,409,000	\$561,429,000	\$2,807,343,000	1.157541646		
2008	\$273,231,000	\$375,855,000	\$571,380,000	\$3,039,594,000	1.114740621		
2009	\$266,434,000	\$347,613,000	\$575,991,000	\$3,117,117,000	1.11872078		
2010	\$162,257,000	\$464,236,000	\$593,615,000	\$3,038,420,000	1.100666801		
2011	\$740,952,000	\$40,164,000	\$612,814,000	\$3,116,816,000	1.06698705		
2012	\$773,390,000	\$51,325,000	\$663,132,000	\$3,221,850,000	1.045353973		
2013	\$772,442,000	\$184,526,000	\$644,454,000	\$3,313,406,000	1.030263096		
2014	\$800,999,000	\$217,628,000	\$713,045,000	\$3,443,562,000	1.013817079		
2015	\$761,653,000	\$328,588,000	\$798,135,000	\$3,486,256,000	1.012615129		
2016	\$877,930,000	\$381,202,000	\$747,277,000	\$3,607,213,000	1		
Real Values							
	Reserved	Unreserved, Assigned	Unreserved, Unassigned	Total GF Reserves Available for Contingencies	% Change in Total GF Reserves Available for Contingencies	GF Expenditure	GF Reserves Available for Contingencies as % of GF Operating Expenditures
2006	\$324,933,286	\$226,794,710	\$518,404,405	\$745,199,115		\$3,170,829,385	23.50%
2007	\$474,874,515	\$212,303,556	\$649,877,449	\$862,181,005	15.70%	\$3,249,616,438	26.53%
2008	\$304,581,695	\$418,980,836	\$636,940,496	\$1,055,921,332	22.47%	\$3,388,358,904	31.16%
2009	\$298,065,252	\$388,881,887	\$644,373,101	\$1,033,254,987	-2.15%	\$3,487,183,562	29.63%
2010	\$178,590,893	\$510,969,153	\$653,372,323	\$1,164,341,476	12.69%	\$3,344,288,022	34.82%
2011	\$790,586,189	\$42,854,468	\$653,864,602	\$696,719,070	-40.16%	\$3,325,602,309	20.95%
2012	\$808,466,309	\$53,652,793	\$693,207,671	\$746,860,463	7.20%	\$3,367,973,697	22.18%
2013	\$795,818,486	\$190,110,328	\$663,957,173	\$854,067,501	14.35%	\$3,413,679,923	25.02%
2014	\$812,066,466	\$220,634,983	\$722,897,199	\$943,532,182	10.48%	\$3,491,141,968	27.03%
2015	\$771,261,351	\$332,733,180	\$808,203,576	\$1,140,936,756	20.92%	\$3,530,235,569	32.32%
2016	\$877,930,000	\$381,202,000	\$747,277,000	\$1,128,479,000	-1.09%	\$3,607,213,000	31.28%

Appendix B

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

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

	Nominal Values									
	Property Taxes	TOT	Real Property Transfer Tax	Miscellaneous Taxes	Property Taxes in Lieu of Vehicle License fees	Sales and Use Taxes	Other Taxes	Sales and Use Taxes for Roads	Sales and Use Taxes for Public Protection	CPI Ratio
2006	\$516,569,000	0	0	0	\$261,695,000	\$23,475,000	\$34,219,000	\$38,702,000	\$236,438,000	1.190510913
2007	\$559,726,000	0	0	0	\$277,930,000	\$26,534,000	\$26,760,000	\$57,439,000	\$234,797,000	1.157541646
2008	\$637,491,000	0	0	0	\$303,480,000	\$24,872,000	\$20,374,000	0	0	1.114740621
2009	\$618,048,000	0	0	0	\$316,925,000	\$22,435,000	\$15,167,000	0	0	1.11872078
2010	\$593,553,000	0	0	0	\$308,842,000	\$20,576,000	\$15,991,000	0	0	1.100666801
2011	\$580,570,000	0	0	0	\$303,625,000	\$22,457,000	\$16,207,000	0	0	1.06698705
2012	\$616,183,000	0	0	0	\$304,614,000	\$25,055,000	\$17,200,000	0	0	1.045353973
2013	\$587,145,000	0	0	0	\$303,646,000	\$24,809,000	\$20,912,000	0	0	1.030263096
2014	\$627,709,000	\$3,404,000	\$20,074,000	\$14,000.00	\$313,844,000	\$24,871,000	0	0	0	1.013817079
2015	\$648,974,000	\$4,166,000	\$21,049,000	\$15,000.00	\$332,928,000	\$27,847,000	0	0	0	1.012615129
2016	\$680,434,000	\$4,128,000	\$24,589,000	\$38,000.00	\$351,524,000	\$28,898,000	0	0	0	1.190510913

