

Study

Municipal Review of the County of San Diego

*Prepared by:
San Diego Taxpayers Educational Foundation*

August 2022

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Federal Tax Identification Number: 33-0354443

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Executive Summary

The San Diego Taxpayers Educational Foundation (SDTEF) periodically conducts reviews of municipal agencies in San Diego County. This is to provide taxpayers and the general public some basic information about their local governments. This report, like other municipal reviews, summarizes a shared and validated baseline of information for all stakeholders so that public policy recommendations by any organization, including the San Diego County Taxpayers Association (SDCTA), can be based on well-researched and factual findings.

The County of San Diego is the second biggest county in California and the fifth biggest county in the nation. In addition, the County encompasses the tenth most expensive city in the nation. San Diego County is well-known across the country and the world. Members of the SDCTA aim to understand how effective and efficient the county is using taxpayer resources. This includes taxes that have been in place for years as well as those recently proposed.

SDCTA decided in May 2022 that it would provide San Diego County taxpayers with an informed position on the potential county's cannabis tax that is set to appear on the November ballot. To inform this assessment, SDTEF provides this municipal review of the entire County of San Diego. A draft copy was sent to the Chief Financial Officer for the County of San Diego for review.

Key Findings

- In FY 2021, the County of San Diego had both the largest inflow and outflow into the General Fund. Revenue and other financing sources totaled \$5.18 billion and expenditures and other spending sources totaled \$5.36 billion.
- The Adopted Budget for FY 2022 demonstrates a 10.5% increase in inflow amounting to a record \$5.71 billion. Outflow is proposed to have a 7.8% decrease in FY 2022.
- In the past three fiscal years, General Fund reserves available for contingencies have decreased substantially.
- The County of San Diego has defined and developed governmental tax revenue differently since FY 2002. Property tax revenue has been the only consistent tax and holds a majority share of the total government tax revenue.
- Property in lieu of vehicle license fees has been the fastest growing tax revenue source since its start in FY 2005 at 57.44%.
- Historically, public assistance and public protection had biggest expenses within governmental expenditures. In FY 2021, public assistance represented 30.57% of all government expenditures and public protection represented 28.02%.

- In FY 2021, the health and sanitation category of expenditures saw a \$300 million increase accounting for 22.37% of the total expenditures.
- The County of San Diego decreased their staffing years by 301 from FY 2020 to FY 2021.

General Statistics¹

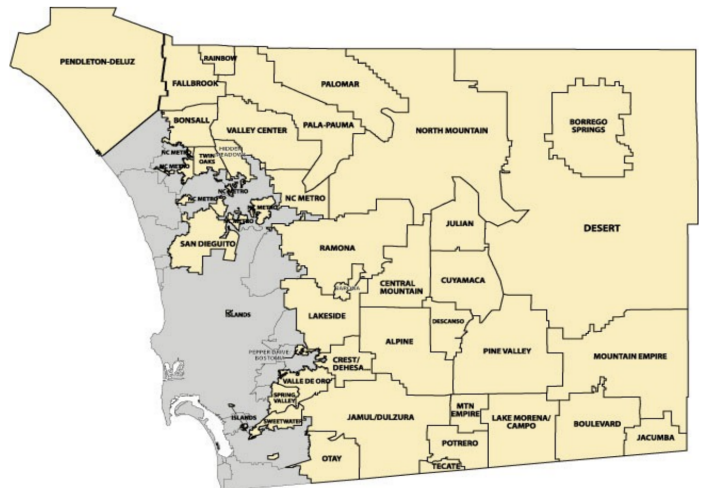
Date of Incorporation: February 18, 1850	Type of County: Charter County
Population: 3.31 million	Size of County: 4,261 square miles
# of Households²: 1,130,703	# of Incorporated Cities: 18
Median Household Income³: \$82,426	FY 2022 General Fund Budget⁴: \$5.51 billion
# of Housing Building Permits⁵: 93,279	Sales and Use Tax Rate: 0.25%
# of Civilian Employees: 9,528	Transient Occupancy Tax Rate: 8%
# of Uniformed Employees: 7,595	# of Businesses²: 88,654
Principal Employers: U.C. San Diego, Sharp Healthcare, County of San Diego	Highest Generators of Taxable Sales by Business Type: SDG&E, Qualcomm, Scripps Health

Map of San Diego County



Source: Google Maps

Map of Unincorporated San Diego County



Source: sandiegocounty.gov

¹ Unless otherwise noted, all data found in this section was taken from the Annual Comprehensive Financial Report for FY 2021, found [here](#).

² U.S. Census Bureau, San Diego County, found [here](#).

³ U.S. Census Bureau, San Diego County, found [here](#).

⁴ San Diego County Adopted Budget Plan, found [here](#).

⁵ Real Estate Research Council of Southern California (FY 2011-2021), found [here](#).

History and Background

General

The County of San Diego Board of Supervisors is an agency of the State of California. This Board, made up of five Supervisors, has authority over the whole county, both incorporated and unincorporated areas. The Board exercises its power and authority by undertaking the following roles: executive, legislative, and quasi-judicial⁶. The Board of Supervisors have powers including but not limited to passing and repealing ordinances, overseeing County departments, and sitting on a board of appeals for land use and tax issues.

The County passing and repealing of ordinance, however, must be confirmed by the vote of the people. When attempting to implement a general tax, one where the revenue gained is not allocated toward specific areas and operations, the County requires a majority vote (50% plus 1). A special tax, however, requires a $\frac{2}{3}$ share of the vote as special tax revenue appropriated toward something specific. The County Board of Supervisors usually apply their decisions to both incorporated cities and unincorporated areas, however sometimes, can be enforced on only unincorporated parts. The County Board of Supervisors has an additional responsibility to provide municipal services to the unincorporated parts of the County of San Diego. The County provides additional services in the unincorporated county including but not limited to public health, public safety, and social programs. Almost 75% of the land in San Diego County is unincorporated, calculating to around 2.2 million acres. These areas are managed by the Board as there is no closer and more local municipality.

Cannabis within the County

Prior to 1996, cannabis in California was illegal to possess, grow, and use. Proposition 215, also known as the Compassionate Use Act of 1996, allowed for medical marijuana collectives to sell and for seriously ill Californians who had a prescription from their doctor to use. The County of San Diego initially refused to implement those to use, however the California Supreme Court heard a case on it and rebuffed the County's request to refuse. The County was allowed to prevent medical marijuana businesses from opening in the unincorporated area due to their land use and zoning power, but could not prevent the use of medicinal cannabis so long as they had a prescription, or starting in 2009, a Medical Marijuana Identification Card (MMIC)⁷.

In 2016, California voted to pass Proposition 64, allowing cannabis to be legalized for recreational use for adults 21 and over. While the County still has a ban on recreational cannabis businesses in the unincorporated areas, multiple incorporated cities passed their own specific

⁶ California State Association of Counties: County Structure & Powers, found [here](#).

⁷ Board of Supervisors Agenda Item (June 23rd, 2009), found [here](#).

laws allowing recreational marijuana businesses (City of San Diego; City of La Mesa; City of Lemon Grove; City of Chula Vista; City of Oceanside; City of Vista; and City of Imperial Beach) The City of Encinitas has passed a cannabis business ordinance and is awaiting voter approval in the November 8th election.

Within the unincorporated parts of the County of San Diego, there are five licensed cannabis businesses. These five were grandfathered in by the Board of Supervisors prior to the County's 2016 moratorium and 2017 extension on medicinal and adult-use cannabis dispensaries and allowed to operate until April of 2022. In August of 2020, Supervisor Fletcher introduced a measure to direct future changes zoning ordinances to allow cannabis businesses to operate in the unincorporated⁸. On January 27th, 2021 framework was released by the County Board of Supervisors furthering discussion on permitting cannabis businesses to operate as well as introducing a social equity aspect. The Board of Supervisors in June of 2021 eliminated the April 14th, 2022 closing date for the five grandfathered in cannabis business permit holders in anticipation for a future zoning ordinance change to allow additional cannabis business to acquire permits and sell on unincorporated land.

