

**An Analysis
Of Local Government Finance
In San Diego County**

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PREFACE

This report is one in a series of reports about local governments in California produced by the Rose Institute of State and Local Government. Other reports have examined the finances of Los Angeles County, Orange County, Monterey County, Riverside County, and school district finances in San Diego County.

We thank the students, faculty and staff of the Rose Institute for their assistance on this report, particularly Joy Nakayama, Jessica O'Hare, and Brian Callanan, who assisted in the research and production of this report. As ever, Marionette Sison, Executive Assistant of the Rose Institute, was invaluable on this project. Finally, we would like to acknowledge the ongoing support of Alan Heslop, Director, and Florence Adams, Associate Director of the Rose Institute of State and Local Government.

The contents of this report are the sole responsibility of the authors.

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EXECUTIVE SUMMARY

This report analyzes the expenditure patterns of local governments in San Diego County. The report has five sections: Section I compares the eleven most populous counties in California, Section II details the finances of San Diego County, Section III compares the eighteen cities in San Diego County. Section IV examines special districts in San Diego County, and Section V reviews the redevelopment agencies in San Diego County. Each section has subsections that focus on particular areas of fiscal, demographic, or geographic significance. The content of each section and the major findings in each section are outlined below.

Section I

Section I compares the revenues and expenditures of the eleven most populous counties in California. Subsection 1 looks at the demographics and economics of these counties. Per capita personal income in San Diego County (\$24,965) is below the state average, while per capita personal income in San Francisco County tops the list at \$40,357. Subsection 2 looks at county revenues. Subsection 3 notes the large difference between San Francisco County and San Diego County in per capita state allocations received over the last ten fiscal years. San Diego County has not received anywhere near the same amount from the state as San Francisco County on a per capita basis. On this basis the people of San Diego County were shortchanged over \$6.5 billion by the state from 1987 through 1997. Subsection 4 compares county property tax revenues. Subsection 5 compares county government expenditures.

Section II

Section II examines the finances of the San Diego County government in detail. Subsection 6 gives an overview of the entire county budget. Subsections 7 through 12 provide more detail about each element of the county budget.

Section III

Section III compares various characteristics of the 18 cities in San Diego County. Subsection 13 looks at demographics and per capita income. Subsection 14 examines city tax revenues. There are substantial differences here, with Del Mar generally at the top of most rank order lists. Subsection 15 reviews city government expenditures and crime data, noting that in almost every instance the per capita expenditure for police services is lower when cities contract with the County Sheriff for such services. There is also a wide range in the per capita expenditures for fire protection services, with Del Mar spending over ten times as

much as San Marcos, for example. Subsection 16 looks at city enterprises. Noteworthy here are the large operating surpluses in the San Diego Water (\$45,275,709) and San Diego Sewer (\$328,554,893) enterprises in FY 1996-1997.

Section IV

Section IV examines special districts in San Diego County. Subsection 17 lists the revenues and expenditures of various types of special districts and further divides the special districts into enterprise and non-enterprise groups. Water Utilities are the largest enterprise entities, and their combined revenues comfortably exceeded their combined expenditures.

Section V

Section V focuses on Redevelopment Agencies. Subsection 18 looks at redevelopment agency revenues and expenditures. Combined expenditures of all redevelopment agencies in the county have exceeded combined revenues in every fiscal year from FY1993-94 through FY1997-98. In FY1996-97 only the redevelopment agencies in Oceanside and Santee had a surplus, all the rest ran deficits. Subsection 19 examines redevelopment agency debt. Poway (\$7,483) and San Marcos (\$4,772) had, by far, the highest redevelopment agency debt per capita. Subsection 20 catalogues the property taxes going to redevelopment agencies. In Poway, San Marcos, National City, Escondido, and El Cajon the redevelopment agencies actually get more of the local property tax than does the city.

An Analysis of Local Government Finance in San Diego County

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INTRODUCTION

Local governments (counties, cities, special districts and schools) are legal entities of the state. The powers and prerogatives of local government are defined in the State Constitution and by State Supreme Court decisions. The legislature grants specific power and prerogatives to local governments, as it is empowered to do by the State Constitution.

This report, which examines local government in San Diego County, also necessarily examines the relation between and amongst the local government agencies in San Diego County and the state government agencies.

In a sense, local government agencies are best understood as idiosyncratic units of the unified state government. This must be kept in mind during any discussion of local government agencies' activities. These local agencies exist to provide services to the citizens as assigned by the California legislature. The state legislature makes the rules and laws under which these local government agencies function.

Local government agencies can be grouped into five general categories: counties, cities, special districts, redevelopment agencies and school districts. It is particularly noteworthy that the state legislature now requires the state controller to report on the financial activities of redevelopment districts in a separate category of local government agencies. This seems appropriate since the fiscal impact of the redevelopment agencies on the other local agencies has become increasingly significant; these redevelopment agencies receive substantial attention in this report. Prior to this legislation, which was enacted about twelve years ago, redevelopment agencies were lumped together with special districts.

Counties are political subdivisions of the state. As such, they carry out a large number of the state's functions, especially regarding social services, welfare, and health. Counties also build and maintain the facilities for the state trial court system, which includes municipal and superior courts. In addition, counties provide what are traditionally thought of as municipal functions (police, fire, land use planning, recreation, and building and zoning regulations) for unincorporated areas outside city boundaries. Counties can perform certain proprietary functions such as running hospitals, operating airports, or operating golf courses.

Cities are municipal corporations, which are created by local residents in accordance with the procedures prescribed by the state legislature. Cities may exercise municipal functions as defined by the state legislature, including police protection, fire protection, land use planning

authority, building code regulation, recreation facility operation and like functions. In addition, cities can perform certain proprietary functions such as operating water service delivery systems, providing sewer service, running airports, and operating golf courses.

A special district is a governmental agency that typically performs one, or perhaps two, specific functions. Boundaries of special districts do not have to be coterminous with boundaries of cities or counties. A special district may, for example, provide service to the residents of two or more cities as well as residents of unincorporated areas. Like counties and cities, special districts have their own elected governing boards. Special districts can perform municipal or proprietary functions. Water districts, for example, provide water service. Water service is a proprietary function. Special districts are created by residents to perform selected functions as allowed by the state legislature.

Redevelopment agencies (RDAs) are agencies that the state legislature has allowed cities and counties to create for the express purpose of eliminating blighted areas within the boundaries of the respective cities or counties. These agencies are separate and distinct entities from the cities or counties that create them. RDAs have independent governing boards. Typically, however, governing boards are in fact the City Council or board of supervisors, who merely appoint themselves as the RDAs board.

School districts are local government agencies that are part of the statewide school system. They operate elementary, secondary, unified (K-12) and junior college school districts. They have their own elected governing boards, and their boundaries are independent of other local government agencies, although on some occasions their boundaries may be coterminous with a city or county.

This study examines the County of San Diego, cities within the County of San Diego, special districts, and RDAs within San Diego County. School Districts within San Diego County are not examined. (Readers interested in the finances of the school districts in San Diego County are directed to the annual series of reports on San Diego County school district finances that are produced by the Rose Institute of State and Local Government for the Girard Foundation of La Jolla).

For comparison purposes, the eleven most populous counties in California are frequently included in the tables and charts in this report. This allows the reader to better understand the finances of San Diego County in the broader context of county government expenditures and revenues around the state. In addition, in certain instances, data on Imperial County have been included because Imperial County is closely linked with San Diego County in many ways.

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SECTION I
California Counties Compared

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SECTION I

**Subsection 1
Demographics and Economics**

California is divided into 58 counties. The most recent county to be established was Imperial County in 1907.

Graph 1a shows the population of the 11 most populous Counties in California. Their total population in 1996 was over 24 million, which is over 75% of the state's population.

San Diego County has the 2nd largest population.

TABLE 1a

County	1999 Population
California	33,773,466
Los Angeles	9,757,542
SAN DIEGO	2,853,258
Orange	2,775,619
Santa Clara	1,715,374
San Bernardino	1,654,007
Riverside	1,473,307
Alameda	1,433,309
Sacramento	1,177,835
Contra Costa	916,403
Fresno	793,766
San Francisco	790,498
Imperial	142,737

Source: California Department of Finance Estimates.

Graph 1a
Population, 1999
11 Most Populous Counties (Plus Imperial County)

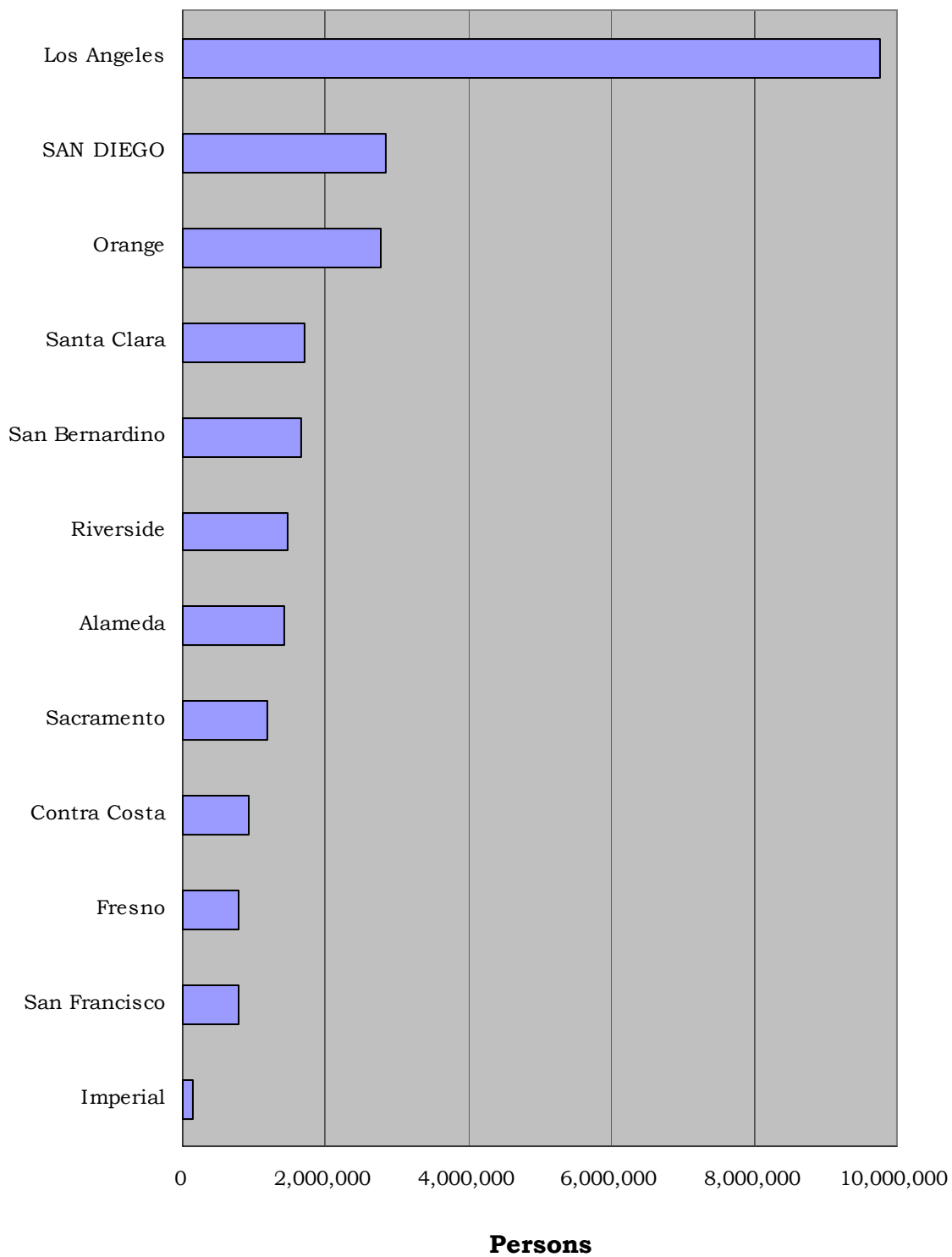


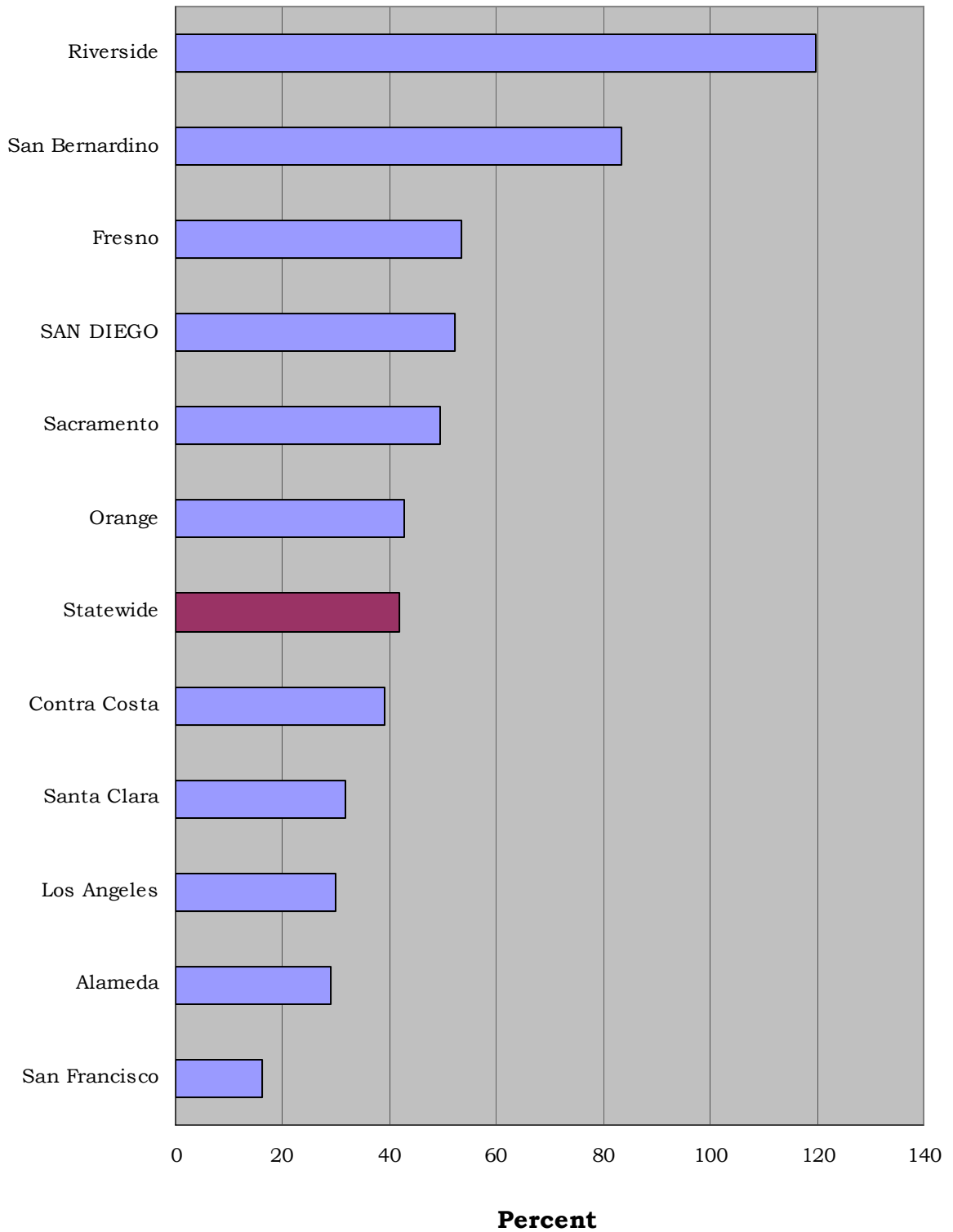
Table 1b lists the populations of the 11 most populous counties in 1980 and 1999. Table 1b shows the relative and absolute change in the population of these Counties between 1980 and 1999. During this time period San Diego County experienced the fourth largest percentage increase in population, substantially exceeding the statewide rate (shown as “California” in Graph 1b).

TABLE 1b

County	1980 Population	1999 Population	% Growth
Riverside	669,800	1,473,307	120%
San Bernardino	902,200	1,654,007	83%
Fresno	517,400	793,766	53%
SAN DIEGO	1,873,300	2,853,258	52%
Sacramento	787,900	1,177,835	49%
Orange	1,944,800	2,775,619	43%
Statewide	23,782,000	33,773,466	42%
Contra Costa	658,500	916,403	39%
Santa Clara	1,300,200	1,715,374	32%
Los Angeles	7,500,300	9,757,542	30%
Alameda	1,109,500	1,433,309	29%
San Francisco	680,500	790,498	16%

Source: *California Statistical Abstract*. 1998. California State Department of Finance.

Graph 1b
Population Growth, 1980-1999
11 Most Populous California Counties



California has a total land/water area of 158, 693 square miles.

Graph 1c shows the land/water area of the 11 most populous counties. The total land/water area of these 11 counties is 47,000 square miles, or about 30% of the area of California.

San Diego County has the fourth largest land area of any California county.

Table 1c also lists the population density of the 11 most populous counties. San Diego County is more densely populated than Riverside, Fresno, and San Bernardino Counties, and less densely populated than the other counties listed.

TABLE 1c

County	1997 Population	Land Area	Population / Sq. Mile
California	32,957,000	155,973	211
San Bernardino	1,617,300	20,062	81
Riverside	1,423,700	7,208	198
Fresno	778,700	5,963	131
SAN DIEGO	2,763,400	4,205	657
Los Angeles	9,524,600	4,060	2,346
Santa Clara	1,671,400	1,291	1,295
Sacramento	1,146,800	966	1,187
Orange	2,705,300	790	3,424
Alameda	1,398,500	738	1,895
Contra Costa	896,200	720	1,245
San Francisco	777,400	47	16,540

Source: *California Statistical Abstract*. 1998. California State Department of Finance.

Graph 1c
Area in Square Miles, 1997
11 Most Populous California Counties

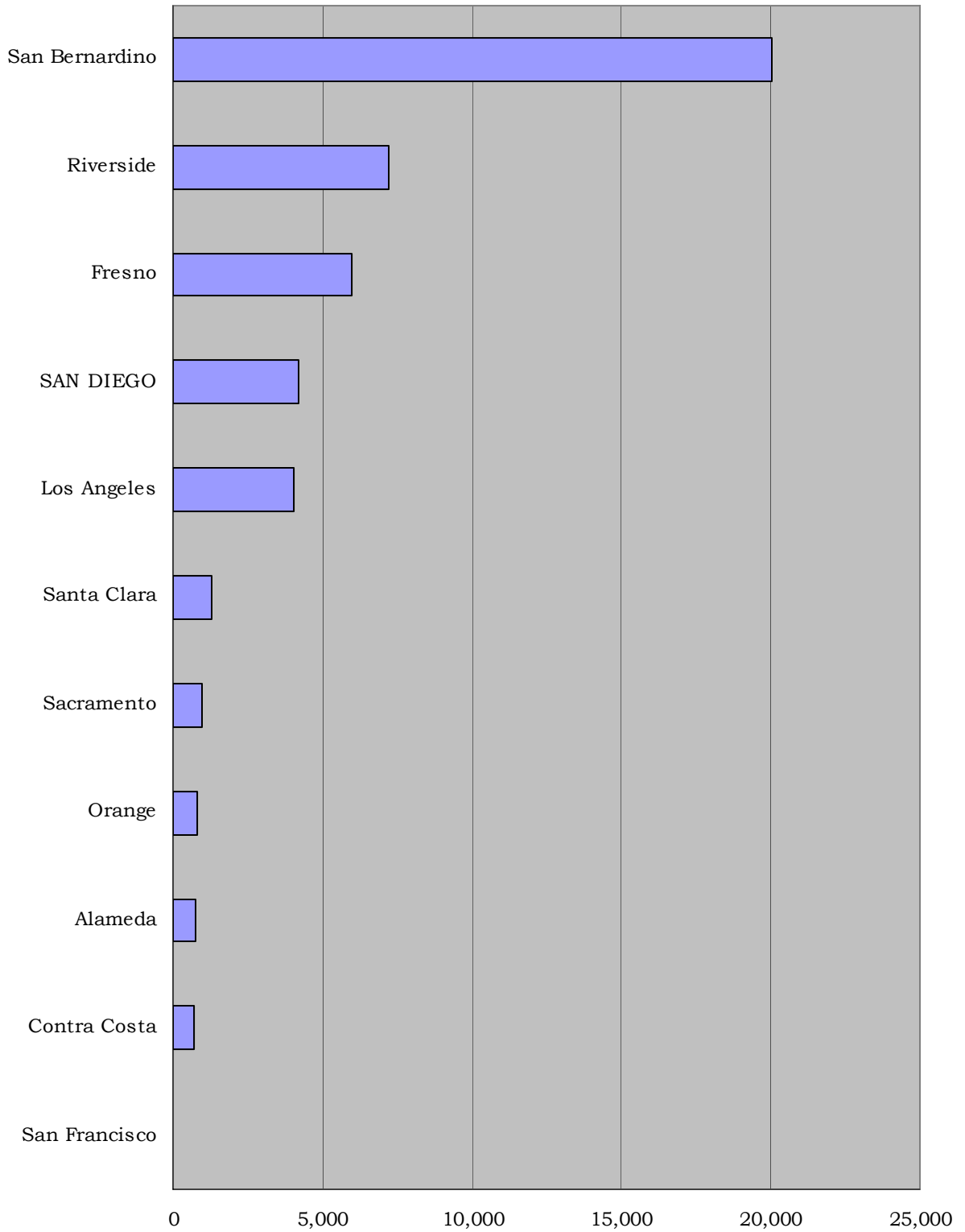


Table 1d and Graph 1d show the number of harvested acres of cropland in California's 11 most populous counties. Fresno has the largest number of harvested acres of the 11 most populous counties, and has the largest number of harvested acres of any county in California. San Diego County has the fourth largest number of harvested acres of the 11 most populous counties. Even though San Diego has a fast growing population it retains a substantial agricultural economic base.

TABLE 1d

County	Harvested Acres, 1992
California	7,760,773
Fresno	1,013,424
Riverside	226,950
Sacramento	135,170
SAN DIEGO	71,276
San Bernardino	36,058
Los Angeles	29,347
Contra Costa	28,867
Santa Clara	24,710
Orange	16,945
Alameda	12,999
San Francisco	7

Source: *California Statistical Abstract*. 1998. California State Department of Finance.

Graph 1d
Harvested Acres of Cropland, 1992
11 Most Populous California Counties

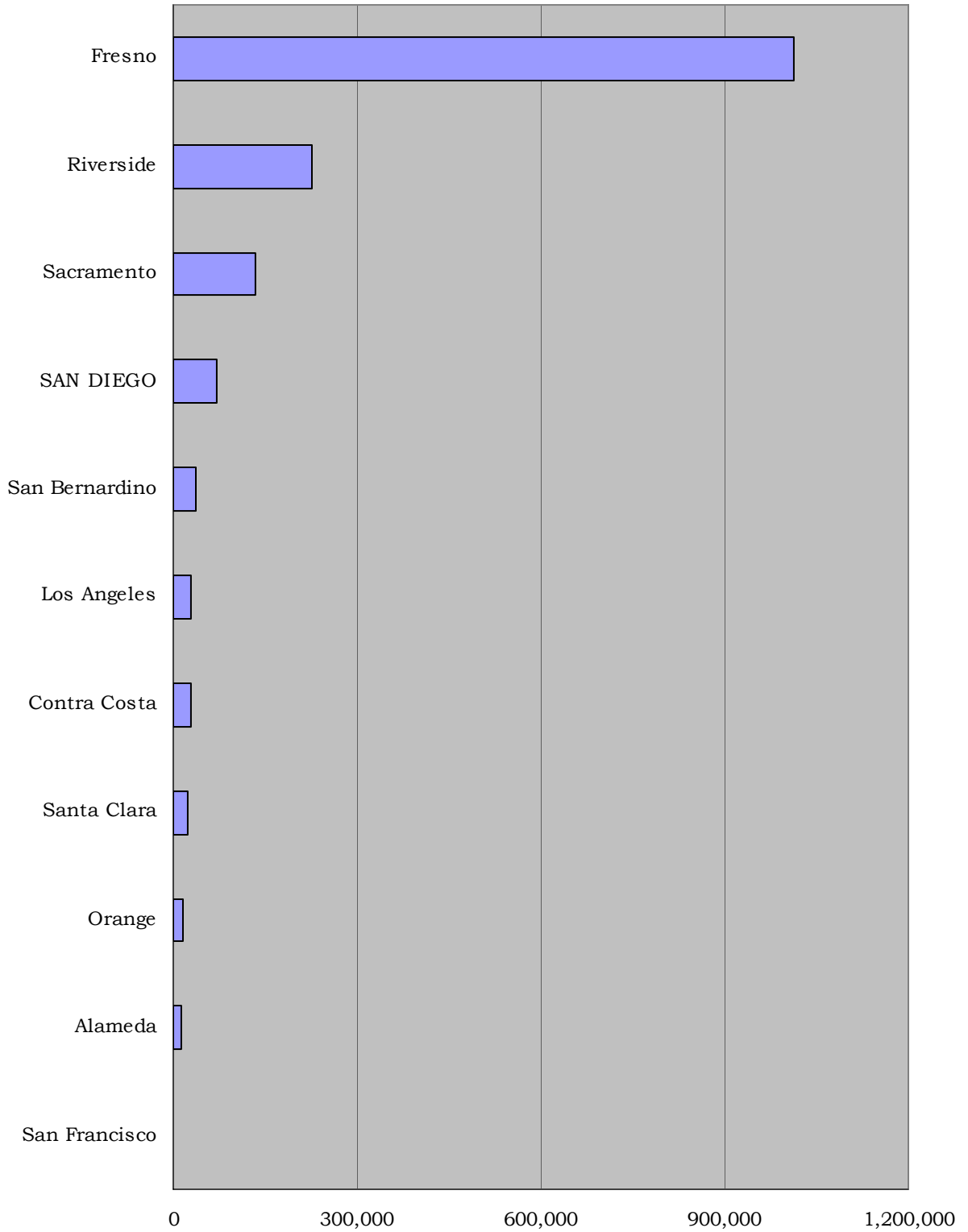


Table 1e and Graph 1e show the number of manufacturing jobs in each of the 11 most populous counties as of 1996. Table 1e also shows the total number of manufacturing jobs statewide and the total number of manufacturing jobs in all of the 11 most populous counties. San Diego County has the fourth largest number of manufacturing jobs in the state.

TABLE 1e

County	Manufacturing Jobs 1996
Los Angeles	644,185
Santa Clara	245,646
Orange	211,664
SAN DIEGO	116,989
Alameda	86,870
San Bernardino	56,118
Riverside	41,492
San Francisco	35,886
Sacramento	32,411
Fresno	26,146
Contra Costa	24,711
Subtotal of Top 11 Counties	1,522,118
<i>All Other Counties</i>	<i>313,945</i>
Statewide Total	1,836,063

Source: *California Statistical Abstract*. 1998. California State Department of Finance.

Graph 1e
Manufacturing Jobs, 1996
11 Most Populous California Counties

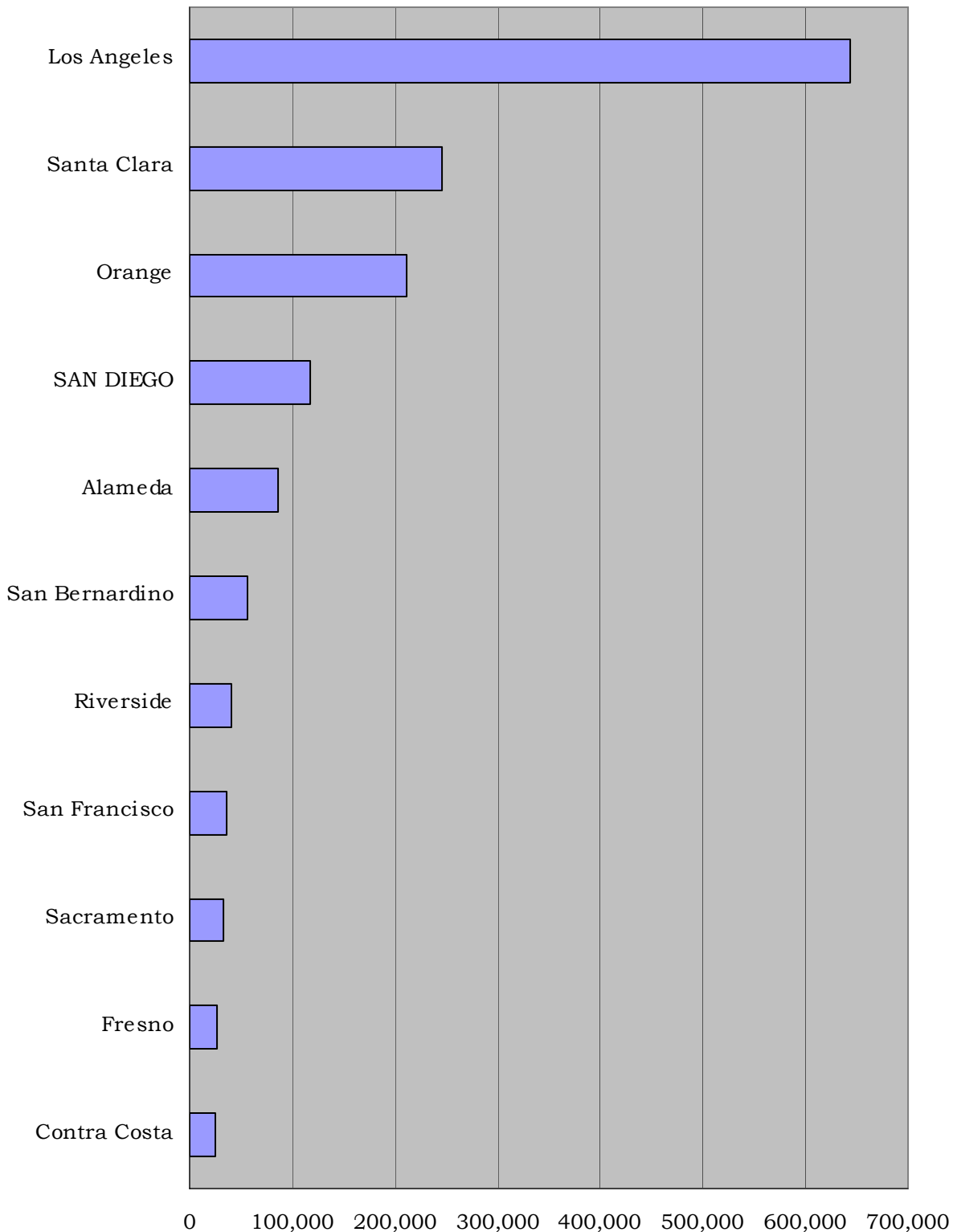


Table 1f shows manufacturing jobs per 1000 population for each of the 11 most populous counties. San Diego County ranks sixth, with 43 manufacturing jobs per 1000 population. Interestingly, the statewide rate of manufacturing jobs per 1000 is higher than the rate in San Diego County.

TABLE 1f

County	Manufacturing Jobs Per 1000 Residents
Santa Clara	150
Orange	80
Los Angeles	69
Alameda	64
Statewide	57
San Francisco	47
SAN DIEGO	43
San Bernardino	35
Fresno	34
Riverside	30
Sacramento	29
Contra Costa	28

Source: *California Statistical Abstract*. 1998. California State Department of Finance.

Table 1f
Manufacturing Jobs per 1000 Population, 1996
11 Most Populous California Counties

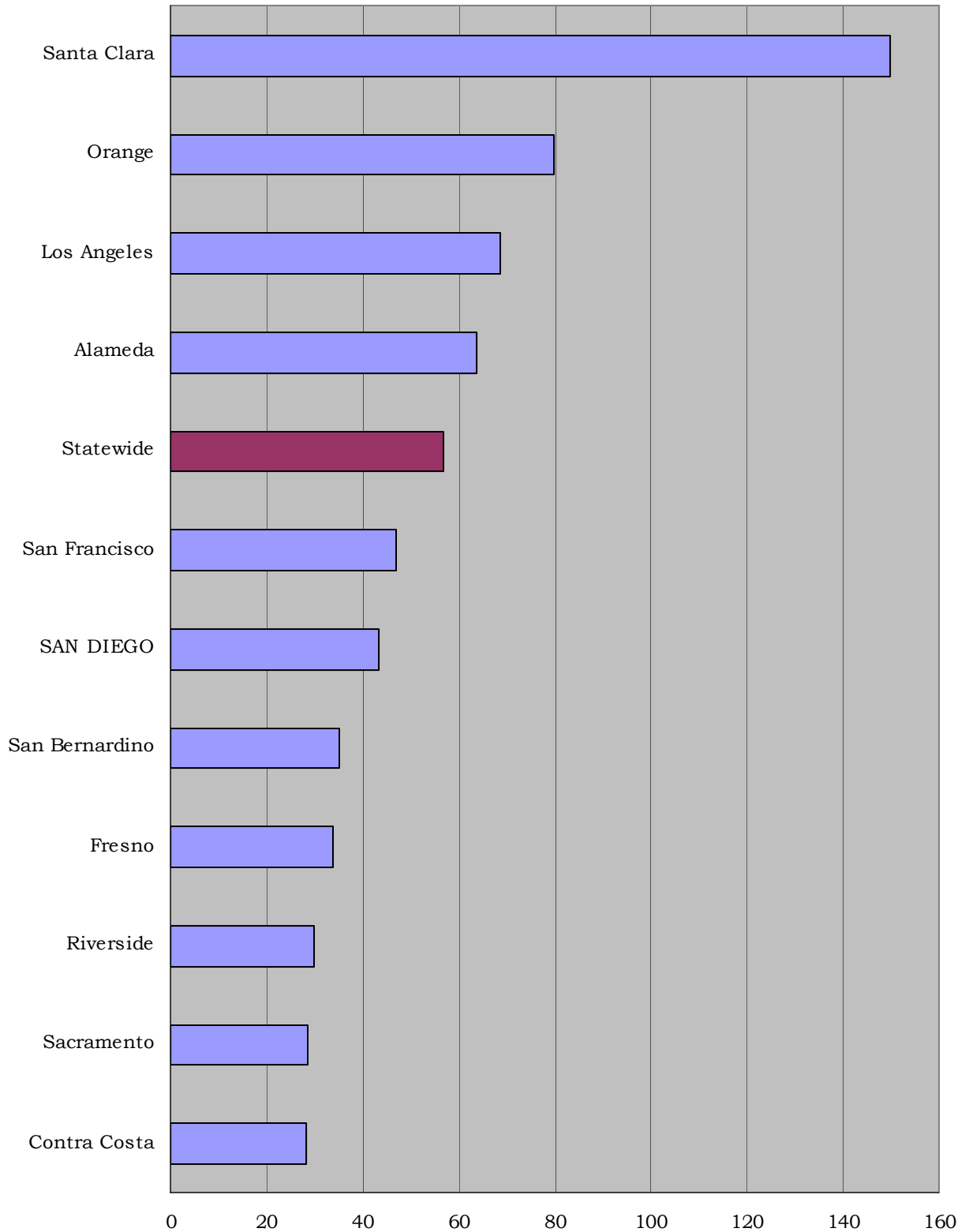


Table 1g and Graph 1g show the number of new single and multiple family units for which building permits were issued in each of the 11 most populous counties. San Diego County had the second highest number of single family units authorized. In terms of the relative number of multiple family units authorized, San Diego County had the fourth highest number. San Francisco County, a geographically small, densely populated county, authorized many more multiple family housing units than single family housing units. Santa Clara County, with stringent growth controls and a booming economy, also authorized more multiple family housing units than single family housing units. The cost of housing in Santa Clara County is very high, especially for single family housing.

TABLE 1g

County	New Housing Units Total	Multiple	Single
Riverside	9,784	1,106	8,678
SAN DIEGO	11,402	3,064	8,338
Orange	12,251	4,032	8,219
Los Angeles	10,424	3,636	6,788
San Bernardino	5,593	469	5,124
Santa Clara	8,810	4,443	4,367
Alameda	6,500	2,311	4,189
Sacramento	4,339	529	3,810
Contra Costa	3,514	421	3,093
Fresno	2,756	268	2,488
San Francisco	1,721	1,511	210
California	111,716	26,936	84,780

Source: *California Statistical Abstract*. 1998. California State Department of Finance.

Graph 1g
**New Housing Unit Building Permits Issued (Single Family Units
and Multiple Family Units), 1997**
Rank Ordered By Single Family Units

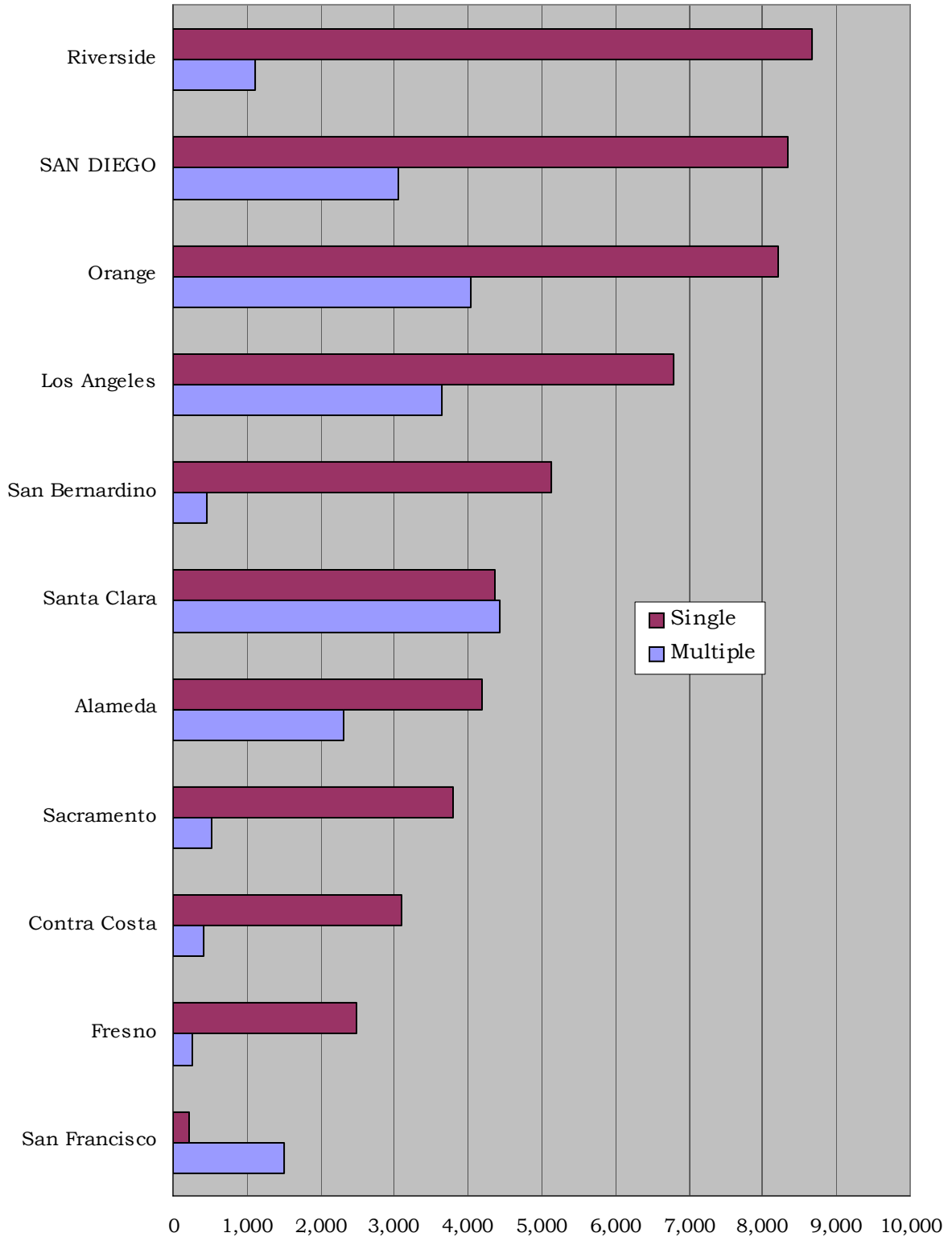


Table 1h shows the per capita income for each of the 11 most populous counties, per capita income statewide, and also per capita income for Imperial County

Per capita income in San Diego County is below per capita income statewide. The same is true for Imperial County.

TABLE 1h

County	Per Capita Income 1997
San Francisco	\$40,357
Santa Clara	\$37,856
Contra Costa	\$33,869
Orange	\$30,115
Alameda	\$29,683
CA State Average	\$26,314
Los Angeles	\$25,719
SAN DIEGO	\$24,965
Sacramento	\$24,641
Riverside	\$20,645
Fresno	\$19,179
San Bernardino	\$18,673
Imperial	\$14,833

Source: California Department of Finance Estimates.

Graph 1h
Income Per Capita, 1997
11 Most Populous California Counties (Plus Imperial
County)

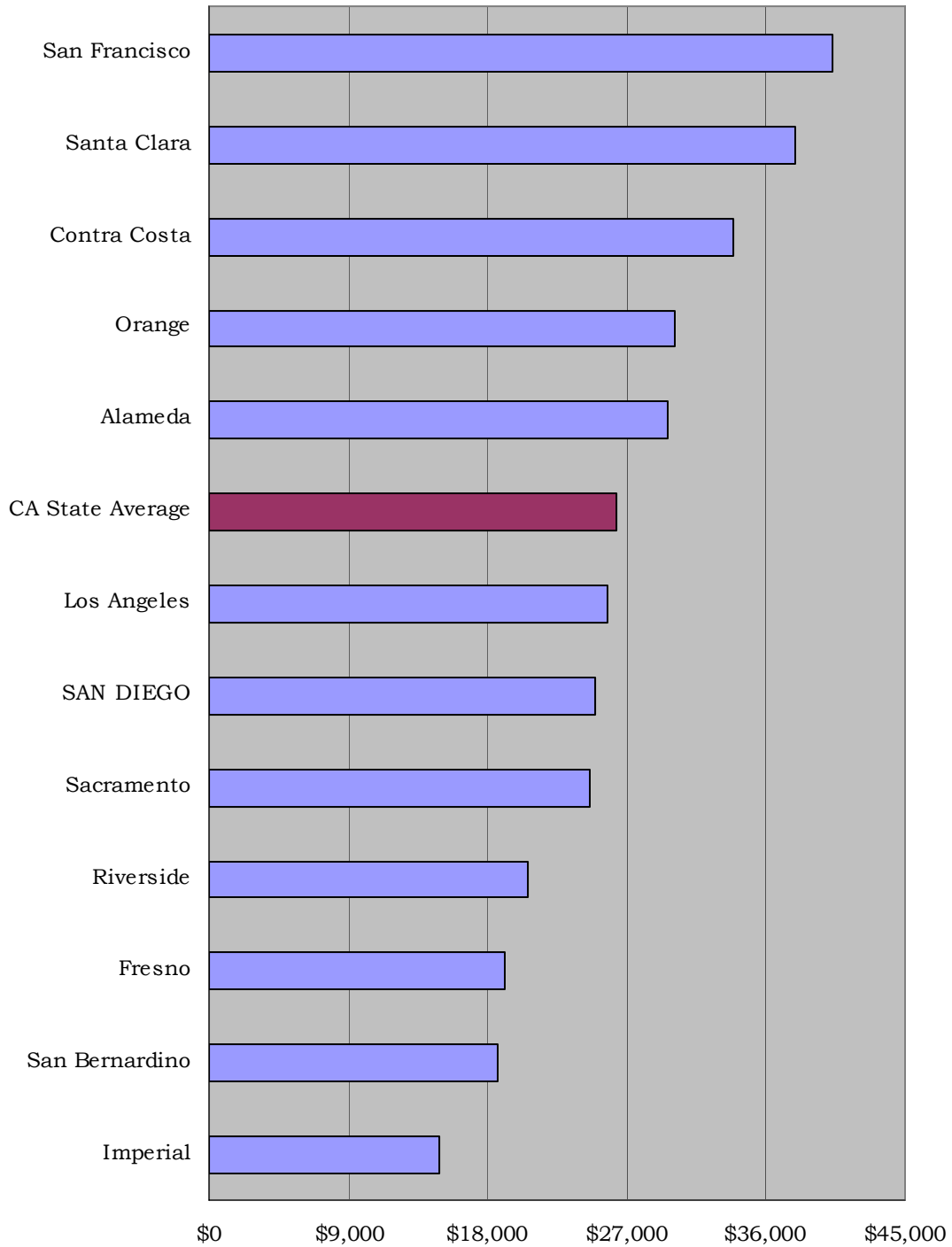


Table 1h and Graph 1h list the total population of each county, the population who live in incorporated cities, and the population who live in unincorporated areas of each county. The percentage of each county's total population living in unincorporated areas is illustrated in Graph 1h. San Diego County government provides municipal services (such as planning, fire, police, code enforcement, recreation, etc.) to residents who do not live in incorporated communities.