Appendix B

	Real Values									
	Property Taxes	TOT	Real Property Transfer Tax	Miscellaneous Taxes	Property Taxes in Lieu of Vehicle License fees	Sales and Use Taxes	Other Taxes	Sales and Use Taxes for Roads	Sales and Use Taxes for Public Protection	CPI Ratio
2006	\$614,981,031	0	0	0	\$311,550,753	\$27,947,243	\$40,738,092	\$46,075,153	\$281,482,019.18	1.190510913
2007	\$647,906,155	0	0	0	\$321,715,549	\$30,714,210	\$30,975,814	\$66,488,034	\$271,787,305.90	1.157541646
2008	\$710,637,113	0	0	0	\$338,301,483	\$27,725,828	\$22,711,725	0	0	1.114740621
2009	\$691,423,140	0	0	0	\$354,550,583	\$25,098,500	\$16,967,638	0	0	1.11872078
2010	\$653,304,081	0	0	0	\$339,932,136	\$22,647,320	\$17,600,762	0	0	1.100666801
2011	\$619,460,671	0	0	0	\$323,963,943	\$23,961,328	\$17,292,659	0	0	1.06698705
2012	\$644,129,346	0	0	0	\$318,429,455	\$26,191,343	\$17,980,088	0	0	1.045353973
2013	\$604,913,825	0	0	0	\$312,835,267	\$25,559,797	\$21,544,861	0	0	1.030263096
2014	\$636,382,104	\$3,451,033	\$20,351,364	\$14,193	\$318,180,407	\$25,214,644	0	0	0	1.013817079
2015	\$657,160,890	\$4,218,554	\$21,314,535	\$15,189	\$337,127,929	\$28,198,293	0	0	0	1.012615129
2016	\$680,434,000	\$4,128,000	\$24,589,000	\$38,000	\$351,524,000	\$28,898,000	0	0	0	1.190510913

	Property Taxes Change	TOT Change	Real Property Transfer Tax Change	Miscellaneous Taxes Change	Property Taxes in Lieu of Vehicle License fees Change	Sales and Use Taxes Change	Other Taxes Change	Sales and Use Taxes for Roads Change	Sales and Use Taxes for Public Protection Change	Total Change
2007	5.35%	0.00%	0.00%	0.00%	3.26%	9.90%	-23.96%	44.30%	-3.44%	3.54%
2008	9.68%	0.00%	0.00%	0.00%	5.16%	-9.73%	-26.68%	-100.00%	-100.00%	-19.73%
2009	-2.70%	0.00%	0.00%	0.00%	4.80%	-9.48%	-25.29%	0.00%	0.00%	-1.03%
2010	-5.51%	0.00%	0.00%	0.00%	-4.12%	-9.77%	3.73%	0.00%	0.00%	-5.01%
2011	-5.18%	0.00%	0.00%	0.00%	-4.70%	5.80%	-1.75%	0.00%	0.00%	-4.72%
2012	3.98%	0.00%	0.00%	0.00%	-1.71%	9.31%	3.98%	0.00%	0.00%	2.24%
2013	-6.09%	0.00%	0.00%	0.00%	-1.76%	-2.41%	19.83%	0.00%	0.00%	-4.16%
2014	5.20%	0.00%	0.00%	0.00%	1.71%	-1.35%	-100.00%	0.00%	0.00%	4.02%
2015	3.27%	22.24%	4.86%	7.02%	5.95%	11.83%	0.00%	0.00%	0.00%	4.43%
2016	3.54%	-2.15%	16.82%	150.18%	4.27%	2.48%	0.00%	0.00%	0.00%	3.97%