General Fund

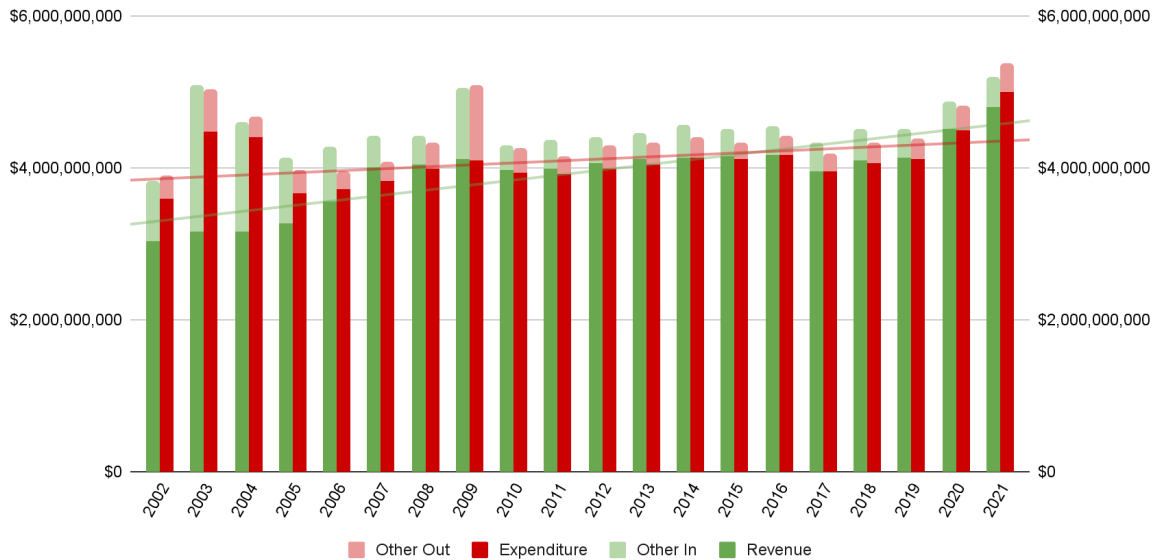
(Data found in Appendix A)

The County of San Diego's largest and most discretionary operating fund is the General Fund. The General Fund records all financing sources and uses that are not associated with specified purposes. The General Fund consists of both inflows and outflows. The inflows of the General Fund are financing sources derived from both revenue as well as other transfers in like profits from licensing, permitting, and fines. General Fund outflows are financing uses of the County derived from their expenditures as well as other transfers out like pension obligations, fixed asset acquisitions, and other miscellaneous charges.

In the FY 2021, the total General Fund financing sources totaled \$5.18 billion, a \$322 million or a 6.6% increase from the previous fiscal year of 2020. General Fund financing uses for FY 2021, totaled \$5.36 billion, a \$554 million or a 11.5% increase from FY 2020. This steep increase was due to increased General Fund spending due to the unforeseen COVID-19 pandemic. When a shock to the system occurs without much notice, the County of San Diego has to use its General Funds. After each major recession (Early 2000's Recession, Housing Market Crash of 2008 and COVID-19), the County of San Diego increased their financing uses resulting in a year or two operating deficit before returning to a fiscal surplus. The following graph outlines both the General Fund inflows and outflows for the County of San Diego for the time period spanning from FY 2002 to FY 2021.

⁸ Board of Supervisors Minute No. 17 (August 5th, 2020), found [here](#).

County of San Diego General Fund Inflows and Outflows FY 2002 - 2021



Source: FY 2002 - FY 2021 Annual Comprehensive Financial Reports; In 2021 Dollars*
*Calculated using the U.S. Bureau of Labor Statistics historical CPI tables, found [here](#).

In the County of San Diego’s Adopted Budget for FY 2021-2023, it details the expected General Fund inflow for the following fiscal years. For FY 2022, there is a predicted \$527.1 million or 10.5% increase in General Fund financing sources. The proposed budget for FY 2022, however, has an intended decrease of \$431.9 million or 7.8% due to a significant reduction in the use of one-time resources made by the County in FY 2020 and 2021 for COVID-19.

Reserves

(Data found in Appendix B)

Every fiscal year, the County of San Diego appropriates different amounts of the General Fund financing sources into reserves. Each reserve has a specific classification and is arranged in a hierarchy: nonspendable; restricted; committed; assigned; and unassigned. Nonspendable, restricted and committed General Fund balance have many constraints and very specific designations. For the purposes of the review, these three classifications are outside the scope of SDTEF’s analysis. The focus here is to look at assigned and unassigned General Fund reserves.

Assigned General Fund reserves are “amounts that are constrained by the County’s intent to be used for specific purposes, but are neither restricted nor committed”⁹. The intent is expressed by

⁹ San Diego County Annual Comprehensive Financial Report for FY 2021, found [here](#).

the Board to fund non-capital related expenditures. Unassigned General Fund reserves is the residual classification for the General Fund representing the non-assigned funds. Both assigned and unassigned General Fund Reserves are at the County’s discretion. Both are extremely flexible, especially the unassigned reserve. These two General Fund classifications can be combined to create the total amount of General Fund reserves available for contingencies. In the early 2000 fiscal years, General Fund Reserves were both titled and designated differently. It was not until FY 2011, when the fund balance classifications for General Fund reserves changed.

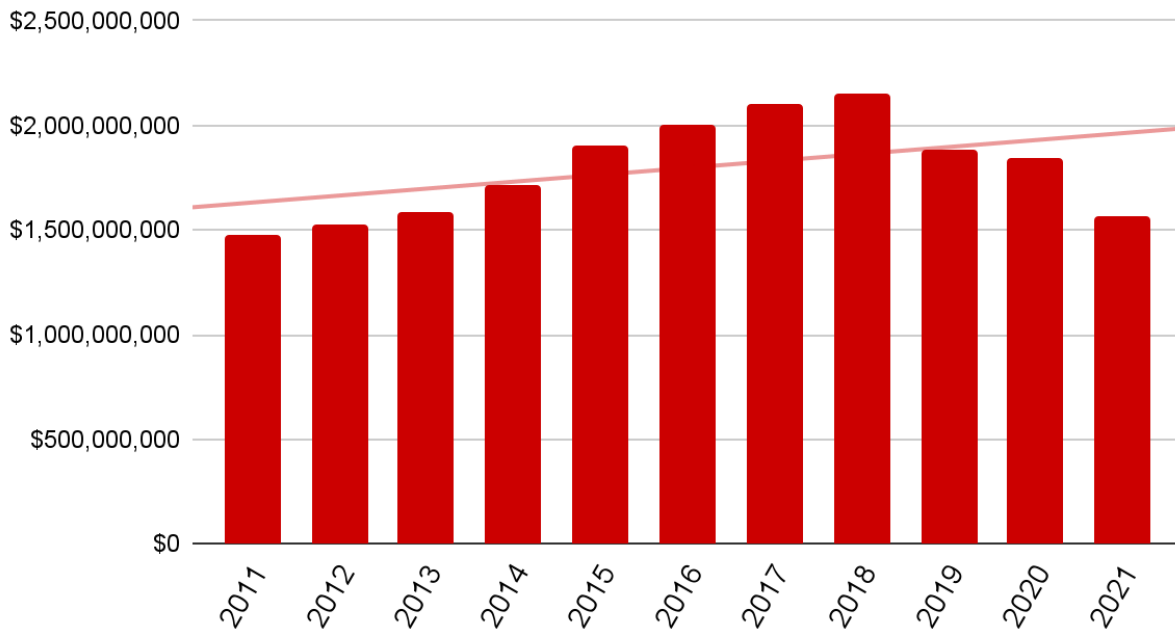
County of San Diego General Fund Reserves FY 2011 - FY 2021

Fiscal Year	General Fund Reserves: Unreserved, Assigned*	General Fund Reserves: Unreserved, Unassigned*	Total General Fund Reserves Available for Contingencies	% Change in Total General Fund Reserves Available for Contingencies	General Fund Reserves Available for Contingencies as % of GF Operating Expenditures
2011	\$702,147,921	\$774,797,428	\$1,476,945,348	7.2%	37.5%
2012	\$705,023,223	\$825,198,187	\$1,530,221,410	3.6%	38.2%
2013	\$797,639,200	\$791,616,589	\$1,589,255,789	3.9%	39.0%
2014	\$856,012,058	\$859,921,863	\$1,715,933,920	8.0%	41.3%
2015	\$958,404,784	\$947,209,897	\$1,905,614,680	11.1%	46.1%
2016	\$1,132,642,644	\$869,756,857	\$2,002,399,501	5.1%	47.7%
2017	\$1,311,215,338	\$787,836,229	\$2,099,051,567	4.8%	52.9%
2018	\$1,394,861,955	\$752,491,534	\$2,147,353,489	2.3%	52.6%
2019	\$1,127,869,459	\$760,495,591	\$1,888,365,051	-12.1%	45.7%
2020	\$1,095,342,288	\$744,737,437	\$1,840,079,726	-2.6%	40.7%
2021	\$905,995,000	\$661,270,000	\$1,567,265,000	-14.8%	31.3%

Source: FY 2011 - FY 2021 Annual Comprehensive Financial Reports; In 2021 Dollars

Prior to FY 2019, there was a steady increase in General Fund financial sourcing available for contingencies. As seen in both the table above and the graph below, there is a dramatic decrease in General Fund Reserves eligible for allocation towards contingencies from FY 2019 to FY 2021. The following graph illustrates how the total amount of General Fund Reserves available for contingencies from FY 2011 to FY 2021 and includes a trendline for the time period.