TABLE 1i

County	Total Population 1/1/1998	Incorporated Population	% Incorporated	Unincorporated Population	% Unincorporated
Sacramento	1,159,800	543,200	47%	616,600	53%
Riverside	1,441,200	1,057,100	73%	384,100	27%
Fresno	786,800	608,100	77%	178,700	23%
Contra Costa	900,700	725,000	80%	175,700	20%
San Bernardino	1,621,900	1,335,900	82%	286,000	18%
SAN DIEGO	2,794,800	2,340,600	84%	454,200	16%
Los Angeles	9,603,300	8,606,300	90%	997,000	10%
Alameda	1,408,100	1,277,200	91%	130,900	9%
Orange	2,722,300	2,524,000	93%	198,300	7%
Santa Clara	1,689,900	1,580,600	94%	109,300	6%
San Francisco	789,600	789,600	100%	0	0%

Source: *California Statistical Abstract*. 1998. California State Department of Finance.

Graph 1i
Incorporated versus Unincorporated Population,
Jan. 1, 1998
 11 Most Populous California Counties

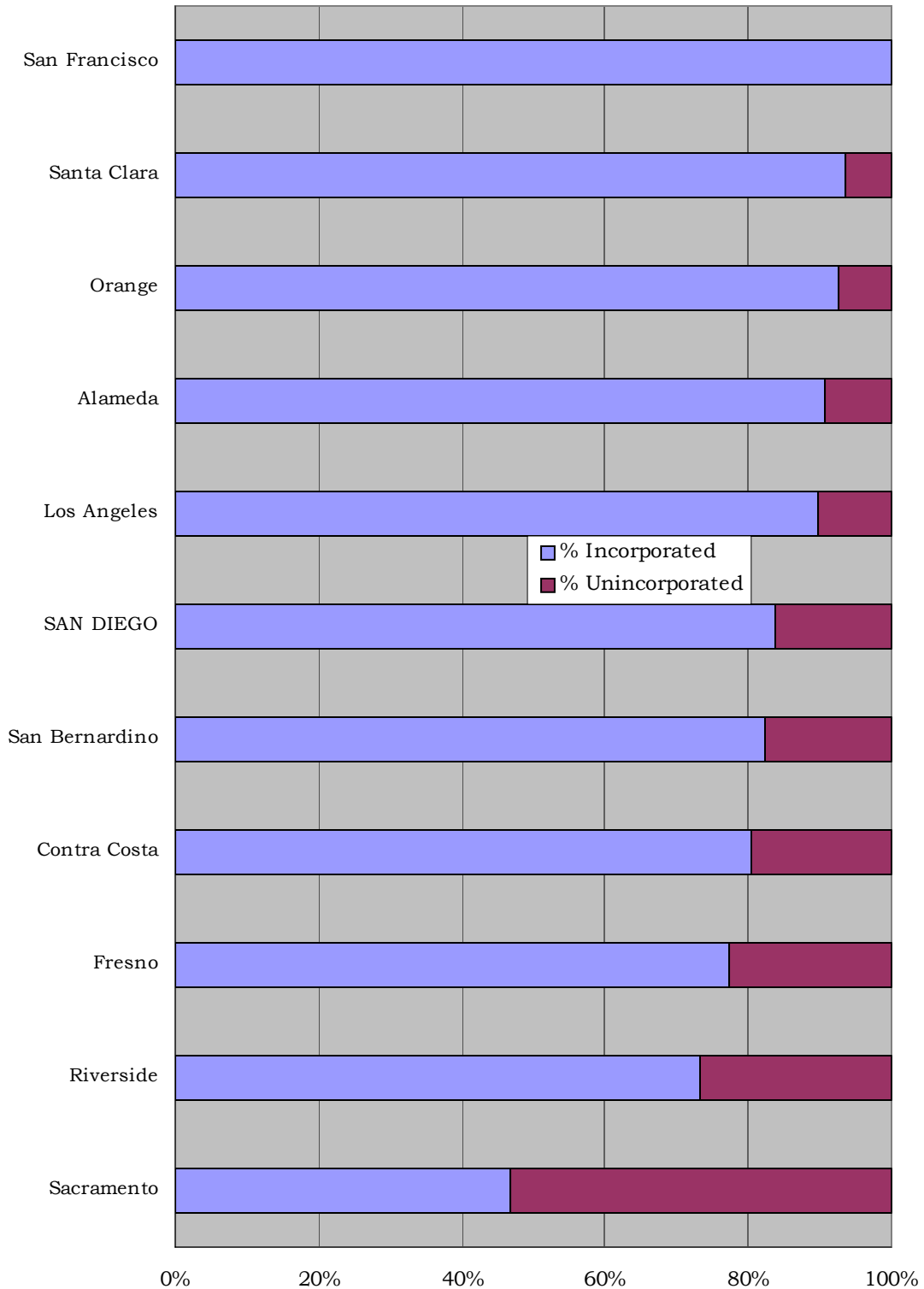


Table 1j and Graph 1j show the number of local governments, by total and by type, in each of the 11 most populous counties. The categories of local governments are cities, special districts, and school districts. It should be noted that in this table special district categories comprise water districts, sewer districts, and Community Service Agencies (CSAs). CSAs are not, strictly speaking, independent local governments with their own separate elected boards. Instead, CSAs are local service areas governed by a county board of supervisors. Cities are independent local municipal corporations. Special districts tend to be single purpose districts (i.e. water, sewer, fire protection, etc.) although some are multipurpose (water and sewer, for example). Also included in the special district category are joint power authorities and governmental non-profit financing corporations. These are not separate local governments. They are entities created by two or more local governments. Redevelopment Agencies (RDAs) are state agencies with local boards appointed by the city council or the board of supervisors in whose city or county the RDA is located. Typically, the members of the city council or board of supervisors appoint themselves to the RDA boards.

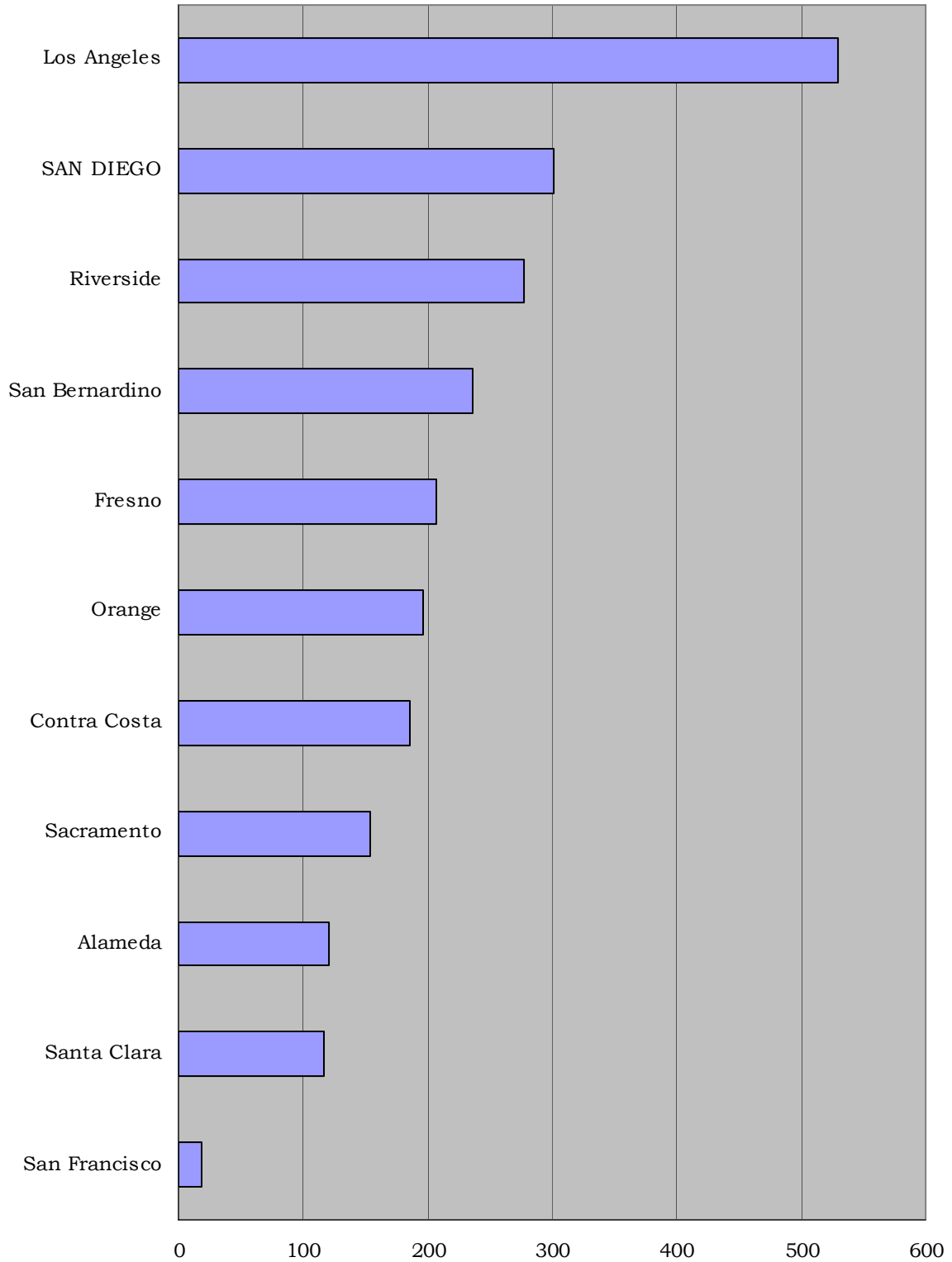
San Diego County has the second largest number of local governments.

TABLE 1j

County	Cities	Redev. Agencies	Special Districts	School Districts	Total
Los Angeles	88	73	287	81	529
SAN DIEGO	18	18	222	43	301
Riverside	24	26	204	23	277
San Bernardino	24	26	153	33	236
Fresno	15	16	141	35	207
Orange	31	24	115	27	197
Contra Costa	18	16	134	18	186
Sacramento	4	4	130	16	154
Alameda	14	12	77	18	121
Santa Clara	15	10	59	33	117
San Francisco	1	1	16	1	19

Sources: *Financial Transactions of Counties*, FY 1995-96. California State Controller.
Financial Transactions of Cities, FY 1995-96. California State Controller.
Financial Transactions of Special Districts, FY 1995-96. California State Controller.
Financial Transactions of Community Redevelopment Agencies, FY 1995-96. California State Controller.
Financial Transactions of School Districts, FY 1995-96. California State Controller.

Graph 1j
Total Number of Local Governments, 1995-1996
11 Most Populous California Counties



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SECTION I

**Subsection 2
Local Government Revenues**

Table 2a shows the total revenues on a per capita basis going to the county, all cities, all special districts, and all redevelopment agencies in each of the 11 most populous California counties. Local governments in San Diego get, in total, less revenue per capita than do local governments in most of the rest of the 11 most populous counties. Graph 2a shows these data in graphic form.

TABLE 2a

County	County	City	Special Districts	Redev. Agencies	Total Receipts
San Francisco	-	\$4,541	\$180	\$100	\$4,821
Sacramento	\$1,505	\$396	\$1,198	\$34	\$3,133
Alameda	\$833	\$1,091	\$943	\$61	\$2,928
Los Angeles	\$954	\$1,374	\$381	\$72	\$2,781
Santa Clara	\$749	\$1,090	\$274	\$87	\$2,200
Contra Costa	\$827	\$628	\$605	\$91	\$2,151
Riverside	\$807	\$659	\$446	\$132	\$2,044
SAN DIEGO	\$770	\$740	\$451	\$47	\$2,008
Fresno	\$959	\$730	\$275	\$28	\$1,992
Orange	\$749	\$747	\$313	\$64	\$1,872
San Bernardino	\$829	\$540	\$289	\$123	\$1,781

Sources: *Financial Transactions of Counties*, FY 1995-96. California State Controller.
Financial Transactions of Cities, FY 1995-96. California State Controller.
Financial Transactions of Special Districts, FY 1995-96. California State Controller.
Financial Transactions of Community Redevelopment Agencies, FY 1995-96. California State Controller.

Note: Data for the City and County of San Francisco is combined under City Revenues

Graph 2a
Total County, City, Redevelopment, and Special Districts
Revenue Per Capita, 1995-1996
 11 Most Populous California Counties

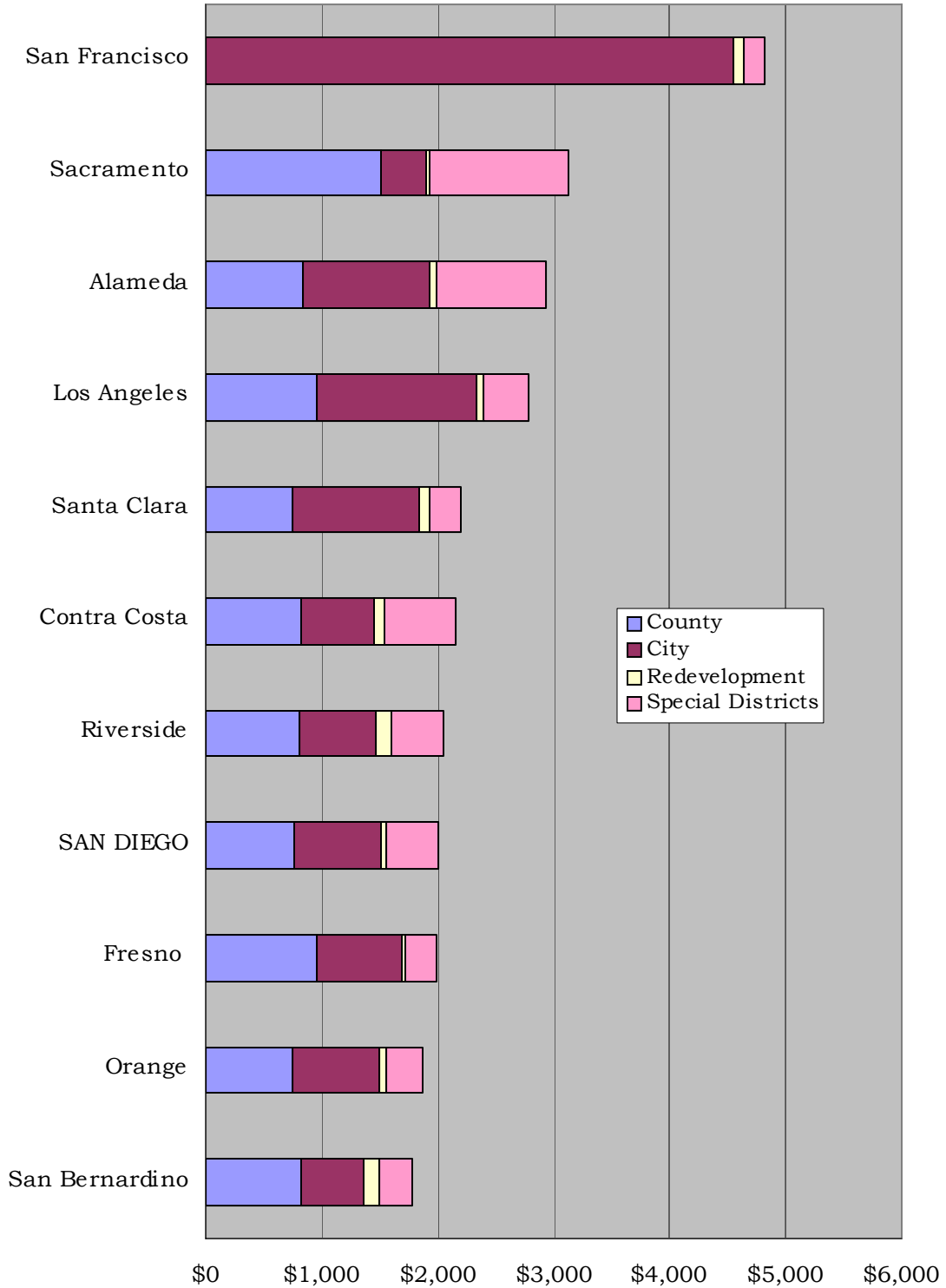


Table 2b shows the revenue sources by type of revenue on a per capita basis for all local governments (excluding school districts) for all California counties. It is noteworthy that charges for services and State Aid are, by substantial margins, the two largest revenue sources. Charges for services are primarily revenues for enterprise fund activities (such as water, electric services, and solid waste disposal).

Graph 2b shows these data in graphic form.

TABLE 2b

Source of Revenues	Total Revenues
Charges	\$918
State Aid	\$456
Property Tax	\$272
Other Tax	\$267
Federal Aid	\$254
Licenses, Use of Money, Etc.	\$156
Other	\$145

Sources: *Financial Transactions of Counties, FY 1995-96.* California State Controller.
Financial Transactions of Cities, FY 1995-96. California State Controller.
Financial Transactions of Special Districts, FY 1995-96. California State Controller.
Financial Transactions of Community Redevelopment Agencies, FY 1995-96. California State Controller.

Graph 2b
**Revenues by Source for Cities, Counties, Special Districts,
and Redevelopment Agencies on a Per Capita Basis
Statewide, 1995-1996**

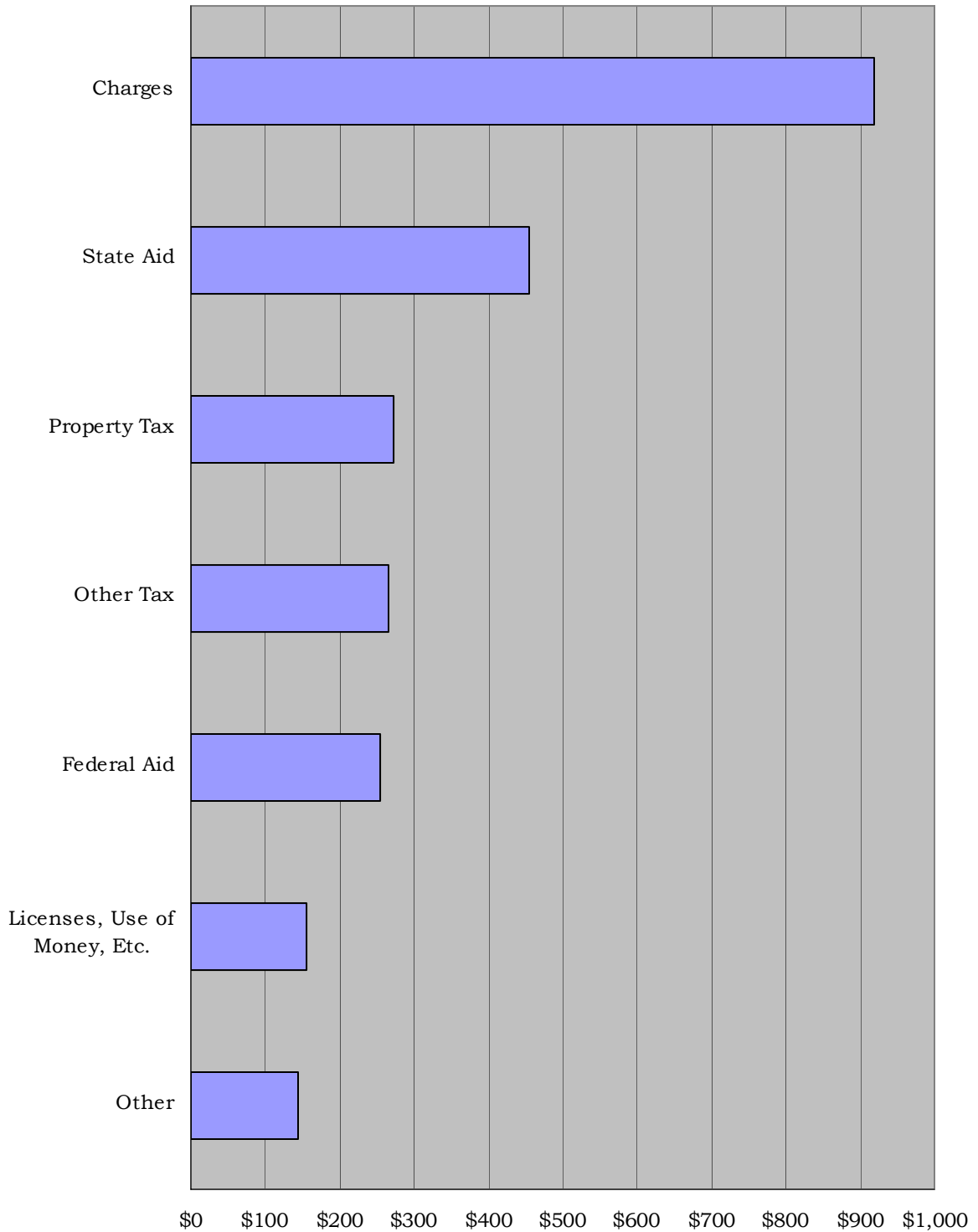


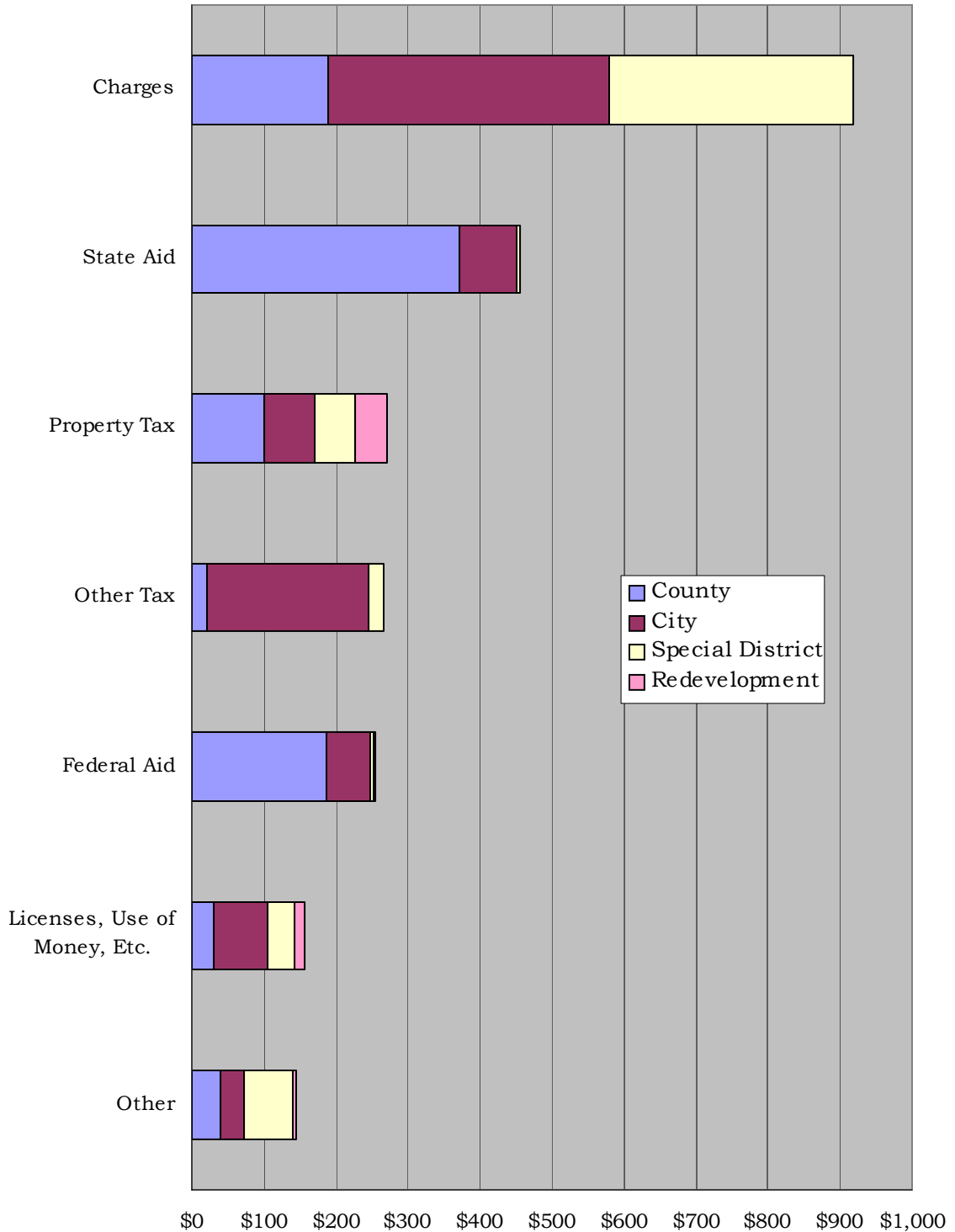
Table 2c shows, in greater detail, the same data about per capita revenues that Table 2b and Graph 2b illustrated. Table 2c illustrates that the allocation of each revenue source (charges, state aid, property tax, etc.) varies substantially depending upon the specific local government involved. For example, cities receive substantially more revenue from charges for services than do counties. This is because cities are much more involved than are counties in operating enterprise services such as water delivery, sewers, electrical service, and solid waste disposal. State aid and federal aid, on the other hand, go primarily to counties.

TABLE 2c

Type of Revenue	County	City	Special District	Redevelopment	Total
Charges	188	392	338	0	\$918
State Aid	370	79	6	0	\$456
Property Tax	101	70	57	45	\$272
Other Tax	22	223	21	1	\$267
Federal Aid	186	60	6	2	\$254
Licenses, Use of Money, Etc.	30	76	35	14	\$156
Other	40	32	68	5	\$145

Sources: *Financial Transactions of Counties*, FY 1995-96. California State Controller.
Financial Transactions of Cities, FY 1995-96. California State Controller.
Financial Transactions of Special Districts, FY 1995-96. California State Controller.
Financial Transactions of Community Redevelopment Agencies, FY 1995-96. California State Controller.

Graph 2c
**Comparison of Revenues by Source for Cities, Counties,
 Special Districts, and Redevelopment Agencies on a Per
 Capita Basis Statewide, 1995-1996**



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SECTION I

**Subsection 3
State Allocations to Local Governments**

Table 3a shows the amount of state allocations going to the counties and all cities within the county for each of the 11 most populous counties. It is noteworthy that these two categories of state allocations (that is, state allocations to counties and cities) constitute the bulk of all state allocations.

When viewing Table 3a and Graph 3a the reader should keep in mind that the relative per capita amount of state allocation money going to cities, as opposed to that going to counties, will vary substantially depending (in part) upon the degree of incorporation in each county. In San Diego County, most residents live within the 18 cities. Sacramento County, on the other hand, has a much higher relative percentage of residents living in unincorporated areas than does San Diego County. The total amount of state allocations going to each county and included cities is the important point for the reader to remember here.

San Diego County gets much less per capita from the state than does San Francisco County. San Francisco County gets more per capita from the state than any of these other counties, even though per capita income in San Francisco County is by far the highest of these counties. As recently as FY 94-95, San Francisco County was getting more than twice as much per capita from the state (\$858) as was San Diego County (\$402). This pattern has persisted for many years (see tables 3a₁, 3a₂, and 3a₃).

TABLE 3a

County	State Allocations	Allocations Per Capita	Per Capita Income 1997
San Francisco	\$548,707,316	\$706	\$40,357
Fresno	\$412,813,199	\$530	\$19,179
Alameda	\$725,023,831	\$518	\$29,683
Imperial	\$70,862,115	\$497	\$14,833
Sacramento	\$556,909,668	\$486	\$24,641
Los Angeles	\$4,451,915,915	\$467	\$25,719
San Bernardino	\$711,300,434	\$440	\$18,673
Riverside	\$595,503,908	\$418	\$20,645
SAN DIEGO	\$1,135,467,711	\$411	\$24,965
Contra Costa	\$345,343,678	\$385	\$33,869
Santa Clara	\$633,756,707	\$379	\$37,856
Orange	\$976,646,854	\$361	\$30,115

Sources: *California Statistical Abstract*. 1998. California State Department of Finance. *Financial Transactions of Counties*, FY 1996-97. California State Controller. *Financial Transactions of Cities*, FY 1996-97. California State Controller. California Department of Finance Estimates.

Graph 3a
**State Allocations Per Capita to City and County
 Governments, 1996-1997**
 11 Most Populous California Counties (Plus Imperial County)

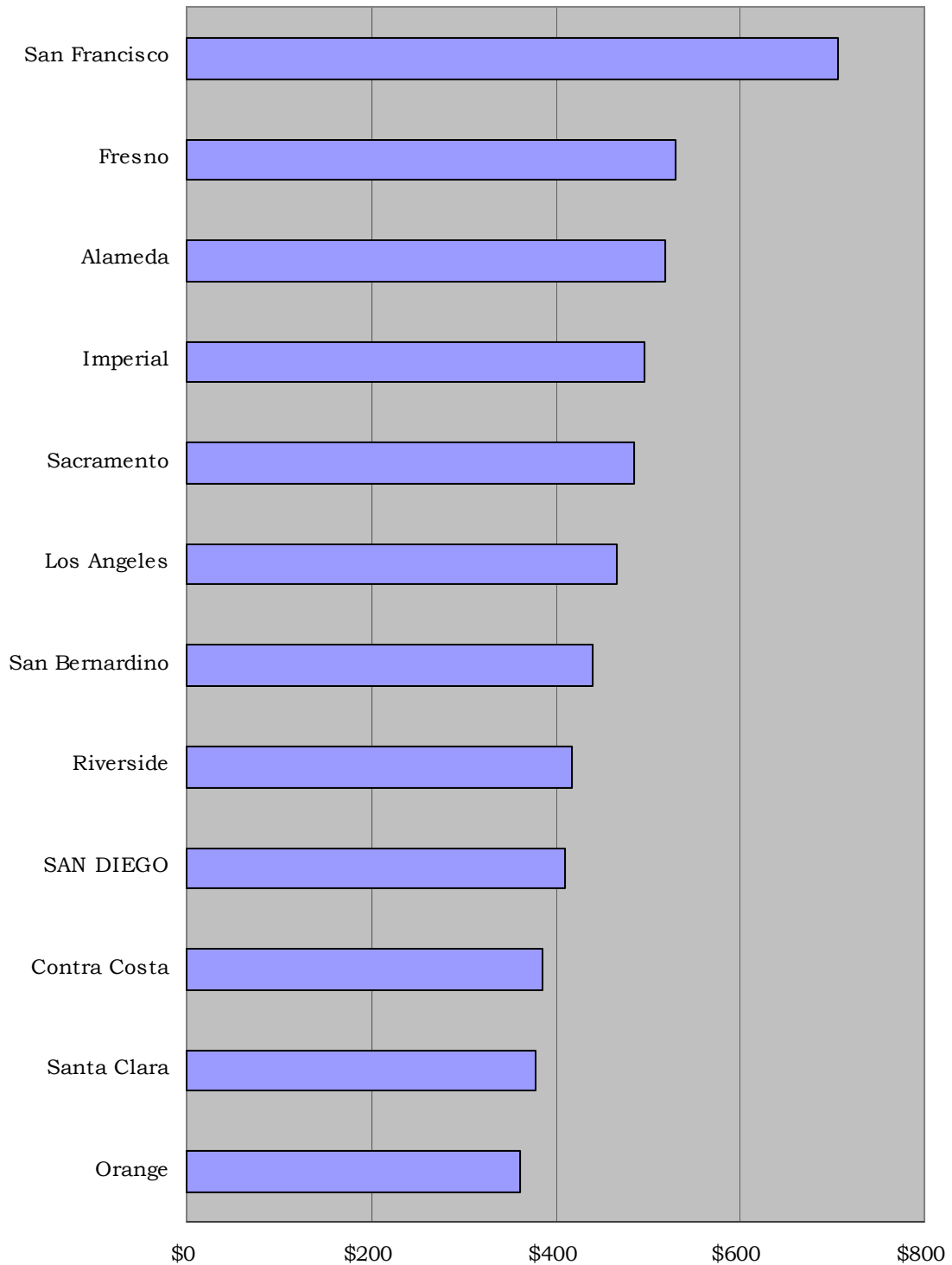


Table 3a₁ shows the per capita subventions from the state to San Diego County (including all cities in the county), Imperial County (including all cities in the county), and the City and County of San Francisco. In every year, San Francisco's per capita subventions were higher than per capita subventions to San Diego County and per capita subventions to Imperial County.

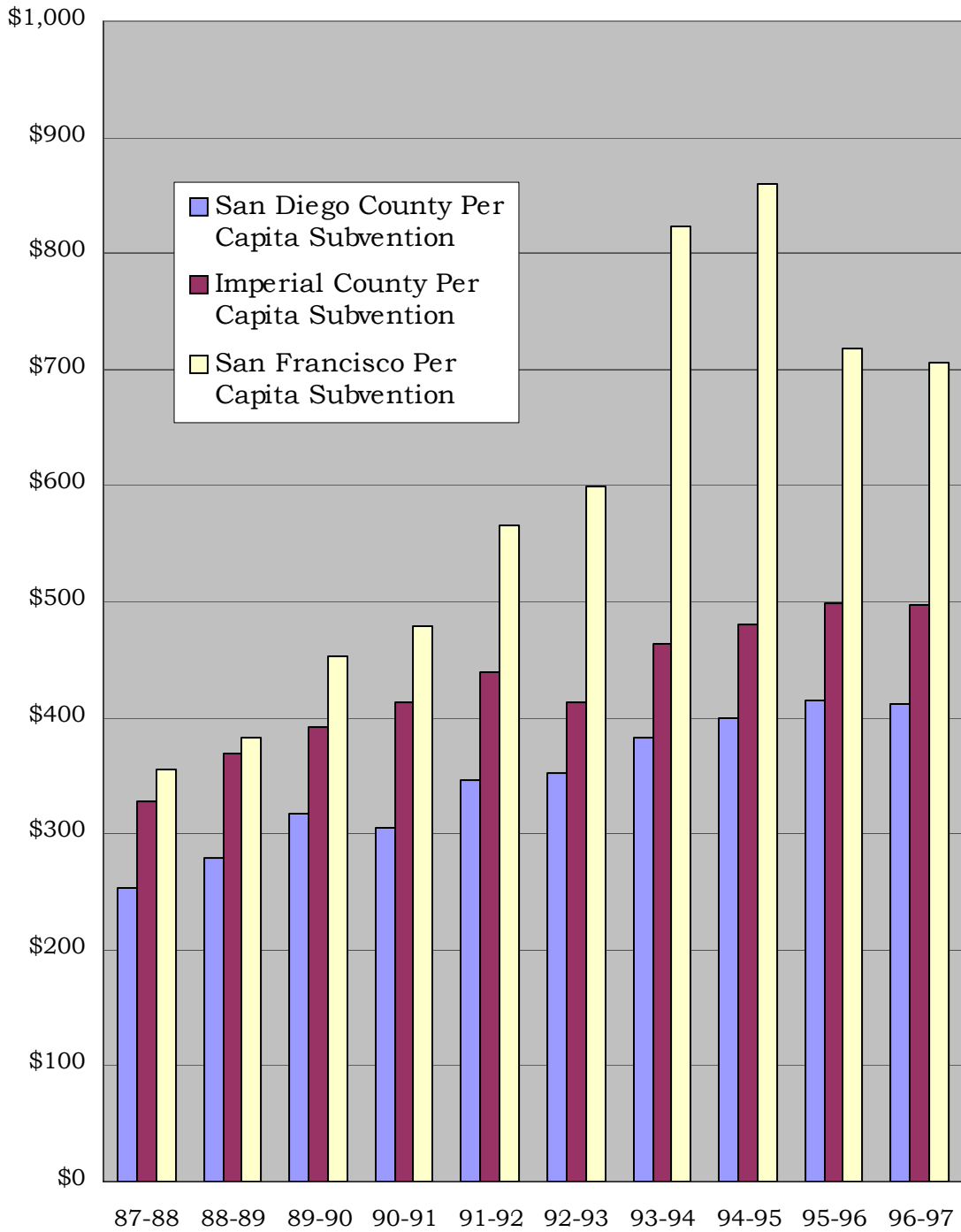
Table 3a₁

Fiscal Year	San Diego County Per Capita Subvention	Imperial County Per Capita Subvention	San Francisco Per Capita Subvention
96-97	\$411	\$497	\$706
95-96	\$415	\$498	\$718
94-95	\$400	\$481	\$860
93-94	\$383	\$463	\$824
92-93	\$352	\$413	\$598
91-92	\$347	\$440	\$566
90-91	\$306	\$413	\$478
89-90	\$316	\$391	\$453
88-89	\$279	\$369	\$382
87-88	\$253	\$327	\$355

Sources: *California Statistical Abstract*. 1998. California State Department of Finance.
Financial Transactions of Counties, FY 1996-97. California State Controller.
Financial Transactions of Cities, FY 1996-97. California State Controller.

Graph 3a₁

Total Per Capita State Subventions to City and County Governments in San Francisco, San Diego, and Imperial Counties from 1987-88 to 1996-97



Column one (“State Subventions Actual”) in Table 3a₂ shows the total state subventions to San Diego County and state subventions to all the cities in San Diego County for each fiscal year from FY 1987-1988 through FY 1996-1997. The total state subventions to the County of San Diego and all the cities in San Diego County for these ten fiscal years was \$9,012,063,351. The second column, “State Subventions If Same as San Francisco,” shows how much in state subventions San Diego County and all the cities in San Diego County would have received had they been allocated state funds at the same per capita rate as San Francisco. The total amount in column two is \$15,535,268,828. Column three, “Difference,” shows the difference between column one and column two. In sum, the loss to the County of San Diego and all the cities in San Diego from the difference in per capita state subventions as compared to San Francisco exceeds \$6.5 billion over the ten fiscal years listed.

To put this in perspective, \$6.5 billion is over three times the entire county annual budget, and almost three times the combined annual budgets of all 43 K-12 school districts in San Diego County.

Table 3a₂

Fiscal Year	State Subventions (Actual)	State Subventions If Same As San Francisco	Difference
96-97	\$1,135,467,711	\$1,950,473,112	\$815,005,401
95-96	\$1,117,370,979	\$1,935,890,136	\$818,519,157
94-95	\$1,066,402,393	\$2,294,367,043	\$1,227,964,650
93-94	\$1,015,272,666	\$2,183,064,312	\$1,167,791,646
92-93	\$922,945,276	\$1,570,972,512	\$648,027,236
91-92	\$904,965,926	\$1,478,474,402	\$573,508,476
90-91	\$782,453,319	\$1,224,850,800	\$442,397,481
89-90	\$794,420,421	\$1,137,630,699	\$343,210,278
88-89	\$679,738,748	\$929,056,126	\$249,317,378
87-88	\$593,025,912	\$830,489,687	\$237,463,775
TOTAL	\$9,012,063,351	\$15,535,268,828	\$6,523,205,477

Sources: *California Statistical Abstract*. 1998. California State Department of Finance. *Financial Transactions of Counties*, FY 1996-97. California State Controller. *Financial Transactions of Cities*, FY 1996-97. California State Controller.

Graph 3a₂
**State Allocations to City and County Governments in
 San Diego County from
 1987-88 through 1996-97 (Actual)**
 vs.
San Francisco Per Capita Rate

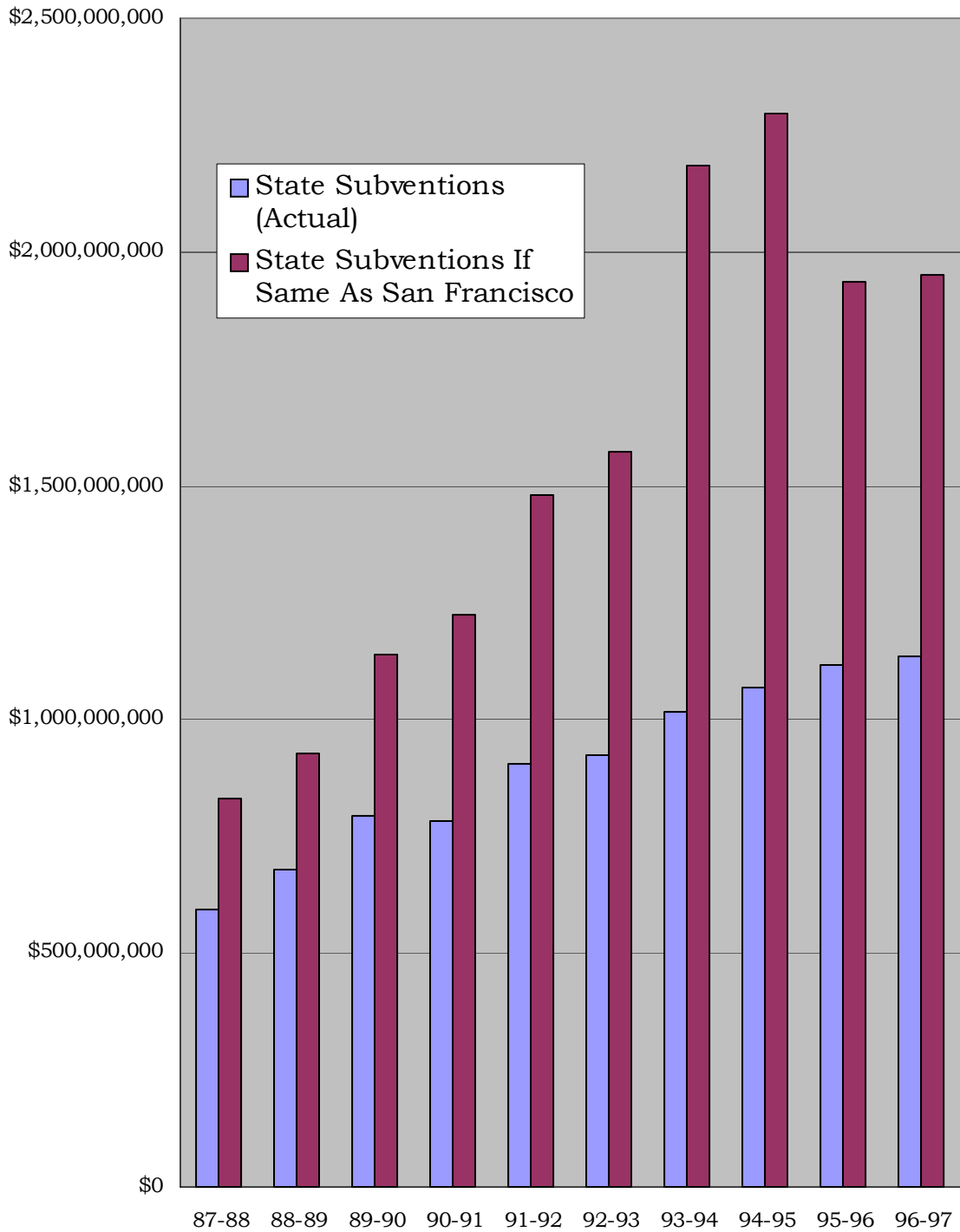


Table 3a₃ shows the total state subventions to Imperial County (column one) and what Imperial County would have received if the per capita state subventions to Imperial County were the same as the per capita state subventions to San Francisco.

Imperial County would have received \$219,476,065 more from the state if the state had treated Imperial County the same as San Francisco County.