Appendix B

	Overall Change	2006 Percent of Total Government Revenue	2016 Percent of Total Government Revenue
Property Tax	10.64%	46.49%	0.38%
TOT	0.00%	0.00%	2.26%
Real Property Transfer Tax	0.00%	0.00%	0.00%
Miscellaneous Taxes	0.00%	0.00%	32.26%
Property Taxes in Lieu of Vehicle License fees	12.83%	23.55%	2.65%
Sales and Use Taxes	3.40%	2.11%	0.00%
Other Taxes	-100.00%	3.08%	0.00%
Sales and use Taxes for Roads	-100.00%	3.48%	0.00%
Sales and use Taxes for Public Protection	-100.00%	21.28%	0.00%

Appendix C

County 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 Protection	Public Ways and Facilities	Health and Sanitation	Public Assistance	Education	Recreation and Cultural	Capital Outlay	Debt Service	Total
2006	\$199,349,000	\$1,014,653,000	\$67,145,000	\$556,165,000	\$1,011,315,000	\$32,043,000	\$22,964,000	\$109,897,000	\$197,164,000	\$3,210,695,000
2007	\$233,471,000	\$1,065,984,000	\$74,319,000	\$577,389,000	\$1,043,293,000	\$32,961,000	\$26,774,000	\$138,017,000	\$190,796,000	\$3,383,004,000
2008	\$277,286,000	\$1,145,807,000	\$80,051,000	\$633,382,000	\$1,111,701,000	\$35,569,000	\$32,042,000	\$157,818,000	\$292,245,000	\$3,765,901,000
2009	\$249,324,000	\$1,133,843,000	\$85,802,000	\$669,725,000	\$1,172,400,000	\$41,461,000	\$32,561,000	\$179,662,000	\$220,065,000	\$3,784,843,000
2010	\$205,456,000	\$1,063,890,000	\$66,393,000	\$675,256,000	\$1,169,287,000	\$37,422,000	\$29,982,000	\$205,512,000	\$286,211,000	\$3,739,409,000
2011	\$223,290,000	\$1,088,377,000	\$61,967,000	\$714,022,000	\$1,184,632,000	\$34,599,000	\$33,054,000	\$186,342,000	\$165,092,000	\$3,691,375,000
2012	\$210,375,000	\$1,149,575,000	\$64,922,000	\$782,504,000	\$1,171,662,000	\$32,210,000	\$33,302,000	\$212,304,000	\$155,935,000	\$3,812,789,000
2013	\$226,648,000	\$1,187,848,000	\$66,514,000	\$840,735,000	\$1,178,112,000	\$32,034,000	\$31,092,000	\$165,737,000	\$169,758,000	\$3,898,478,000
2014	\$231,370,000	\$1,277,698,000	\$75,565,000	\$620,319,000	\$1,410,925,000	\$33,431,000	\$31,604,000	\$264,015,000	\$152,767,000	\$4,097,694,000
2015	\$237,875,000	\$1,353,710,000	\$73,991,000	\$644,865,000	\$1,346,078,000	\$37,095,000	\$36,838,000	\$160,474,000	\$162,259,000	\$4,053,185,000
2016	\$233,180,000	\$1,343,281,000	\$70,946,000	\$670,871,000	\$1,426,134,000	\$39,592,000	\$37,800,000	\$185,065,000	\$167,673,000	\$4,174,542,000