Total General Fund Reserves Available for Contingencies



Source: FY 2011 - FY 2021 Annual Comprehensive Financial Reports; In 2021 Dollars

General Tax Revenues

(Data found in Appendix C)

The County of San Diego collects several types of taxes adding to their overall revenue every fiscal year. These taxes have varied greatly in both type and title since 2002. The only governmental tax that the County has been consecutively collected in this time period is property tax. Property tax is the County's largest tax revenue source since FY 2005 and has increased 32.3% from FY 2002 to FY 2021. Prior to FY 2005, the specific state sales and vehicle license fees tax was the largest tax revenue source the County acquired. This tax title and definition, however, dissolved. Vehicle license fees were no longer collected due to statewide Proposition 1A. The state then guided every County to impose an additional property tax to take the place of the vehicle license fees, hence the name property tax in lieu of vehicle license fees. This governmental tax revenue source became the second largest tax revenue source, following general property tax. Since its introduction in FY 2005, this specific tax has grown 57.4%.

The other taxes that amount to the overall governmental tax revenue include: franchise; sales and uses for roads; sales and uses for public protection; general sales and uses; other; miscellaneous; transient occupancy tax (TOT); and real property transfer. These eight other tax types have differing start and end fiscal year time periods. The table below demonstrates all eleven tax types and how they have changed over time.

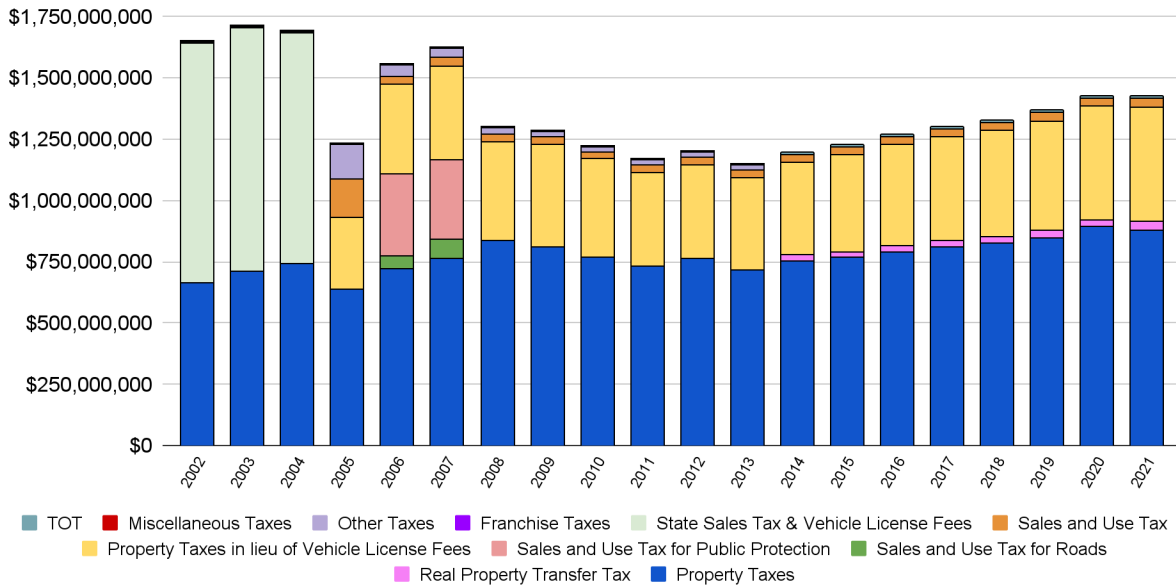
Government Tax Revenue by Source

Tax	Governmental Tax Revenue		Overall Change	Percent of Total Governmental Tax Revenue	
	FY 2002	FY 2021		FY 2002	FY 2021
Property	\$666,343,792	\$881,605,000	+ 32.30%	40.33%	61.85%
	FY 2002	FY 2004		FY 2002	FY 2004
State Sales and Vehicle License Fees	\$977,823,968	\$940,014,695	- 3.87%	59.18%	55.52%
Franchise	\$8,096,626	\$6,311,072	- 22.05%	0.49%	0.37%
	FY 2006	FY 2007		FY 2006	FY 2007
Sales and Uses for Roads	\$54,254,232	\$78,718,813	+ 45.09%	3.48%	21.28%
Sales and Uses for Public Protection	\$331,449,589	\$321,783,824	- 2.92%	4.85%	19.84%
	FY 2005	FY 2021		FY 2005	FY 2021
Property in lieu of Vehicle License Fees	\$295,391,907	\$465,076,000	+ 57.44%	24.00%	32.63%
Sales and Uses	\$154,441,954	\$37,810,000	- 75.52%	12.55%	2.65%
	FY 2005	FY 2013		FY 2005	FY 2013
Other	\$140,496,258	\$25,687,304	- 81.72%	11.42%	2.23%
	FY 2014	FY 2021		FY 2014	FY 2021
Miscellaneous	\$16,884	\$8,000	- 52.62%	0.0014%	0.0006%
TOT	\$4,105,174	\$5,386,000	+ 31.20%	0.34%	0.38%
Real Property Transfer	\$24,208,951	\$35,608,000	47.09%	2.03%	2.50%

Source: FY 2002 - FY 2021 Annual Comprehensive Financial Reports; In 2021 Dollars

The overall tax revenue collected by the County of San Diego has stayed within the range of \$1.15 billion and \$1.69 billion dollars over this time period. Prior to FY 2005, when vehicle license fees brought in tax for the County, we saw the largest amount of tax revenue collected adjusted for inflation. Once the change occurred in FY 2005, the County saw a dramatic decrease in tax revenue, around \$500 million dollars. This occurred again in FY 2008 during the recession with a \$320 million decrease. It was not until FY 2013 when total governmental tax revenue began to slowly increase. The following graph outlines each tax source's amount per fiscal year as well as the overall tax revenue collected by the County and identifies each tax source's amount.

County of San Diego Tax Revenue FY 2002 - 2021



Source: FY 2002 - FY 2021 Annual Comprehensive Financial Reports; In 2021 Dollars

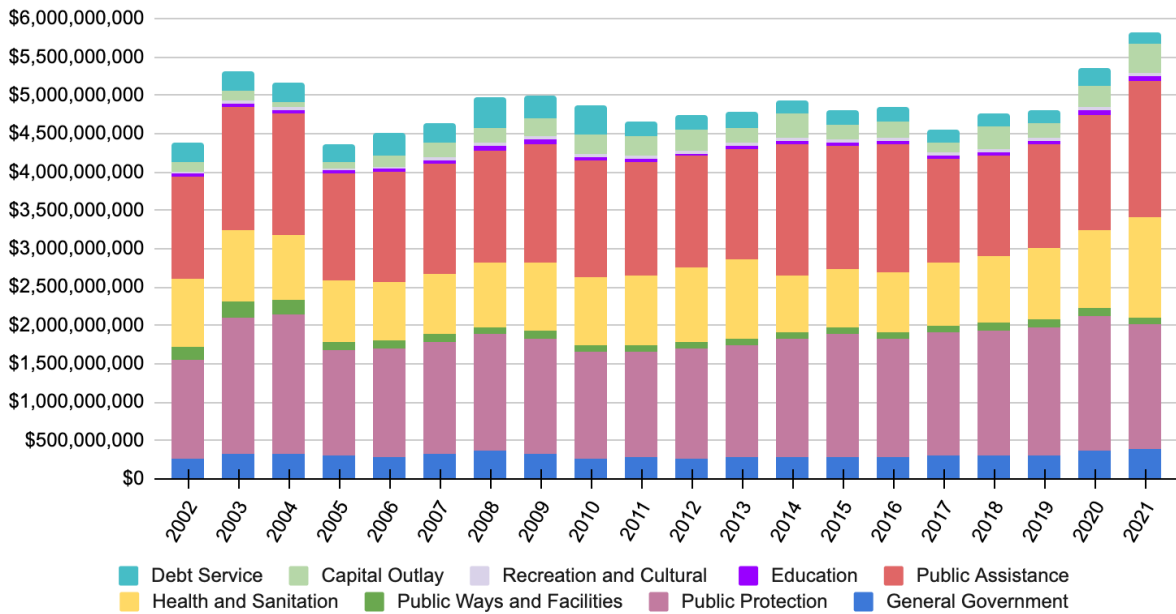
Governmental Expenditures

(Data found in Appendix D)

The County of San Diego’s governmental expenditures can be classified into nine categories: general government; public protection; public ways and facilities; health and sanitation; public assistance; education; recreational and cultural; capital outlay; and debt service.