Table 3a₃

Fiscal Year	State Subventions (Actual)	State Subventions If Same As San Francisco	Difference
96-97	\$70,862,115	\$100,721,037	\$29,858,922
95-96	\$70,369,346	\$101,431,477	\$31,062,131
94-95	\$66,029,653	\$118,105,062	\$52,075,409
93-94	\$61,817,069	\$110,030,329	\$48,213,260
92-93	\$54,033,326	\$78,216,490	\$24,183,164
91-92	\$53,873,533	\$69,352,140	\$15,478,607
90-91	\$47,892,156	\$55,435,882	\$7,543,726
89-90	\$43,331,111	\$50,190,922	\$6,859,811
88-89	\$39,154,600	\$40,518,273	\$1,363,673
87-88	\$33,915,620	\$36,752,982	\$2,837,362
TOTAL	\$541,278,529	\$760,754,594	\$219,476,065

Sources: *California Statistical Abstract*. 1998. California State Department of Finance. *Financial Transactions of Counties*, FY 1996-97. California State Controller. *Financial Transactions of Cities*, FY 1996-97. California State Controller.

Graph 3a₃
**State Allocations to City and County Governments in
 Imperial County from
 1987-88 through 1996-97 (Actual)**
vs.
San Francisco Per Capita Rate

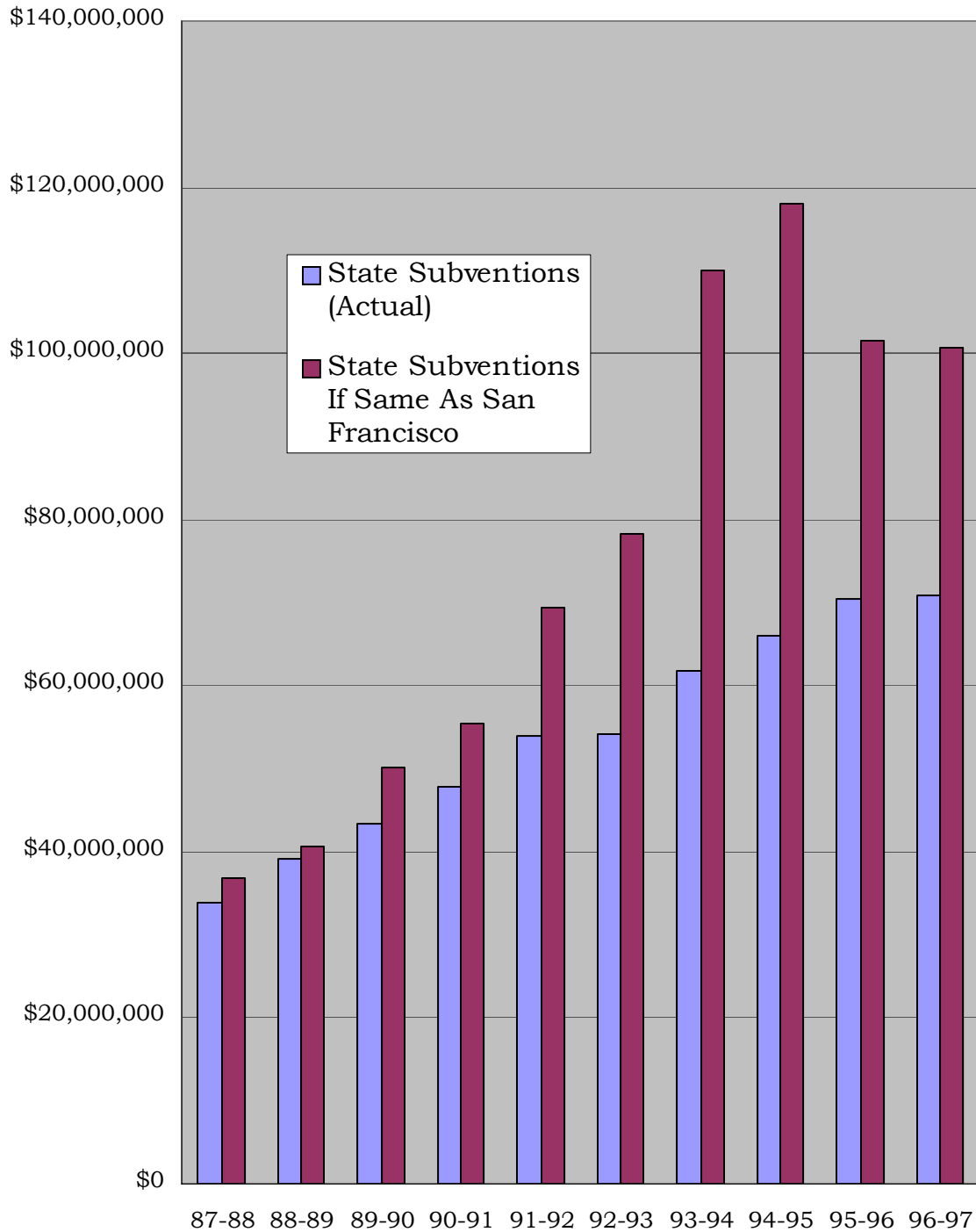


Table 3b shows the amount of money the state gave to each of the 11 most populous counties for public assistance in each county in FY 94-95, and the amount of money each county got for each AFDC recipient in each county in FY 94-95. San Francisco County got almost 2 ½ times as much as any other county. While not all the state subventions for public assistance went directly to supporting the AFDC program (some money went to child protective services, for example), AFDC received by far the largest portion of this money and AFDC recipients could receive help from other public assistance programs.

It is interesting to note that San Bernardino County and Fresno County, which had comparatively low per capita incomes and large AFDC populations, received less than the other counties and much less than San Francisco County, the second most affluent county in the state. Only Marin County had a higher per capita income than San Francisco County.

These data are significant because, as the following table and graph illustrate, the state redistributed these allocations more equitably in fiscal year 1996-1997. The fact that the state readjusted these allocations more equitably in FY 1996-1997 is a clear illustration of the fact that the state can reallocate any subvention to local governments, and make such subventions more equitable.

TABLE 3b

County	Total Allocations	# of AFDC Recipients	Computed Basis
San Francisco	\$177,532,980	35,480	\$5,004
Contra Costa	\$102,855,118	46,969	\$2,190
SAN DIEGO	\$419,404,296	194,650	\$2,155
Orange	\$245,041,148	118,127	\$2,074
Los Angeles	\$1,766,177,113	881,219	\$2,004
Riverside	\$209,330,032	105,023	\$1,993
Alameda	\$200,898,605	105,608	\$1,902
Santa Clara	\$169,865,911	90,179	\$1,884
Sacramento	\$263,985,242	144,669	\$1,825
San Bernardino	\$282,185,654	192,729	\$1,464
Fresno	\$164,708,397	121,265	\$1,358

Sources: *Financial Transactions of Counties*, FY 1994-95. California State Controller.
California Department of Social Services.

Graph 3b
**State Allocations to Local Governments by County for
Public Assistance Computed on a Per AFDC Recipient
Basis, 1994-1995**

11 Most Populous California Counties

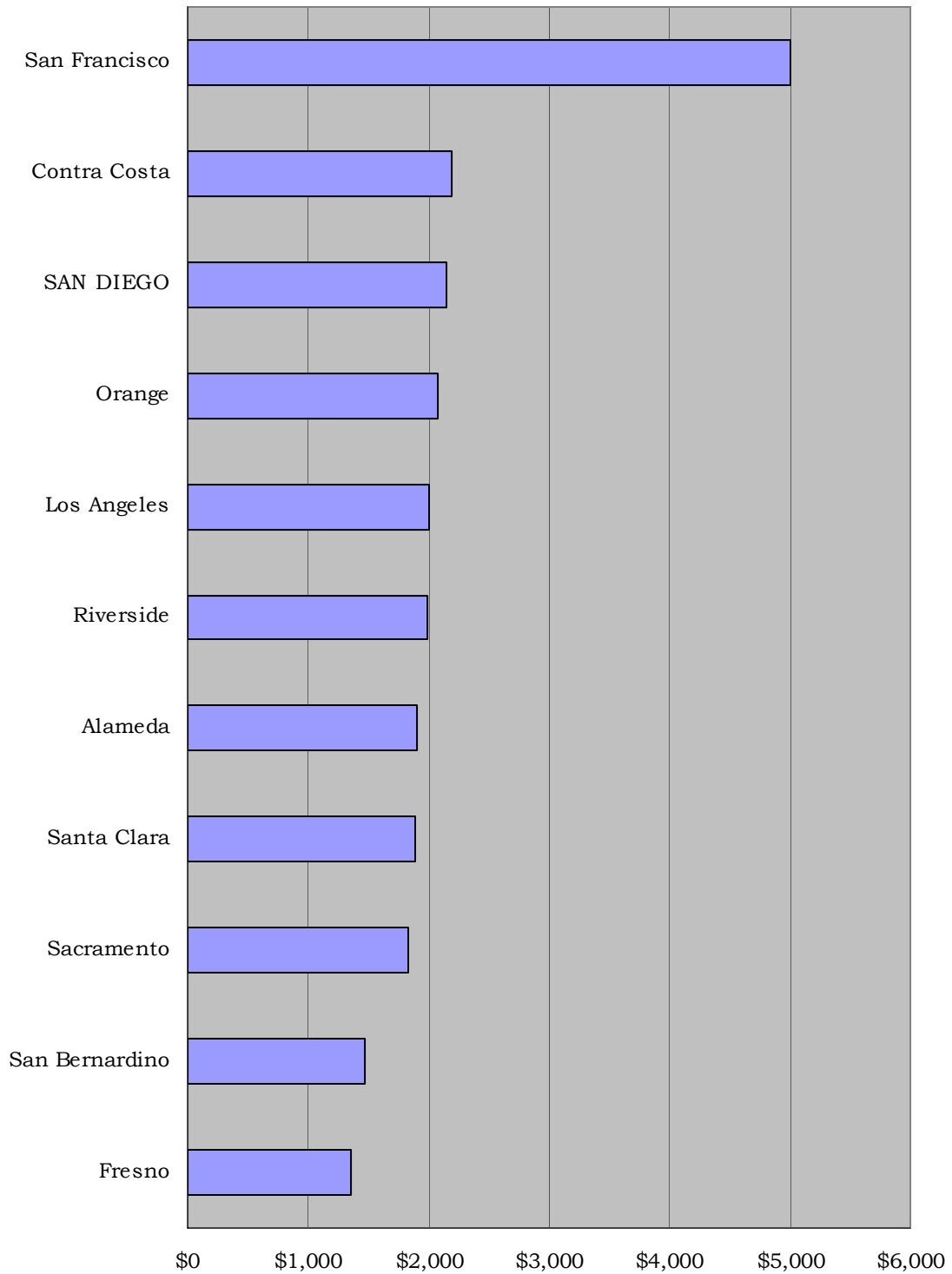


Table 3b₁ shows the state allocations in 96-97 to local governments by county for public assistance computed on a per recipient basis. The amount allocated to San Francisco was reduced substantially from \$177,532,980 in FY 1994-1995 to \$45,278,937 in FY 1996-1997. This shows that the state can indeed change allocations to local governments, and has done so in this instance. Nevertheless, as Table 3a and Graph 3a show, San Francisco still gets much more money on a per capita basis from the State than do other counties.

Of equal significance is the fact that San Francisco County still gets almost over \$19 million more per year from the state for public assistance than does Imperial County, even though San Francisco County is one of the most affluent counties in the state on a per capita income basis, and Imperial County is among the least affluent.

TABLE 3b₁

County	Total Allocations	Avg. # of TANF/CALWORKS Recipients Per Month	Computed Allocations Per TANF/CALWORKS Recipient
Contra Costa	\$101,140,419	42573	\$2,376
Riverside	\$232,025,339	101792	\$2,279
SAN DIEGO	\$395,240,470	174011	\$2,271
Santa Clara	\$156,063,801	71576	\$2,180
Orange	\$219,940,507	103245	\$2,130
Alameda	\$198,754,515	93771	\$2,120
Los Angeles	\$1,638,091,624	837586	\$1,956
Sacramento	\$257,518,351	141954	\$1,814
San Francisco	\$45,278,937	29867	\$1,516
San Bernardino	\$264,408,409	175834	\$1,504
Fresno	\$150,052,432	108874	\$1,378
Imperial	\$26,214,859	20675	\$1,268

Sources: *Financial Transactions of Counties*, FY 1996-97. California State Controller. California Department of Social Services.

Note: TANF (Temporary Assistance for Needy Families) replaces AFDC (Aid to Families with Dependent Children) but serves the same purpose

Graph 3b₁

**State Allocations to Local Governments by County for
Public Assistance Computed on a Per TANF/CalWorks
Recipient Basis, 1996-1997**

11 Most Populous California Counties (Plus Imperial County)

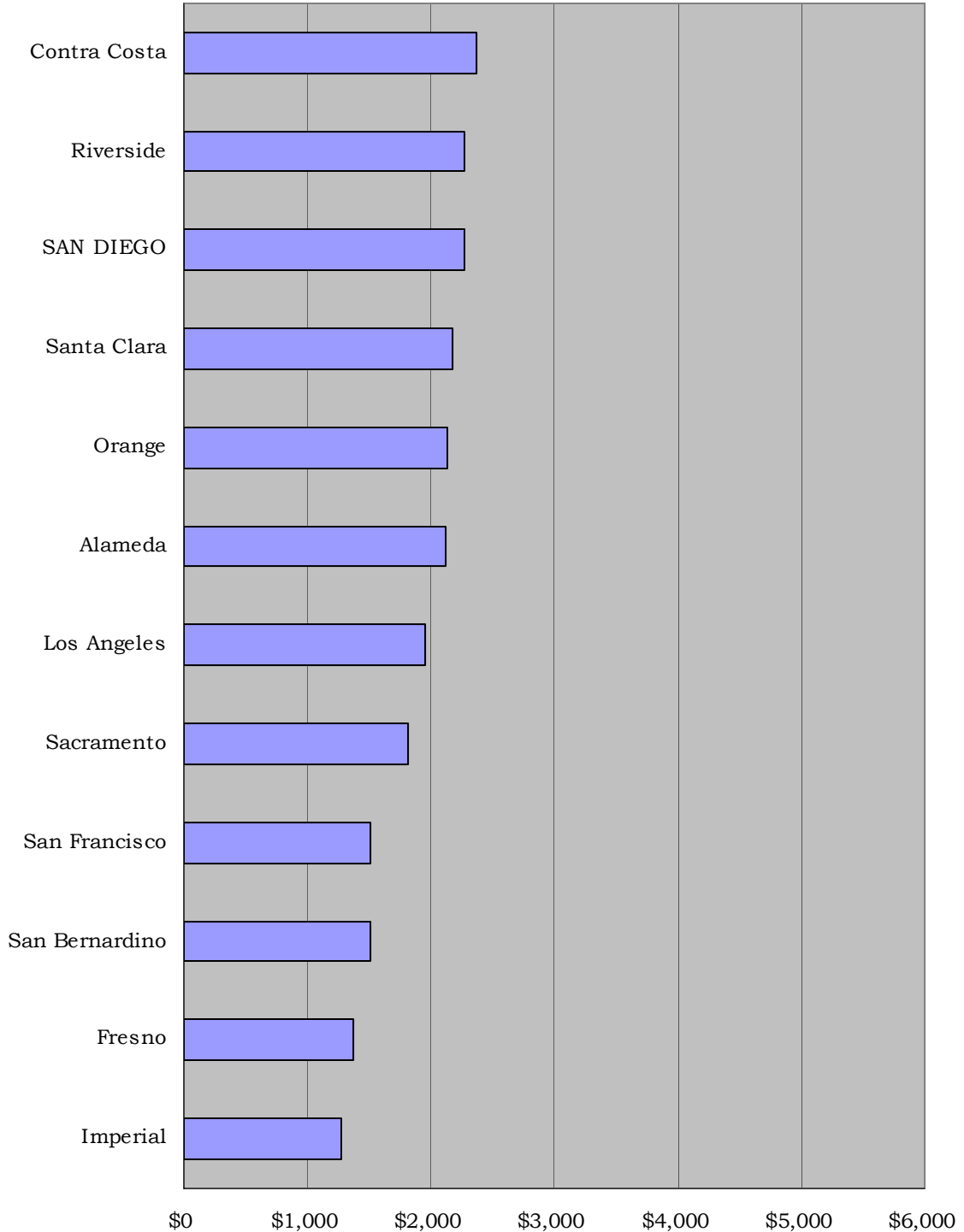


Table 3b₂ compares the state allocations in 1994-95 and in 1996-97 to the 11 most populous counties for public assistance computed on a per recipient basis. Readily apparent in this table and in Graph 3b₂ is the state's readjustment of the amount secured by San Francisco County.

TABLE 3b₂

County	Computed Basis 94-95	Computed Basis 96-97
Contra Costa	\$2,190	\$2,376
Riverside	\$1,993	\$2,279
SAN DIEGO	\$2,155	\$2,271
Santa Clara	\$1,884	\$2,180
Orange	\$2,074	\$2,130
Alameda	\$1,902	\$2,120
Los Angeles	\$2,004	\$1,956
Sacramento	\$1,825	\$1,814
San Francisco	\$5,004	\$1,516
San Bernardino	\$1,464	\$1,504
Fresno	\$1,358	\$1,378

Sources: Financial Transactions of Counties, FY 1994-95, 1996-97. California State Controller.
California Department of Social Services.

Graph 3b₂

Comparison of State Allocations in 1994-95 and 1996-97 to Local Governments by County for Public Assistance Computed on a Per Recipient Basis
11 Most Populous California Counties

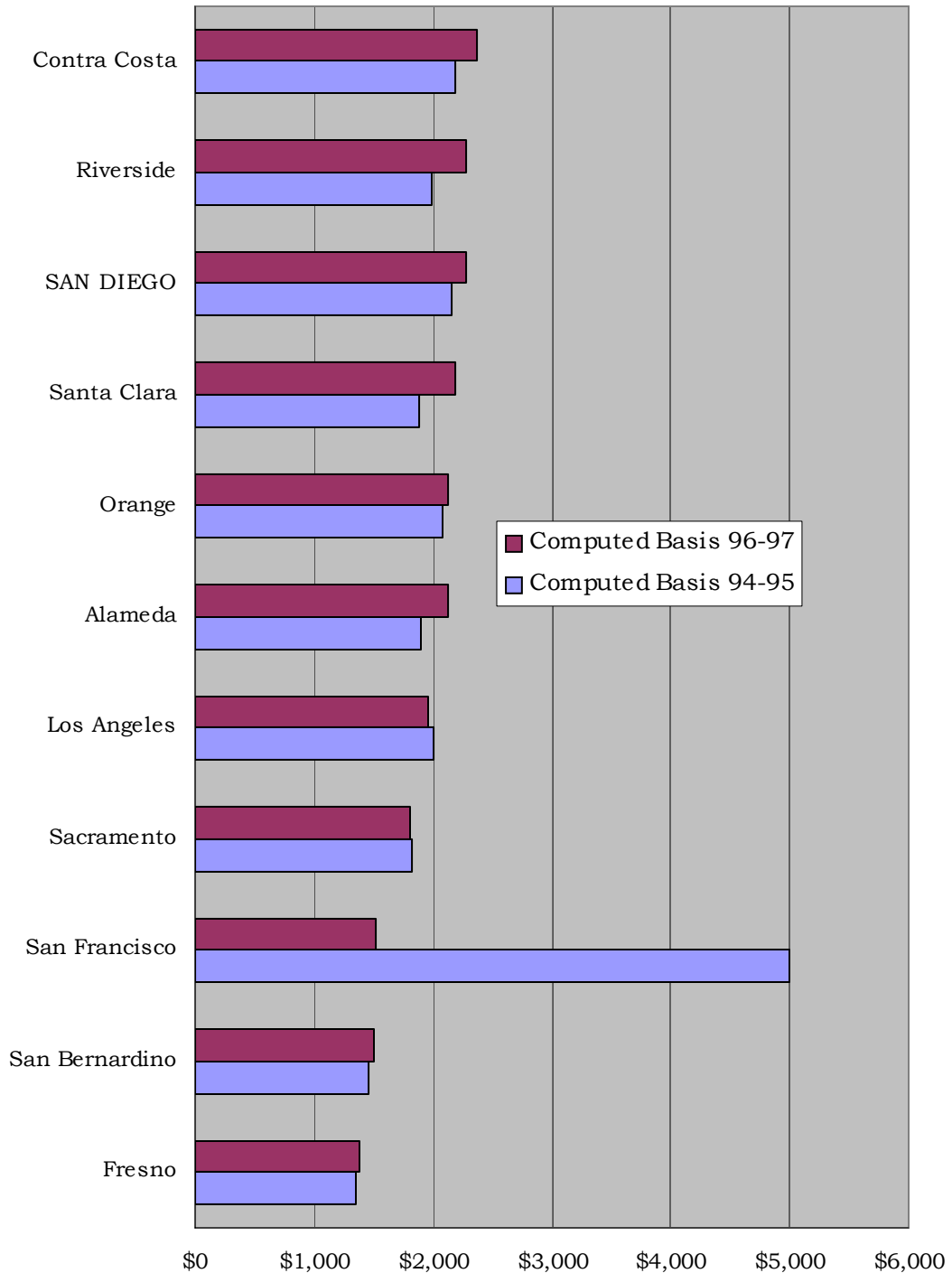


Table 3c shows FY 1996-1997 state subventions per capita to the 11 most populous counties for trial courts.

TABLE 3c

County	Allocations Per Capita
San Francisco	\$21
Orange	\$19
Alameda	\$19
Los Angeles	\$18
Fresno	\$16
Sacramento	\$15
Santa Clara	\$15
Riverside	\$13
SAN DIEGO	\$13
Contra Costa	\$13
San Bernardino	\$13

Sources: *California Statistical Abstract*. 1998. California State Department of Finance.
Financial Transactions of Counties, FY 1996-97. California State Controller.

Graph 3c
**State Subventions to Local Governments by County for
 Trial Courts Per Capita, 1996-1997**
 11 Most Populous California Counties

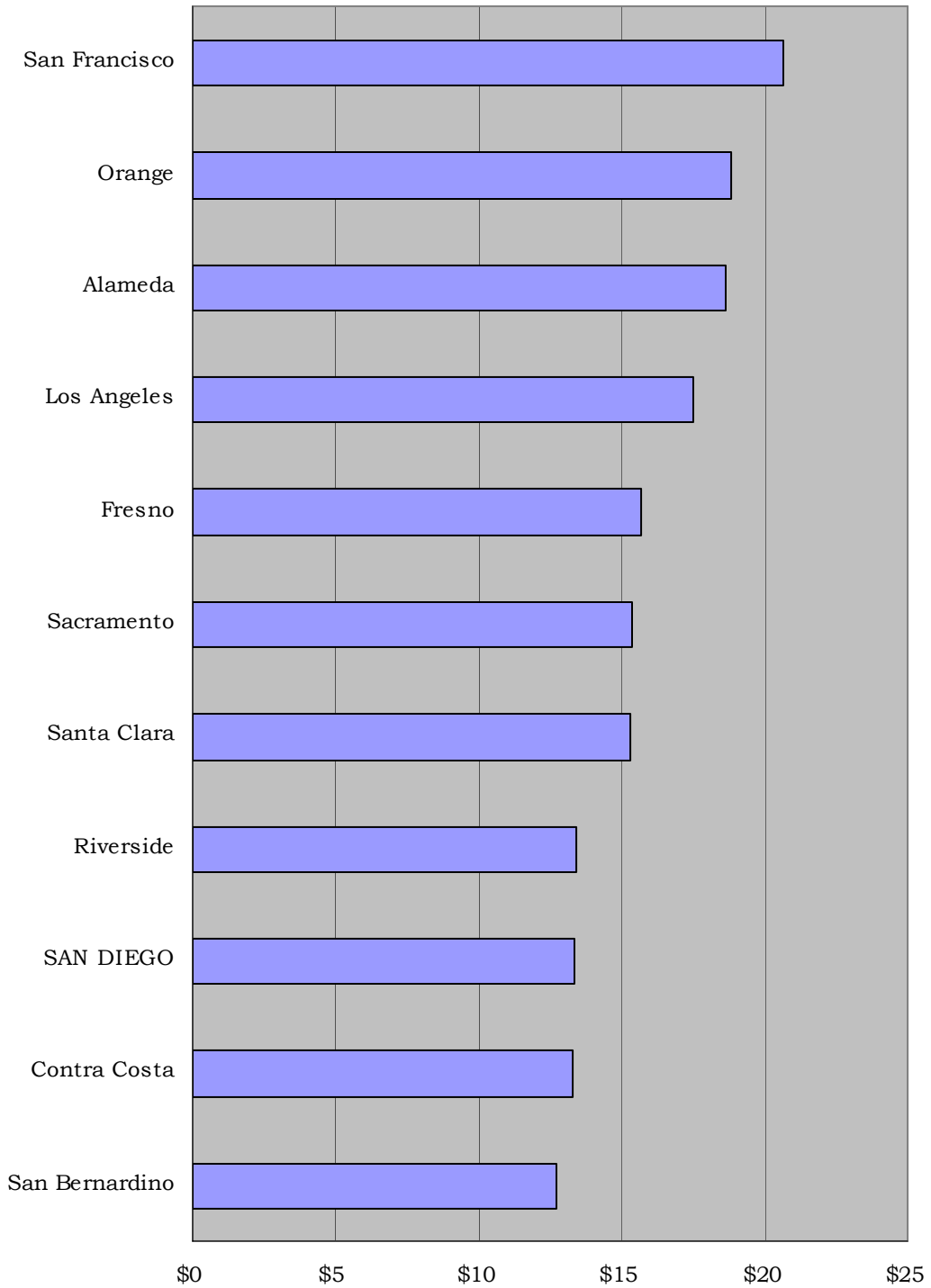


Table 3d and Graph 3d illustrate the fact that, on a per capita basis, a comparatively small amount of state allocations go to special districts.

(Please note that the scale used in Graph 3d is \$0 to \$10 because, relatively speaking, very little in the way of state allocations goes to special districts.)

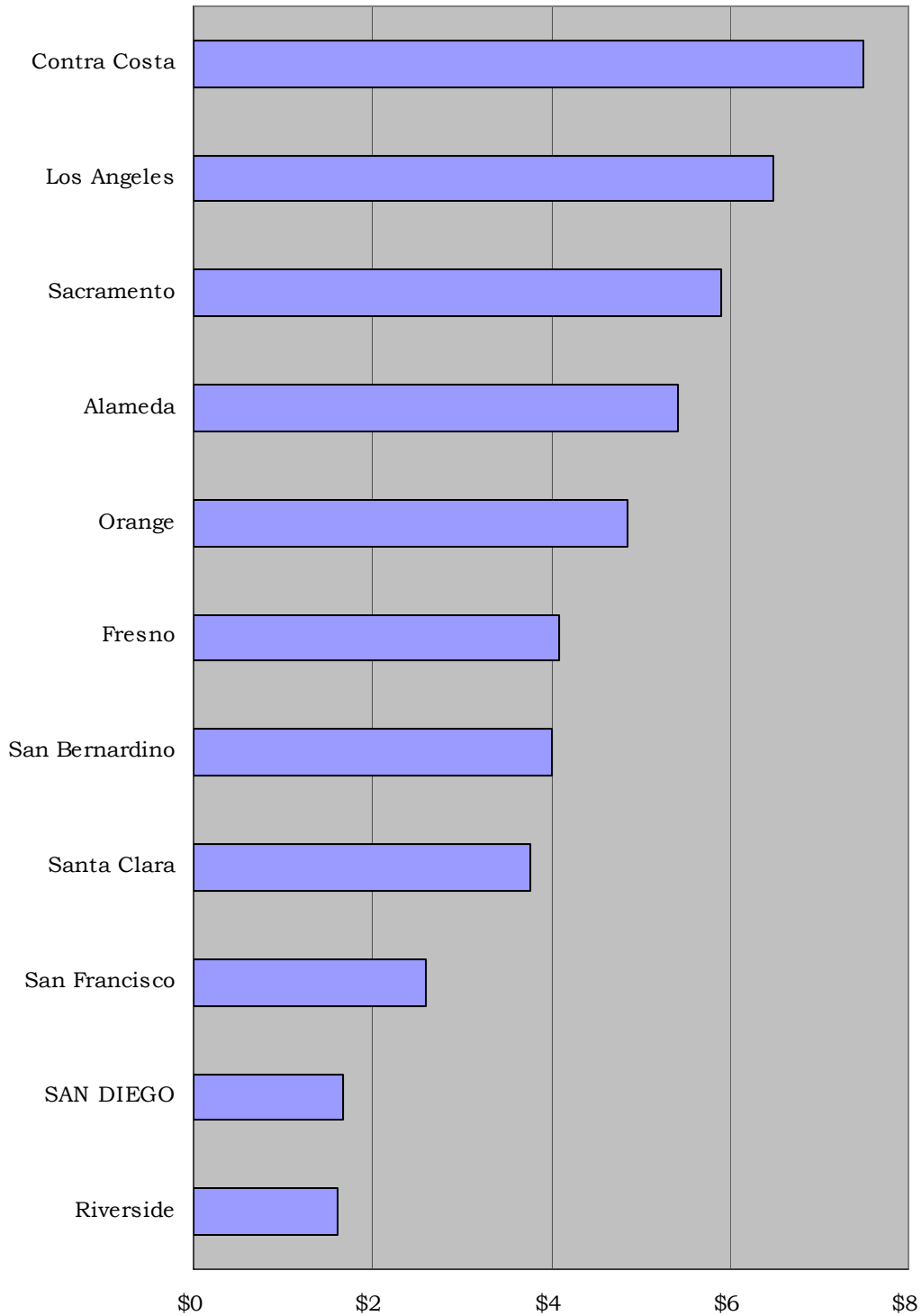
San Diego gets much less per capita than any county listed but Riverside.

TABLE 3d

County	Special District Allocations per Capita
Contra Costa	\$7.50
Los Angeles	\$6.49
Sacramento	\$5.91
Alameda	\$5.43
Orange	\$4.86
Fresno	\$4.09
San Bernardino	\$4.01
Santa Clara	\$3.77
San Francisco	\$2.59
SAN DIEGO	\$1.68
Riverside	\$1.62

Sources: *California Statistical Abstract*. 1998. California State Department of Finance. *Financial Transactions of Special Districts*, FY 1995-96. California State Controller.

Graph 3d
**Per Capita State Subventions for All Special Districts,
1995-1996**
11 Most Populous California Counties



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SECTION I

**Subsection 4
Property Tax Revenues**

Table 4a shows the total amount of property tax revenue going to each of the 11 most populous counties and to the cities, special districts and redevelopment agencies in each of these counties.

TABLE 4a

County	Total
Los Angeles	\$2,666,857,525
Orange	\$631,513,542
SAN DIEGO	\$536,340,423
Alameda	\$517,345,165
Santa Clara	\$513,228,203
Riverside	\$421,839,955
San Bernardino	\$384,605,605
San Francisco	\$373,080,807
Contra Costa	\$301,664,658
Sacramento	\$270,730,852
Fresno	\$127,652,109

Sources: *Financial Transactions of Counties*, FY 1995-96. California State Controller.
Financial Transactions of Cities, FY 1995-96. California State Controller.
Financial Transactions of Special Districts, FY 1995-96. California State Controller.
Financial Transactions of Community Redevelopment Agencies, FY 1995-96. California State Controller.

Graph 4a
**Total Property Tax Allocated to all Governmental Entities
 (Excluding Schools), 1995-1996**
 11 Most Populous California Counties

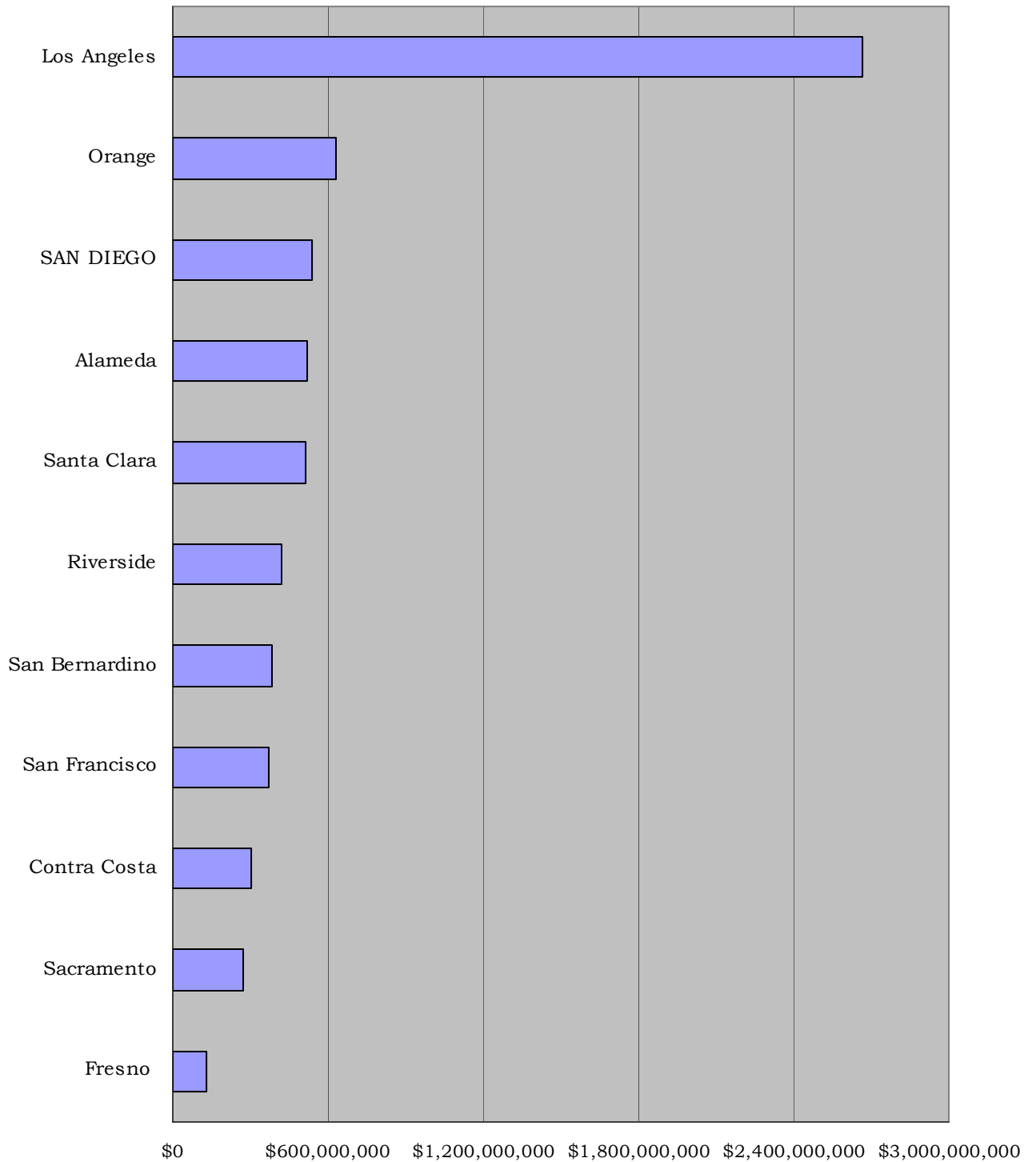


Table 4b shows how the property tax revenue listed in Table 4a is allocated among the counties, the cities, the special districts, and the redevelopment agencies in each one of the 11 most populous counties.

TABLE 4b

County Name	County	Cities	Special Districts	Redev. Agencies	Total
Los Angeles	\$1,152,692,847	\$702,057,326	\$366,346,547	\$445,760,805	\$2,666,857,525
Orange	\$108,525,417	\$172,997,567	\$223,345,427	\$126,645,131	\$631,513,542
SAN DIEGO	\$217,835,028	\$182,059,290	\$54,426,442	\$82,019,663	\$536,340,423
Alameda	\$129,921,583	\$139,905,469	\$189,755,763	\$57,762,350	\$517,345,165
Santa Clara	\$192,805,256	\$105,856,035	\$104,780,128	\$109,786,784	\$513,228,203
Riverside	\$144,574,076	\$45,596,843	\$87,295,589	\$144,373,447	\$421,839,955
San Bernardino	\$100,021,330	\$48,821,611	\$106,493,626	\$129,269,038	\$384,605,605
San Francisco	-	\$345,872,781	\$8,691,982	\$18,516,044	\$373,080,807
Contra Costa	\$89,737,378	\$52,708,272	\$99,559,586	\$59,659,422	\$301,664,658
Sacramento	\$104,472,678	\$45,743,001	\$97,108,813	\$23,406,360	\$270,730,852
Fresno	\$49,286,435	\$37,199,586	\$26,939,087	\$14,227,001	\$127,652,109

Sources: *Financial Transactions of Counties, FY 1995-96.* California State Controller.
Financial Transactions of Cities, FY 1995-96. California State Controller.
Financial Transactions of Special Districts, FY 1995-96. California State Controller.
Financial Transactions of Community Redevelopment Agencies, FY 1995-96. California State Controller.

Graph 4b
**Detail of Property Tax Allocation by Governmental Entity,
 1995-1996**
 11 Most Populous California Counties

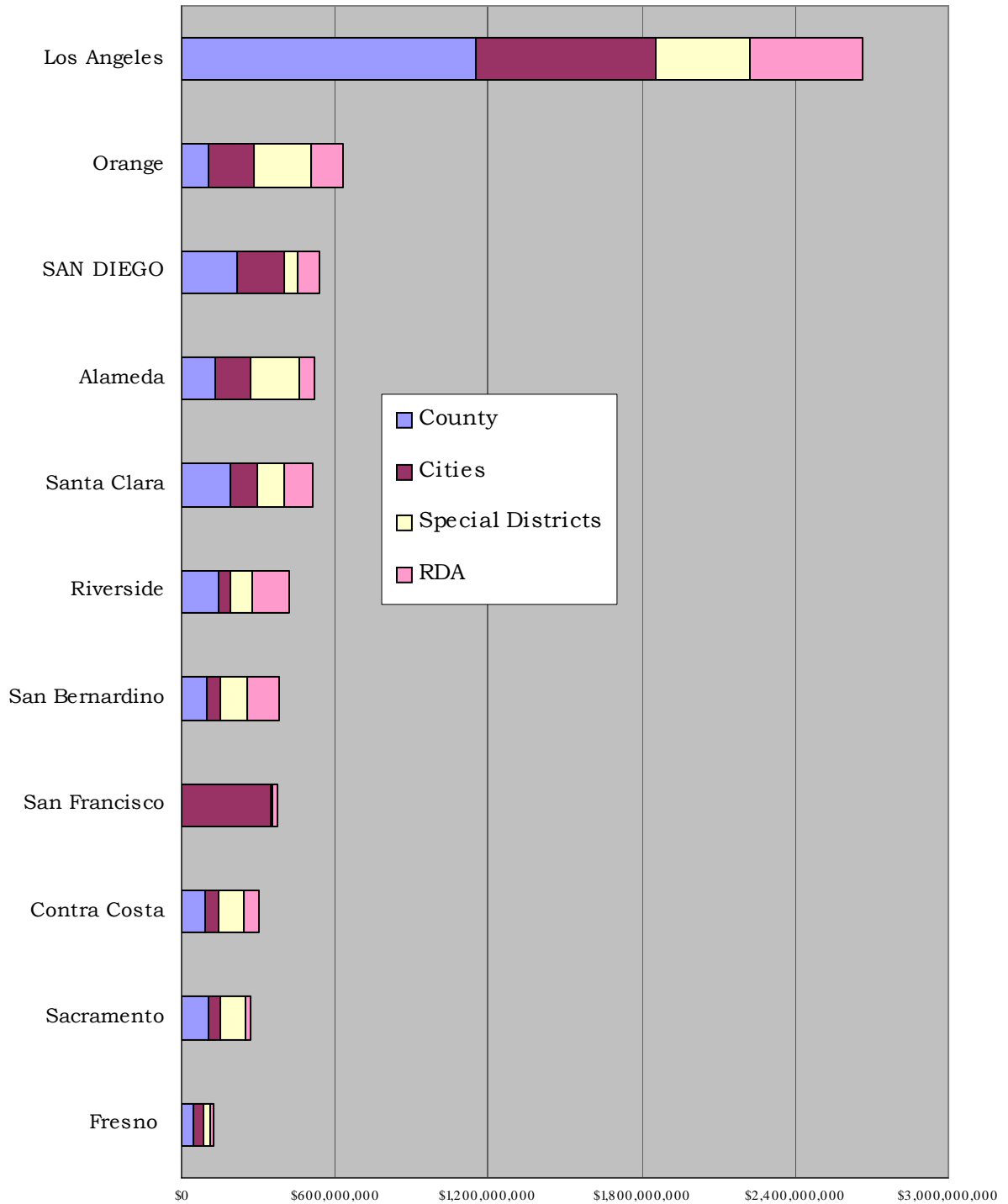


Table 4c shows the per capita amount of property tax revenue received by the county and the cities, special districts and redevelopment agencies in each of the 11 most populous counties.

TABLE 4c

County	Per Capita Property Tax Revenues
San Francisco	\$486
Alameda	\$379
Contra Costa	\$344
Santa Clara	\$313
Riverside	\$303
Los Angeles	\$284
San Bernardino	\$241
Sacramento	\$239
Orange	\$238
SAN DIEGO	\$199
Fresno	\$166

Sources: *California Statistical Abstract*. 1998. California State Department of Finance.
Financial Transactions of Counties, FY 1995-96. California State Controller.
Financial Transactions of Cities, FY 1995-96. California State Controller.
Financial Transactions of Special Districts, FY 1995-96. California State Controller.
Financial Transactions of Community Redevelopment Agencies, FY 1995-96. California State Controller.

Graph 4c
Per Capita Property Tax Revenues (Excluding School Districts), 1995-1996
11 Most Populous California Counties

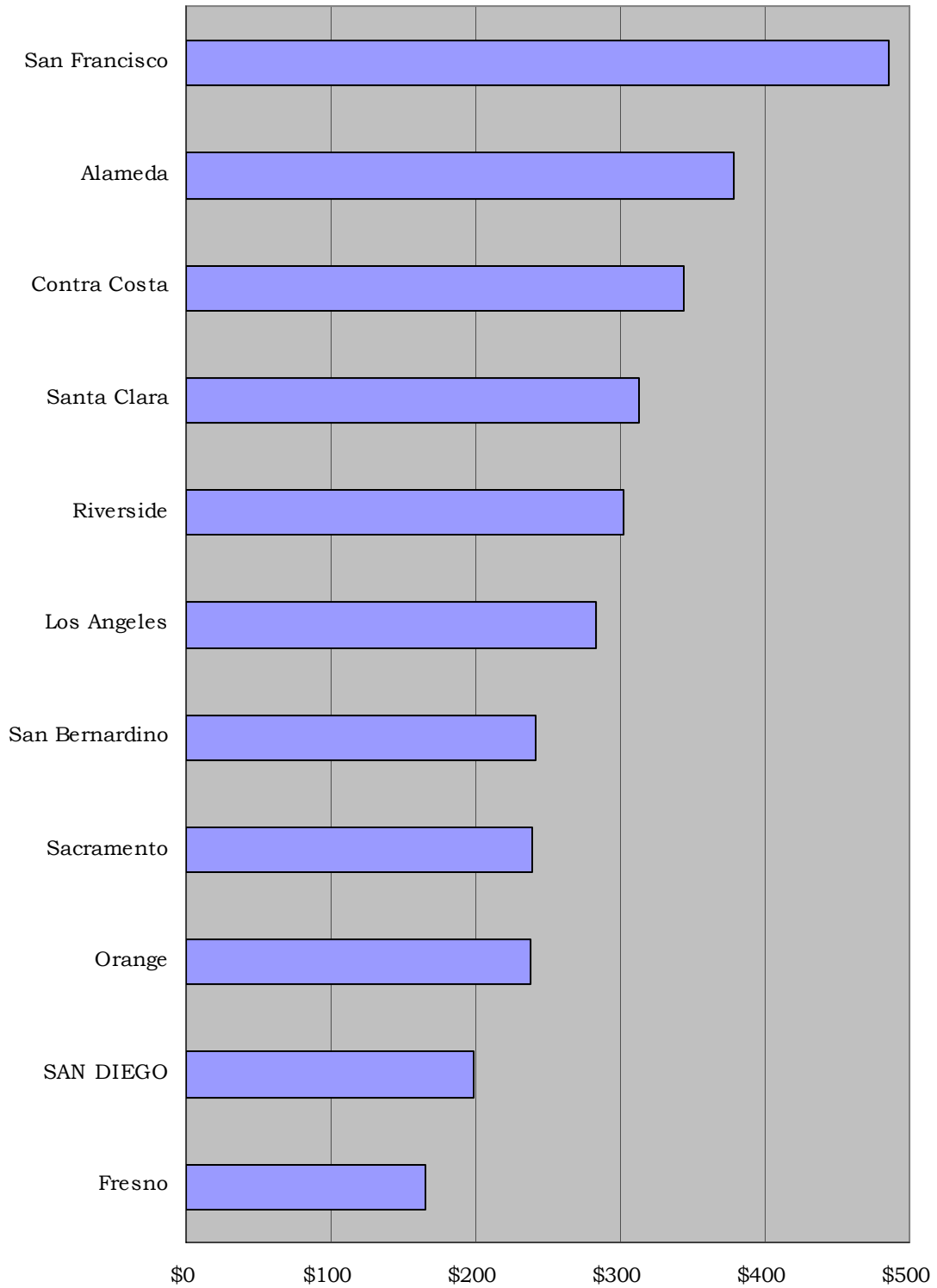


Table 4d shows the per capita property tax revenue received by each county and its cities, and also by the special districts and redevelopment areas in each of the 11 most populous counties.