Real Values										
	General Government	Public Protection	Public Ways and Facilities	Health and Sanitation	Public Assistance	Education	Recreation and Cultural	Capital Outlay	Debt Service	Total
2006	\$237,327,160	\$1,207,955,469	\$79,936,855	\$662,120,502	\$1,203,981,544	\$38,147,541	\$27,338,893	\$130,833,578	\$234,725,894	\$3,822,367,435
2007	\$270,252,406	\$1,233,920,874	\$86,027,338	\$668,351,814	\$1,207,655,097	\$38,153,730	\$30,992,020	\$159,760,425	\$220,854,316	\$3,915,968,019
2008	\$309,101,968	\$1,277,277,607	\$89,236,101	\$706,056,644	\$1,239,258,264	\$39,650,209	\$35,718,519	\$175,926,135	\$325,777,373	\$4,198,002,821
2009	\$278,923,940	\$1,268,453,725	\$95,988,480	\$749,235,274	\$1,311,588,243	\$46,383,282	\$36,426,667	\$200,991,613	\$246,191,288	\$4,234,182,514
2010	\$226,138,598	\$1,170,988,403	\$73,076,571	\$743,231,862	\$1,286,995,382	\$41,189,153	\$33,000,192	\$226,200,236	\$315,022,946	\$4,115,843,342
2011	\$238,247,538	\$1,161,284,164	\$66,117,987	\$761,852,227	\$1,263,987,003	\$36,916,685	\$35,268,190	\$198,824,501	\$176,151,026	\$3,938,649,321
2012	\$219,916,342	\$1,201,712,793	\$67,866,471	\$817,993,665	\$1,224,801,526	\$33,670,851	\$34,812,378	\$221,932,830	\$163,007,272	\$3,985,714,128
2013	\$233,507,070	\$1,223,795,958	\$68,526,920	\$866,178,244	\$1,213,765,316	\$33,003,448	\$32,032,940	\$170,752,715	\$174,895,403	\$4,016,458,013
2014	\$234,566,858	\$1,295,352,054	\$76,609,088	\$628,889,997	\$1,430,419,862	\$33,892,919	\$32,040,675	\$267,662,916	\$154,877,794	\$4,154,312,161
2015	\$240,875,824	\$1,370,787,226	\$74,924,406	\$653,000,055	\$1,363,058,947	\$37,562,958	\$37,302,716	\$162,498,400	\$164,305,918	\$4,104,316,451
2016	\$233,180,000	\$1,343,281,000	\$70,946,000	\$670,871,000	\$1,426,134,000	\$39,592,000	\$37,800,000	\$185,065,000	\$167,673,000	\$4,174,542,000

Appendix C

	General Government	Public Protection	Public Ways and Facilities	Health and Sanitation	Public Assistance	Education	Recreation and Cultural	Capital Outlay	Debt Service
2006	6.58%	33.49%	2.22%	18.36%	33.38%	1.06%	0.76%	3.63%	6.51%
2016	6.46%	37.24%	1.97%	18.60%	39.54%	1.10%	1.05%	5.13%	4.65%

Appendix D

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

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

	General	Public protection	Public ways and facilities	Health and sanitation	Public assistance	Education	Recreation and cultural	Total	Population	Staff Per 1000 Residents
2006	1,486	7,673	366	2,127	3,761	275	158	15,846	3,093,000	5.123181377
2007	1,505	7,804	373	2,188	3,659	295	168	15,992	2,974,861	5.375713353
2008	1,538	8,027	393	2,242	3,781	297	180	16,458	3,146,274	5.230949371
2009	1,515	7,879	405	2,222	3,659	312	176	16,168	3,185,462	5.075558899
2010	1,487	7,575	390	2,136	3,497	293	173	15,551	3,224,432	4.822864926
2011	1,477	7,362	374	2,088	3,321	277	169	15,068	3,115,810	4.835981655
2012	1,451	7,430	367	2,045	3,440	256	171	15,160	3,128,734	4.845410316
2013	1,485	7,638	369	2,068	3,728	251	162	15,701	3,150,178	4.9841628
2014	1,479	7,859	366	2,029	4,160	246	172	16,311	3,194,362	5.106183958
2015	1,485	7,923	356	1,994	4,368	259	166	16,551	3,227,496	5.128124094
2016	1,529	7,882	370	1,987	4,462	267	171	16,668	3,288,612	5.068399677