Historically, both public assistance and public protection have accounted for the largest proportion of the County of San Diego’s government expenditures. From FY 2002 to FY 2021, public protection expenses have averaged at 31.69% and public assistance at 30.81%. The third largest proportion of the County’s expenditures is under the health and sanitation category. This category has seen a dramatic increase in the last fiscal year due to the pandemic. From FY 2020 to FY 2021, there was an almost \$330 million increase in spending. It can be inferred that this increase went more to the health side of this category since the County sponsored many COVID-related events such as free/reduced testing, vaccinations, masks and other supplies. The following graph depicts how much total money was spent by the County of San Diego as well as illustrating the percentage each category makes up of the total.

County of San Diego Governmental Expenditures by Category FY 2002 - 2021



Source: FY 2002 - FY 2021 Annual Comprehensive Financial Reports; In 2021 Dollars

In terms of change in spending over time, some categories have stayed relatively stable while others have increased or decreased tremendously. While both the education category and the recreation and cultural block’s spending has increased over the fiscal years, they occupy around the same percentage of the total government spending. The public ways and facilities category has decreased both in spending amount and percentage of total expenditure. Capital outlay has increased almost 70% since FY 2002 and has increased almost 4% in its proportion of total governmental expenditures. The following table displays the breakdown of each government expenditure category changes in spending from FY 2002 to FY 2021.

Governmental Expenditures By Category

Category	Expenditure		Overall Change	Percent of Total Expenditure	
	FY 2002	FY 2021		FY 2002	FY 2021
General Government	\$252,895,566	\$388,139,000	34.84%	5.76%	6.66%
Public Protection	\$1,307,457,326	\$1,633,731,000	19.97%	29.75%	28.02%
Public Ways and Facilities	\$155,010,567	\$83,436,000	-85.78%	3.53%	1.43%
Health and Sanitation	\$886,455,372	\$1,304,255,000	32.03%	20.17%	22.37%
Public Assistance	\$1,336,612,290	\$1,782,216,000	25.00%	30.42%	30.57%
Education	\$38,786,573	\$50,551,000	23.27%	0.88%	0.87%
Recreation and Cultural	\$26,682,836	\$44,751,000	40.37%	0.61%	0.77%
Capital Outlay	\$116,886,460	\$387,163,000	69.81%	2.66%	6.64%
Debt Service	\$273,567,735	\$155,570,000	-75.85%	6.23%	2.67%

Source: FY 2002 - FY 2021 Annual Comprehensive Financial Reports; In 2021 Dollars

COVID-19 Federal Stimulus Effect

The County of San Diego received around \$647 million from both the Coronavirus Aid, Relief, and Economic Security Act (CARES) and the American Rescue Plan Act (ARPA) over the past three fiscal years (FY 2020 - FY 2022). This stimulus relief check came directly from the federal government with the purpose of helping the County of San Diego respond to the rapid spread of COVID-19 and all other pandemic-related repercussions. The County received half of the amount in April of 2021 and the other in April of 2022. A majority of the funds went to funding one-time use resources including testing and vaccination. \$30 million were allocated and distributed among small businesses to help the local economy recover.

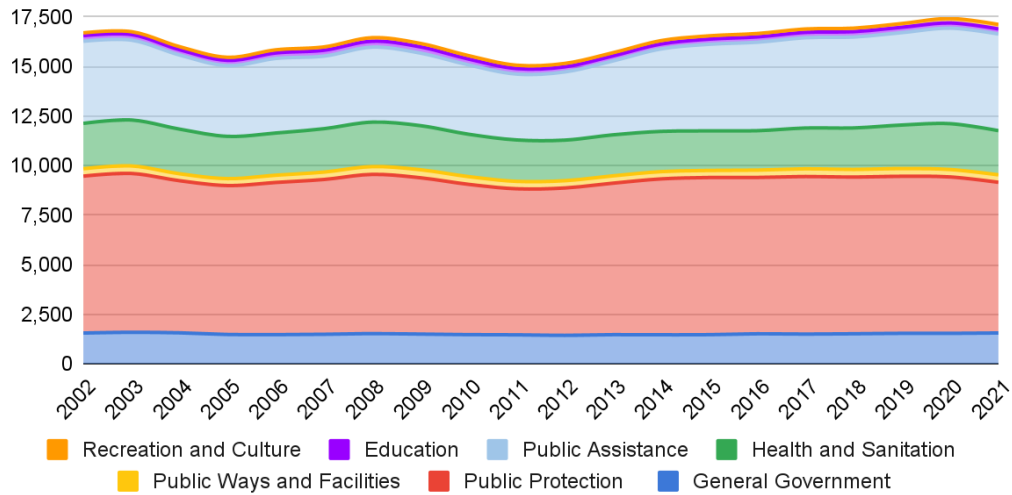
Staffing Levels

(Data found in Appendix E)

Between FY 2002 and FY 2021, total staffing levels of the County have increased by 424 staff years. The County distinguishes staff into seven different functions: general government; public protection; public ways and facilities; health and sanitation; public assistance; education; and recreation and culture. Most function categories have only fluctuated by 10 or so staff years, however public protection and public assistance saw major changes. Public protection has decreased 315 staff years since FY 2002. Public assistance from FY 2002 to FY 2011, faced some decreases, however from FY 2012 to FY 2021, the staff years increased tremendously due to changes in public service needs and County priorities. Over the full time period, FY 2002 to

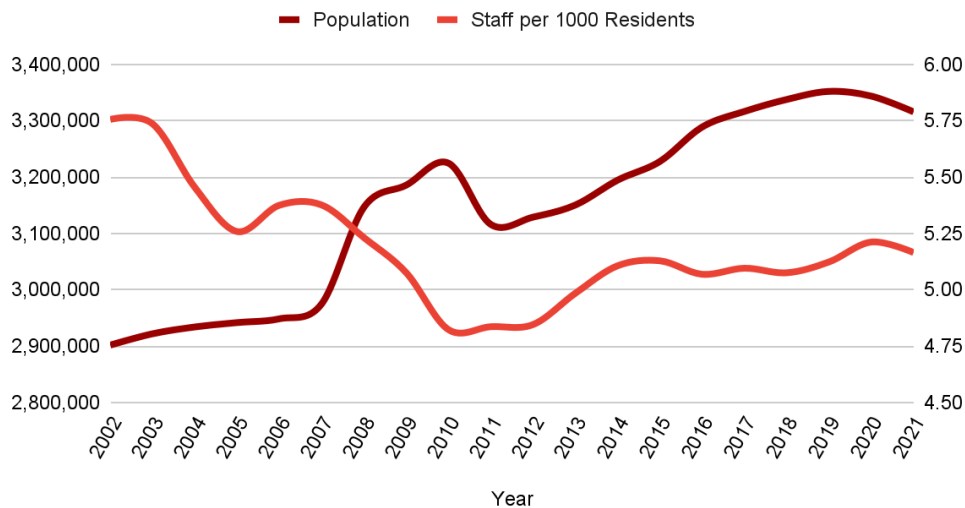
FY 2021, public assistance’s staff saw an increase of 732 years. The following chart displays the County of San Diego’s staffing level by function for the time period of FY 2002 to FY 2021.

**County of San Diego Staffing by Function
FY 2002 - 2021**



Similar to staff years from FY 2002 to FY 2021, the population of the County of San Diego also increased over the same time period. More than a net 410,000 people moved into the jurisdiction of the County of San Diego. The population of the County increased by 12.48% from FY 2002 to FY 2021. This increase surpassed the 2.48% increase in staff years allowing for a decline in staff per 1000 county residents. The following chart demonstrates both the change in population over this time period as well as the change in staff per 1000 residents ratio.

County of San Diego Staffing vs. Population



Appendices

Appendix A

County of San Diego General Fund Inflows and Outflows FY 2002 - 2021

Source: FY 2002 - FY 2021 Comprehensive Annual Fiscal Reports, real values in 2021 dollars.