TABLE 4d

County	County	Cities	Special Districts	Redevelopment Agencies	Total
San Francisco	\$0	\$450	\$11	\$24	\$486
Alameda	\$95	\$102	\$139	\$42	\$379
Contra Costa	\$102	\$60	\$113	\$68	\$344
Santa Clara	\$118	\$65	\$64	\$67	\$313
Riverside	\$104	\$33	\$63	\$104	\$303
Los Angeles	\$123	\$75	\$39	\$47	\$284
San Bernardino	\$63	\$31	\$67	\$81	\$241
Sacramento	\$92	\$40	\$86	\$21	\$239
Orange	\$41	\$65	\$84	\$48	\$238
SAN DIEGO	\$81	\$68	\$20	\$30	\$199
Fresno	\$64	\$48	\$35	\$18	\$166

Sources: *California Statistical Abstract*. 1998. California State Department of Finance.
Financial Transactions of Counties, FY 1995-96. California State Controller.
Financial Transactions of Cities, FY 1995-96. California State Controller.
Financial Transactions of Special Districts, FY 1995-96. California State
 Controller.
Financial Transactions of Community Redevelopment Agencies, FY 1995-96.
 California State Controller.

Graph 4d
Distribution of Per Capita Property Tax Revenues (Excluding Schools), 1995-1996
 11 Most Populous California Counties

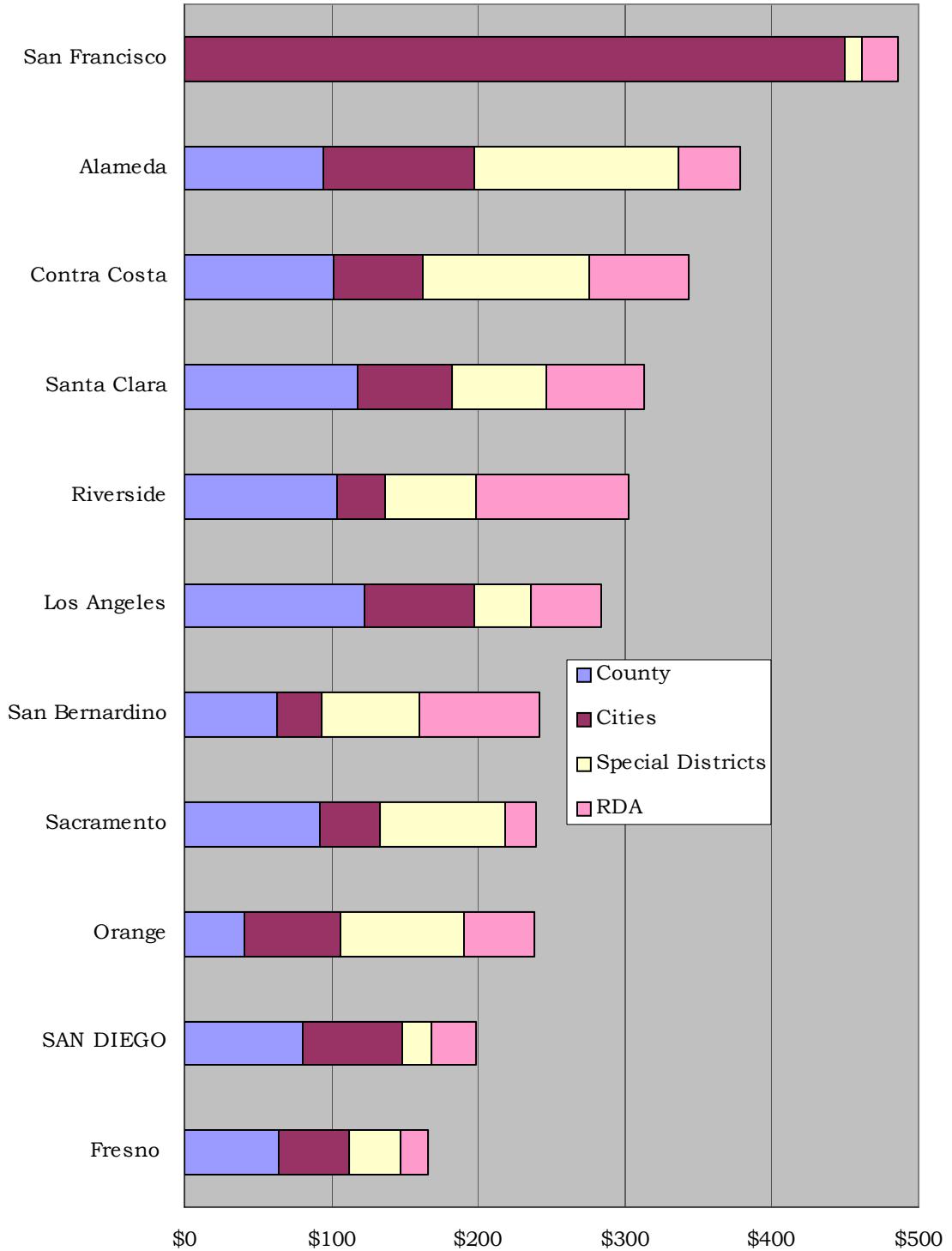


Table 4e shows the per capita dollar amount of property tax revenue that goes to non-enterprise and enterprise special districts in each of the 11 most populous counties. Enterprise special districts are those special districts that provide such services as water, sewerage, and trash disposal on a “fee for service” basis. Often, enterprise special districts are characterized as being run “like a business,” and, in theory, rely on charges for services (fee based on revenue) to pay for operations. By contrast, non-enterprise special districts rely, primarily, on tax revenue to fund operations and “fee for service” revenue is a less significant part of their revenue stream. Examples of non-enterprise special districts are fire protection districts (which rely on property taxes), flood control districts (again relying on property taxes), and park and recreation districts (some fees, but primarily property taxes).

TABLE 4e

County	Non-Enterprise	Enterprise	Total
Alameda	\$67.71	\$71.31	\$139.02
Contra Costa	\$100.99	\$12.41	\$113.41
Sacramento	\$84.03	\$1.75	\$85.78
Orange	\$59.64	\$24.64	\$84.29
San Bernardino	\$50.78	\$16.08	\$66.87
Santa Clara	\$54.15	\$9.81	\$63.96
Riverside	\$42.24	\$20.41	\$62.65
Los Angeles	\$34.66	\$4.33	\$38.99
Fresno	\$34.46	\$0.54	\$35.00
SAN DIEGO	\$13.23	\$6.97	\$20.20
San Francisco	\$11.31	\$0.00	\$11.31

Sources: *California Statistical Abstract*. 1998. California State Department of Finance. *Financial Transactions of Special Districts*, FY 1995-96. California State Controller.

Graph 4e
Per Capita Property Tax Revenues of Special Districts, 1995-1996
 11 Most Populous California Counties

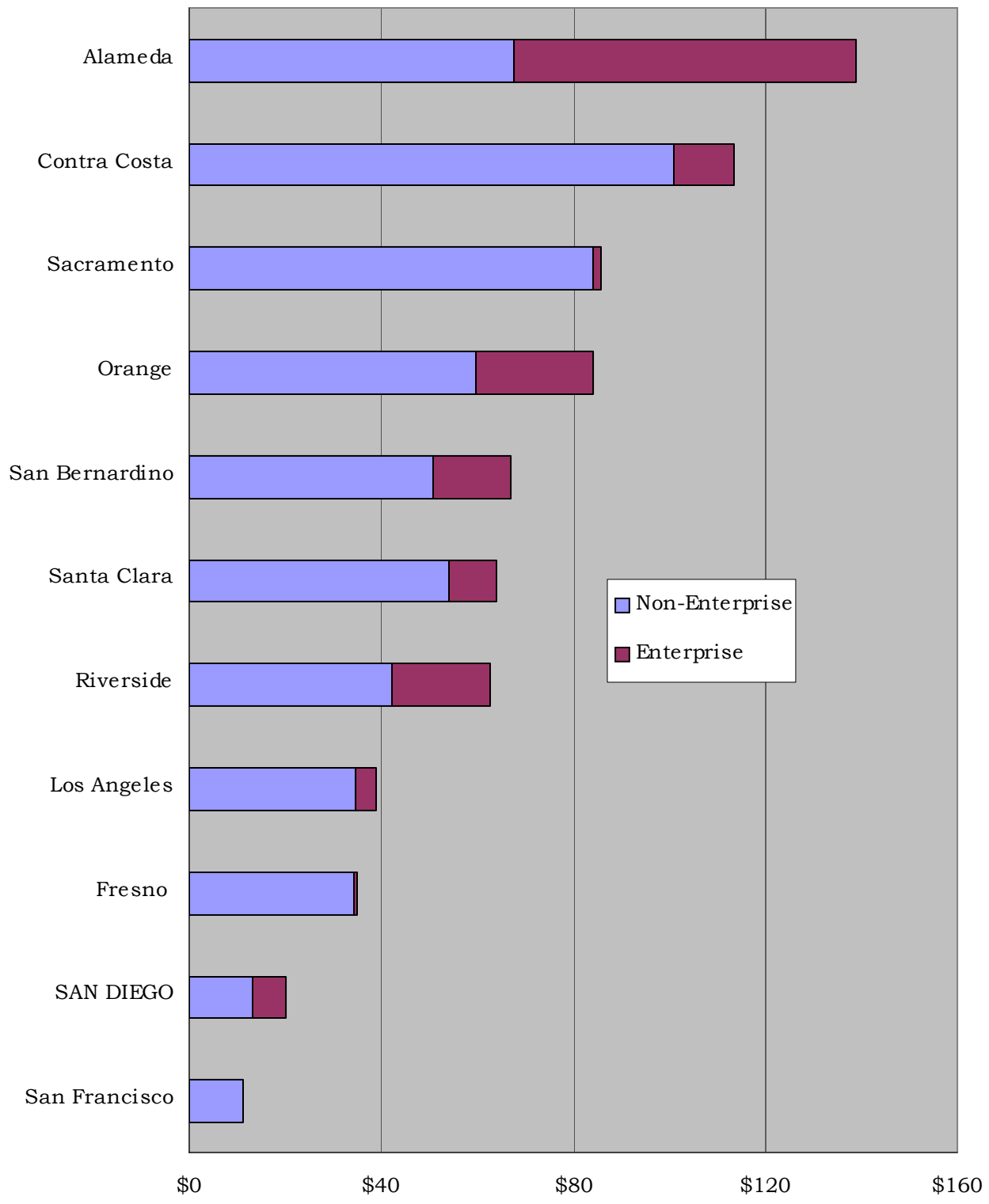


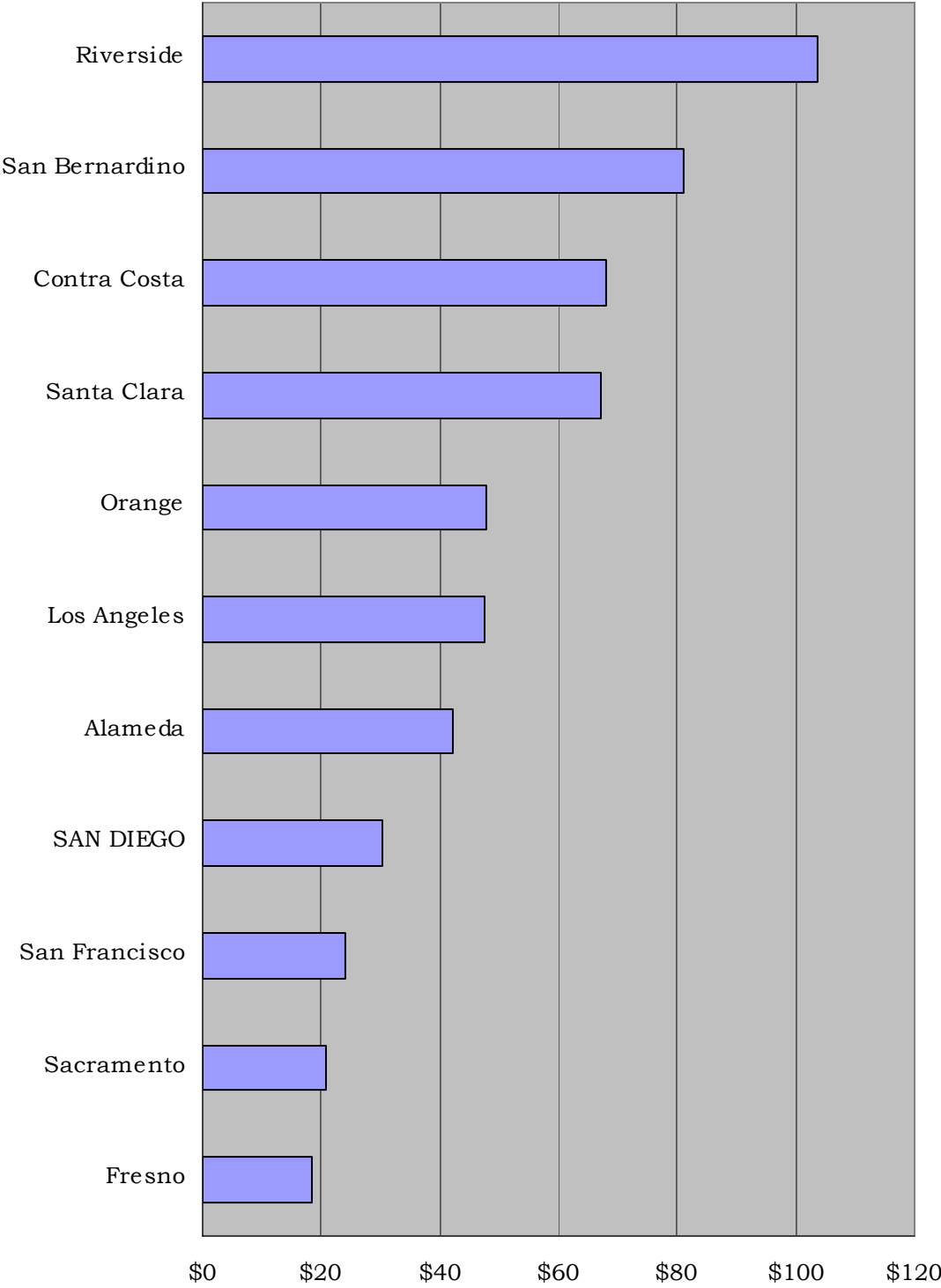
Table 4f shows the per capita amount of property tax revenue going to redevelopment agencies in each of the 11 most populous California Counties.

TABLE 4f

County	Per Capita Redevelopment Revenues
Riverside	\$104
San Bernardino	\$81
Contra Costa	\$68
Santa Clara	\$67
Orange	\$48
Los Angeles	\$47
Alameda	\$42
SAN DIEGO	\$30
San Francisco	\$24
Sacramento	\$21
Fresno	\$18

Sources: *California Statistical Abstract*. 1998. California State Department of Finance.
Financial Transactions of Community Redevelopment Agencies, FY 1995-96.
 California State Controller.

Graph 4f
**Per Capita Property Tax Revenues of Redevelopment
Agencies, 1995-1996**
11 Most Populous California Counties



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SECTION I

**Subsection 5
County Government Expenditures**

Table 5a shows the per capita expenditures for welfare in each of the 11 most populous California Counties in FY 1996-97.

TABLE 5a

County	Public Assistance Expenditures	1997 Population	Public Assistance Per Capita
Fresno	\$348,631,681	778,700	\$448
Sacramento	\$488,313,113	1,146,800	\$426
San Bernardino	\$631,188,280	1,617,300	\$390
Los Angeles	\$3,679,954,862	9,524,600	\$386
San Francisco	\$296,365,560	777,400	\$381
SAN DIEGO	\$871,132,555	2,763,400	\$315
Riverside	\$436,434,051	1,423,700	\$307
Alameda	\$418,497,719	1,398,500	\$299
Contra Costa	\$218,686,487	896,200	\$244
Santa Clara	\$383,465,186	1,671,400	\$229
Orange	\$496,081,497	2,705,300	\$183

Sources: *California Statistical Abstract*. 1998. California State Department of Finance. *Financial Transactions of Counties*, FY 1996-97. California State Controller.

Graph 5a
Per Capita Expenditures for Public Assistance, 1996-1997
11 Most Populous California Counties

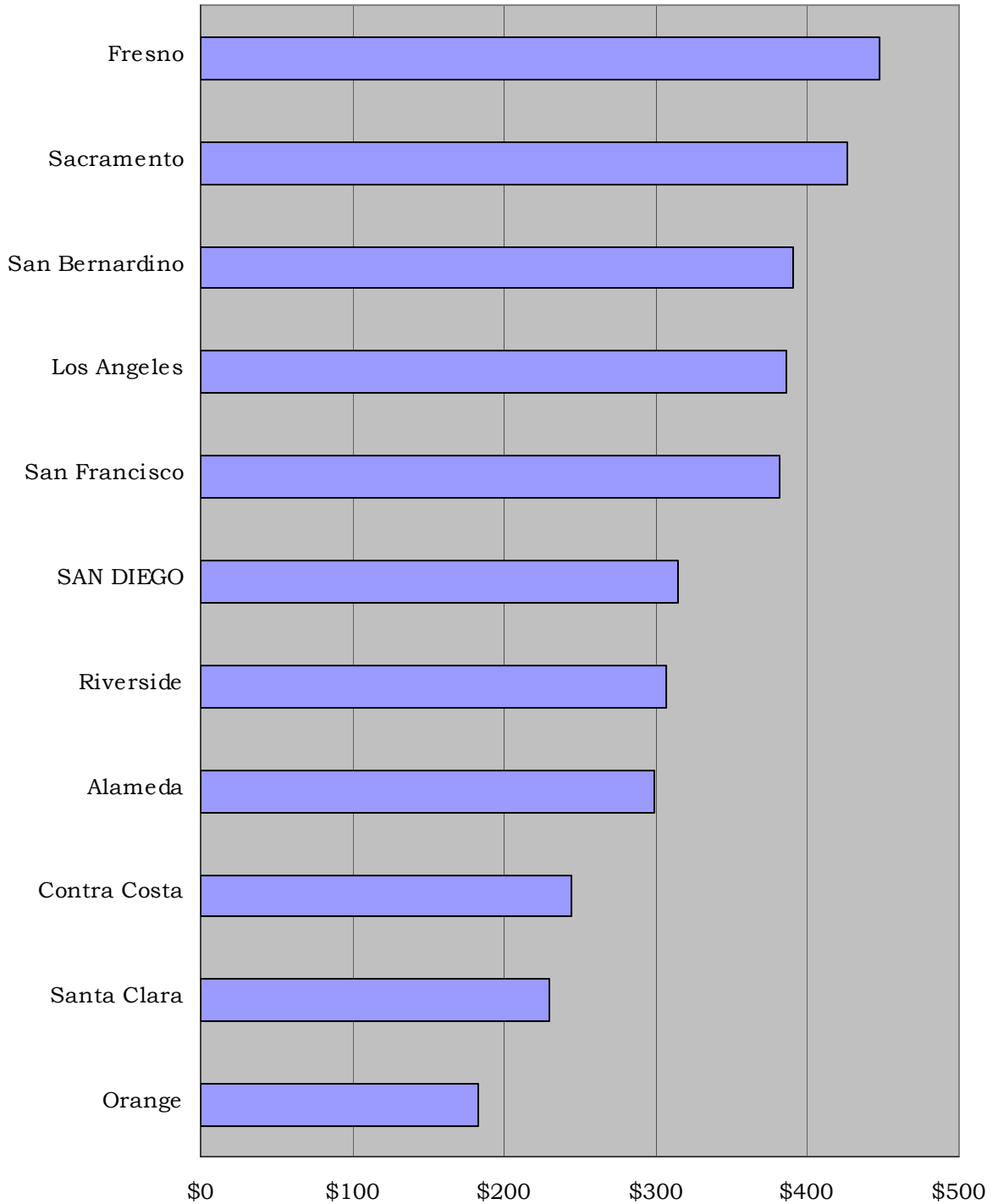


Table 5b and graph 5b show the amount each county spends for public assistance, the number of people in each county receiving public assistance and the computed expenditure per TANF/CalWorks recipient. It should be kept in mind that this does not mean that each TANF/CalWorks recipient gets the computed amount.

TABLE 5b

County	Total Expenditures	Avg. # of TANF/CALWORKS Recipients Per Month	Computed Expenditures Per TANF/CALWORKS Recipient
San Francisco	\$296,365,560	29,867	\$9,923
Santa Clara	\$383,465,186	71,576	\$5,357
Contra Costa	\$218,686,487	42,573	\$5,137
SAN DIEGO	\$871,132,555	174,011	\$5,006
Orange	\$496,081,497	103,245	\$4,805
Alameda	\$418,497,719	93,771	\$4,463
Los Angeles	\$3,679,954,862	837,586	\$4,394
Riverside	\$436,434,051	101,792	\$4,288
San Bernardino	\$631,188,280	175,834	\$3,590
Sacramento	\$488,313,113	141,954	\$3,440
Fresno	\$348,631,681	108,874	\$3,202

Sources: *Financial Transactions of Counties*, FY 1996-97. California State Controller. California Department of Social Services.

Note: TANF (Temporary Assistance for Needy Families) replaces AFDC (Aid to Families with Dependent Children) but serves the same purpose.

Graph 5b
**Expenditures by County for Public Assistance Computed on a
 Per TANF/CalWorks Recipient Basis, 1996-1997**
 11 Most Populous California Counties

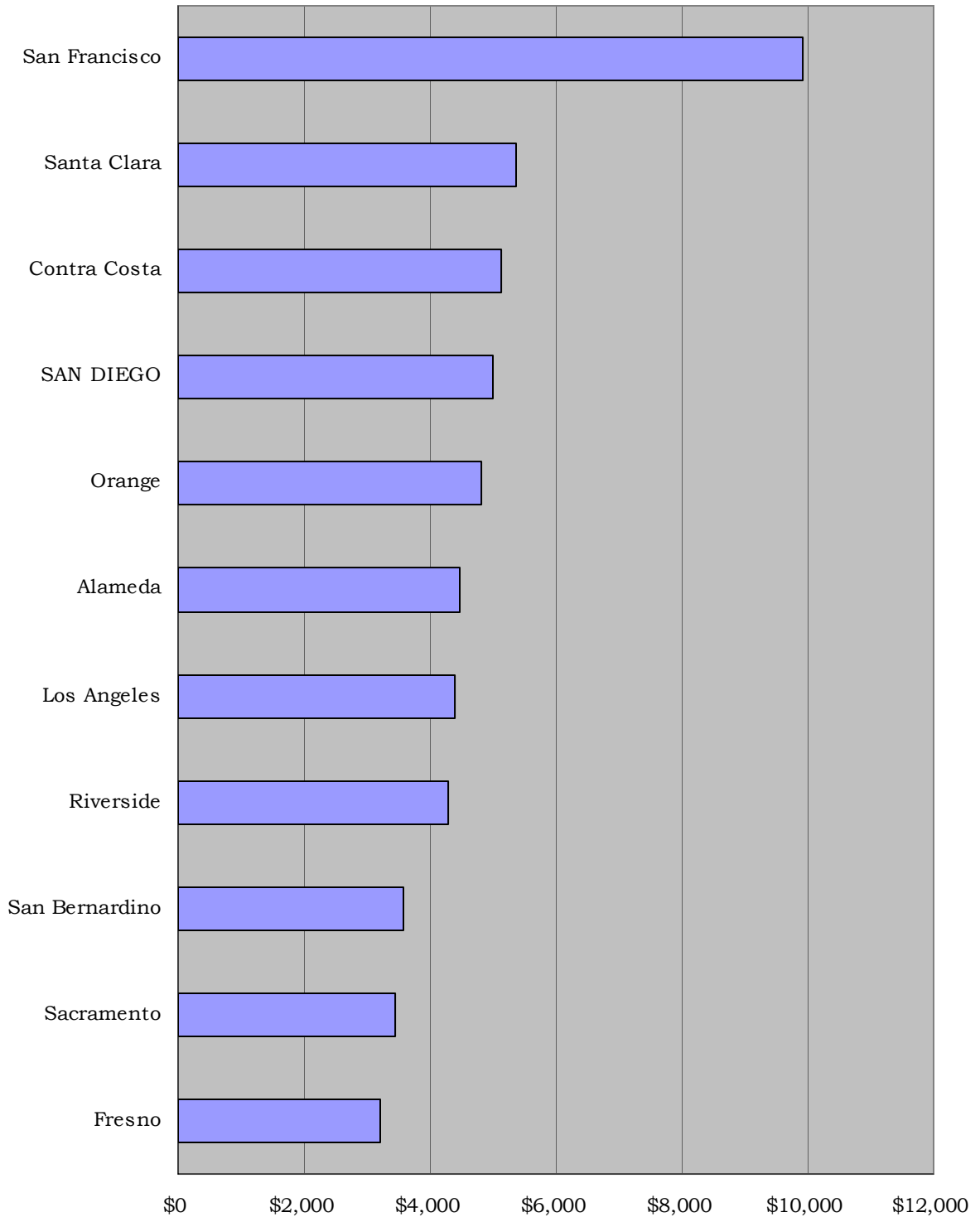


Table 5c shows the per capita expenditures for health, which includes public mental health and certain medical services for poor people. San Diego County allocates less than ¼ of the amount that San Francisco County spends.

TABLE 5c

County	Health Expenditures	1997 Population	Health Per Capita
San Francisco	\$447,604,456	777,400	\$576
Alameda	\$266,533,467	1,398,500	\$191
Sacramento	\$195,805,628	1,146,800	\$171
Fresno	\$129,716,241	778,700	\$167
Los Angeles	\$1,441,032,781	9,524,600	\$151
Contra Costa	\$117,048,823	896,200	\$131
San Bernardino	\$192,771,560	1,617,300	\$119
Riverside	\$162,385,199	1,423,700	\$114
Santa Clara	\$174,528,721	1,671,400	\$104
SAN DIEGO	\$257,134,549	2,763,400	\$93
Orange	\$248,027,630	2,705,300	\$92

Sources: *California Statistical Abstract*. 1998. California State Department of Finance.
Financial Transactions of Counties, FY 1996-97. California State Controller.

Graph 5c

Per Capita Expenditures for Health, 1996-1997

11 Most Populous California Counties

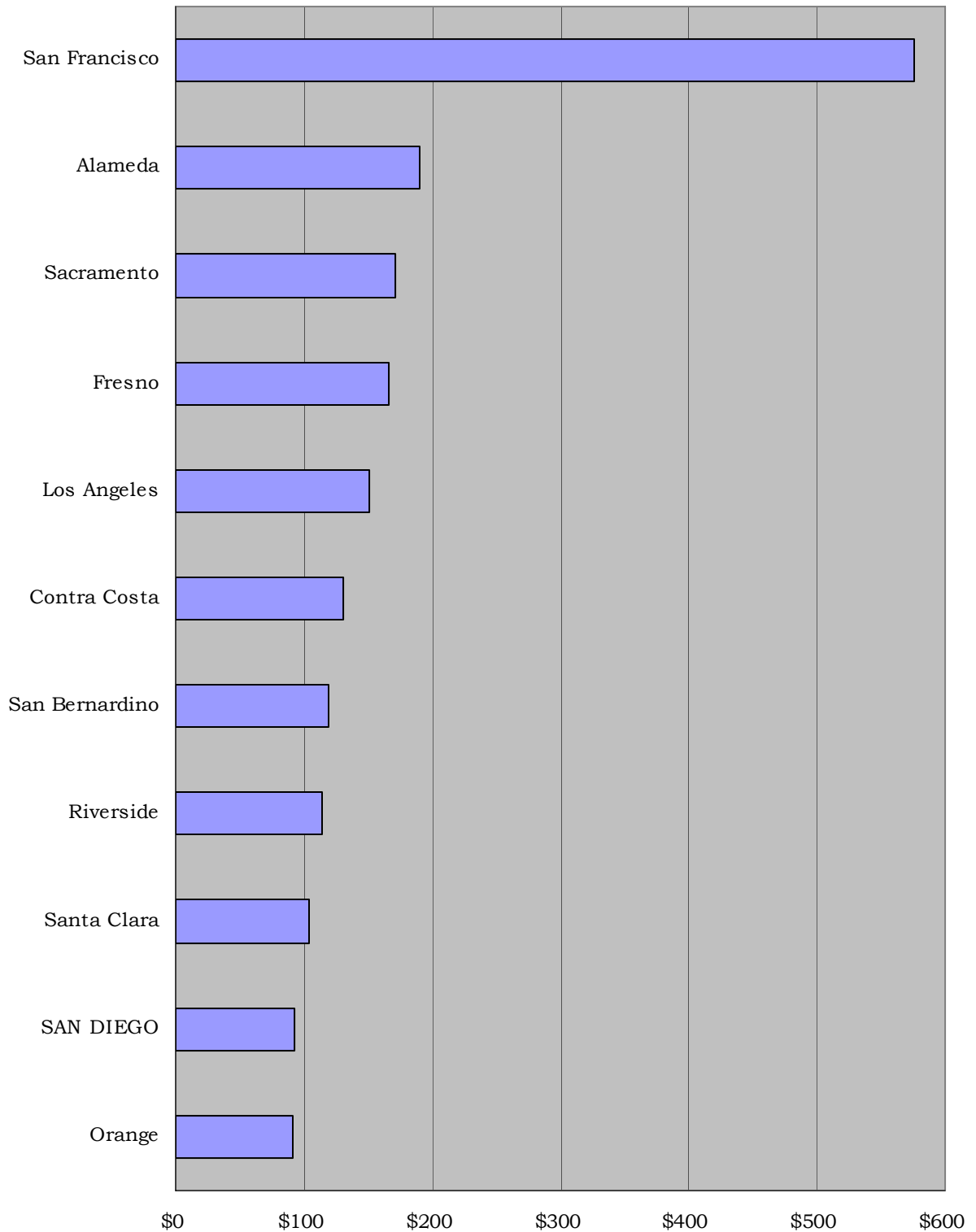


Table 5d shows the per capita expenditures for the judicial system in the 11 most populous California Counties. The judicial system includes the court, district attorneys, public defenders, and other related expenses.

TABLE 5d

County	Judicial Expenditures	1997 Population	Judicial Per Capita
San Francisco	\$92,174,534	777,400	\$119
Sacramento	\$134,071,812	1,146,800	\$117
Santa Clara	\$176,935,339	1,671,400	\$106
Los Angeles	\$942,889,237	9,524,600	\$99
Alameda	\$137,189,021	1,398,500	\$98
Riverside	\$126,316,617	1,423,700	\$89
Orange	\$231,091,515	2,705,300	\$85
Fresno	\$65,112,396	778,700	\$84
SAN DIEGO	\$227,850,413	2,763,400	\$82
Contra Costa	\$70,482,044	896,200	\$79
San Bernardino	\$121,591,710	1,617,300	\$75

Sources: *California Statistical Abstract*. 1998. California State Department of Finance.
Financial Transactions of Counties, FY 1996-97. California State Controller.

Graph 5d
Per Capita Expenditures for the Judicial System, 1996-1997
11 Most Populous California Counties

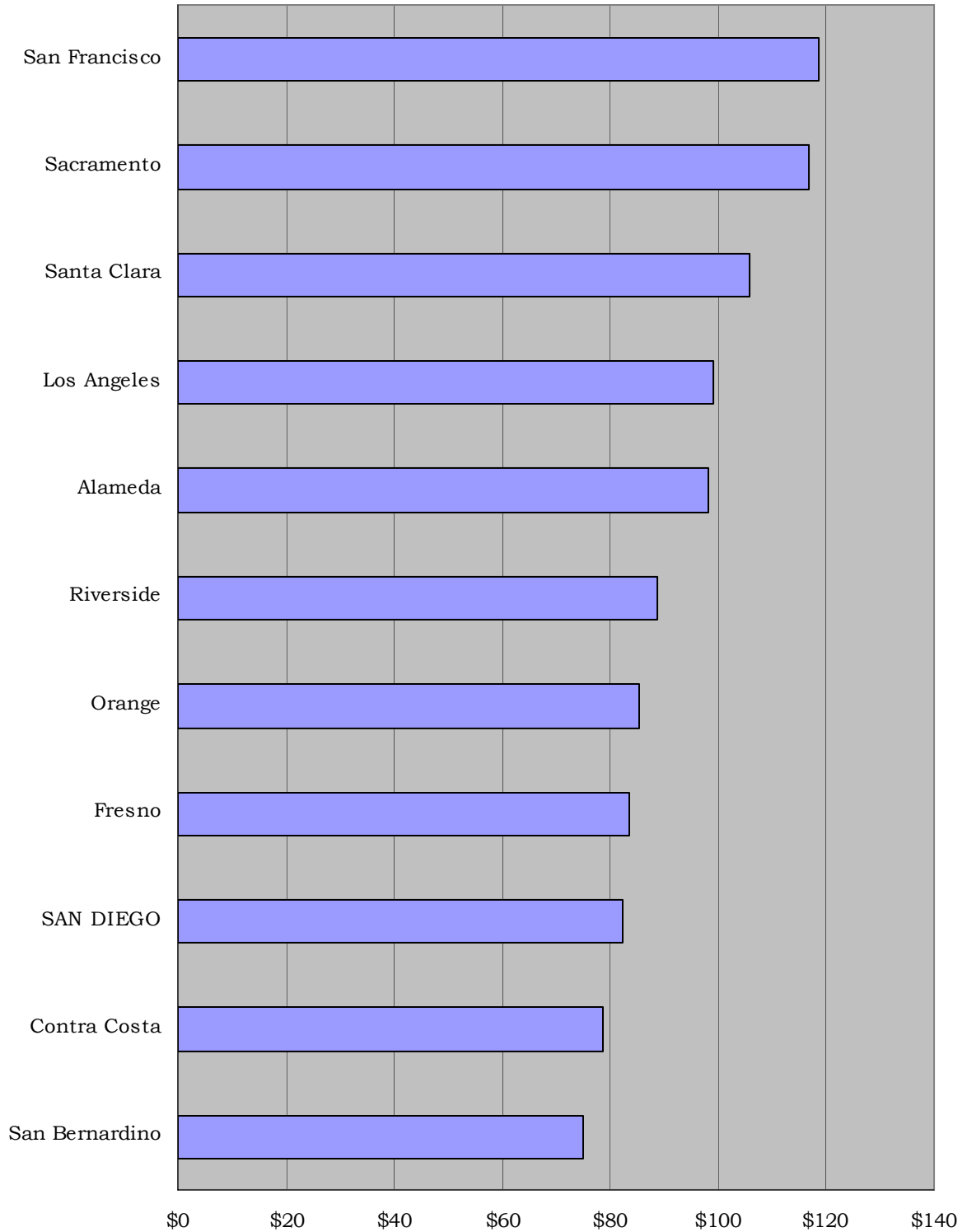


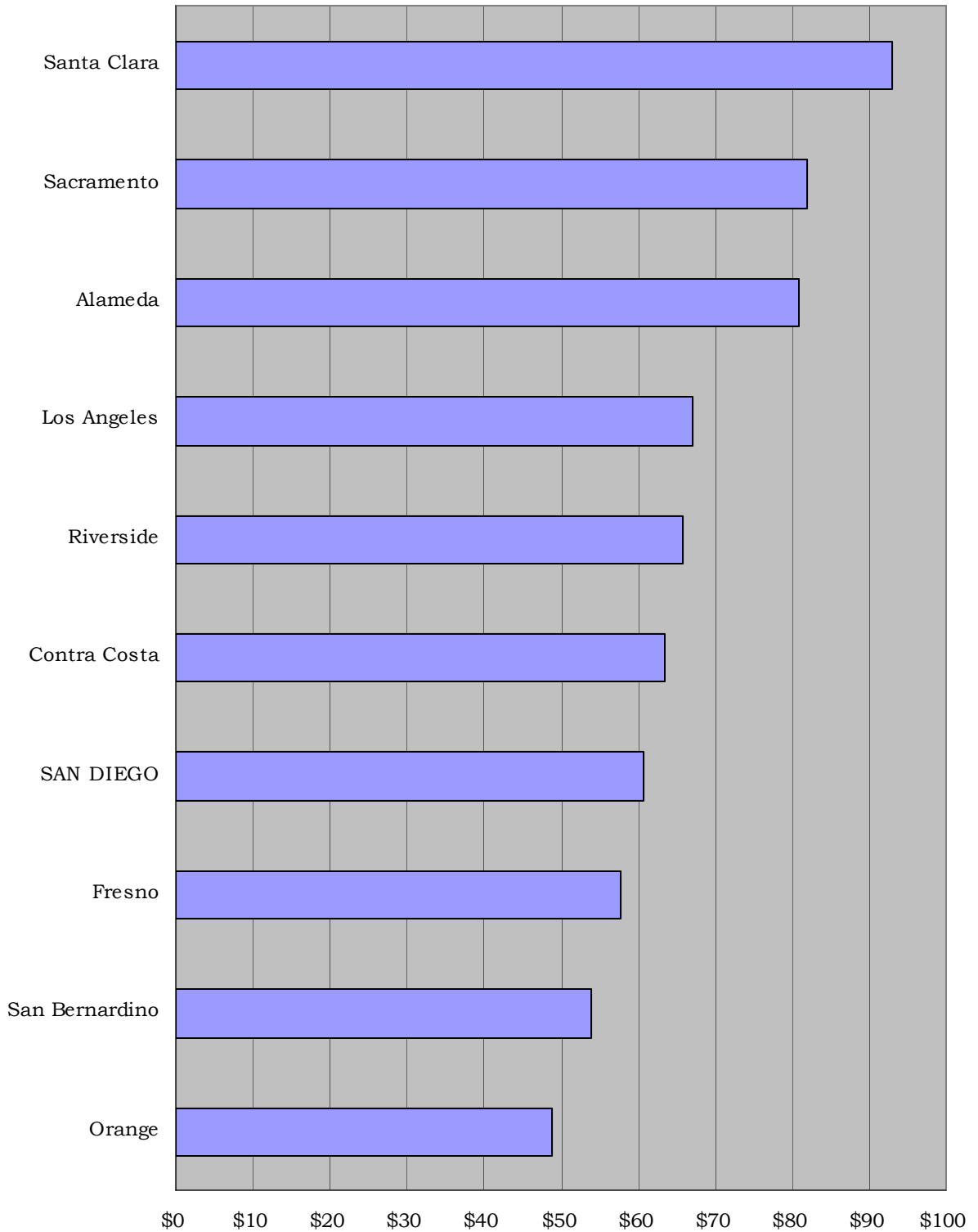
Table 5e shows the per capita expenditures for the detention systems of the 10 most populous California Counties (excluding San Francisco). The detention systems include adult jails, juvenile halls, and probation departments and related facilities.

TABLE 5e

County	Detention Expenditures	1997 Population	Detention Per Capita
Santa Clara	\$155,587,034	1,671,400	\$93
Sacramento	\$93,995,017	1,146,800	\$82
Alameda	\$113,019,152	1,398,500	\$81
Los Angeles	\$639,012,518	9,524,600	\$67
Riverside	\$93,646,819	1,423,700	\$66
Contra Costa	\$56,916,414	896,200	\$64
SAN DIEGO	\$167,800,315	2,763,400	\$61
Fresno	\$44,944,372	778,700	\$58
San Bernardino	\$87,113,352	1,617,300	\$54
Orange	\$132,145,321	2,705,300	\$49

Sources: *California Statistical Abstract*. 1998. California State Department of Finance. *Financial Transactions of Counties*, FY 1996-97. California State Controller. (Excludes San Francisco)

Graph 5e
Per Capita Expenditures for Detention, 1996-1997
10 Most Populous California Counties (excluding San Francisco)



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SECTION II
San Diego County Government

Notes for Section II

The San Diego County budget for fiscal year 1999 breaks the government into six separate budget groups: Financial/General, Community Services, Health and Human Services Agency, Land Use, Public Safety and Competition/Reengineering. Within these budget groups are separate budget units. Budget units, in turn, consist of one or more county programs.

San Diego County has restructured its budget over the past two years. Programs (and consequently budget units) have been relocated to different budget groups, which tends to make time series comparisons of the data problematic.

The data sets in this section are presented by budget unit according to the type of activity performed by the budget unit. For example, the Registrar of Voters is a budget unit that performs “elections” activity. Each table and graph present the revenues and expenditures of budget units within a budget group that perform a specific type of activity.

SECTION II

**Subsection 6
San Diego County Budget Overview**

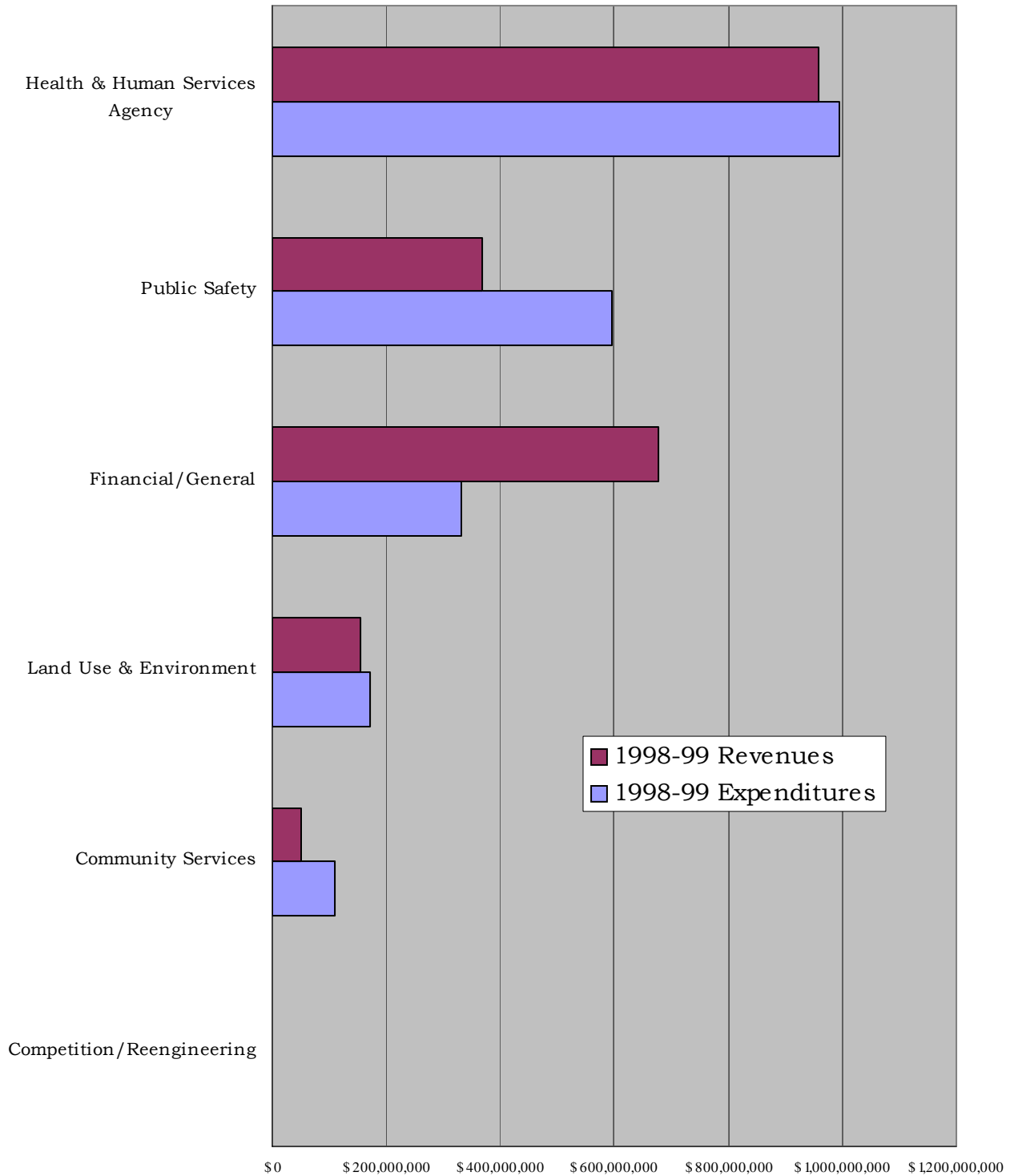
The following table and graph illustrate the composition of the total San Diego County budget, separated by budget group. The total revenues, expenditures, and the net revenues to the county from that group for the 1998-1999 fiscal year are listed.