NOMINAL VALUES						
FY	Revenue	Other In	Expenditure	Other Out	End Fund Balance	End Fund Balance as a % of Revenue
2002	\$1,887,871,000	\$465,910,000	\$2,241,622,000	\$159,825,000	\$570,352,000	30.21%
2003	\$2,039,814,000	\$1,216,157,000	\$2,892,837,000	\$333,769,000	\$598,661,000	29.35%
2004	\$2,115,904,000	\$937,453,000	\$2,939,176,000	\$162,035,000	\$551,000,000	26.04%
2005	\$2,269,537,000	\$568,677,000	\$2,544,382,000	\$179,228,000	\$667,458,000	29.41%
2006	\$2,548,060,000	\$498,444,000	\$2,663,419,000	\$151,503,000	\$898,885,000	35.28%
2007	\$2,934,317,000	\$283,665,000	\$2,807,343,000	\$152,854,000	\$1,115,082,000	38.00%
2008	\$3,083,169,000	\$257,931,000	\$3,039,594,000	\$236,400,000	\$1,220,466,000	39.58%
2009	\$3,137,671,000	\$673,840,000	\$3,117,117,000	\$726,270,000	\$1,190,038,000	37.93%
2010	\$3,064,510,000	\$226,377,000	\$3,038,420,000	\$223,042,000	\$1,220,108,000	39.81%
2011	\$3,166,518,000	\$274,862,000	\$3,116,816,000	\$151,061,000	\$1,394,380,000	44.04%
2012	\$3,282,205,000	\$244,508,000	\$3,221,850,000	\$212,578,000	\$1,487,847,000	45.33%
2013	\$3,360,724,000	\$263,274,000	\$3,313,406,000	\$196,867,000	\$1,601,422,000	47.65%
2014	\$3,442,685,000	\$331,021,000	\$3,443,562,000	\$199,824,000	\$1,731,672,000	50.30%
2015	\$3,513,002,000	\$282,503,000	\$3,486,256,000	\$153,653,000	\$1,888,376,000	53.75%
2016	\$3,600,031,000	\$296,852,000	\$3,607,213,000	\$171,752,000	\$2,006,409,000	55.73%
2017	\$3,523,189,000	\$301,128,000	\$3,509,323,000	\$178,754,000	\$2,144,613,000	60.87%
2018	\$3,759,736,000	\$352,061,000	\$3,732,466,000	\$219,588,000	\$2,307,127,000	61.36%
2019	\$3,897,406,000	\$311,769,000	\$3,870,667,000	\$222,301,000	\$2,424,065,000	62.20%
2020	\$4,304,496,000	\$308,428,000	\$4,298,362,000	\$270,454,000	\$2,468,496,000	57.35%
2021	\$4,817,882,000	\$357,334,000	\$5,011,475,000	\$349,379,000	\$2,282,435,000	47.37%

REAL VALUES						
FY	Revenue	Other In	Expenditure	Other Out	End Fund Balance	End Fund Balance as a % of Revenue
2002	\$3,050,366,442	\$752,803,676	\$3,621,946,904	\$258,240,535	\$921,557,988	30.21%
2003	\$3,177,072,404	\$1,894,201,551	\$4,505,681,695	\$519,855,379	\$932,432,733	29.35%
2004	\$3,179,434,112	\$1,408,650,887	\$4,416,512,486	\$243,479,669	\$827,952,589	26.04%

2005	\$3,289,707,256	\$824,300,663	\$3,688,096,703	\$259,792,042	\$967,484,304	29.41%
2006	\$3,571,986,908	\$698,741,569	\$3,733,702,424	\$212,383,826	\$1,260,098,056	35.28%
2007	\$4,021,413,153	\$388,756,280	\$3,847,398,241	\$209,482,849	\$1,528,193,928	38.00%
2008	\$4,068,610,444	\$340,370,820	\$4,011,108,017	\$311,958,089	\$1,610,550,935	39.58%
2009	\$4,141,267,250	\$889,370,340	\$4,114,138,973	\$958,570,279	\$1,570,676,274	37.93%
2010	\$3,992,075,343	\$294,896,750	\$3,958,088,427	\$290,552,313	\$1,589,410,073	39.81%
2011	\$4,003,514,935	\$347,515,511	\$3,940,675,343	\$190,990,536	\$1,762,952,604	44.04%
2012	\$4,084,359,701	\$304,264,548	\$4,009,254,236	\$264,531,014	\$1,851,469,463	45.33%
2013	\$4,128,153,240	\$323,393,238	\$4,070,030,063	\$241,822,043	\$1,967,110,485	47.65%
2014	\$4,151,827,861	\$399,206,494	\$4,152,885,511	\$240,984,827	\$2,088,371,157	50.30%
2015	\$4,169,157,175	\$335,268,642	\$4,137,415,582	\$182,352,161	\$2,241,085,075	53.75%
2016	\$4,190,081,653	\$345,506,502	\$4,198,440,794	\$199,902,419	\$2,335,262,540	55.73%
2017	\$3,980,673,745	\$340,229,356	\$3,965,007,250	\$201,965,139	\$2,423,090,178	60.87%
2018	\$4,109,483,068	\$384,811,252	\$4,079,676,293	\$240,015,035	\$2,521,746,033	61.36%
2019	\$4,161,994,302	\$332,934,470	\$4,133,440,037	\$237,392,639	\$2,588,630,674	62.20%
2020	\$4,528,677,288	\$324,491,155	\$4,522,223,825	\$284,539,441	\$2,597,057,070	57.35%
2021	\$4,817,882,000	\$357,334,000	\$5,011,475,000	\$349,379,000	\$2,282,435,000	47.37%

Appendix B

County of San Diego General Fund Reserves FY 2002 - 2021

Source: FY 2002 - FY 2021 Comprehensive Annual Fiscal Reports, real values in 2021 dollars.

NOMINAL VALUES								
FY	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	% Change GF Reserves Available for Contingencies as % of GF Operating Expenditures
2011	\$226,213,000	\$555,353,000	\$612,814,000	\$1,168,167,000	10.4%	\$3,116,816,000	37.5%	7.7%
2012	\$258,156,000	\$566,559,000	\$663,132,000	\$1,229,691,000	5.3%	\$3,221,850,000	38.2%	1.8%
2013	\$307,611,000	\$649,357,000	\$644,454,000	\$1,293,811,000	5.2%	\$3,313,406,000	39.0%	2.3%
2014	\$308,824,000	\$709,803,000	\$713,045,000	\$1,422,848,000	10.0%	\$3,443,562,000	41.3%	5.8%
2015	\$282,673,000	\$807,568,000	\$798,135,000	\$1,605,703,000	12.9%	\$3,486,256,000	46.1%	11.5%
2016	\$285,989,000	\$973,143,000	\$747,277,000	\$1,720,420,000	7.1%	\$3,607,213,000	47.7%	3.6%
2017	\$286,798,000	\$1,160,522,000	\$697,293,000	\$1,857,815,000	8.0%	\$3,509,323,000	52.9%	11.0%
2018	\$342,529,000	\$1,276,149,000	\$688,449,000	\$1,964,598,000	5.7%	\$3,732,466,000	52.6%	-0.6%

2019	\$655,748,000	\$1,056,168,000	\$712,149,000	\$1,768,317,000	-10.0%	\$3,870,667,000	45.7%	-13.2%
2020	\$719,505,000	\$1,041,120,000	\$707,871,000	\$1,748,991,000	-1.1%	\$4,298,362,000	40.7%	-10.9%
2021	\$715,170,000	\$905,995,000	\$661,270,000	\$1,567,265,000	-10.4%	\$5,011,475,000	31.3%	-23.1%

REAL VALUES								
Fiscal Year	General Fund Reserves: Reserved	General Fund Reserves: Unreserved, Assigned*	General Fund Reserves: Unreserved, Unassigned*	Total General Fund Reserves Available for Contingencies	% Change in Total General Fund Reserves Available for Contingencies	General Fund Expenditures	General Fund Reserves Available for Contingencies as % of GF Operating Expenditures	% Change GF Reserves Available for Contingencies as % of GF Operating Expenditures
2011	\$286,007,256	\$702,147,921	\$774,797,428	\$1,476,945,348	7.2%	\$3,940,675,343	37.5%	7.7%
2012	\$321,248,052	\$705,023,223	\$825,198,187	\$1,530,221,410	3.6%	\$4,009,254,236	38.2%	1.8%
2013	\$377,854,696	\$797,639,200	\$791,616,589	\$1,589,255,789	3.9%	\$4,070,030,063	39.0%	2.3%
2014	\$372,437,236	\$856,012,058	\$859,921,863	\$1,715,933,920	8.0%	\$4,152,885,511	41.3%	5.8%
2015	\$335,470,394	\$958,404,784	\$947,209,897	\$1,905,614,680	11.1%	\$4,137,415,582	46.1%	11.5%
2016	\$332,863,040	\$1,132,642,644	\$869,756,857	\$2,002,399,501	5.1%	\$4,198,440,794	47.7%	3.6%
2017	\$324,038,611	\$1,311,215,338	\$787,836,229	\$2,099,051,567	4.8%	\$3,965,007,250	52.9%	11.0%
2018	\$374,392,544	\$1,394,861,955	\$752,491,534	\$2,147,353,489	2.3%	\$4,079,676,293	52.6%	-0.6%
2019	\$700,265,623	\$1,127,869,459	\$760,495,591	\$1,888,365,051	-12.1%	\$4,133,440,037	45.7%	-13.2%
2020	\$756,977,345	\$1,095,342,288	\$744,737,437	\$1,840,079,726	-2.6%	\$4,522,223,825	40.7%	-10.9%
2021	\$715,170,000	\$905,995,000	\$661,270,000	\$1,567,265,000	-14.8%	\$5,011,475,000	31.3%	-23.1%

Appendix C

County of San Diego Governmental Tax Revenue FY 2002 - 2021

Source: FY 2002 - FY 2021 Comprehensive Annual Fiscal Reports, real values in 2021 dollars.

NOMINAL VALUES														
FY	Property Taxes	TOT	Real Property Transfer Tax	Sales and Uses Tax for Roads	Sales and Use Tax for Public Protection	Property Taxes in lieu of Vehicle License Fees	Sales and Use Tax	State Sales Tax & Vehicle License Fees	Franchise Taxes	Other Taxes	Miscellaneous Taxes	Total Tax Revenue	GF Revenue	% of Total Tax Revenue to GF Revenue
2002	\$412,400,000	-	-	-	-	-	-	\$605,175,000	\$5,011,000	-	-	\$1,022,586,000	\$1,887,871,000	54.17%
2003	\$459,340,000	-	-	-	-	-	-	\$636,225,000	\$3,964,000	-	-	\$1,009,529,000	\$2,039,814,000	49.49%
2004	\$496,917,000	-	-	-	-	-	-	\$625,577,000	\$4,200,000	-	-	\$1,126,694,000	\$2,115,904,000	53.25%
2005	\$441,716,000	-	-	-	-	\$203,788,000	\$106,548,000	-	-	\$96,927,000	-	\$848,979,000	\$2,269,537,000	37.41%
2006	\$516,569,000	-	-	\$38,702,000	\$236,438,000	\$261,695,000	\$23,475,000	-	-	\$34,219,000	-	\$1,111,098,000	\$2,548,060,000	43.61%
2007	\$559,726,000	-	-	\$57,439,000	\$234,797,000	\$277,930,000	\$26,534,000	-	-	\$26,760,000	-	\$1,183,186,000	\$2,934,317,000	40.32%
2008	\$637,491,000	-	-	-	-	\$303,348,000	\$24,872,000	-	-	\$20,374,000	-	\$986,085,000	\$3,083,169,000	31.98%
2009	\$618,048,000	-	-	-	-	\$316,925,000	\$22,435,000	-	-	\$15,167,000	-	\$972,575,000	\$3,137,671,000	31.00%
2010	\$593,553,000	-	-	-	-	\$308,842,000	\$20,576,000	-	-	\$15,991,000	-	\$938,962,000	\$3,064,510,000	30.64%
2011	\$580,570,000	-	-	-	-	\$303,625,000	\$22,457,000	-	-	\$16,207,000	-	\$922,859,000	\$3,166,518,000	29.14%
2012	\$616,183,000	-	-	-	-	\$304,614,000	\$25,055,000	-	-	\$17,200,000	-	\$963,052,000	\$3,282,205,000	29.34%
2013	\$587,145,000	-	-	-	-	\$303,646,000	\$24,809,000	-	-	\$20,912,000	-	\$936,512,000	\$3,360,724,000	27.87%
2014	\$627,709,000	\$3,404,000	\$20,074,000	-	-	\$313,844,000	\$24,871,000	-	-	-	\$14,000	\$989,916,000	\$3,442,685,000	28.75%
2015	\$648,974,000	\$4,166,000	\$21,049,000	-	-	\$332,928,000	\$27,847,000	-	-	-	\$15,000	\$1,034,979,000	\$3,513,002,000	29.46%
2016	\$680,434,000	\$4,128,000	\$24,589,000	-	-	\$351,524,000	\$28,898,000	-	-	-	\$38,000	\$1,089,611,000	\$3,600,031,000	30.27%
2017	\$720,645,000	\$4,889,000	\$23,960,000	-	-	\$371,105,000	\$27,779,000	-	-	-	\$10,000	\$1,148,388,000	\$3,523,189,000	32.60%
2018	\$758,427,000	\$5,105,000	\$25,910,000	-	-	\$393,824,000	\$30,744,000	-	-	-	\$6,000	\$1,214,016,000	\$3,759,736,000	32.29%
2019	\$797,838,000	\$5,785,000	\$26,521,000	-	-	\$417,601,000	\$32,332,000	-	-	-	\$6,000	\$1,280,083,000	\$3,897,406,000	32.84%
2020	\$851,473,000	\$4,173,000	\$25,138,000	-	-	\$441,609,000	\$30,967,000	-	-	-	\$3,000	\$1,353,363,000	\$4,304,496,000	31.44%
2021	\$881,605,000	\$5,386,000	\$35,608,000	-	-	\$465,076,000	\$37,810,000	-	-	-	\$8,000	\$1,425,493,000	\$4,817,882,000	29.59%

% of Total GF Tax Revenue (Real)