TABLE 6a

Budget Group	1998-99 Expenditures	1998-99 Revenues	Net Revenues (Cost)
Health & Human Services Agency	\$995,293,672	\$957,011,706	(\$38,281,966)
Public Safety	\$596,777,080	\$367,140,208	(\$229,636,872)
Financial/General	\$331,390,302	\$677,091,741	\$345,701,439
Land Use & Environment	\$171,150,440	\$153,441,140	(\$17,709,300)
Community Services	\$110,238,579	\$51,425,756	(\$58,812,823)
Competition/ Reengineering	\$1,540,978	\$280,500	(\$1,260,478)
TOTAL	\$2,206,391,051	\$2,206,391,051	\$0

Sources: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 6a
**Revenues and Expenditures of Budget Groups
in San Diego County**
Fiscal Year 1998-1999



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SECTION II

Subsection 7
Financial/General Budget Group

Table 7a and Graph 7a illustrate the composition of the Financial/General budget group. Revenues and expenditures for the budget group are subdivided by the activity performed by the budget units. Tables 7b through 7g detail the revenues and expenditures of the budget units by activity.

TABLE 7a

Budget Units by Activity	Expenditures	Revenues
Finance	\$164,813,092	\$617,211,281
Plant Acquisition	\$86,851,330	\$48,285,904
Other General	\$42,008,163	\$3,216,732
Legislative & Administrative Appropriations	\$14,070,706	\$247,434
Personnel	\$12,303,459	\$5,849,525
Counsel	\$11,343,552	\$2,280,865

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 7a
**Revenues and Expenditures in the Financial/General
 Budget Group by Activity**
 County of San Diego, Fiscal Year 1998-1999

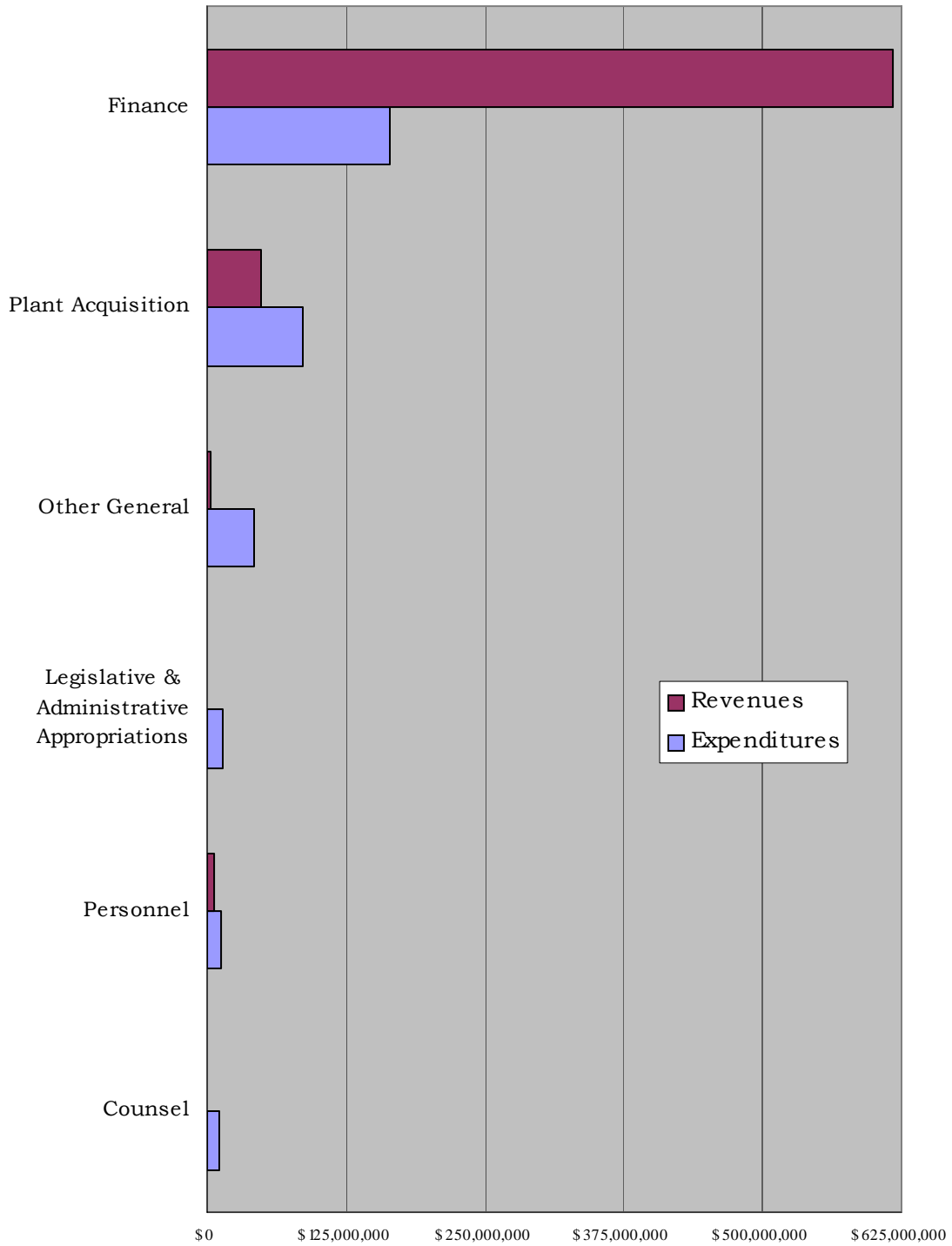


Table 7b shows the revenues and expenditures for finance activity within the Financial/General budget group.

TABLE 7b

Budget Units by Activity	Expenditures	Revenues
COUNTY- GENERAL REVENUES	\$50,000,000	\$539,174,939
PENSION OBLIGATION BONDS	\$46,453,725	\$46,453,725
ASSESSOR	\$27,474,220	\$22,336,536
AUDITOR AND CONTROLLER	\$16,946,237	\$4,328,166
COUNTYWIDE GENERAL EXPENSES	\$16,794,554	\$0
TREASURER/TAX COLLECTOR	\$7,144,356	\$4,917,915

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 7b
Revenues and Expenditures of Finance Activity Budget Units
 County of San Diego, Fiscal Year 1998-1999

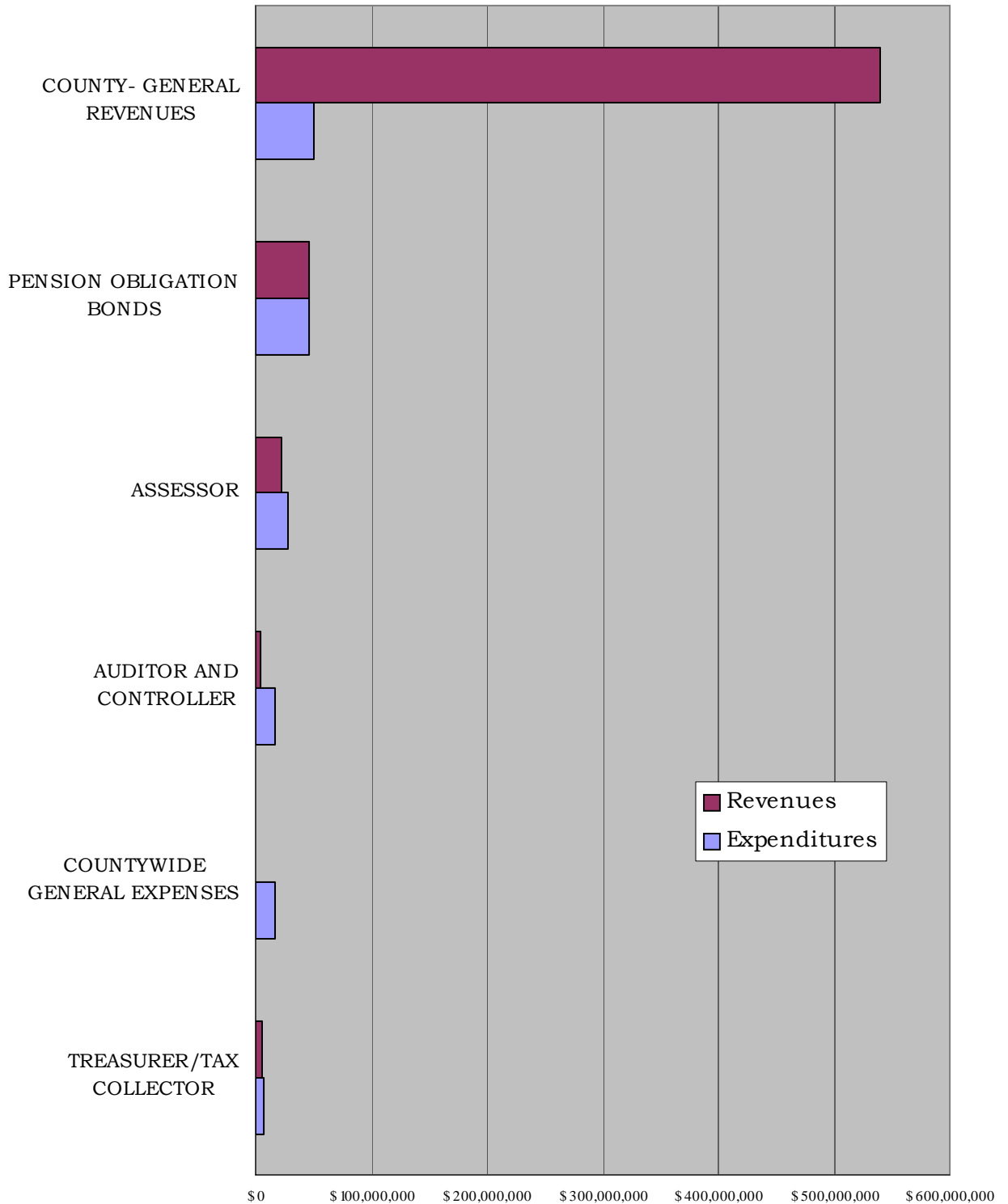


Table 7c shows the revenues and expenditures for plant acquisition activity within the Financial/General budget group.

COF stands for Capital Outlay Fund.

TABLE 7c

Budget Units by Activity	Expenditures	Revenues
CONTRIBUTIONS TO COF	\$38,565,426	\$0
CAPITAL OUTLAY FUND	\$25,112,619	\$25,112,619
CRIMINAL JUSTICE FACILITY	\$19,278,629	\$19,278,629
COUNTY HEALTH COMPLEX	\$2,522,656	\$2,522,656
EDGEMOOR DEVELOPMENT FUND	\$229,000	\$229,000
CAPITAL OUTLAY - LIBRARY PROJECTS	\$1,143,000	\$1,143,000

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 7c
Revenues and Expenditures of Plant Acquisition Activity
Budget Units
 County of San Diego, Fiscal Year 1998-1999

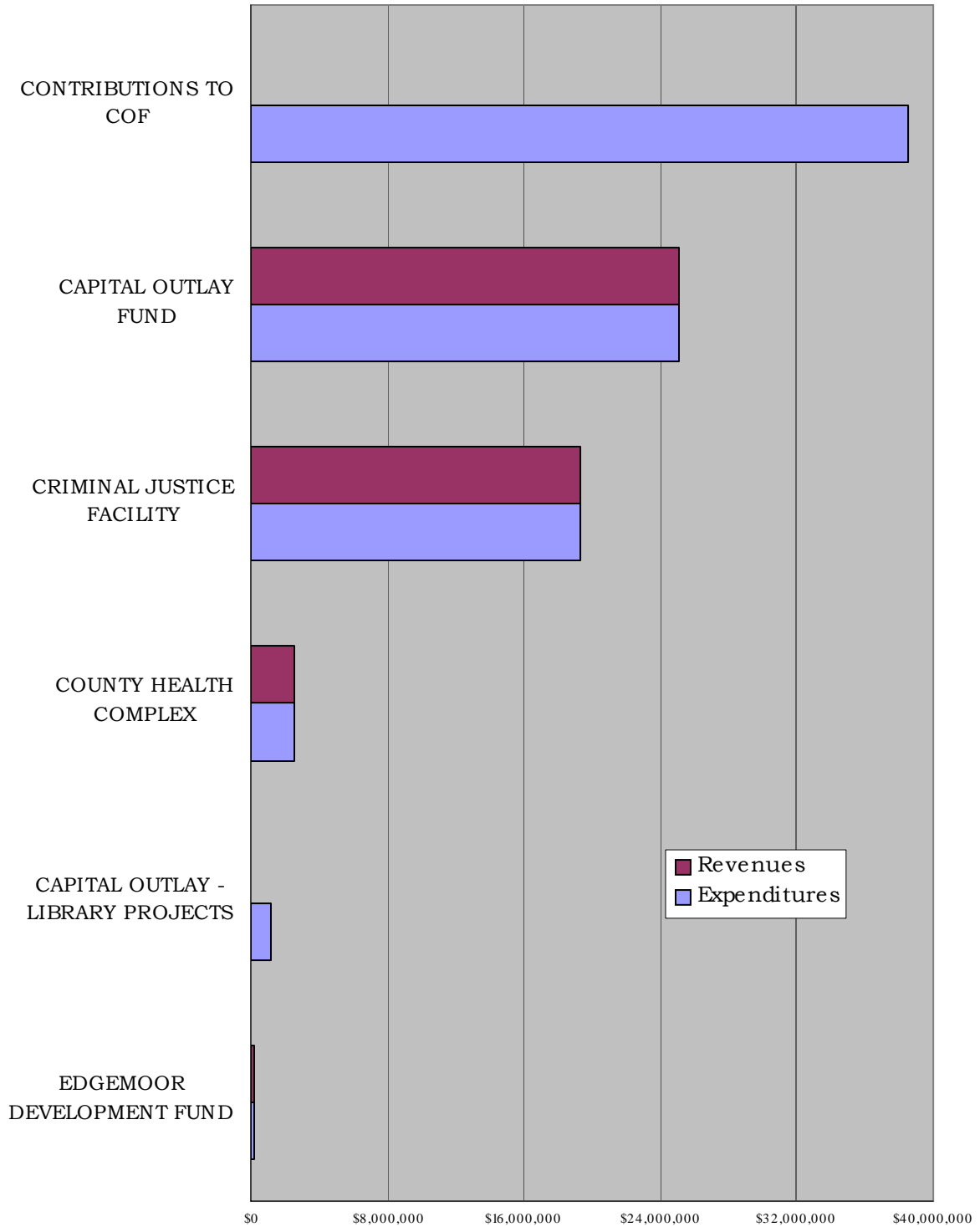


Table 7d shows the revenues and expenditures for other general activity within the Financial/General budget group.

TABLE 7d

Budget Units by Activity	Expenditures	Revenues
DEPT. OF INFORMATION SERVICES	\$18,513,982	\$1,321,130
ELECTRONIC SYSTEMS & EQUIPMENT	\$11,205,852	\$207,273
CONTINGENCY RESERVE	\$10,600,000	\$0
MEDIA AND PUBLIC RELATIONS	\$1,688,329	\$1,688,329

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 7d
Revenues and Expenditures of Other General Activity
Budget Units
 County of San Diego, Fiscal Year 1998-1999

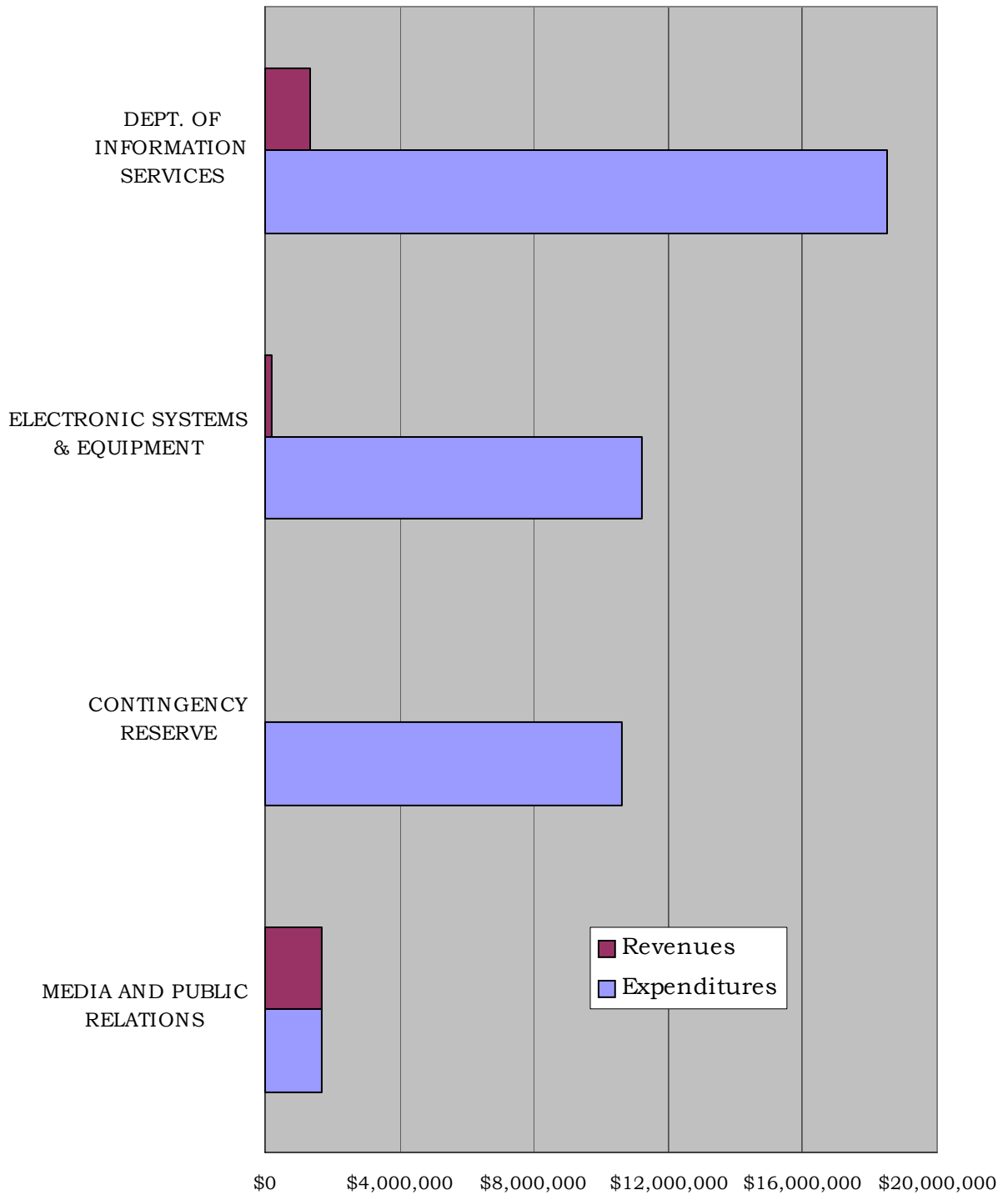


Table 7e shows the revenues and expenditures for legislative and administrative appropriations activities within the Financial/General budget group.

TABLE 7e

Budget Units by Activity	Expenditures	Revenues
CHIEF ADMINISTRATIVE OFFICER	\$3,258,444	\$33,103
SUPERVISORS, DISTRICTS 1-5	\$3,242,905	\$0
CLERK, BOARD OF SUPERVISORS	\$2,898,651	\$177,596
COMMUNITY ENHANCEMENT	\$2,745,179	\$0
COMMUNITY PROJECTS & SERVICES	\$900,000	\$0
CAC MAJOR MAINTENANCE	\$526,800	\$13,800
CIVIL SERVICE COMMISSION	\$309,007	\$22,935
BOARD OF SUPERVISORS, GENERAL	\$189,720	\$0

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 7e
**Revenues and Expenditures of Legislative &
 Administrative Appropriations Activity Budget Units**
 County of San Diego, Fiscal Year 1998-1999

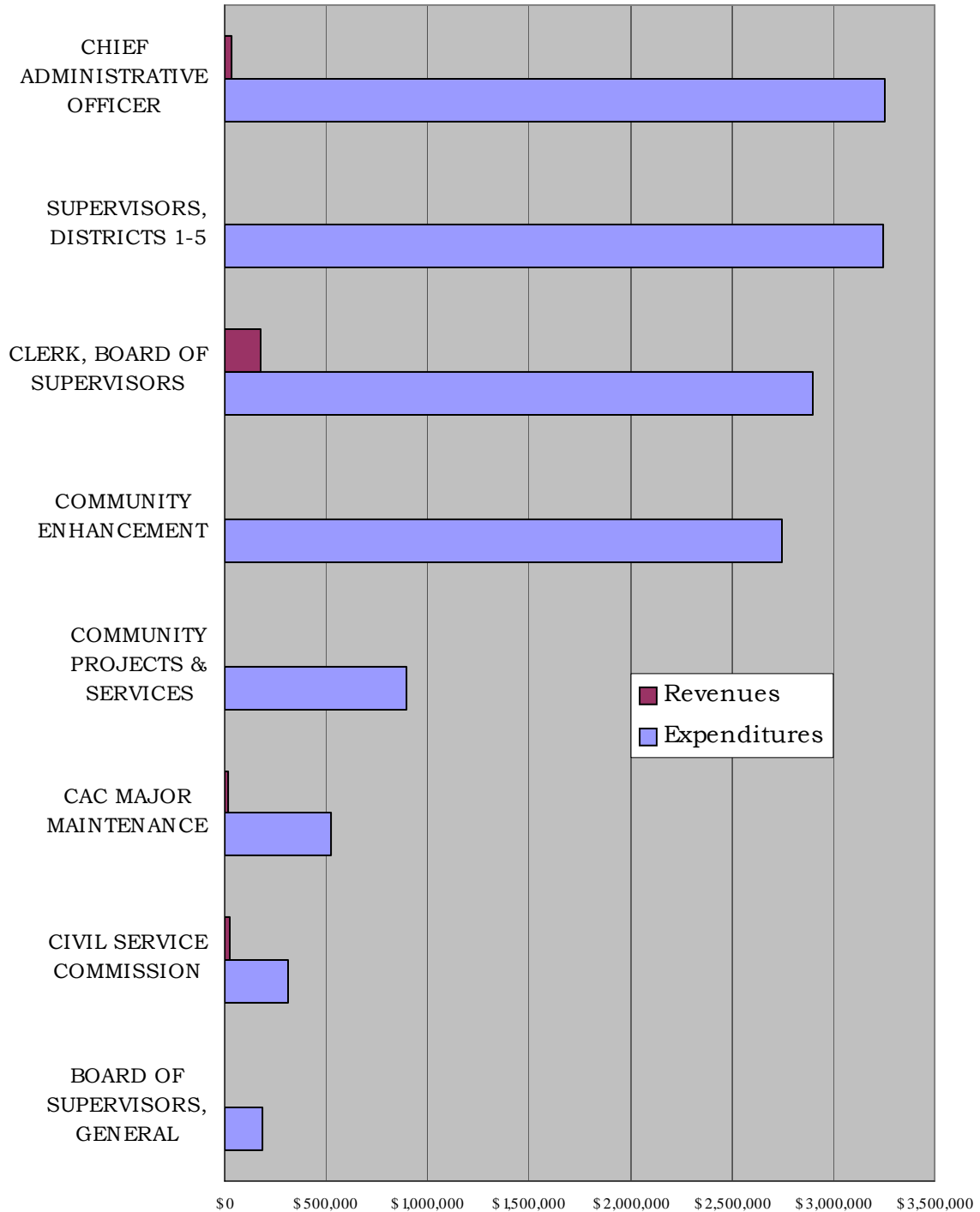


Table 7f shows the revenues and expenditures for personnel functions within the Financial/General budget group.

TABLE 7f

Budget Units by Activity	Expenditures	Revenues
DEPARTMENT OF HUMAN RESOURCES	\$12,270,998	\$5,849,525
EQUAL OPPORTUNITY MANAGEMENT OFFICE	\$32,461	\$0

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 7f
Revenues and Expenditures of Personnel Functions Budget
Units
 County of San Diego, Fiscal Year 1998-1999

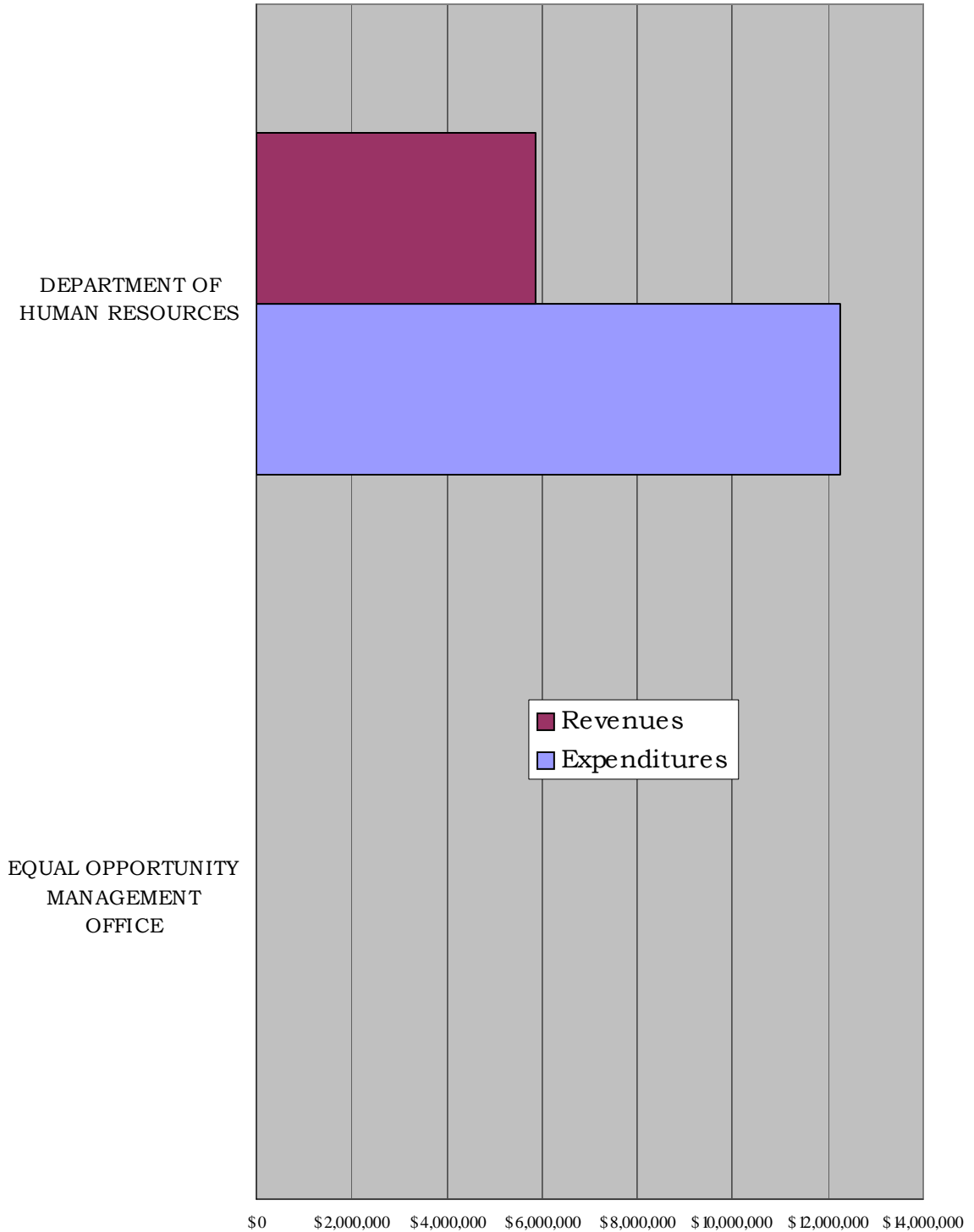


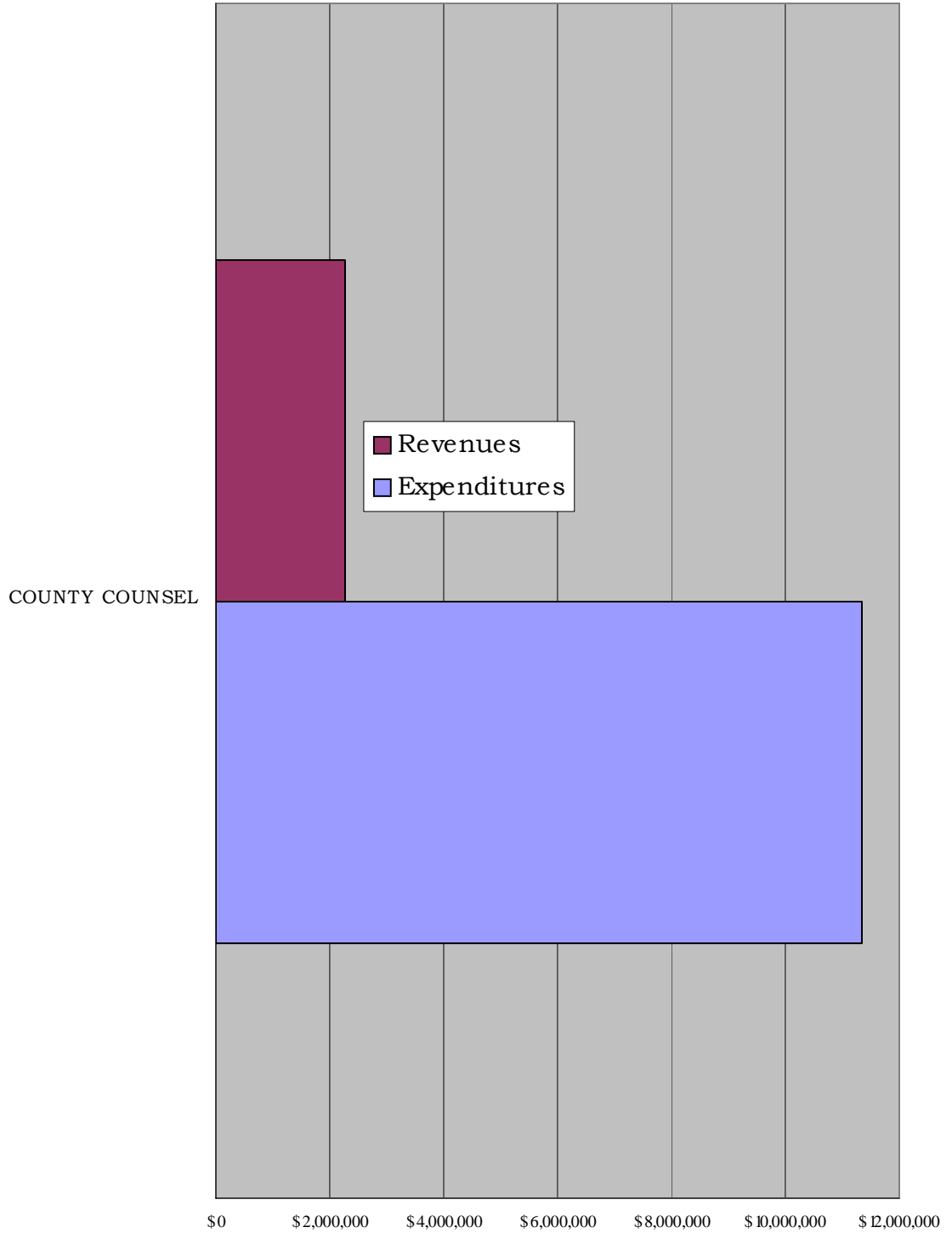
Table 7g shows the revenues and expenditures for the County Counsel within the Financial/General budget group.

TABLE 7g

Budget Units by Activity	Expenditures	Revenues
COUNTY COUNSEL	\$11,343,552	\$2,280,865

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 7g
Revenues and Expenditures of County Counsel
County of San Diego, Fiscal Year 1998-1999



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SECTION II

**Subsection 8
Competition Reengineering Budget Group**

Table 8a and Graph 8a illustrate the revenues and expenditures of the Competition and Reengineering budget group. Revenues and expenditures for the budget group are subdivided by the activity performed by the budget units. Table 8b details the revenues and expenditures of the individual budget units.

TABLE 8a

Budget Units by Activity	Expenditures	Revenues
Legislative & Administrative Appropriations	\$1,540,978	\$280,500

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 8a
**Revenues and Expenditures in the
 Competition/Reengineering Budget Group by Activity**
 County of San Diego, Fiscal Year 1998-1999

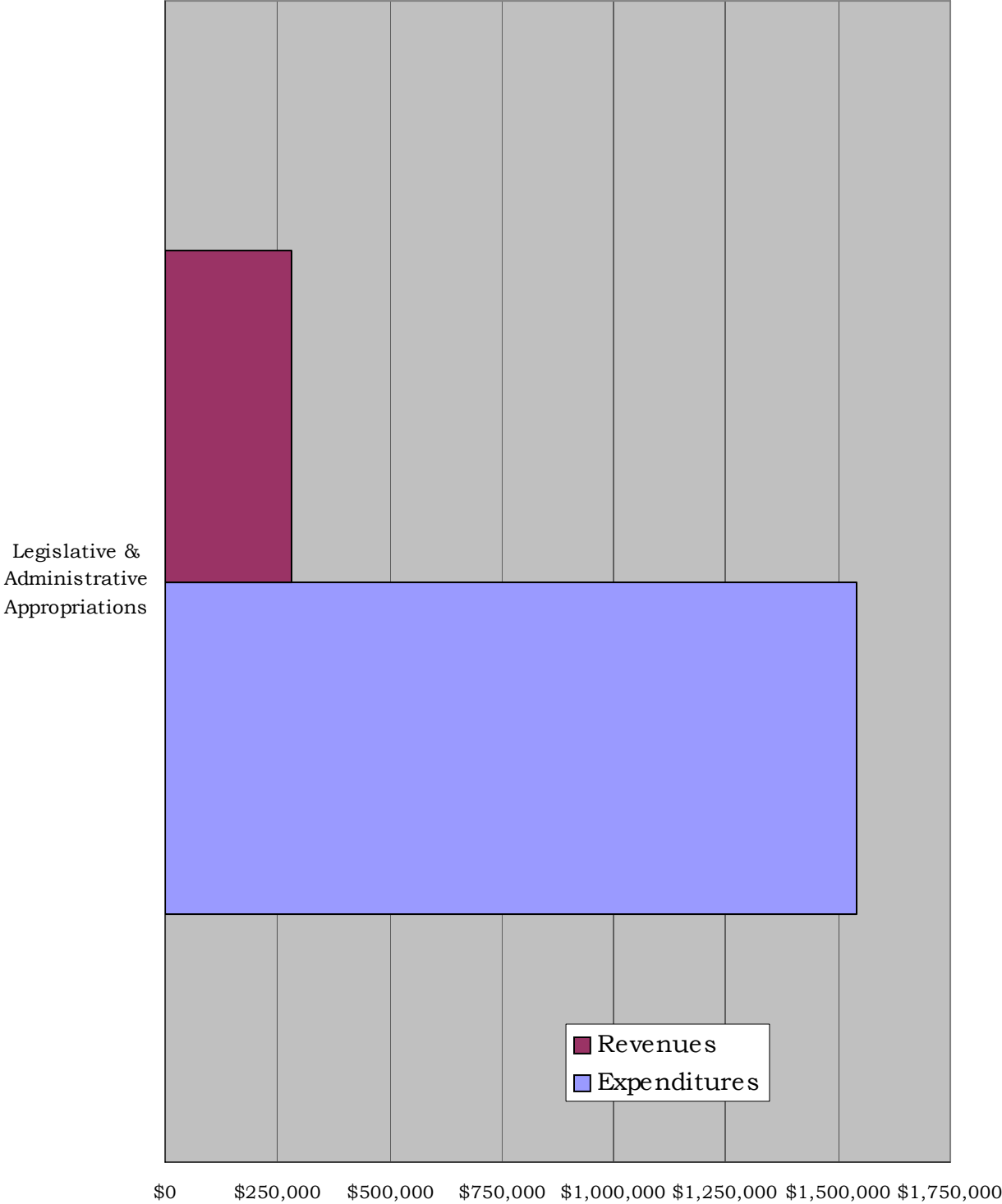


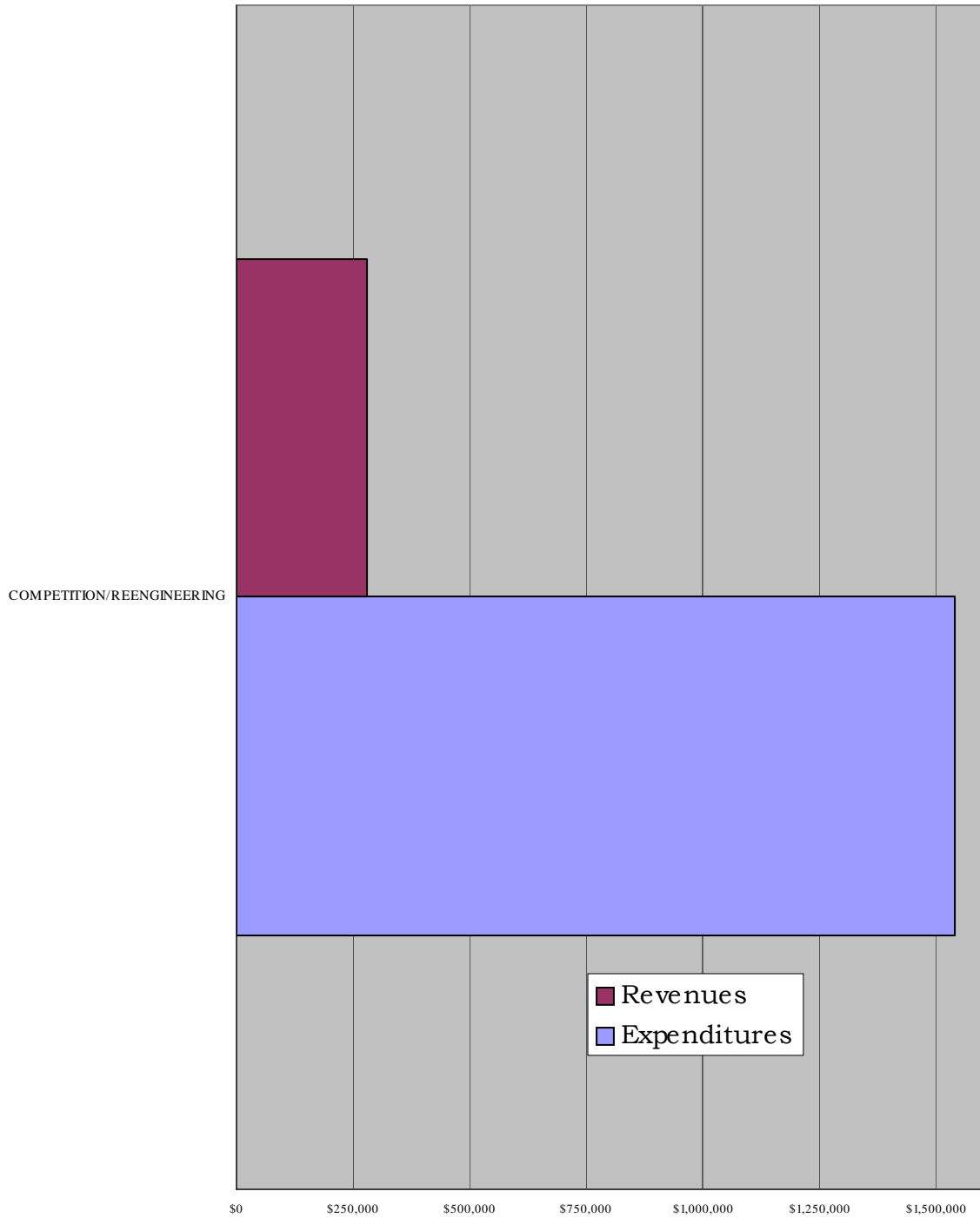
Table 8b shows the revenues and expenditures for finance activity within the Competition and Reengineering budget group.

TABLE 8b

Budget Units by Activity	Expenditures	Revenues
COMPETITION/REENGINEERING	\$1,540,978	\$280,500

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 8b
**Revenues and Expenditures of Budget Units in the
 Competition and Reengineering Budget Group**
 County of San Diego, Fiscal Year 1998-1999



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SECTION II

Subsection 9
Land Use and Environment Budget Group

Table 9a and Graph 9a illustrate the revenues and expenditures of the Land Use and Environment budget group. Revenues and expenditures for the budget group are subdivided by the activity performed by the budget units. Tables 9b through 9j detail the revenues and expenditures of the budget units by activity.