FY	Total GF Tax Revenue	Property Tax % of Total GF Tax Revenue	TOT % of Total GF Tax Revenue	Real Property Transfer Tax % of Total GF Tax Revenue	Sale/Use for Roads % of Total GF Tax Revenue	Sale/Use for PP % of Total GF Tax Revenue	Property Taxes in LVL fees % of Total GF Tax Revenue	Sale/Use Reg % of Total GF Tax Revenue	State Sales Tax & Vehicle License Fees % of Total GF Tax Revenue	Franchise Tax % of Total GF Tax Revenue	Other Tax % of Total GF Tax Revenue	Miscellaneous Tax % of Total GF Tax Revenue	
2002	\$1,652,264,386	40.33%	-	-	-	-	-	-	59.18%	0.49%	-	-	
2003	\$1,572,372,151	45.50%	-	-	-	-	-	-	63.02%	0.39%	-	-	
2004	\$1,693,011,279	44.10%	-	-	-	-	-	-	55.52%	0.37%	-	-	
2005	\$1,230,600,064	52.03%	-	-	-	-	24.00%	12.55%	-	-	11.42%	-	
2006	\$1,557,587,933	46.49%	-	-	3.48%	21.28%	23.55%	2.11%	-	-	3.08%	-	
2007	\$1,621,528,875	47.31%	-	-	4.85%	19.84%	23.49%	2.24%	-	-	2.26%	-	
2008	\$1,301,257,158	64.65%	-	-	-	-	30.76%	2.52%	-	-	2.07%	-	
2009	\$1,283,656,889	63.55%	-	-	-	-	32.59%	2.31%	-	-	1.56%	-	
2010	\$1,223,166,852	63.21%	-	-	-	-	32.89%	2.19%	-	-	1.70%	-	
2011	\$1,166,795,764	62.91%	-	-	-	-	32.90%	2.43%	-	-	1.76%	-	
2012	\$1,198,417,155	63.98%	-	-	-	-	31.63%	2.60%	-	-	1.79%	-	
2013	\$1,150,366,721	62.69%	-	-	-	-	32.42%	2.65%	-	-	2.23%	-	
2014	\$1,193,824,247	63.41%	0.34%	2.03%	-	-	31.70%	2.51%	-	-	-	0.00%	
2015	\$1,228,291,394	62.70%	0.40%	2.03%	-	-	32.17%	2.69%	-	-	-	0.00%	
2016	\$1,268,199,929	62.45%	0.38%	2.26%	-	-	32.26%	2.65%	-	-	-	0.00%	
2017	\$1,297,505,743	62.75%	0.43%	2.09%	-	-	32.32%	2.42%	-	-	-	0.00%	
2018	\$1,326,949,072	62.47%	0.42%	2.13%	-	-	32.44%	2.53%	-	-	-	0.00%	
2019	\$1,366,985,670	62.33%	0.45%	2.07%	-	-	32.62%	2.53%	-	-	-	0.00%	
2020	\$1,423,847,131	62.92%	0.31%	1.86%	-	-	32.63%	2.29%	-	-	-	0.00%	
2021	\$1,425,493,000	61.85%	0.38%	2.50%	-	-	32.63%	2.65%	-	-	-	0.00%	
2006	\$724,150,022	-	-	\$54,254,232	\$331,449,589	\$366,856,006	\$32,908,327	-	\$47,969,757	-	\$1,557,587,933	\$3,571,986,908	43.61%
2007	\$767,091,455	-	-	\$78,718,813	\$321,783,824	\$380,896,596	\$36,364,229	-	\$36,673,957	-	\$1,621,528,875	\$4,021,413,153	40.32%
2008	\$841,245,660	-	-	-	-	\$400,303,986	\$32,821,580	-	\$26,885,931	-	\$1,301,257,158	\$4,068,610,444	31.98%
2009	\$815,733,052	-	-	-	-	\$418,294,692	\$29,610,922	-	\$20,018,224	-	\$1,283,656,889	\$4,141,267,250	31.00%
2010	\$773,209,517	-	-	-	-	\$402,322,242	\$26,803,940	-	\$20,831,153	-	\$1,223,166,852	\$3,992,075,343	30.64%
2011	\$734,030,461	-	-	-	-	\$383,881,356	\$28,392,997	-	\$20,490,951	-	\$1,166,795,764	\$4,003,514,935	29.14%
2012	\$766,775,084	-	-	-	-	\$379,060,158	\$31,178,318	-	\$21,403,595	-	\$1,198,417,155	\$4,084,359,701	29.34%
2013	\$721,220,943	-	-	-	-	\$372,984,279	\$30,474,194	-	\$25,687,304	-	\$1,150,366,721	\$4,128,153,240	27.87%
2014	\$757,007,892	\$4,105,174	\$24,208,951	-	-	\$378,491,283	\$29,994,063	-	\$16,884	\$1,193,824,247	\$4,151,827,861	28.75%	
2015	\$770,188,747	\$4,944,122	\$24,980,512	-	-	\$395,111,975	\$33,048,236	-	\$17,802	\$1,228,291,394	\$4,169,157,175	29.46%	
2016	\$791,958,186	\$4,804,586	\$28,619,175	-	-	\$409,139,328	\$33,634,427	-	\$44,228	\$1,268,199,929	\$4,190,081,653	30.27%	
2017	\$814,220,478	\$5,523,835	\$27,071,197	-	-	\$419,292,842	\$31,386,093	-	\$11,298	\$1,297,505,743	\$3,980,673,745	32.60%	
2018	\$828,979,193	\$5,579,889	\$28,320,261	-	-	\$430,459,229	\$33,603,941	-	\$6,558	\$1,326,949,072	\$4,109,483,068	32.29%	
2019	\$852,001,873	\$6,177,734	\$28,321,466	-	-	\$445,951,226	\$34,526,965	-	\$6,407	\$1,366,985,670	\$4,161,994,302	32.84%	
2020	\$895,818,334	\$4,390,333	\$26,447,205	-	-	\$464,608,318	\$32,579,784	-	\$3,156	\$1,423,847,131	\$4,528,677,288	31.44%	
2021	\$881,605,000	\$5,386,000	\$35,608,000	-	-	\$465,076,000	\$37,810,000	-	\$8,000	\$1,425,493,000	\$4,817,882,000	29.59%	

Appendix D

County of San Diego Governmental Expenditure By Category FY 2002 - 2021

Source: FY 2002 - FY 2021 Comprehensive Annual Fiscal Reports, real values in 2021 dollars.

NOMINAL VALUES										
FY	General Government	Public Protection	Public Ways and Facilities	Health and Sanitation	Public Assistance	Education	Recreation and Cultural	Capital Outlay	Debt Service	Total Expenditure
2002	\$156,517,000	\$809,185,000	\$95,936,000	\$548,627,000	\$827,229,000	\$24,005,000	\$16,514,000	\$72,341,000	\$169,311,000	\$2,719,665,000
2003	\$209,874,000	\$1,145,171,000	\$123,202,000	\$600,525,000	\$1,037,467,000	\$31,013,000	\$20,805,000	\$83,748,000	\$162,593,000	\$3,414,398,000
2004	\$216,183,000	\$1,216,276,000	\$115,426,000	\$562,657,000	\$1,053,545,000	\$31,308,000	\$24,702,000	\$54,958,000	\$166,437,000	\$3,441,492,000
2005	\$211,521,000	\$939,070,000	\$84,560,000	\$541,921,000	\$970,208,000	\$27,119,000	\$19,614,000	\$54,157,000	\$157,320,000	\$3,005,490,000
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
2017	\$260,005,000	\$1,434,323,000	\$75,901,000	\$731,034,000	\$1,184,697,000	\$39,687,000	\$39,325,000	\$120,509,000	\$141,437,000	\$4,026,918,000
2018	\$270,469,000	\$1,486,679,000	\$100,322,000	\$801,370,000	\$1,195,090,000	\$41,238,000	\$39,668,000	\$267,685,000	\$149,818,000	\$4,352,339,000
2019	\$282,021,000	\$1,569,507,000	\$89,184,000	\$875,337,000	\$1,263,184,000	\$45,707,000	\$42,856,000	\$183,654,000	\$152,147,000	\$4,503,597,000
2020	\$353,496,000	\$1,652,858,000	\$108,703,000	\$973,884,000	\$1,424,290,000	\$46,571,000	\$46,081,000	\$272,524,000	\$205,263,000	\$5,083,670,000
2021	\$388,139,000	\$1,633,731,000	\$83,436,000	\$1,304,255,000	\$1,782,216,000	\$50,551,000	\$44,751,000	\$387,163,000	\$155,570,000	\$5,829,812,000

REAL VALUES										
FY	General Government	Public Protection	Public Ways and Facilities	Health and Sanitation	Public Assistance	Education	Recreation and Cultural	Capital Outlay	Debt Service	Total Expenditure
2002	\$252,895,566	\$1,307,457,326	\$155,010,567	\$886,455,372	\$1,336,612,290	\$38,786,573	\$26,682,836	\$116,886,460	\$273,567,735	\$4,394,354,725
2003	\$326,885,144	\$1,783,638,695	\$191,890,866	\$935,335,969	\$1,615,886,436	\$48,303,692	\$32,404,421	\$130,440,060	\$253,243,547	\$5,318,028,830
2004	\$324,844,419	\$1,827,620,442	\$173,443,295	\$845,468,820	\$1,583,094,938	\$47,044,537	\$37,118,121	\$82,581,885	\$250,094,274	\$5,171,310,730
2005	\$306,600,936	\$1,361,187,499	\$122,570,218	\$785,517,683	\$1,406,322,213	\$39,309,150	\$28,430,609	\$78,500,891	\$228,036,267	\$4,356,475,466
2006	\$279,456,535	\$1,422,386,926	\$94,126,928	\$779,657,504	\$1,417,707,566	\$44,919,341	\$32,191,984	\$154,058,635	\$276,393,502	\$4,500,898,921
2007	\$319,966,572	\$1,460,906,261	\$101,852,460	\$791,298,186	\$1,429,808,774	\$45,172,283	\$36,693,144	\$189,149,086	\$261,481,477	\$4,636,328,243
2008	\$365,912,059	\$1,512,029,450	\$105,636,874	\$835,823,343	\$1,467,022,502	\$46,937,552	\$42,283,253	\$208,259,736	\$385,652,249	\$4,969,557,018
2009	\$329,071,249	\$1,496,507,085	\$113,246,103	\$883,939,141	\$1,547,396,691	\$54,722,462	\$42,975,762	\$237,127,588	\$290,453,645	\$4,995,439,726
2010	\$267,643,386	\$1,385,908,037	\$86,488,821	\$879,642,366	\$1,523,206,582	\$48,748,884	\$39,056,946	\$267,716,336	\$372,841,295	\$4,871,252,653
2011	\$282,311,627	\$1,376,064,679	\$78,346,566	\$902,757,458	\$1,497,762,496	\$43,744,458	\$41,791,072	\$235,597,265	\$208,730,311	\$4,667,105,932
2012	\$261,789,612	\$1,430,525,456	\$80,788,616	\$973,744,115	\$1,458,010,409	\$40,081,965	\$41,440,844	\$264,190,050	\$194,044,744	\$4,744,615,811
2013	\$278,403,605	\$1,459,095,888	\$81,702,629	\$1,032,718,817	\$1,447,136,650	\$39,349,039	\$38,191,931	\$203,583,434	\$208,522,639	\$4,788,704,632
2014	\$279,028,843	\$1,540,885,139	\$91,130,287	\$748,095,660	\$1,701,554,956	\$40,317,298	\$38,113,963	\$318,398,236	\$184,234,772	\$4,941,759,155
2015	\$282,305,066	\$1,606,554,667	\$87,810,969	\$765,312,272	\$1,597,497,169	\$44,023,569	\$43,718,567	\$190,447,181	\$192,565,582	\$4,810,235,042
2016	\$271,398,563	\$1,563,446,835	\$82,574,159	\$780,827,795	\$1,659,879,570	\$46,081,190	\$43,995,479	\$215,397,440	\$195,154,864	\$4,858,755,895
2017	\$293,766,550	\$1,620,569,293	\$85,756,716	\$825,958,485	\$1,338,529,453	\$44,840,342	\$44,431,336	\$136,157,048	\$159,802,540	\$4,549,811,763
2018	\$295,629,208	\$1,624,976,375	\$109,654,391	\$875,916,938	\$1,306,262,493	\$45,074,139	\$43,358,091	\$292,586,228	\$163,754,725	\$4,757,212,588
2019	\$301,166,929	\$1,676,058,176	\$95,238,551	\$934,762,149	\$1,348,939,426	\$48,809,971	\$45,765,421	\$196,121,959	\$162,476,003	\$4,809,338,584
2020	\$371,906,329	\$1,738,940,049	\$114,364,331	\$1,024,604,588	\$1,498,468,061	\$48,996,452	\$48,480,932	\$286,717,248	\$215,953,247	\$5,348,431,237
2021	\$388,139,000	\$1,633,731,000	\$83,436,000	\$1,304,255,000	\$1,782,216,000	\$50,551,000	\$44,751,000	\$387,163,000	\$155,570,000	\$5,829,812,000

Expenditure by Category % of Total Expenditure										
FY	Total Expenditure	General Government as a % of Total Expenditure	Public Protection as a % of Total Expenditure	Public Ways and Facilities as a % of Total Expenditure	Health and Sanitation as a % of Total Expenditure	Public Assistance as a % of Total Expenditure	Education as a % of Total Expenditure	Recreation and Cultural as a % of Total Expenditure	Capital Outlay as a % of Total Expenditure	Debt Service as a % of Total Expenditure
2002	\$4,394,354,725	5.76%	29.75%	3.53%	20.17%	30.42%	0.88%	0.61%	2.66%	6.23%
2003	\$5,318,028,830	6.15%	33.54%	3.61%	17.59%	30.39%	0.91%	0.61%	2.45%	4.76%
2004	\$5,171,310,730	6.28%	35.34%	3.35%	16.35%	30.61%	0.91%	0.72%	1.60%	4.84%
2005	\$4,356,475,466	7.04%	31.25%	2.81%	18.03%	32.28%	0.90%	0.65%	1.80%	5.23%
2006	\$4,500,898,921	6.21%	31.60%	2.09%	17.32%	31.50%	1.00%	0.72%	3.42%	6.14%
2007	\$4,636,328,243	6.90%	31.51%	2.20%	17.07%	30.84%	0.97%	0.79%	4.08%	5.64%
2008	\$4,969,557,018	7.36%	30.43%	2.13%	16.82%	29.52%	0.94%	0.85%	4.19%	7.76%
2009	\$4,995,439,726	6.59%	29.96%	2.27%	17.69%	30.98%	1.10%	0.86%	4.75%	5.81%
2010	\$4,871,252,653	5.49%	28.45%	1.78%	18.06%	31.27%	1.00%	0.80%	5.50%	7.65%
2011	\$4,667,105,932	6.05%	29.48%	1.68%	19.34%	32.09%	0.94%	0.90%	5.05%	4.47%
2012	\$4,744,615,811	5.52%	30.15%	1.70%	20.52%	30.73%	0.84%	0.87%	5.57%	4.09%
2013	\$4,788,704,632	5.81%	30.47%	1.71%	21.57%	30.22%	0.82%	0.80%	4.25%	4.35%
2014	\$4,941,759,155	5.65%	31.18%	1.84%	15.14%	34.43%	0.82%	0.77%	6.44%	3.73%
2015	\$4,810,235,042	5.87%	33.40%	1.83%	15.91%	33.21%	0.92%	0.91%	3.96%	4.00%
2016	\$4,858,755,895	5.59%	32.18%	1.70%	16.07%	34.16%	0.95%	0.91%	4.43%	4.02%
2017	\$4,549,811,763	6.46%	35.62%	1.88%	18.15%	29.42%	0.99%	0.98%	2.99%	3.51%
2018	\$4,757,212,588	6.21%	34.16%	2.31%	18.41%	27.46%	0.95%	0.91%	6.15%	3.44%
2019	\$4,809,338,584	6.26%	34.85%	1.98%	19.44%	28.05%	1.01%	0.95%	4.08%	3.38%
2020	\$5,348,431,237	6.95%	32.51%	2.14%	19.16%	28.02%	0.92%	0.91%	5.36%	4.04%
2021	\$5,829,812,000	6.66%	28.02%	1.43%	22.37%	30.57%	0.87%	0.77%	6.64%	2.67%

Appendix E

County of San Diego Staffing Levels by Function (Full-time and Part-time) FY 2002 - 2021

Source: FY 2002 - FY 2021 Comprehensive Annual Fiscal Reports, real values in 2021 dollars.

Year	General Government	Public Protection	Public Ways and Facilities	Health and Sanitation	Public Assistance	Education	Recreation and Culture	Total	Population	Staff per 1000 Residents
2002	1,567	7,910	373	2,287	4,141	278	143	16,699	2,901,719	5.75
2003	1,605	8,006	380	2,315	4,027	281	145	16,759	2,921,810	5.74
2004	1,578	7,667	351	2,250	3,737	265	154	16,002	2,933,929	5.45
2005	1,495	7,506	350	2,130	3,567	265	154	15,467	2,941,658	5.26
2006	1,486	7,673	366	2,127	3,761	275	158	15,846	2,948,362	5.37
2007	1,505	7,804	373	2,188	3,659	295	168	15,992	2,974,861	5.38
2008	1,538	8,027	393	2,242	3,781	297	180	16,458	3,146,274	5.23
2009	1,515	7,879	405	2,222	3,659	312	176	16,168	3,185,462	5.08
2010	1,487	7,575	390	2,136	3,497	293	173	15,551	3,224,432	4.82
2011	1,477	7,362	374	2,088	3,321	277	169	15,068	3,115,810	4.84
2012	1,451	7,430	367	2,045	3,440	256	171	15,160	3,128,734	4.85
2013	1,485	7,638	369	2,068	3,728	251	162	15,701	3,150,178	4.98
2014	1,479	7,859	366	2,029	4,160	246	172	16,311	3,194,362	5.11
2015	1,485	7,923	356	1,994	4,368	259	166	16,551	3,227,496	5.13
2016	1,529	7,882	370	1,987	4,462	267	171	16,668	3,288,612	5.07
2017	1,515	7,942	388	2,059	4,552	269	172	16,897	3,316,192	5.10
2018	1,531	7,899	385	2,092	4,583	271	177	16,938	3,337,456	5.08
2019	1,552	7,917	391	2,194	4,660	268	190	17,172	3,351,786	5.12
2020	1,553	7,883	374	2,311	4,817	262	224	17,424	3,343,355	5.21
2021	1,571	7,595	377	2,227	4,873	254	226	17,123	3,315,404	5.16

CPI Table

Source: U.S. Bureau of Labor Statistics, Historical CPI Tables

CPI Table		
FY	Cost of Market Basket	CPI Ratio
2002	197.9	1.61577
2003	205.3	1.55753
2004	212.8	1.50264
2005	220.6	1.44951
2006	228.1	1.40185
2007	233.3	1.37048
2008	242.3	1.31962
2009	242.2	1.31985
2010	245.4	1.30268
2011	252.9	1.26433
2012	256.9	1.24440
2013	260.3	1.22835
2014	265.1	1.20599
2015	269.4	1.18678
2016	274.7	1.16390
2017	283.0	1.12985
2018	292.5	1.09302
2019	299.4	1.06789
2020	303.9	1.05208
2021	319.7	1.00000