TABLE 9a

Budget Units by Activity	Expenditures	Revenues
Public Ways	\$106,773,740	\$105,125,883
Health	\$19,662,179	\$19,908,258
Recreational Facilities	\$15,585,594	\$9,060,827
Other Protection	\$15,045,957	\$7,447,993
Sanitation	\$6,883,197	\$6,883,197
Protective Inspection	\$6,558,283	\$4,665,165
Agricultural Education	\$291,673	\$0
Transportation Terminals	\$249,817	\$249,817
Other General	\$100,000	\$100,000

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 9a
**Revenues and Expenditures in the
 Land Use/Environment Budget Group by Activity**
 County of San Diego, Fiscal Year 1998-1999

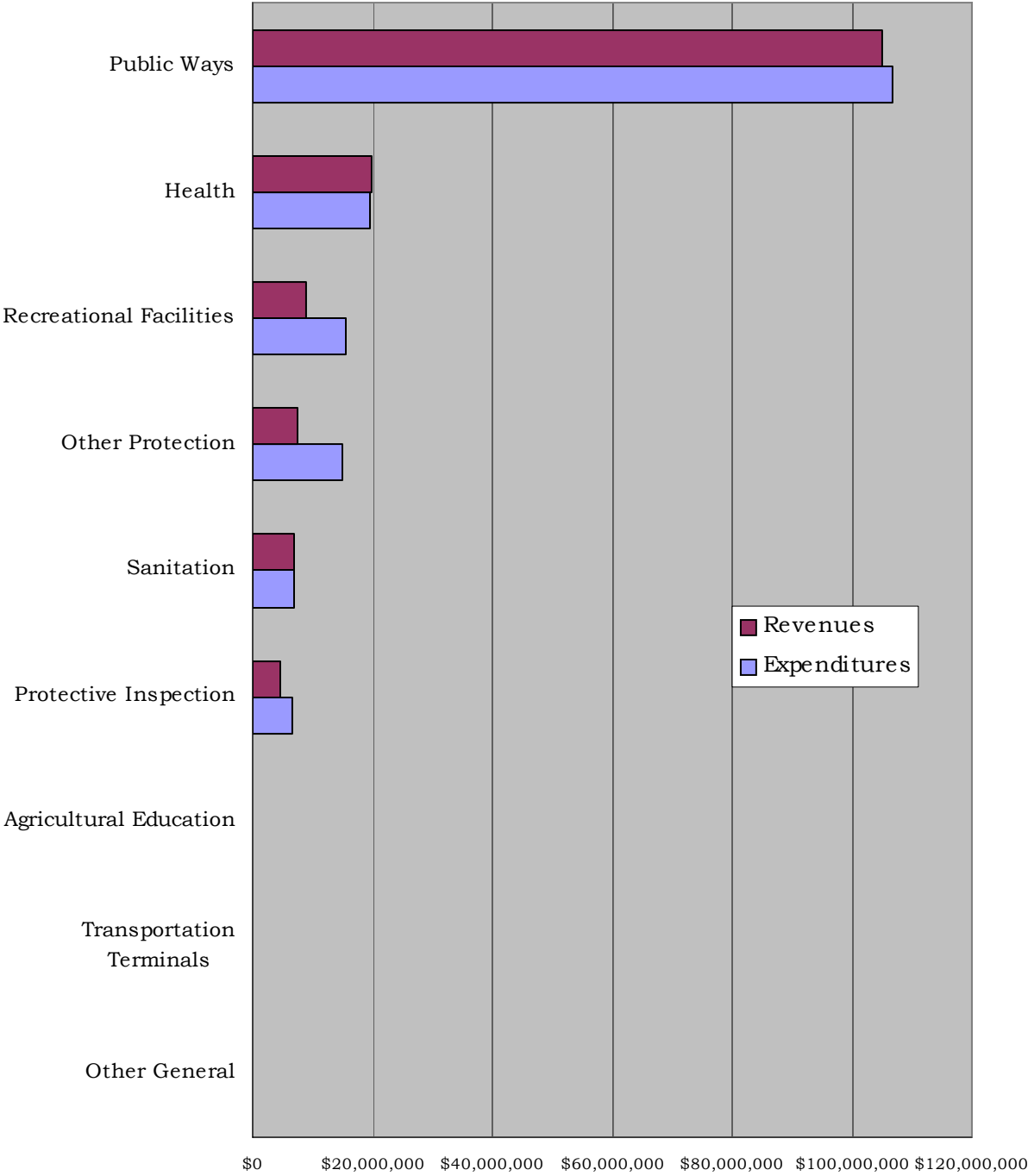


Table 9b shows the revenues and expenditures for health activity within the Land Use and Environment budget group.

TABLE 9b

Budget Units	Expenditures	Revenues
ENVIRONMENTAL HEALTH	\$19,662,179	\$19,908,258

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 9b
Revenues and Expenditures of Health Activity Budget Units
County of San Diego Fiscal Year 1998-1999

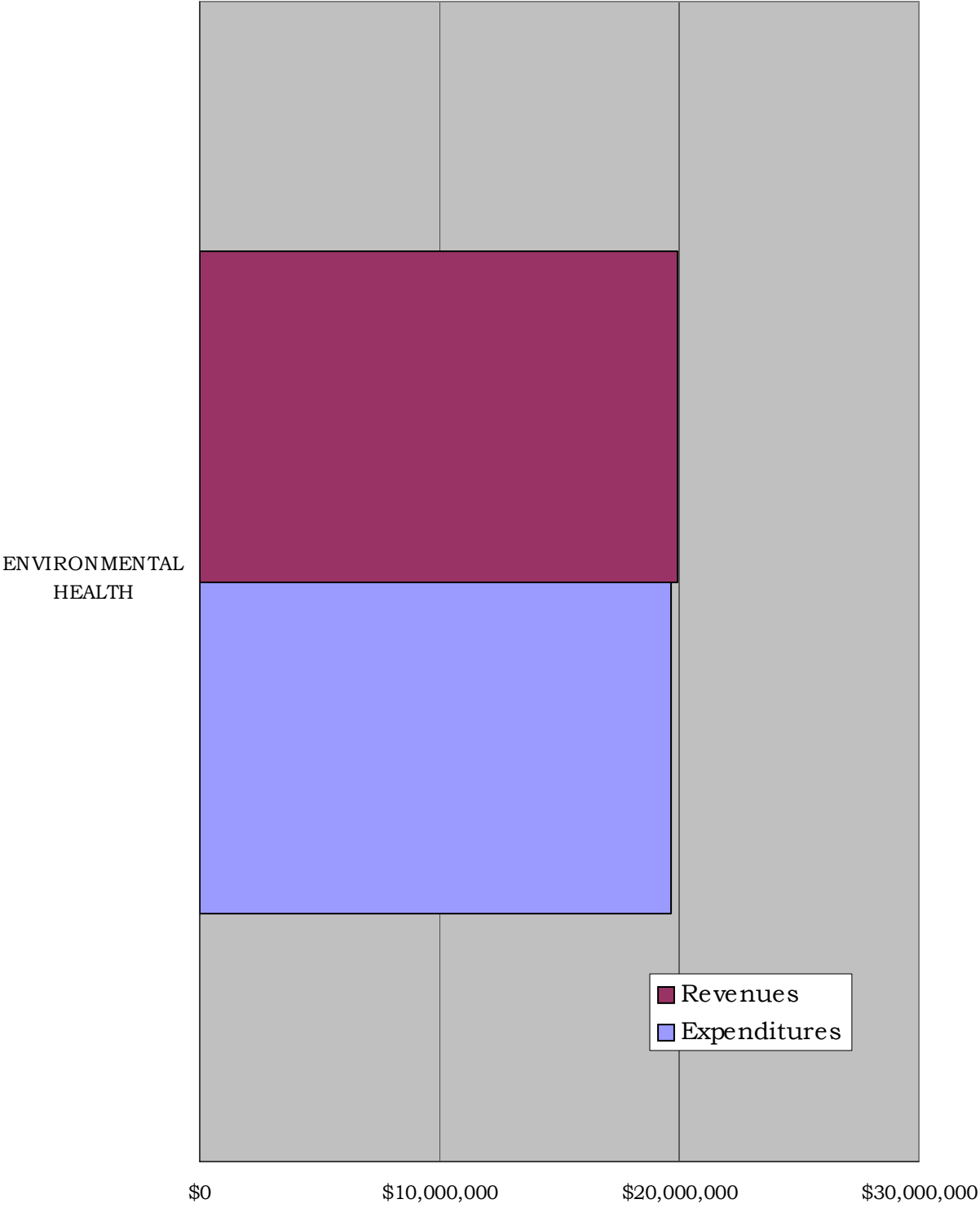


Table 9c shows the revenues and expenditures for public ways activities within the Land Use and Environment budget group.

TABLE 9c

Budget Units	Expenditures	Revenues
DEPT. OF PUBLIC WORKS- ROAD FUND	\$87,703,646	\$87,703,646
DEPT. OF PUBLIC WORKS- GENERAL FUND	\$19,070,094	\$17,422,237

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 9c
Revenues and Expenditures of Public Ways Activity
Budget Units
 County of San Diego, Fiscal Year 1998-1999

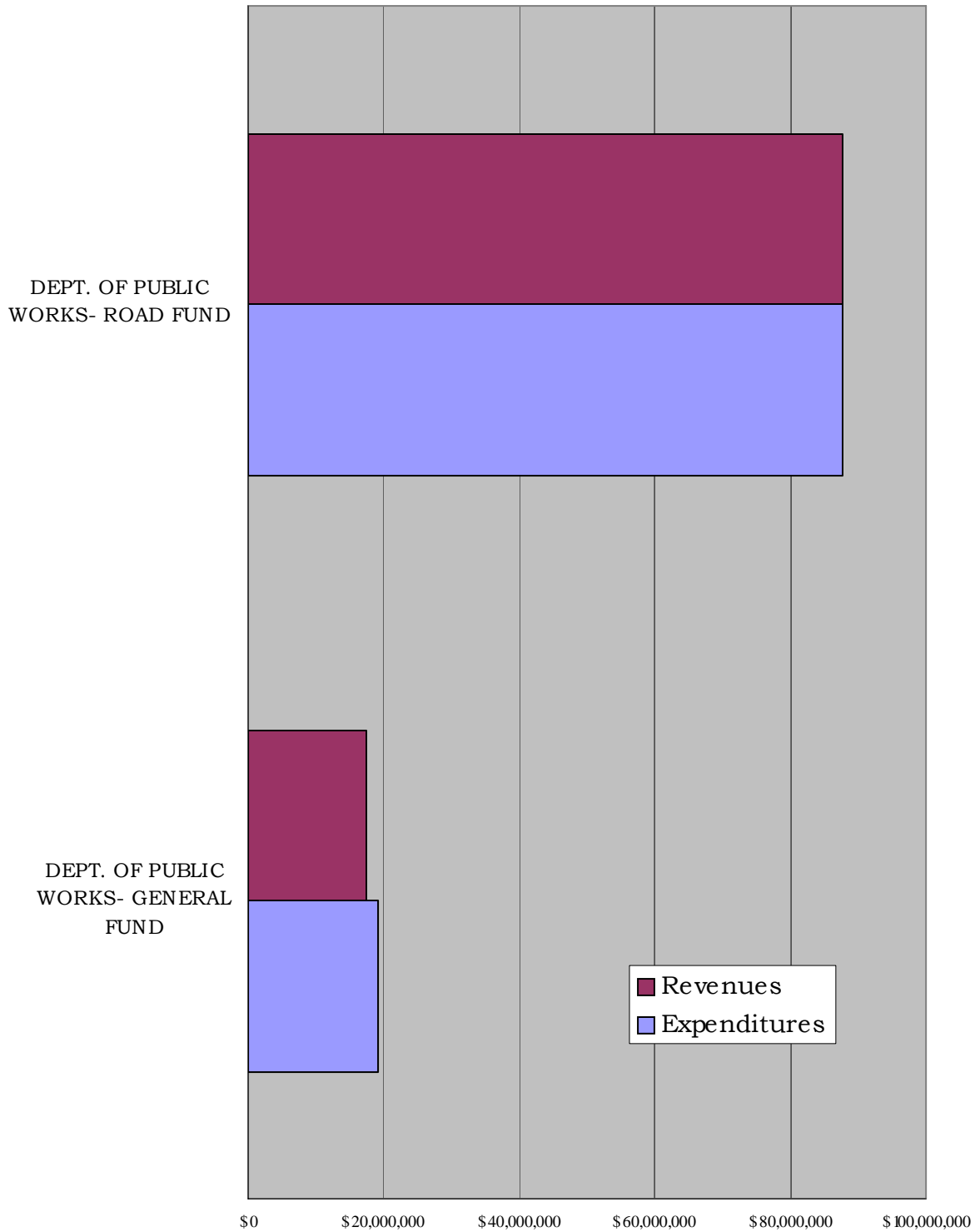


Table 9d shows the revenues and expenditures for other protection activities within the Land Use and Environment budget group.

TABLE 9d

Budget Units	Expenditures	Revenues
DEPT. OF PLANNING & LAND USE	\$12,879,122	\$7,408,493
LAND USE AND ENVIRONMENT	\$1,754,395	\$0
LAFCO ADMINISTRATION	\$372,940	\$0
FISH & GAME COMMISSION	\$39,500	\$39,500

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 9d
Revenues and Expenditures of Other Protection Activity
Budget Units
 County of San Diego, Fiscal Year 1998-1999

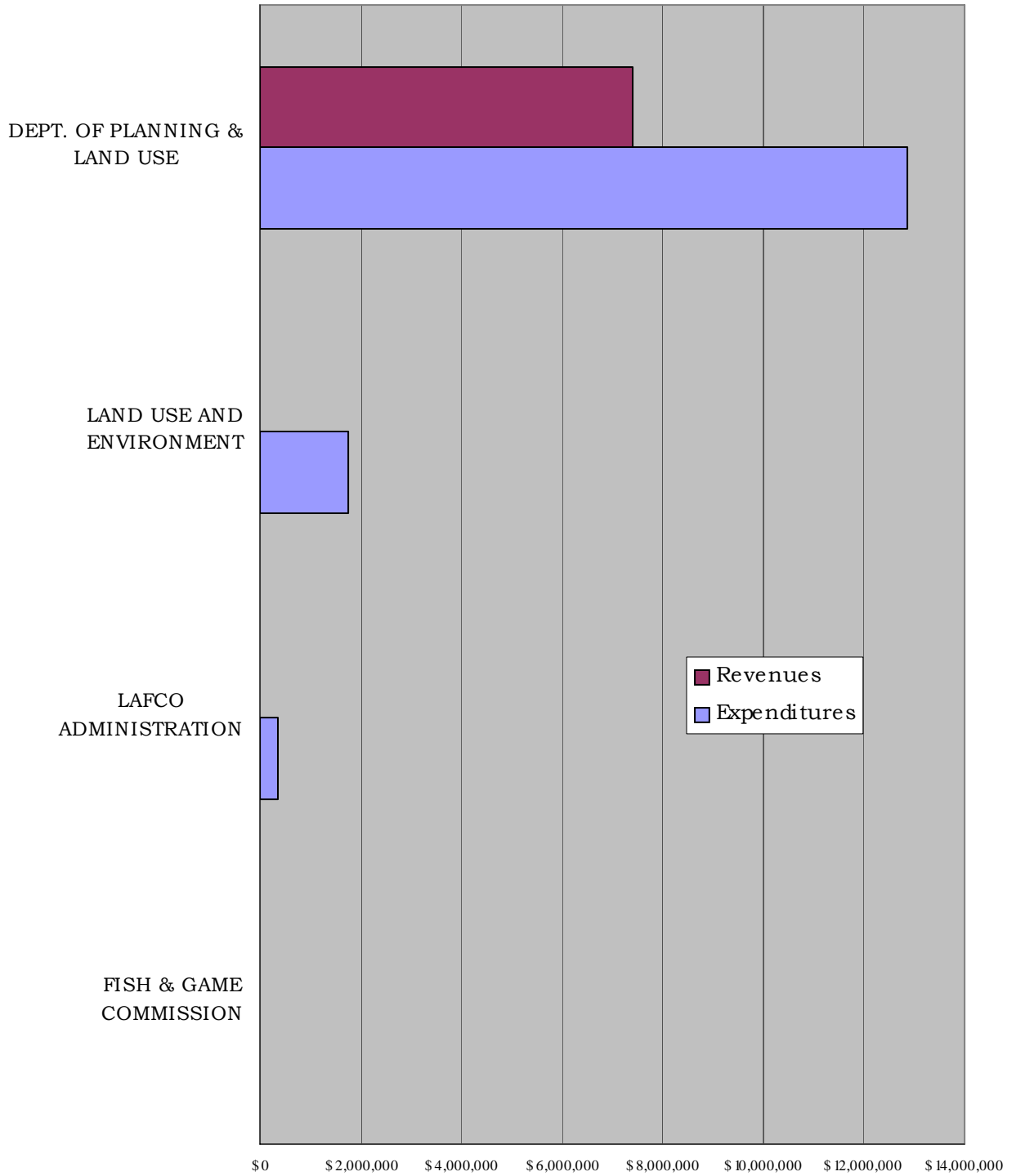


Table 9e shows the revenues and expenditures for recreational facilities activity within the Land Use and Environment budget group.

TABLE 9e

Budget Units	Expenditures	Revenues
PARKS AND RECREATION	\$9,706,531	\$3,181,764
LOCAL PARK DEVELOPMENT	\$5,879,063	\$5,879,063

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 9e
Revenues and Expenditures of Recreational Facilities Activity
Budget Units
 County of San Diego, Fiscal Year 1998-1999

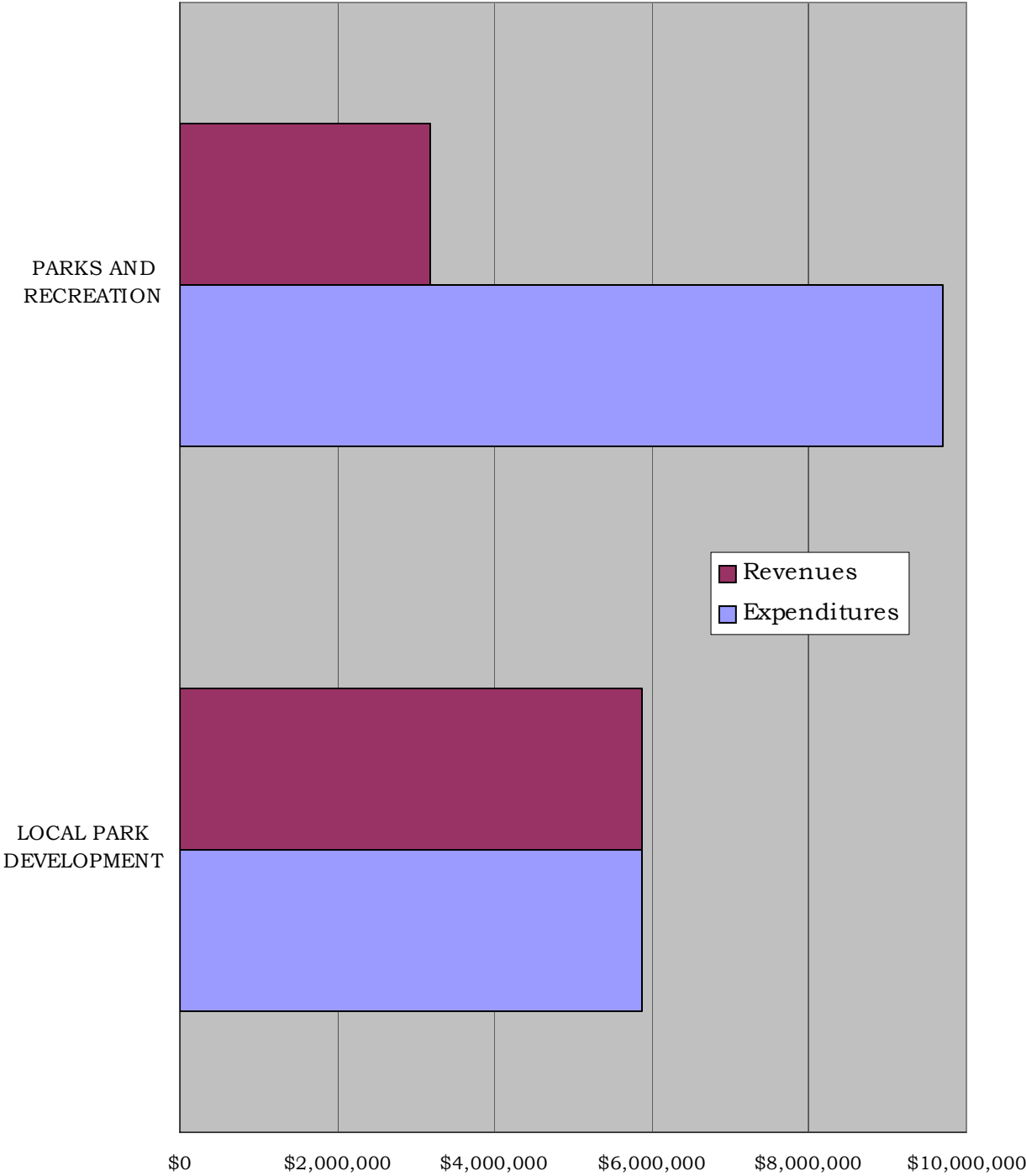


Table 9f shows the revenues and expenditures for sanitation activity within the Land Use and Environment budget group.

TABLE 9f

Budget Units	Expenditures	Revenues
INACTIVE WASTE SITE MANAGEMENT	\$6,723,177	\$6,723,177
HILLSBOROUGH LANDFILL MAINTENANCE	\$160,020	\$160,020

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 9f
**Revenues and Expenditures of Sanitation Activity Budget
 Units**
 County of San Diego, Fiscal Year 1998-1999

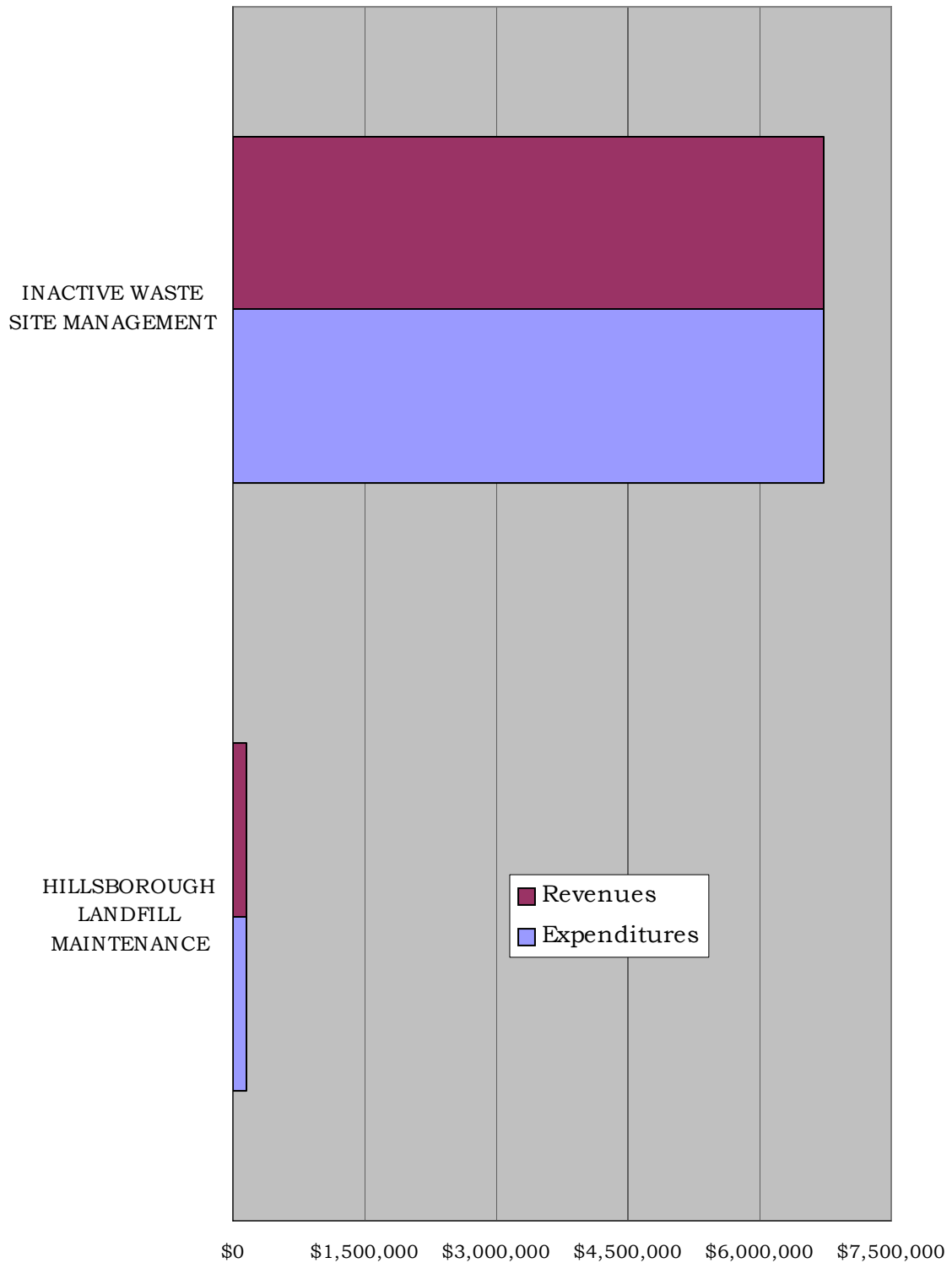


Table 9g shows the revenues and expenditures for protective inspection activity within the Land Use and Environment budget group.

TABLE 9g

Budget Units	Expenditures	Revenues
DEPT. OF AGRICULTURE	\$6,558,283	\$4,665,165

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 9g
Revenues and Expenditures of Protective Inspection
Activity Budget Units
County of San Diego, Fiscal Year 1998-1999

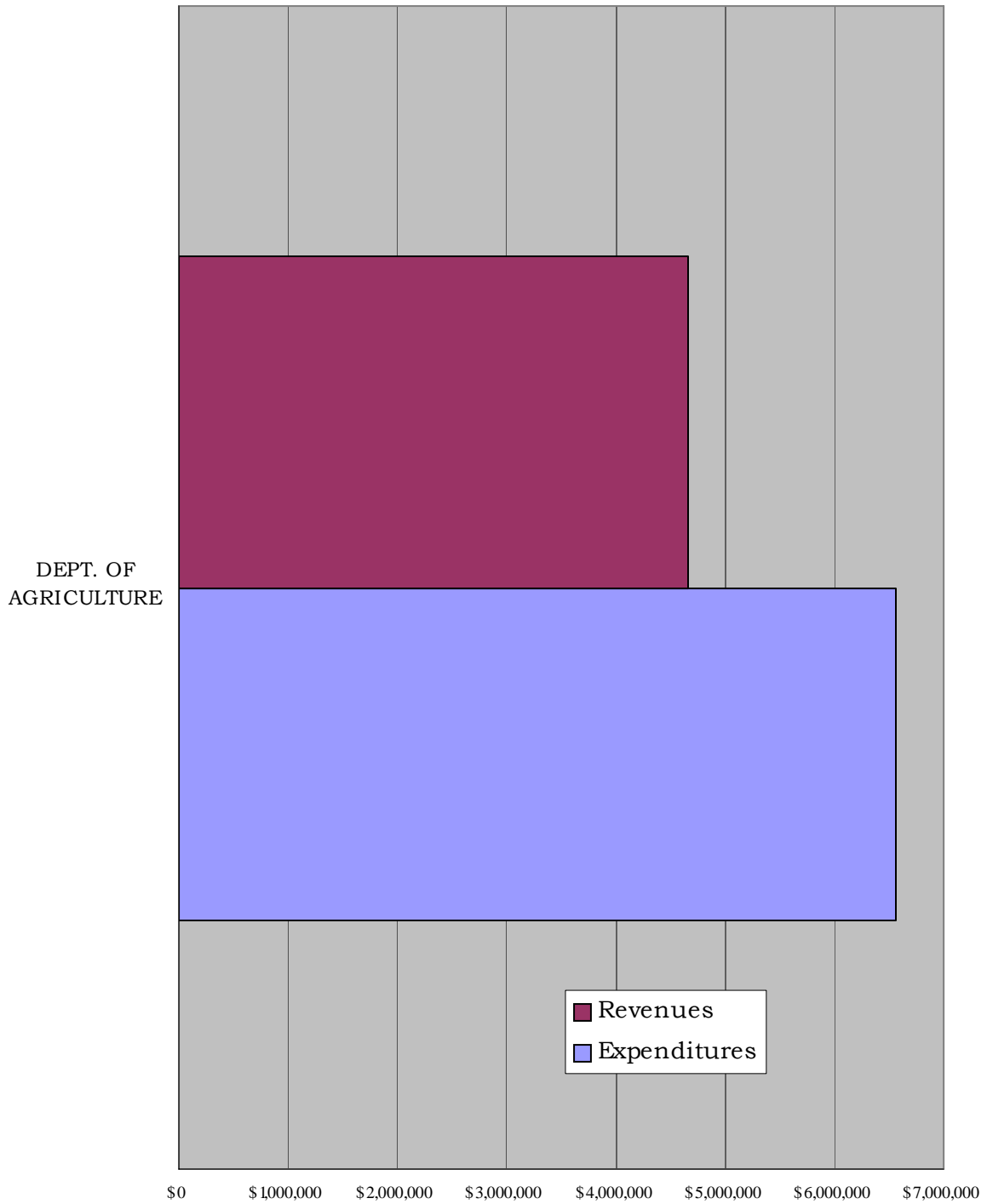


Table 9h shows the revenues and expenditures for agricultural education activity within the Land Use and Environment budget group.

TABLE 9h

Budget Units	Expenditures	Revenues
FARM ADVISOR	\$291,673	\$0

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 9h
**Revenues and Expenditures of Agricultural Education Budget
Units**
County of San Diego, Fiscal Year 1998-1999

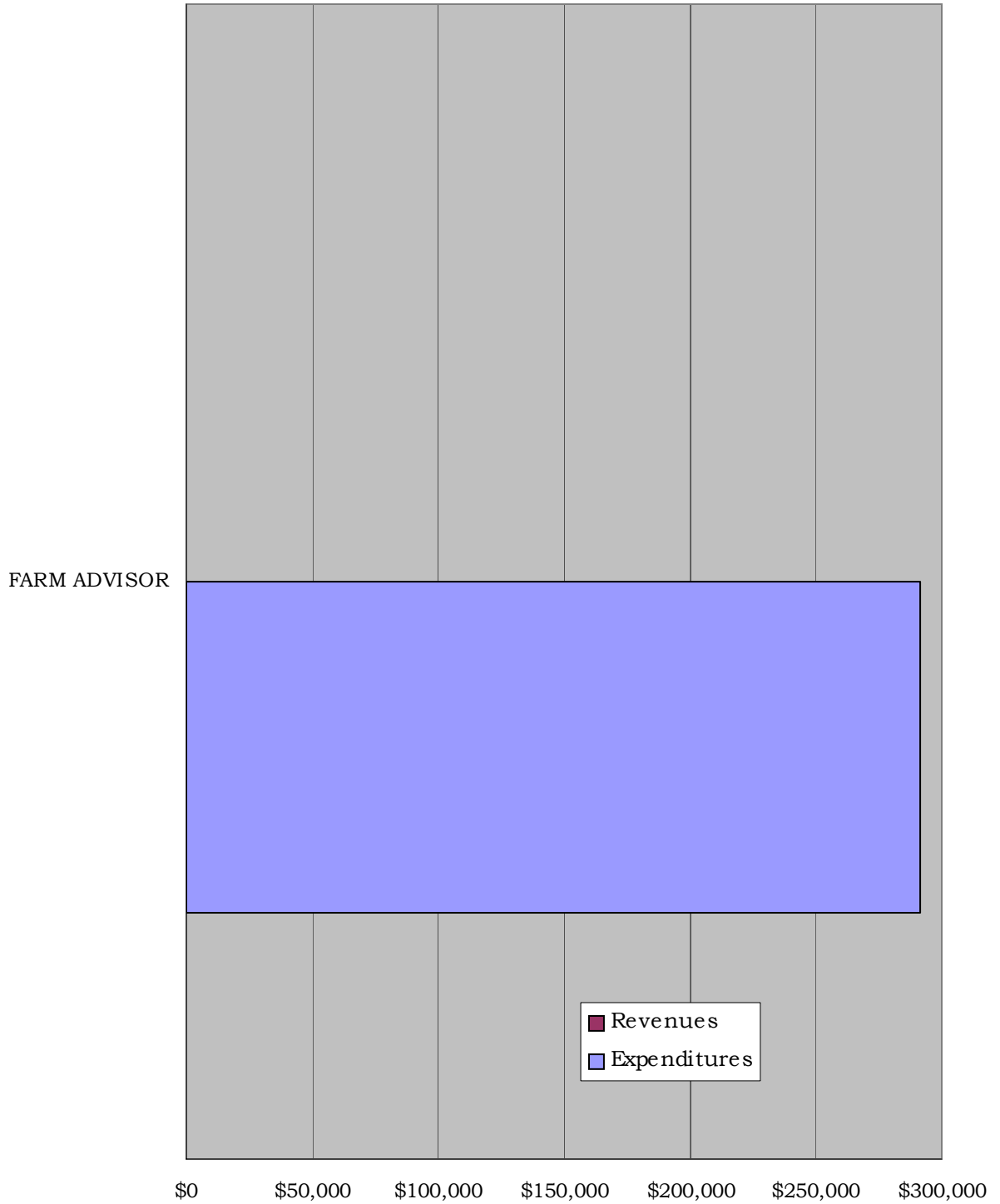


Table 9i shows the revenues and expenditures for transportation activity within the Land Use and Environment budget group.

TABLE 9i

Budget Units	Expenditures	Revenues
SPECIAL AVIATION FUND	\$249,817	\$249,817

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 9i
Revenues and Expenditures of Transportation Activity
Budget Units
County of San Diego, Fiscal Year 1998-1999

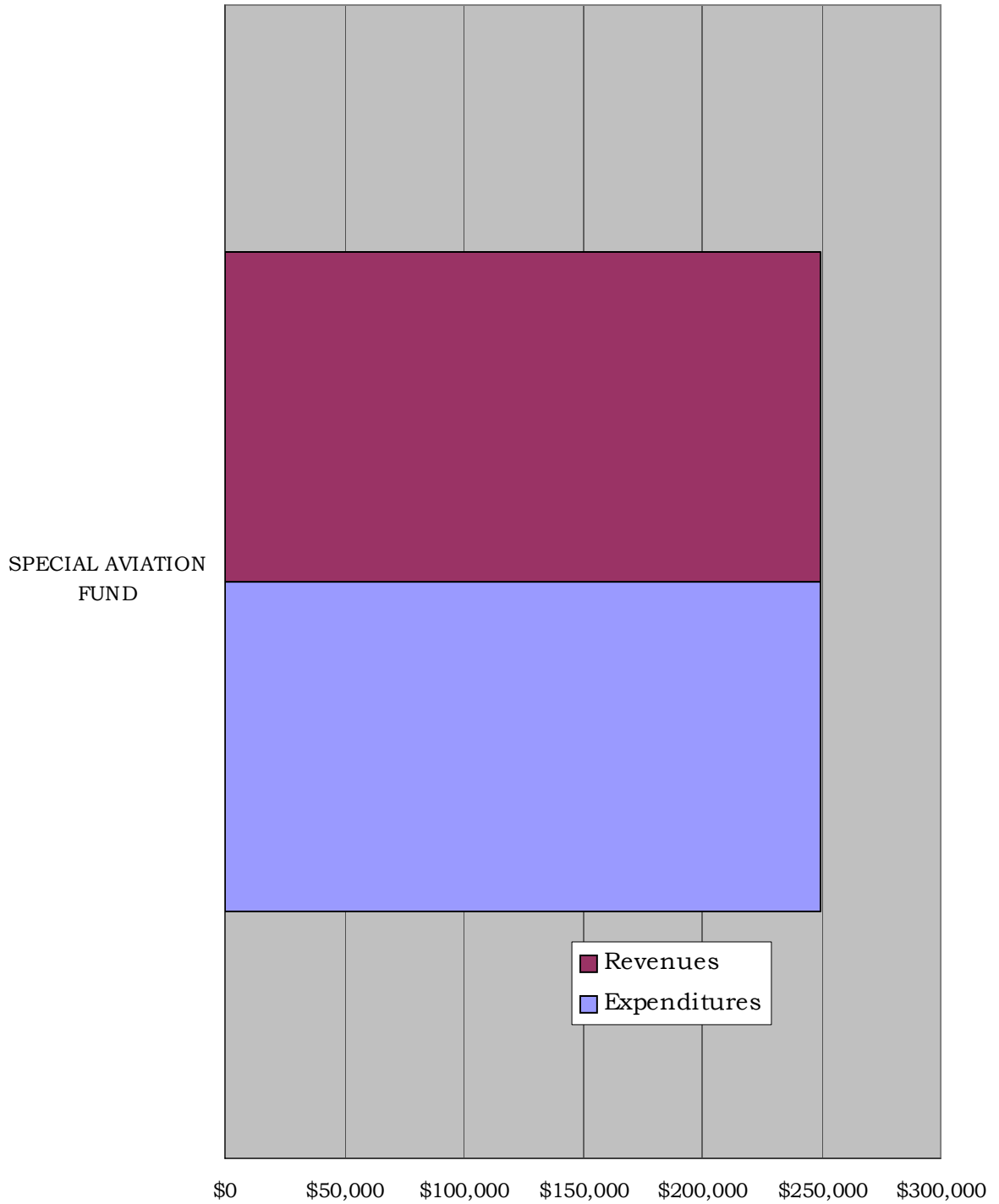


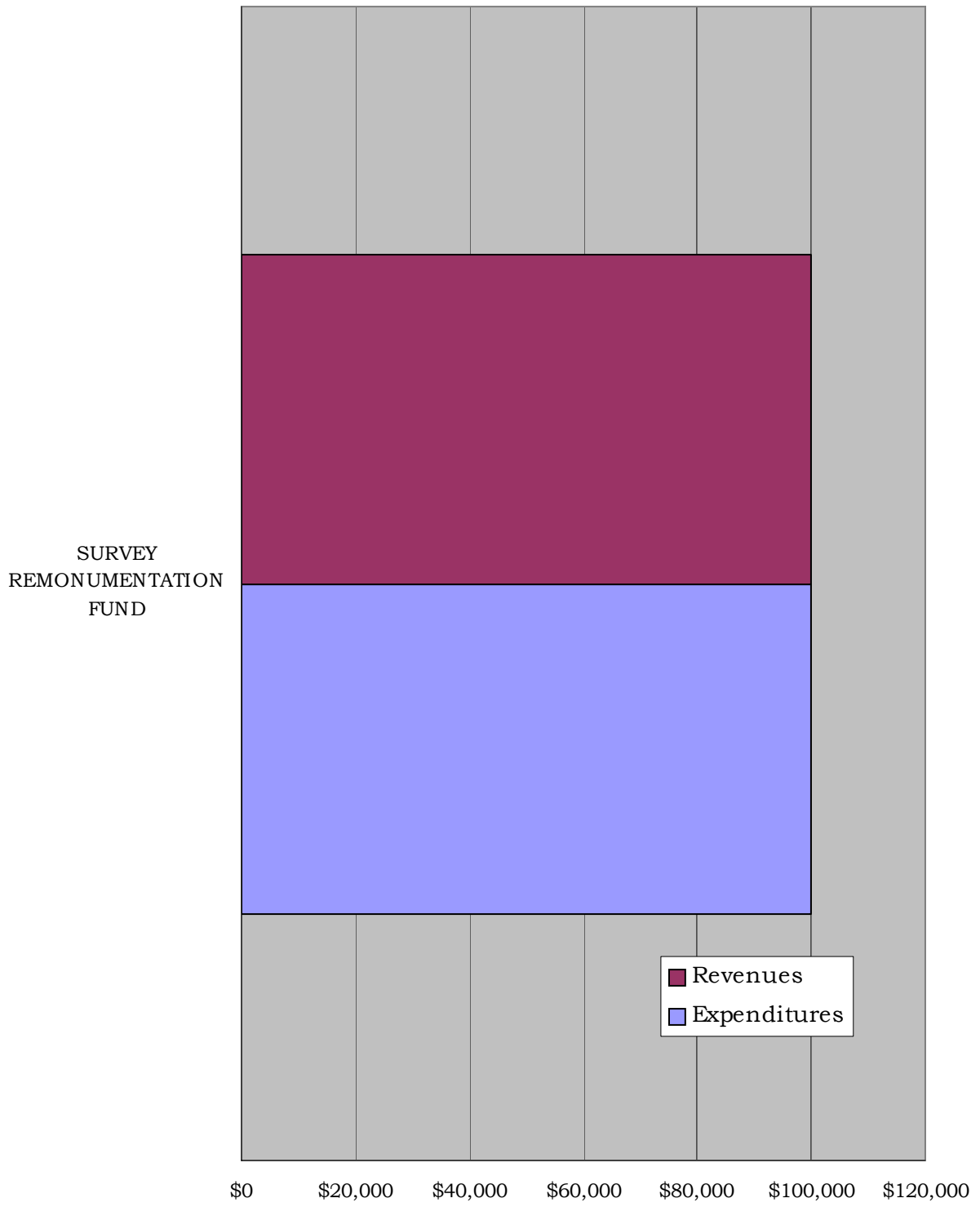
Table 9j shows the revenues and expenditures for other general activity within the Land Use and Environment budget group.

TABLE 9j

Budget Units	Expenditures	Revenues
SURVEY REMONUMENTATION FUND	\$100,000	\$100,000

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 9j
Revenues and Expenditures of Other General Activity
Budget Units
 County of San Diego, Fiscal Year 1998-1999



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SECTION II

**Subsection 10
Public Safety Budget Group**

Table 10a and Graph 10a illustrate the revenues and expenditures of the Public Safety budget group. Revenues and expenditures for the budget group are subdivided by the activity performed by the budget units. Tables 10b through 10e detail the revenues and expenditures of the budget units by activity.

Table 10a

Budget Units by Activity	Expenditures	Revenues
Police Protection	\$261,293,063	\$177,510,913
Judicial	\$229,087,280	\$129,176,154
Detention & Correction	\$101,313,844	\$59,495,325
Other Protection	\$5,082,893	\$957,816

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 10a
Revenues and Expenditures in the Public Safety Budget
Group by Activity
 County of San Diego, Fiscal Year 1998-1999

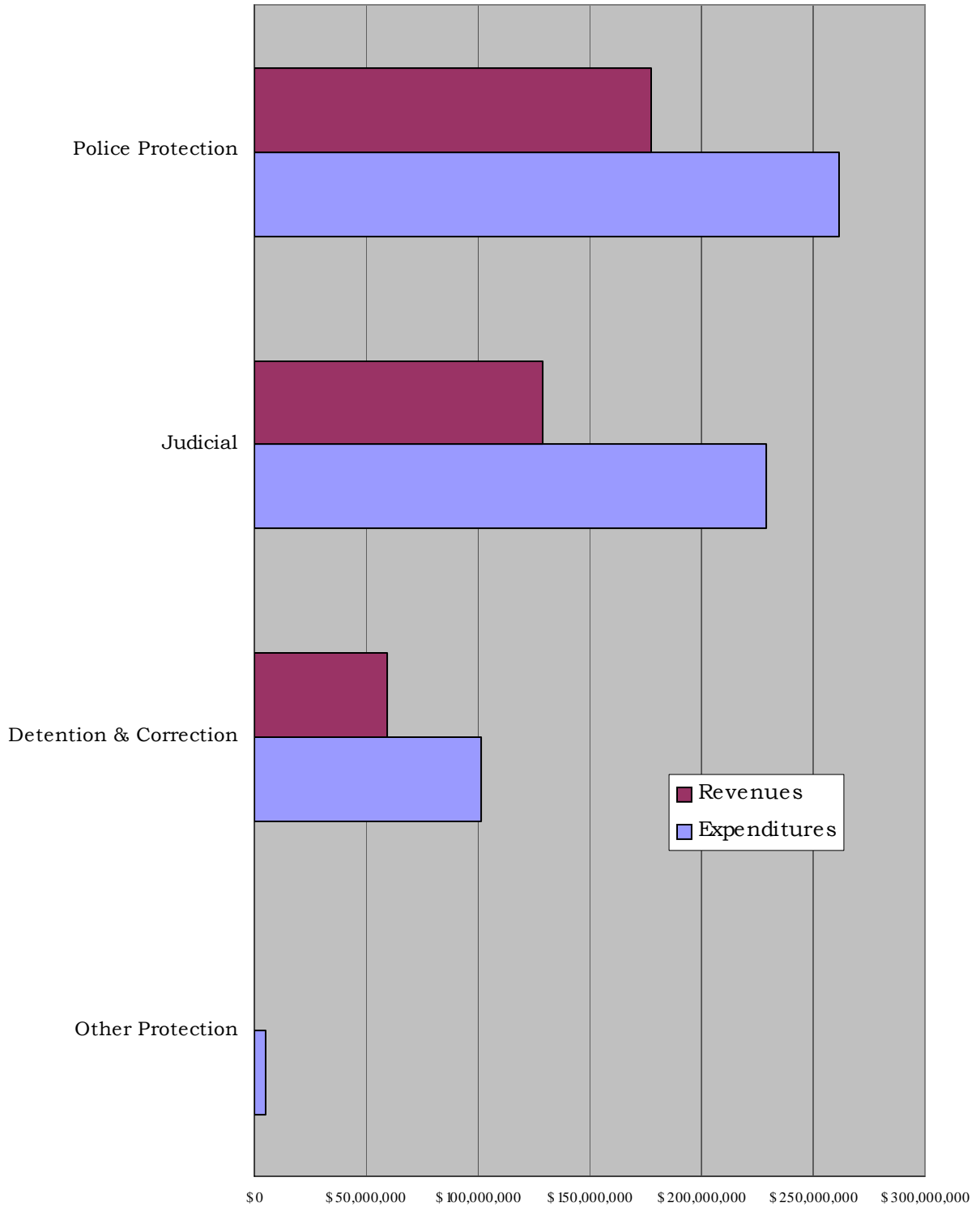


Table 10b shows the revenues and expenditures for police protection activity within the Public Safety budget group.

TABLE 10b

Budget Units	Expenditures	Revenues
SHERIFF	\$230,195,907	\$156,724,614
MARSHAL	\$22,380,256	\$16,484,021
CAO/SHERIFF	\$3,088,988	\$3,088,988
SHERIFF ASSET FORFEITURE PROGRAM	\$1,213,290	\$1,213,290
SHERIFFS INMATE WELFARE FUND	\$4,041,122	\$4,041,122
PROBATION INMATE WELFARE FUND	\$373,500	\$373,500

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 10b
Revenues and Expenditures of Police Protection
Activity Budget Units
 County of San Diego, Fiscal Year 1998-1999

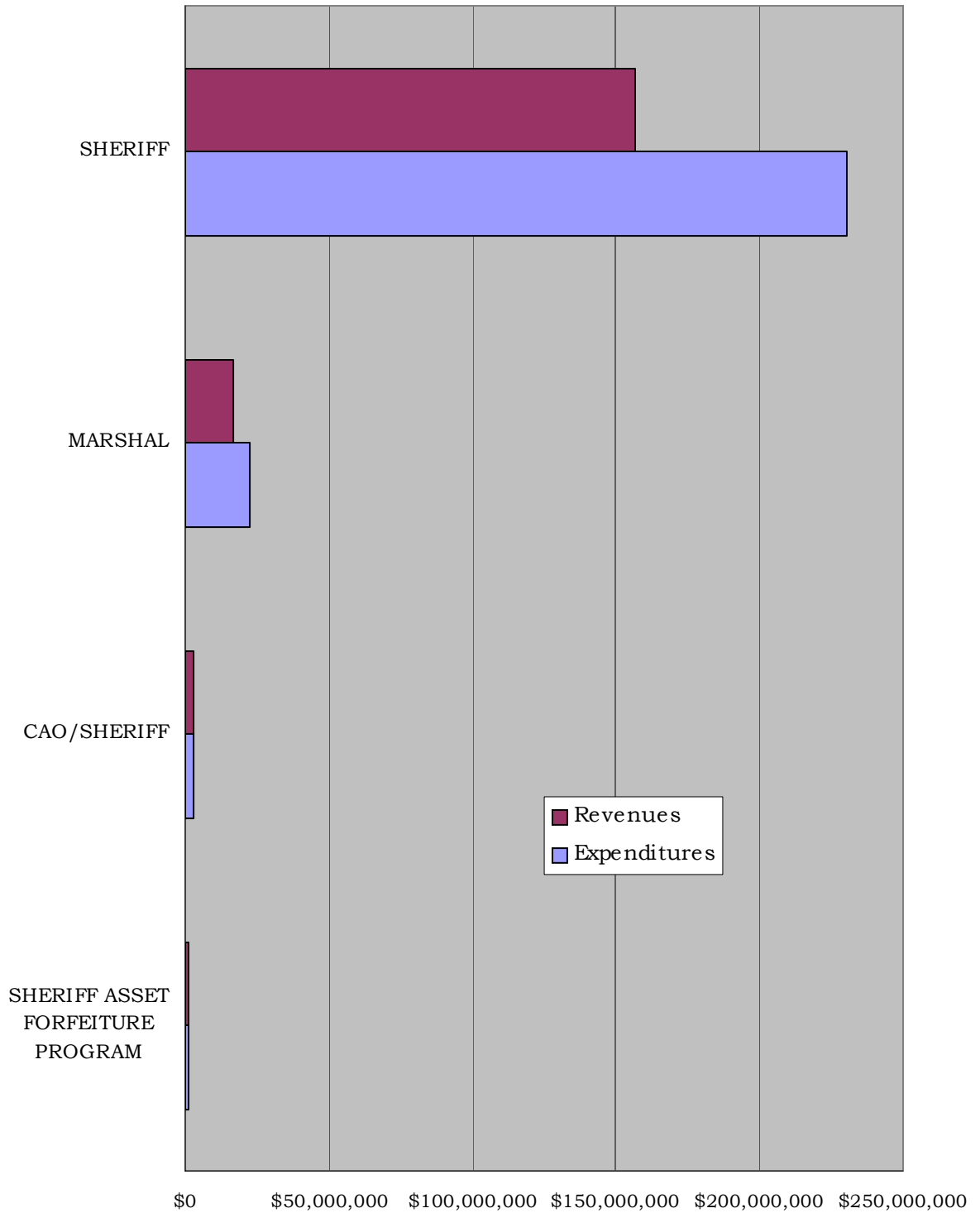


Table 10c shows the revenues and expenditures for judicial activity within the Public Safety budget group.

TABLE 10c

Budget Units	Expenditures	Revenues
DISTRICT ATTORNEY	\$104,362,082	\$79,155,493
CONTRIBUTION FOR TRIAL COURTS	\$70,812,094	\$35,735,908
PUBLIC DEFENDER	\$32,071,116	\$4,963,791
ALTERNATE PUBLIC DEFENDER	\$8,065,322	\$2,552,433
DEFENSE ATTORNEY CONTRACT CLAIM PROCESSING	\$7,673,022	\$2,353,907
PUBLIC SAFETY	\$4,967,845	\$0
MUNICIPAL COURT- PRETRIAL SERVICES	\$849,569	\$0
GRAND JURY	\$286,230	\$0

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 10c
Revenues and Expenditures of Judicial Activity Budget
Units
 County of San Diego, Fiscal Year 1998-1999

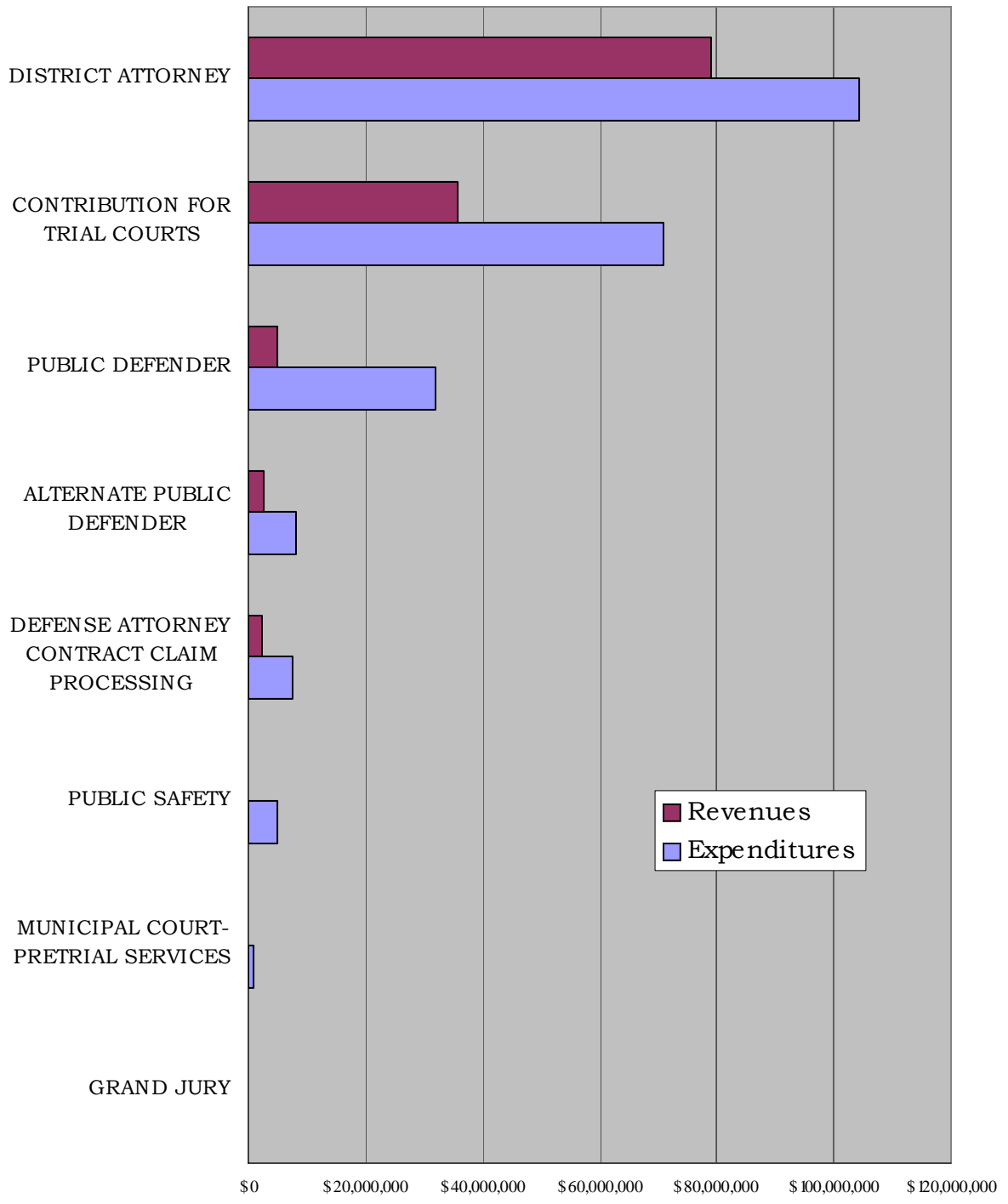


Table 10d shows the revenues and expenditures for detention and correction activity within the Public Safety budget group.

TABLE 10d

Budget Units	Expenditures	Revenues
PROBATION DEPT.	\$101,293,844	\$59,475,325
PROBATION ASSET FORFEITURE PROGRAM	\$20,000	\$20,000

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 10d
Revenues and Expenditures of Detention and Correction
Activity Budget Units
 County of San Diego, Fiscal Year 1998-1999

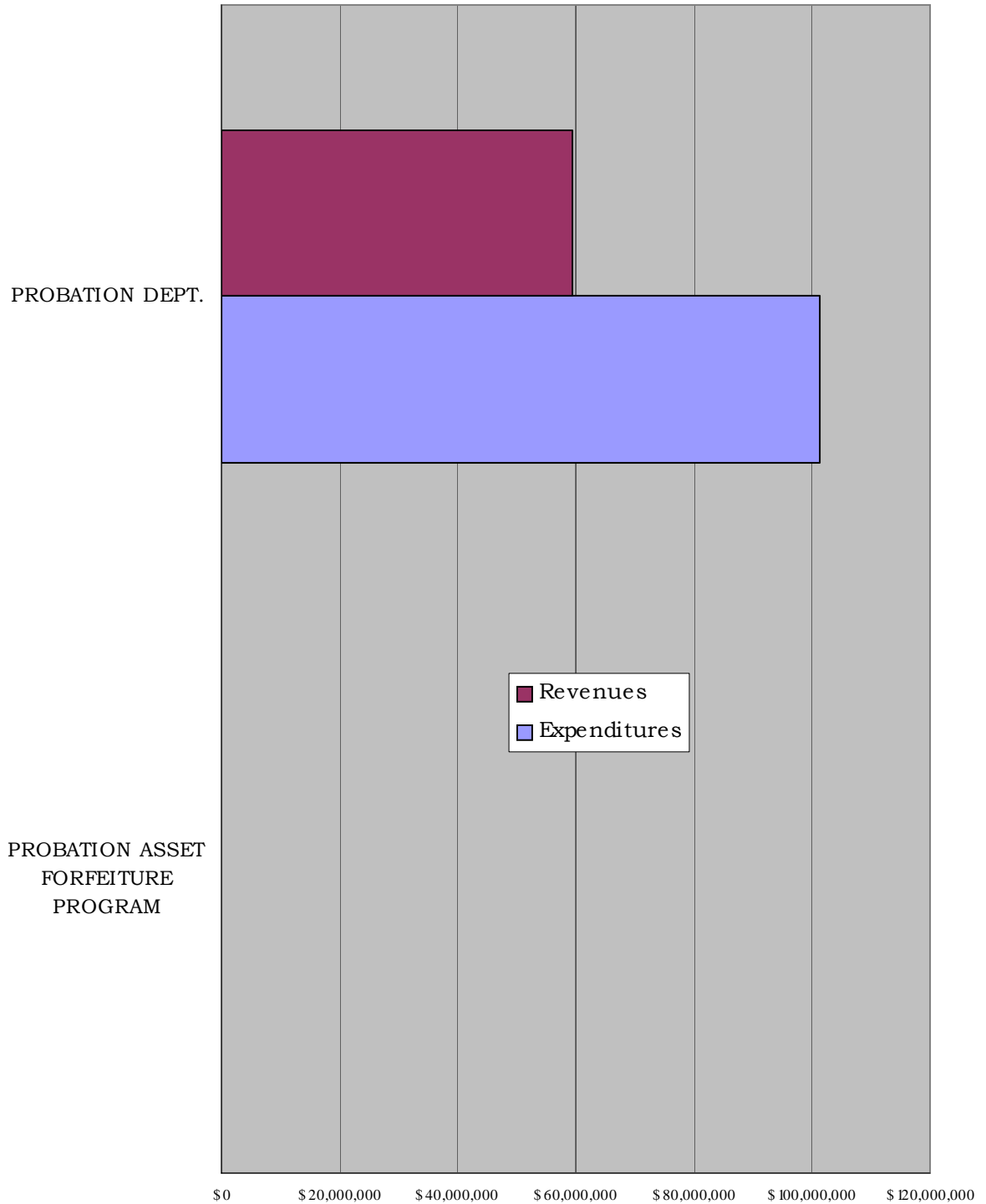


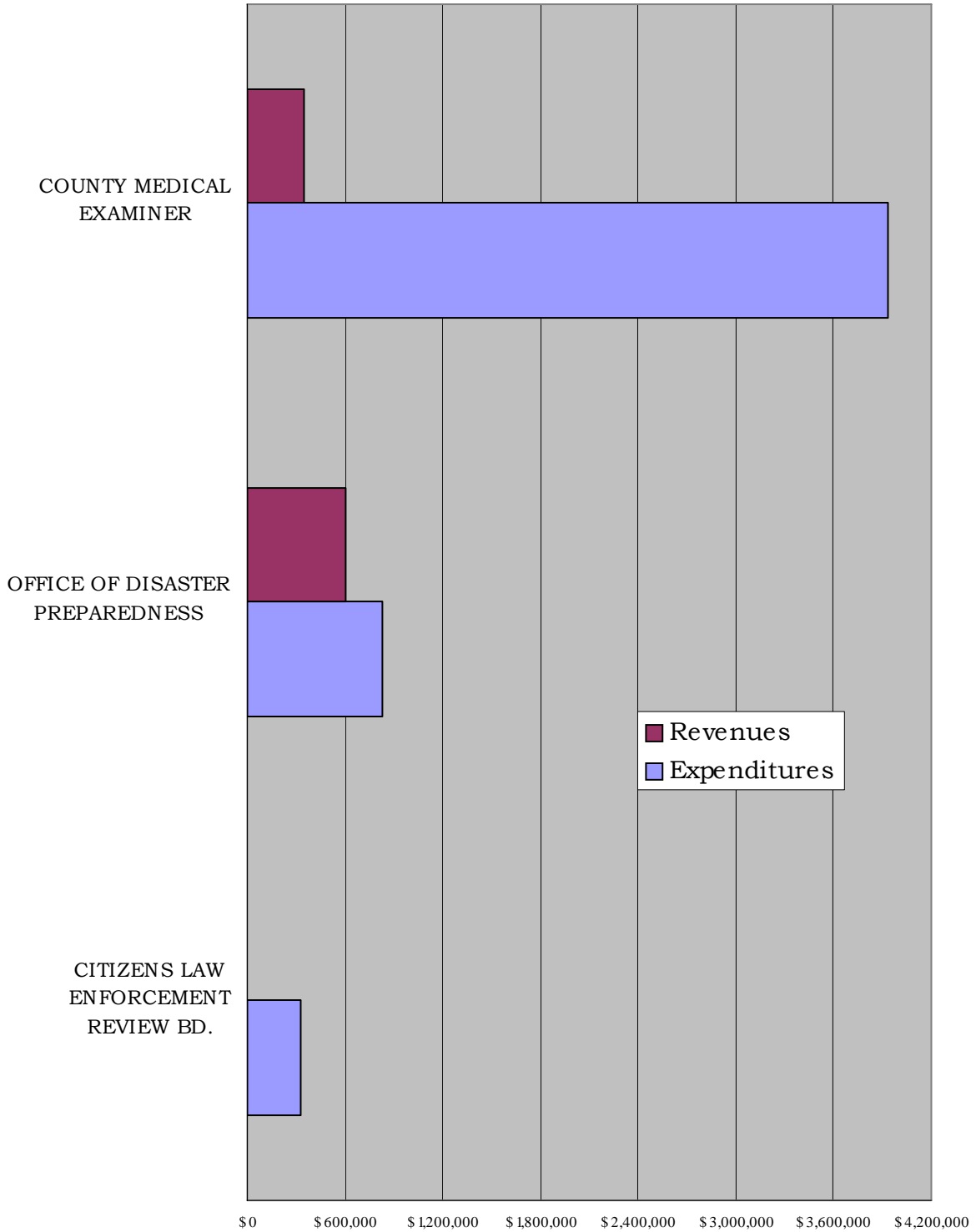
Table 10e shows the revenues and expenditures for other protection activity within the Public Safety budget group.

TABLE 10e

Budget Units	Expenditures	Revenues
COUNTY MEDICAL EXAMINER	\$3,928,539	\$348,864
OFFICE OF DISASTER PREPAREDNESS	\$826,114	\$608,952
CITIZENS LAW ENFORCEMENT REVIEW BOARD	\$328,240	\$0

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 10e
Revenues and Expenditures of Other Protection Activity
Budget Units
 County of San Diego, Fiscal Year 1998-1999



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SECTION II

Subsection 11
Health and Human Services Agency Budget Group

Table 11a and Graph 11a illustrate the revenues and expenditures of the Health and Human Services Agency budget group. Revenues and expenditures for the budget group are subdivided by the activity performed by the budget units. Tables 11b through 11d detail the revenues and expenditures of the budget units by activity.

TABLE 11a

Budget Units by Activity	Expenditures	Revenues
Other Assistance	\$652,950,160	\$657,587,830
Health	\$339,902,208	\$298,345,995
Other Protection	\$2,441,304	\$1,077,881

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 11a
**Revenues and Expenditures in the Health & Human
 Services Agency Budget Group by Activity**
 County of San Diego, Fiscal Year 1998-1999

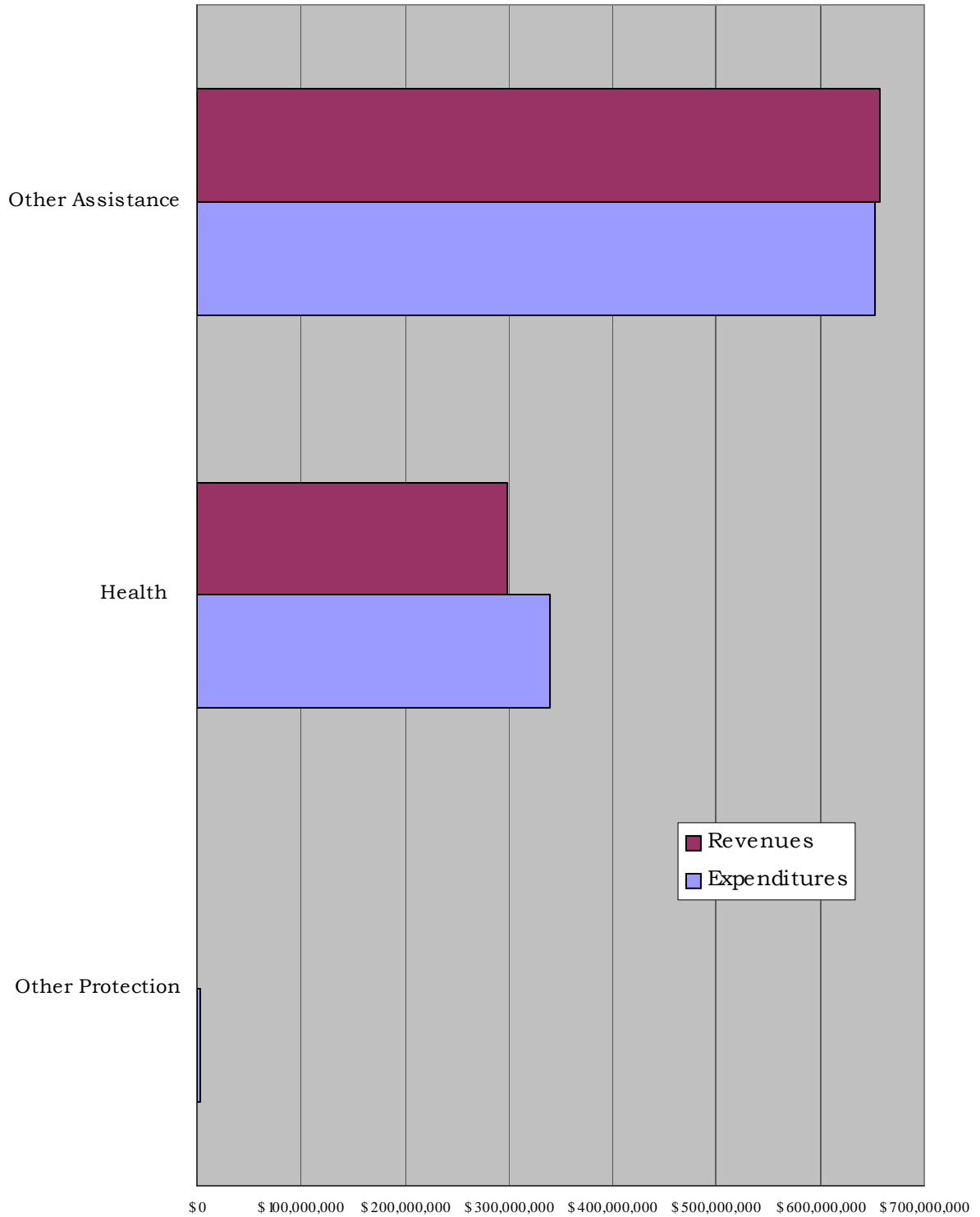


Table 11b shows the revenues and expenditures for performing other public assistance support activities, such for the CalWorks welfare program, within the Health and Human Services Agency budget group.

TABLE 11b

Budget Units	Expenditures	Revenues
SOCIAL SERVICES	\$564,037,856	\$564,037,856
AREA AGENCY IN AGING	\$88,912,304	\$88,912,304

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 11b
Revenues and Expenditures of Other Assistance Activity
Budget Units
 County of San Diego, Fiscal Year 1998-1999

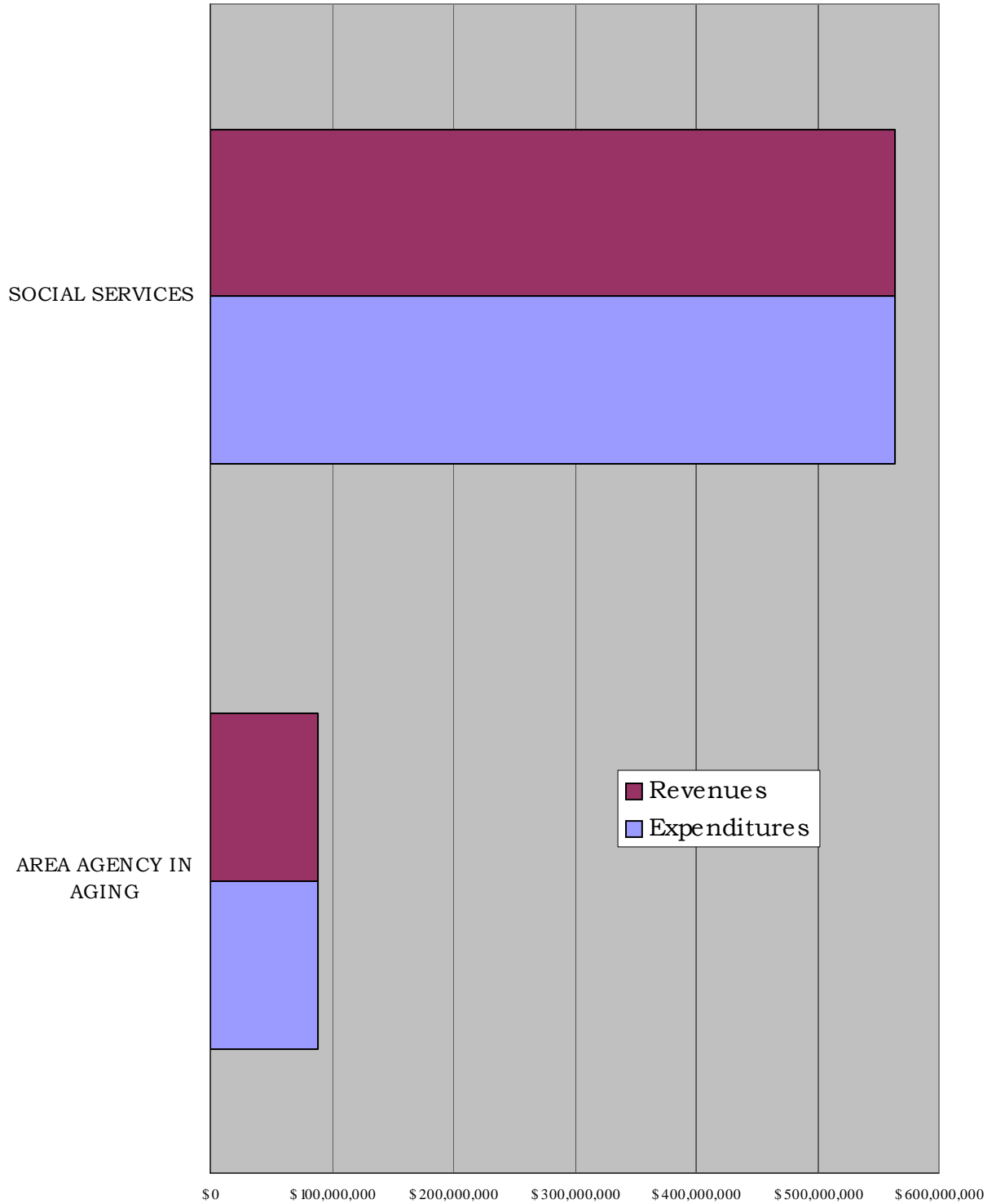


Table 11c shows the revenues and expenditures for health activity within the Health and Human Services Agency budget group.

TABLE 11c

Budget Units	Expenditures	Revenues
HEALTH SERVICES	\$284,098,186	\$286,200,071
H&HS AGENCY	\$52,332,149	\$9,078,066
H&HS- EXECUTIVE OFFICE	\$3,471,873	\$3,067,858

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 11c
Revenues and Expenditures of Health Activity Budget Units
 County of San Diego, Fiscal Year 1998-1999

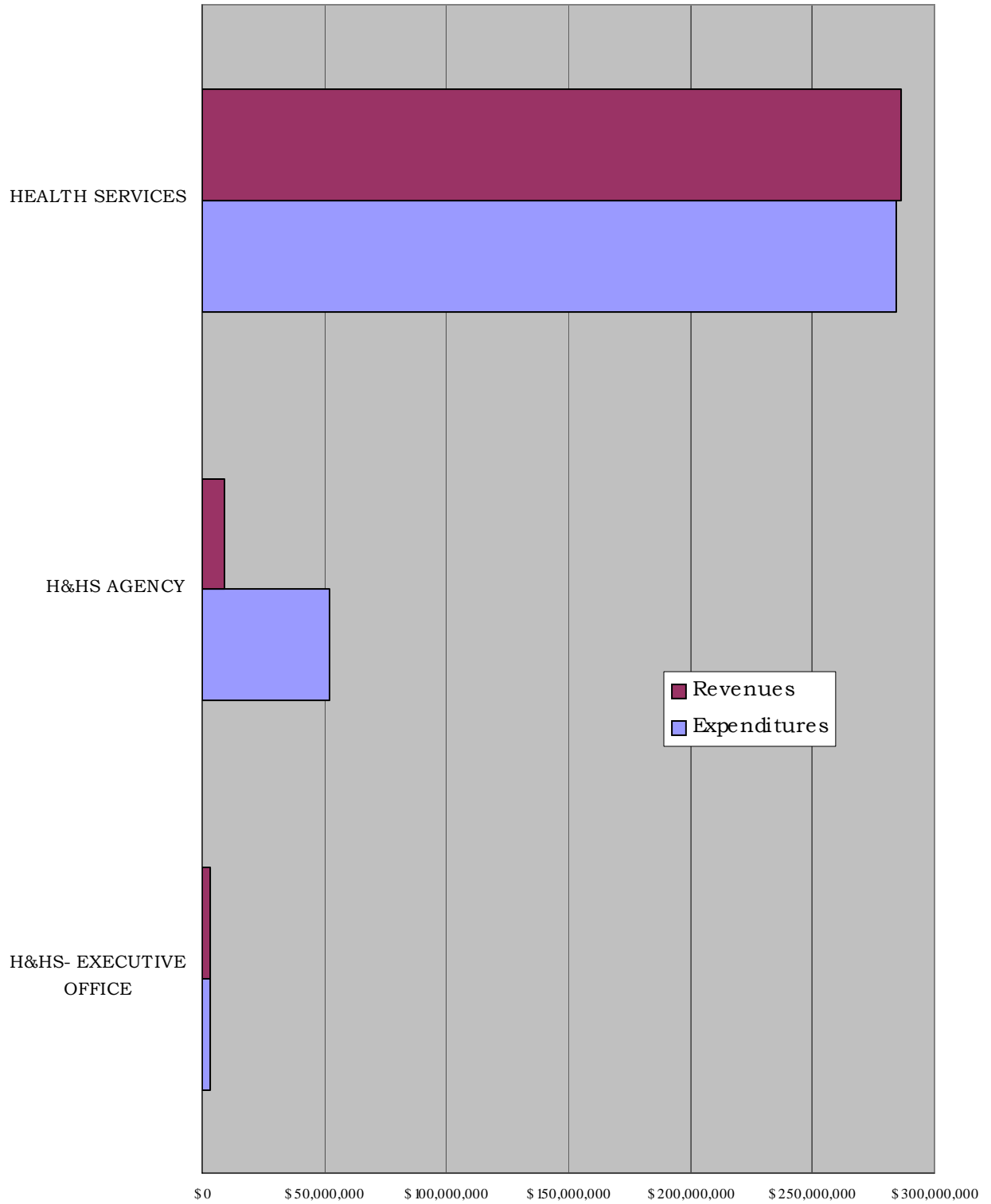


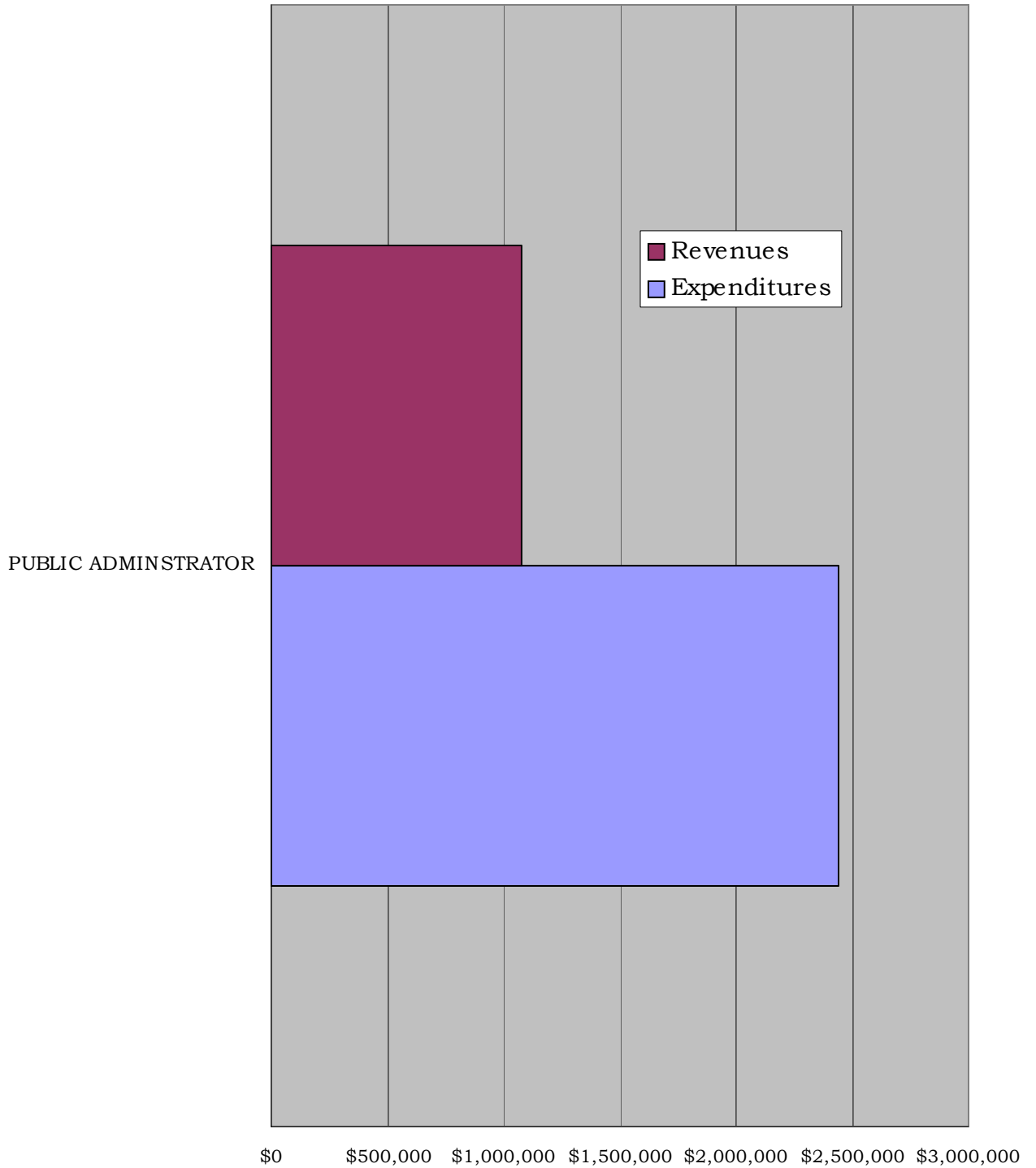
Table 11d shows the revenues and expenditures for other protection activity within the Health and Human Services Agency budget group.

TABLE 11d

Budget Units	Expenditures	Revenues
PUBLIC ADMINSTRATOR	\$2,441,304	\$1,077,881

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 11d
Revenues and Expenditures of Other Protection Activity
Budget Units
County of San Diego, Fiscal Year 1998-1999



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SECTION II

**Subsection 12
Community Service Budget Group**

Table 12a and Graph 12a illustrate the revenues and expenditures of the Community Services budget group. Revenues and expenditures for the budget group are subdivided by the activity performed by the budget units. Tables 12b through 12h detail the revenues and expenditures of the budget units by activity.

TABLE 12a

Budget Units by Activity	Expenditures	Revenues
Property Management	\$39,353,544	\$10,908,013
Other General	\$21,562,395	\$150,895
Other Assistance	\$20,720,342	\$20,835,882
Library Services	\$15,017,261	\$11,972,924
Other Protection	\$6,826,902	\$6,058,042
Elections	\$6,136,102	\$1,500,000
Legislative & Administrative Appropriations	\$622,033	\$0

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 12a
Revenues and Expenditures in the Community Services
Budget Group by Activity
 County of San Diego, Fiscal Year 1998-1999

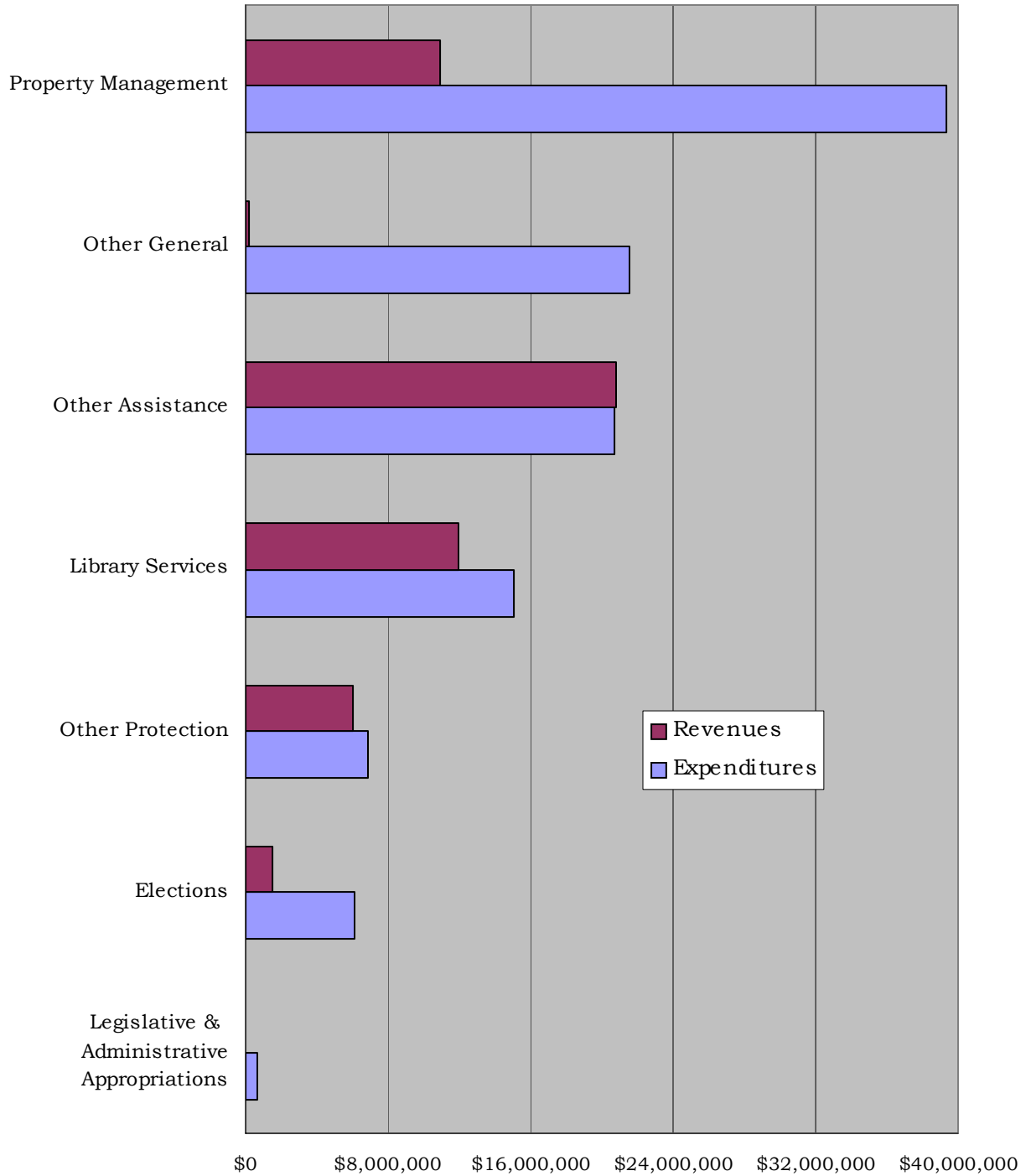


Table 12b shows the revenues and expenditures for property management activity within the Community Services budget group.

TABLE 12b

Budget Units	Expenditures	Revenues
GENERAL SERVICES	\$33,801,564	\$10,684,661
MAJOR MAINTENANCE	\$5,551,980	\$223,352

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 12b
Revenues and Expenditures of Property Management
Activity Budget Units
 County of San Diego, Fiscal Year 1998-1999

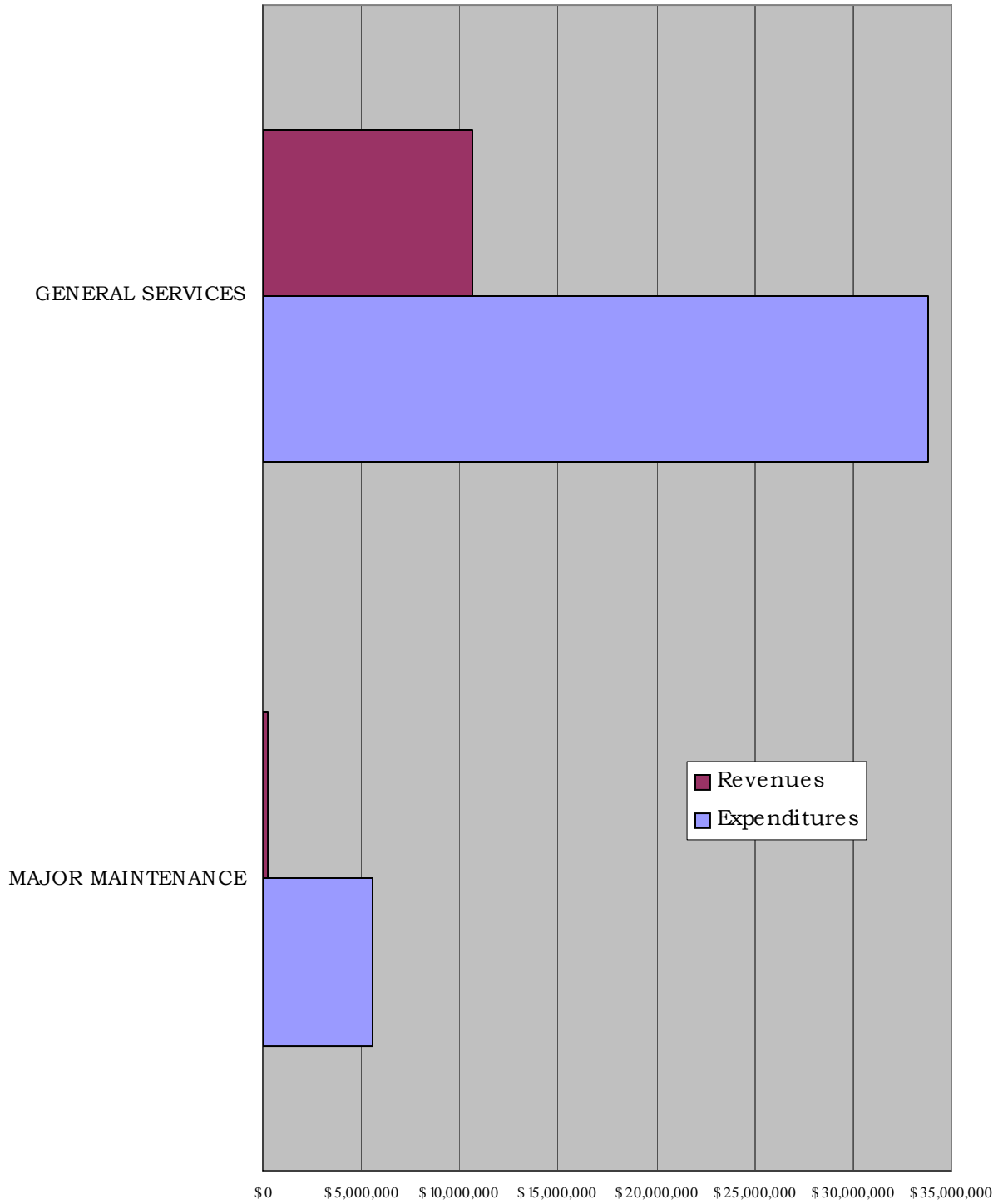


Table 12c shows the revenues and expenditures for other general activity within the Community Services budget group.

TABLE 12c

Budget Units	Expenditures	Revenues
PUBLIC SERVICE UTILITIES	\$13,857,778	\$150,895
COUNTYWIDE EQUIPMENT ACQUISITION	\$7,704,617	\$0

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 12c
Revenues and Expenditures of Other General Activity
Budget Units
 County of San Diego, Fiscal Year 1998-1999

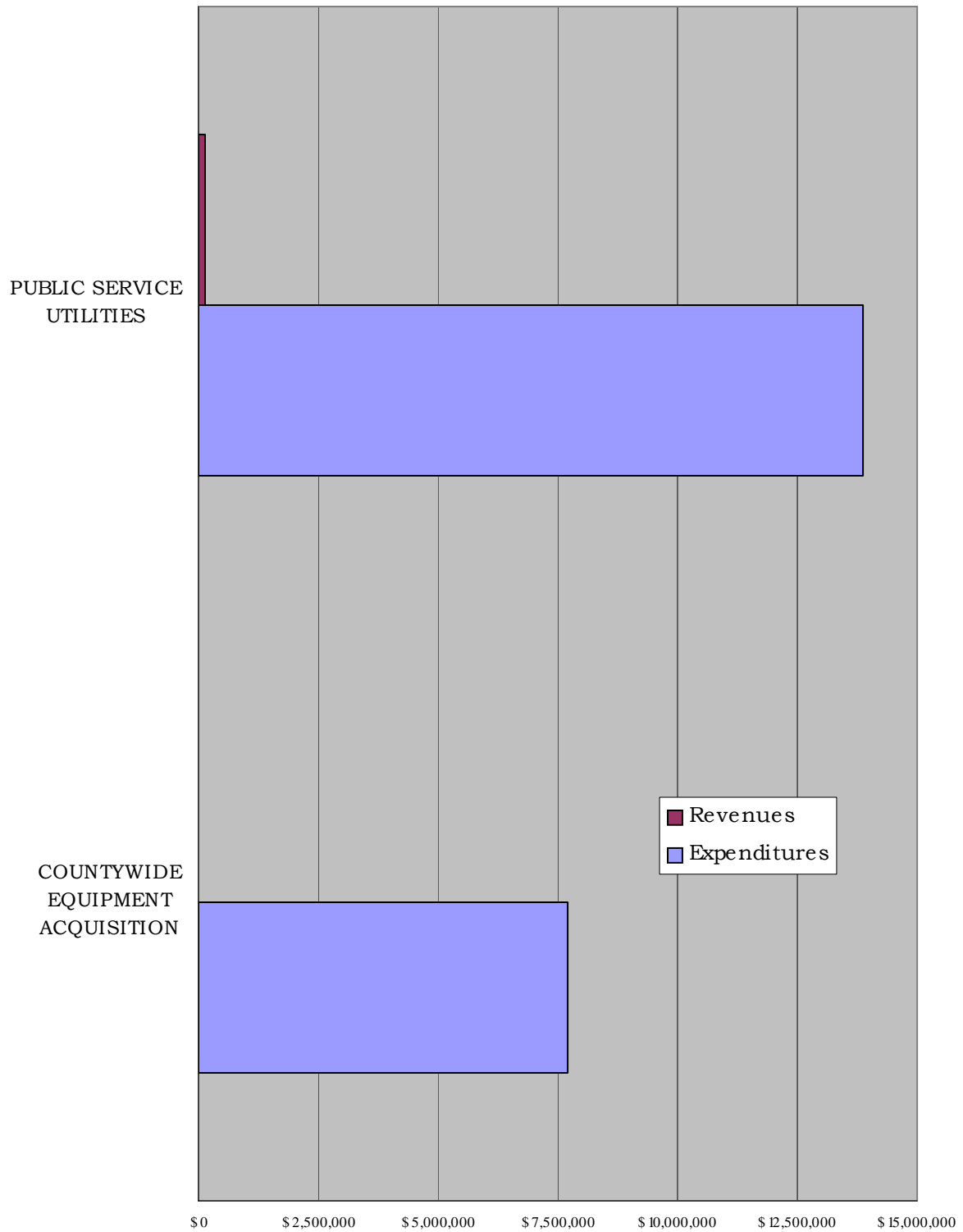


Table 12d shows the revenues and expenditures for other assistance activity within the Community Services budget group.

TABLE 12d

Budget Units	Expenditures	Revenues
HCD-SPECIAL REVENUE FUND	\$14,708,566	\$14,708,566
HOUSING/COMMUNITY DEVELOPMENT	\$6,011,776	\$6,127,316

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 12d
Revenues and Expenditures of Other Assistance Activity
Budget Units
 County of San Diego, Fiscal Year 1998-1999

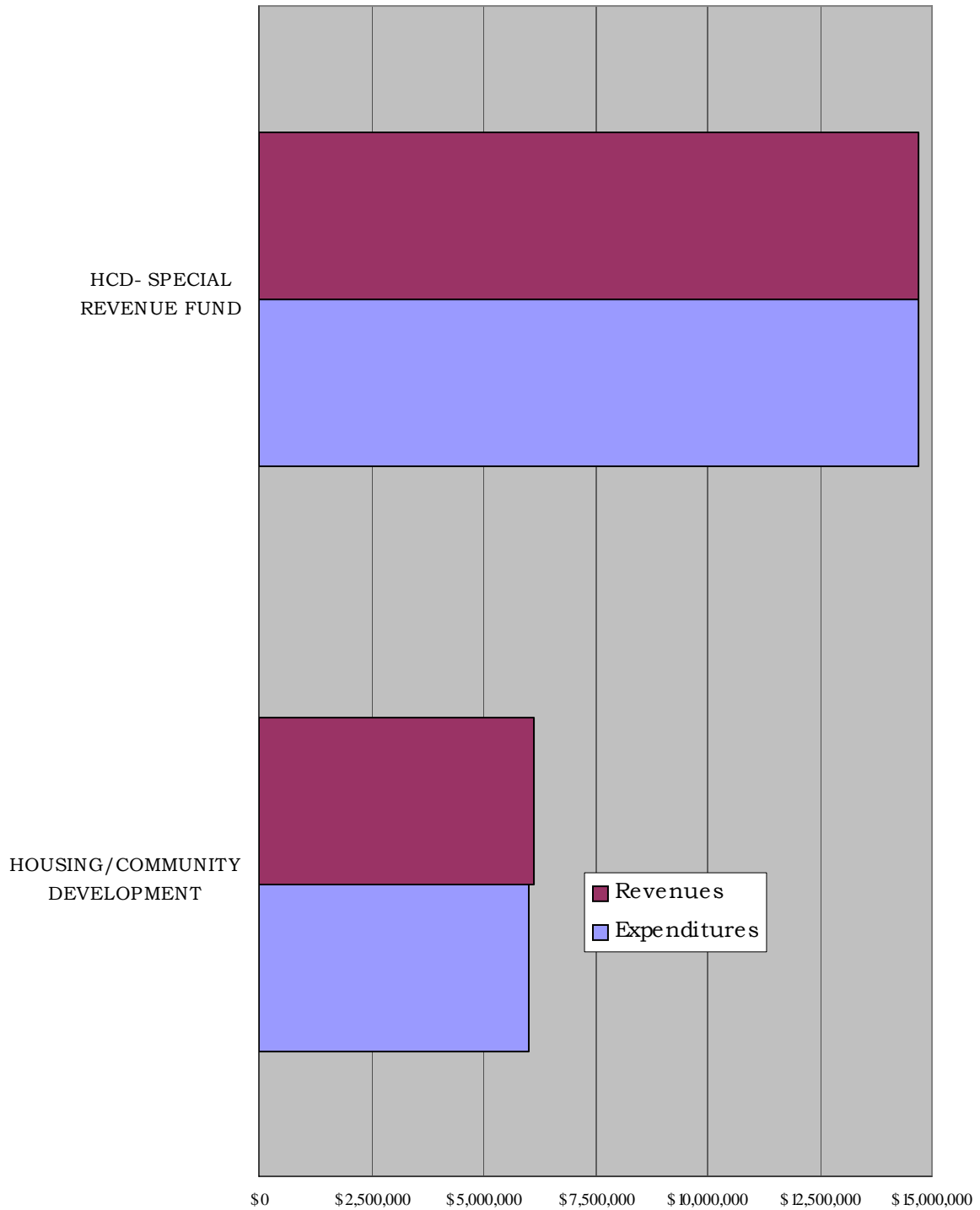


Table 12e shows the revenues and expenditures for library services activity within the Community Services budget group.

TABLE 12e

Budget Units	Expenditures	Revenues
COUNTY LIBRARY	\$11,972,924	\$11,972,924
CONTRIBUTION TO LIBRARY FUND	\$3,044,337	\$0

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 12e
Revenues and Expenditures of Library Services Activity
Budget Units
 County of San Diego, Fiscal Year 1998-1999

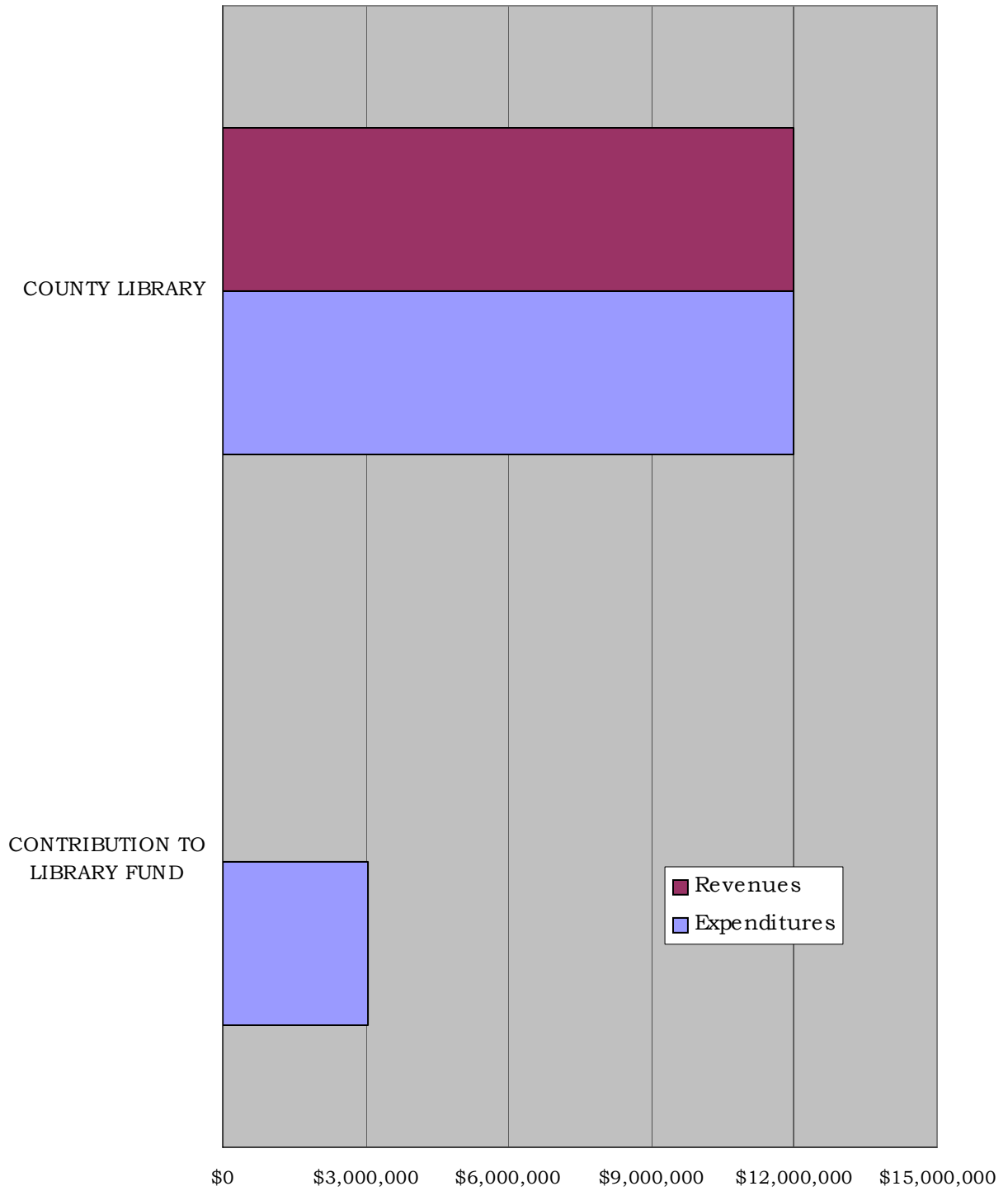


Table 12f shows the revenues and expenditures for other protection activity within the Community Services budget group.

TABLE 12f

Budget Units	Expenditures	Revenues
DEPT. OF ANIMAL CONTROL	\$6,826,902	\$6,058,042

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 12f
Revenues and Expenditures of Other Protection Activity
Budget Units
 County of San Diego, Fiscal Year 1998-1999

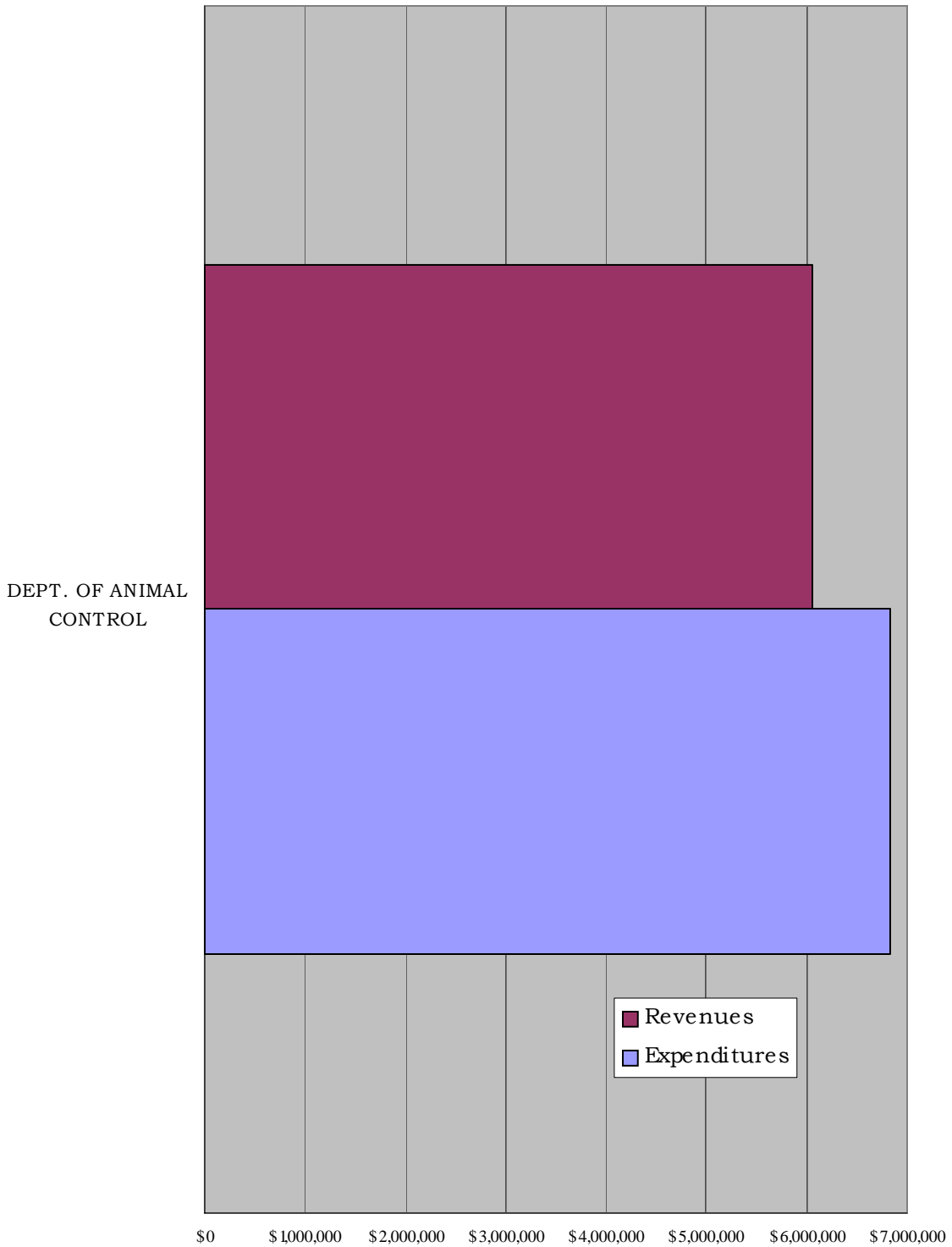


Table 12g shows the revenues and expenditures for elections activity within the Community Services budget group.

TABLE 12g

Budget Units	Expenditures	Revenues
REGISTRAR OF VOTERS	\$6,136,102	\$1,500,000

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 12g
Revenues and Expenditures of Elections Activity
Budget Units
 County of San Diego, Fiscal Year 1998-1999

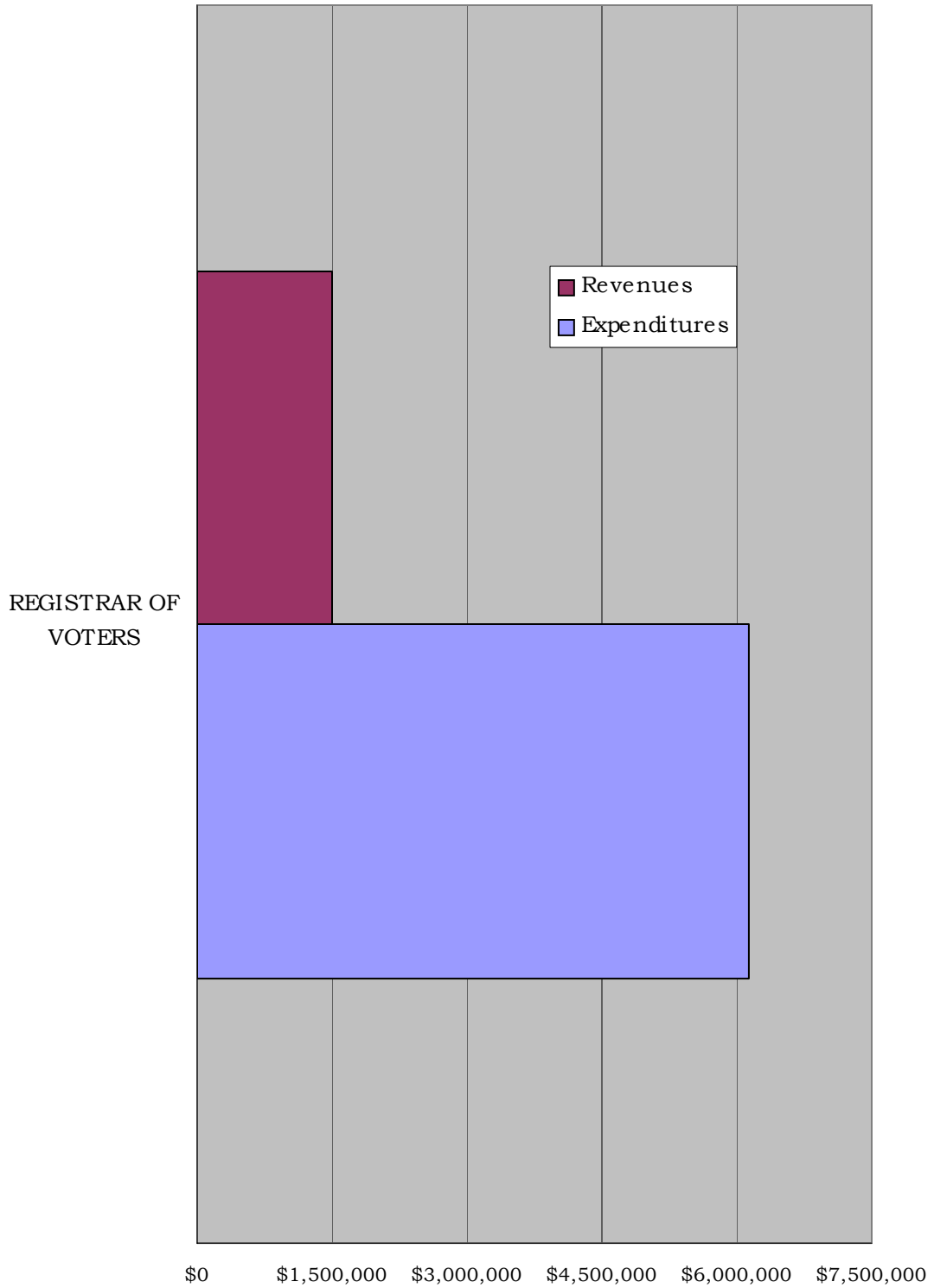


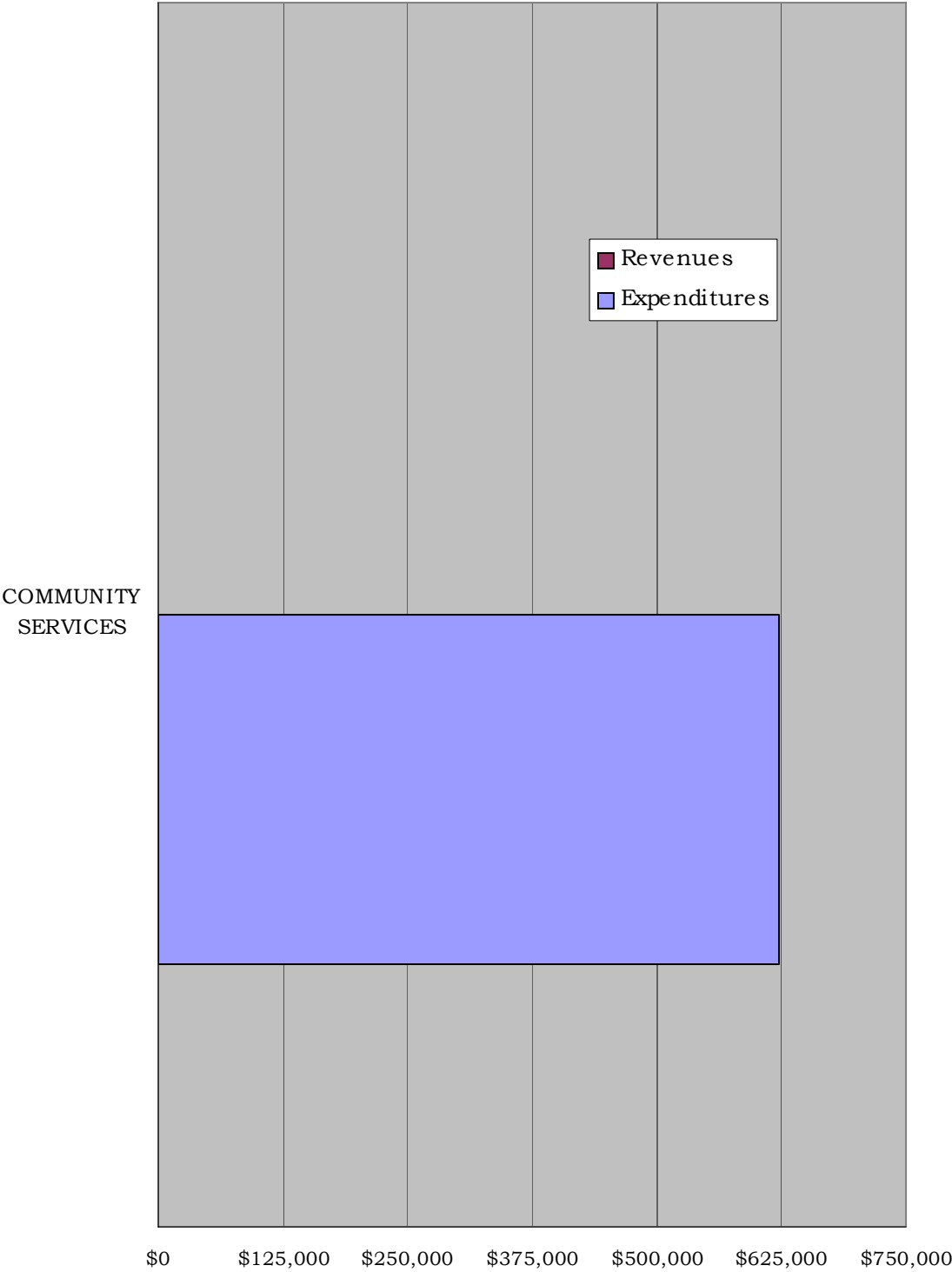
Table 12h shows the revenues and expenditures for legislative and administrative appropriations activity within the Community Services budget group.

TABLE 12h

Budget Units	Expenditures	Revenues
COMMUNITY SERVICES	\$622,033	\$0

Source: San Diego County Adopted Budget, Fiscal Year 1998-1999.

Graph 12h
**Revenues and Expenditures of Legislative and
Administrative Appropriations Activity Budget Units**
County of San Diego, Fiscal Year 1998-1999



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SECTION III
San Diego Cities

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SECTION III

Subsection 13
City Economics and Demographics

Table 13a and Graph 13a show the populations of each of the cities in San Diego County along with the population of the unincorporated area of the county for 1997, 1998, and 1999. In the unincorporated area of the county, the county government provides such municipal services as police protection, and fire protection, planning, zoning, recreation, and street building and maintenance. Some of the unincorporated cities also contract with the county for certain of these services. Subsequent tables and graphs provide additional detail about these arrangements.

TABLE 13a

Cities	Pop 1997	Pop 1998	Pop 1999
San Diego	1,199,000	1,224,800	1,254,281
Unincorporated	437,100	454,200	456,451
Chula Vista	156,400	162,000	166,945
Oceanside	149,500	153,900	157,869
Escondido	120,100	123,100	125,597
El Cajon	92,800	94,500	95,546
Vista	81,100	82,900	84,361
Carlsbad	70,500	73,700	77,550
Encinitas	57,700	58,900	60,426
La Mesa	56,900	58,000	58,655
Santee	55,400	56,500	57,389
National City	56,500	54,400	54,961
San Marcos	49,050	50,800	52,074
Poway	46,100	47,100	48,393
Imperial Beach	28,050	28,550	28,882
Coronado	29,250	26,800	28,715
Lemon Grove	24,800	25,300	25,683
Solana Beach	13,700	13,950	14,152
Del Mar	5,150	5,250	5,328

Sources: *California Statistical Abstract*. 1998. California State Department of Finance. California Department of Finance Estimates.

Graph 13a
City Population, 1999
Cities in San Diego County

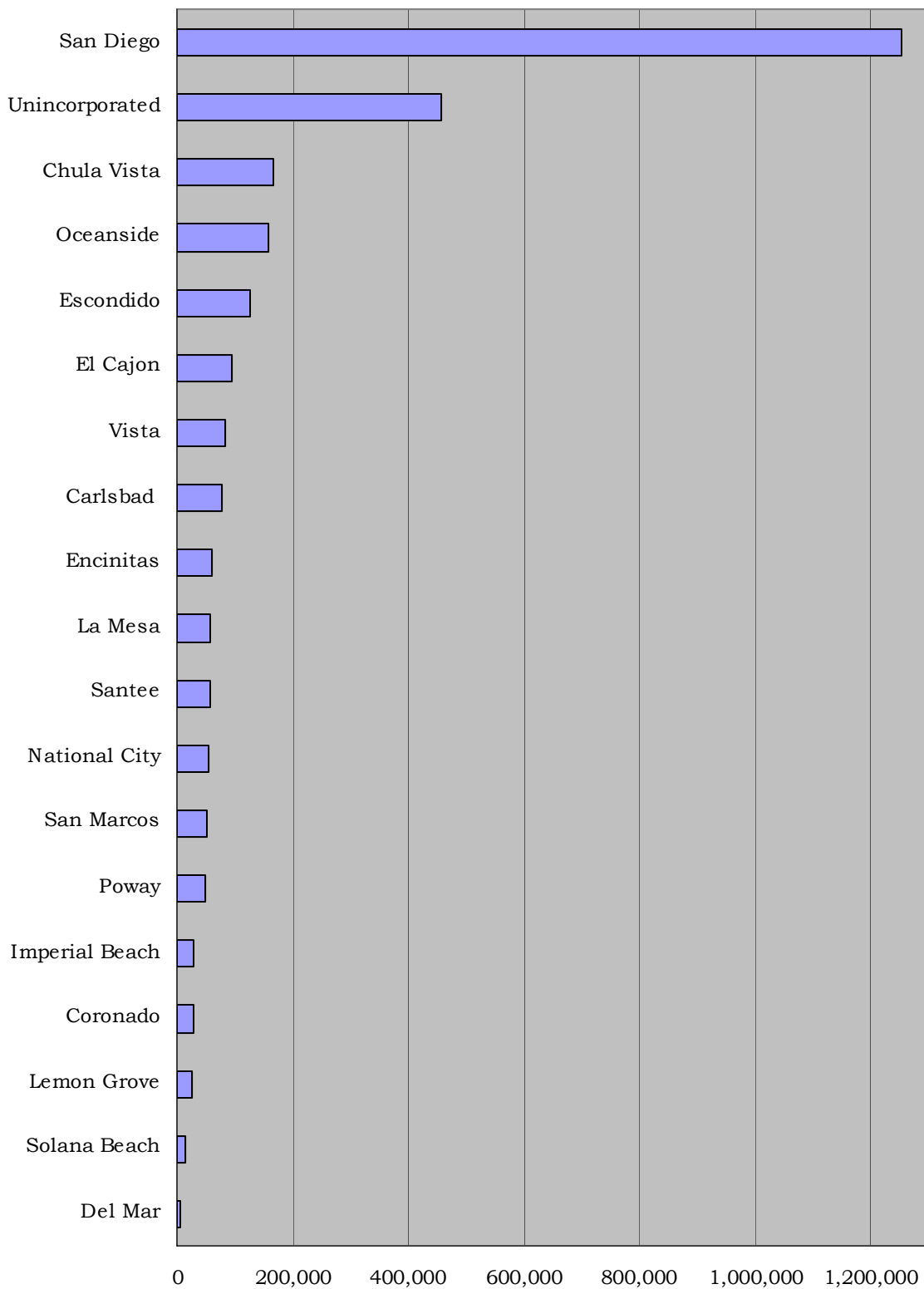


Table 13b and Graph 13b show the incorporation dates and number of years since incorporation for each city in San Diego County.

TABLE 13b

Cities	Date Incorporated	City Age
San Diego	1850	149
National City	1887	112
Escondido	1888	111
Oceanside	1888	111
Coronado	1890	109
Chula Vista	1911	88
El Cajon	1912	87
La Mesa	1912	87
Carlsbad	1952	47
Imperial Beach	1956	43
Del Mar	1959	40
San Marcos	1963	36
Vista	1963	36
Lemon Grove	1977	22
Poway	1980	19
Santee	1980	19
Encinitas	1986	13
Solana Beach	1986	13

Source: *California Cities, Towns & Counties*. 1998. Information Publications: Palo Alto, 1998.

Graph 13b
Years Each City Incorporated in 1999
Cities in San Diego County

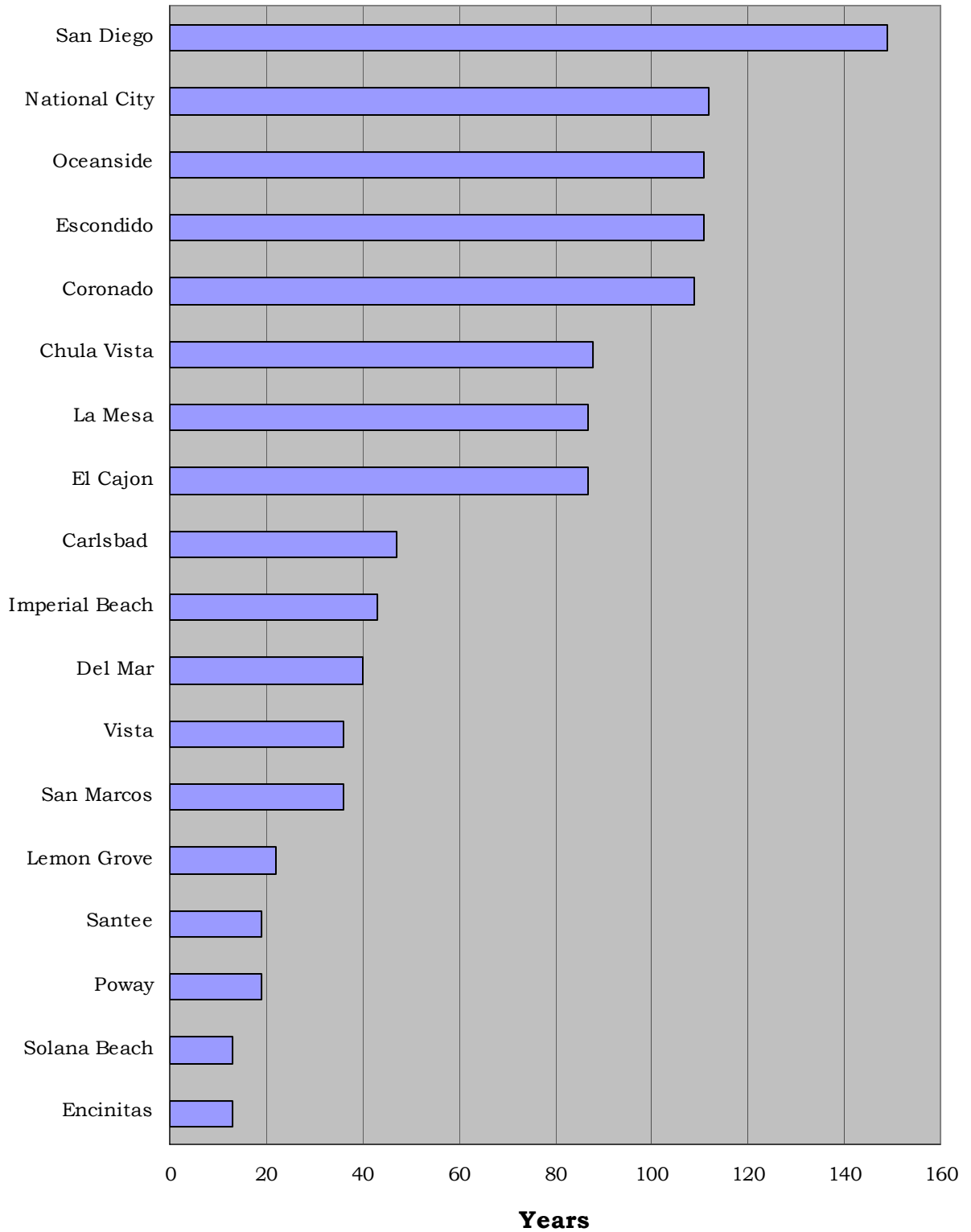


Table 13c and Graph 13c show the median age of the residents of each city in San Diego County, and the median age of the residents of the entire county.

TABLE 13c

Cities	Median Age
Del Mar	38
Solana Beach	38
Carlsbad	35
La Mesa	35
Encinitas	34
Poway	33
Lemon Grove	32
Chula Vista	31
San Diego County	31
Santee	31
Escondido	31
Oceanside	31
San Marcos	31
San Diego	31
El Cajon	30
Vista	30
Coronado	29
Imperial Beach	27
National City	26

Source: *California Cities, Towns & Counties*. 1998. Information Publications: Palo Alto, 1998.

Graph 13c
Median Age of Residents, 1990
Cities in San Diego County

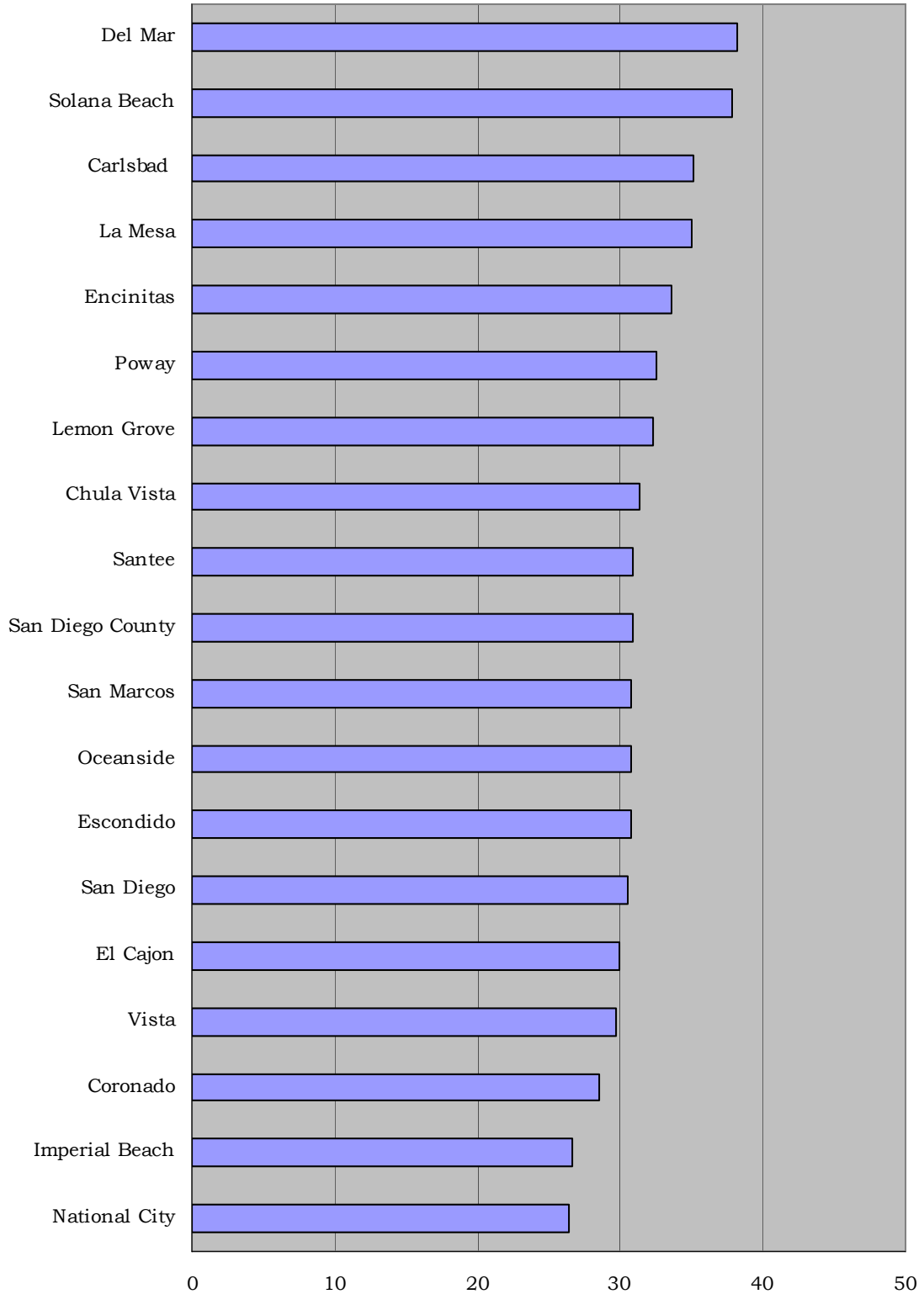


Table 13d and Graph 13d show the average household sizes for each of the cities in San Diego County, and the average household size for the county as whole.

TABLE 13d

Cities	Avg. Household Size
National City	3.38
Poway	3.20
San Marcos	3.12
Vista	3.04
Chula Vista	3.01
Santee	2.99
Escondido	2.96
Imperial Beach	2.96
Oceanside	2.95
Lemon Grove	2.90
El Cajon	2.81
San Diego	2.76
San Diego County	2.69
Encinitas	2.69
Carlsbad	2.58
Solana Beach	2.52
Coronado	2.40
La Mesa	2.40
Del Mar	2.32

Source: California Department of Finance Estimates.

Graph 13d
Average Household Size, 1999
Cities in San Diego County

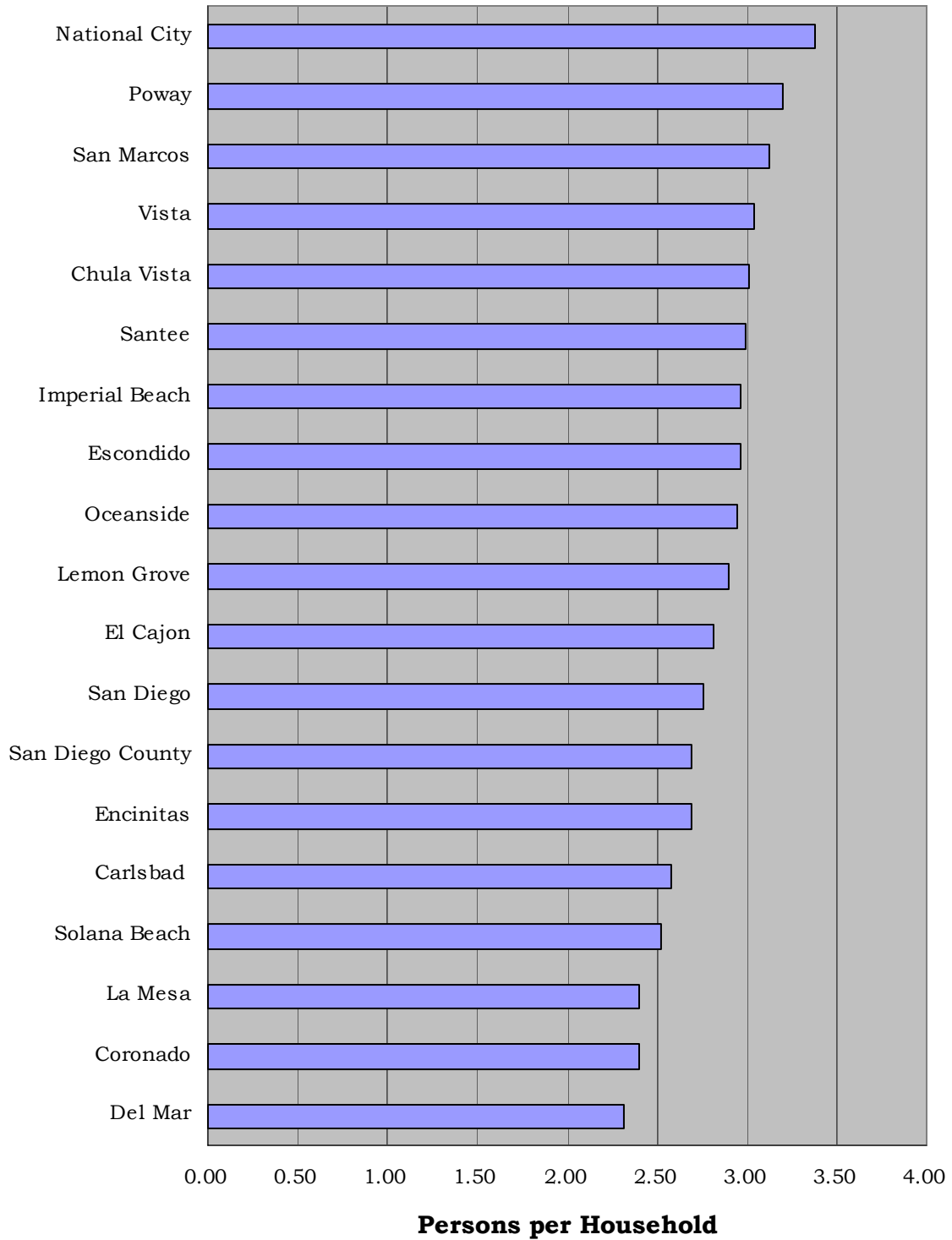


Table 13e and Graph 13e show the percentage of owner occupied housing in each of the cities and for the entire county. In some of the cities with a lower percentage of owner-occupied housing, the owners are comparatively affluent, but maintain legal residence outside California. Other cities with a lower percentage of owner-occupied housing simply have many more renters than owners.

TABLE 13e

Cities	Percent Housing Owner Occupied
Poway	74.91
Santee	68.41
San Marcos	58.61
Encinitas	58.11
Carlsbad	57.13
Lemon Grove	55.12
Solana Beach	53.55
Oceanside	53.44
Chula Vista	51.13
San Diego County	50.47
Vista	49.85
Escondido	48.49
Del Mar	47.18
La Mesa	46.34
San Diego	45.44
Coronado	40.19
El Cajon	38.87
National City	34.37
Imperial Beach	27.76

Source: *California Cities, Towns & Counties*. 1998. Information Publications: Palo Alto, 1998.

Graph 13e
Percentage of Owner-Occupied Housing, 1990
Cities in San Diego County

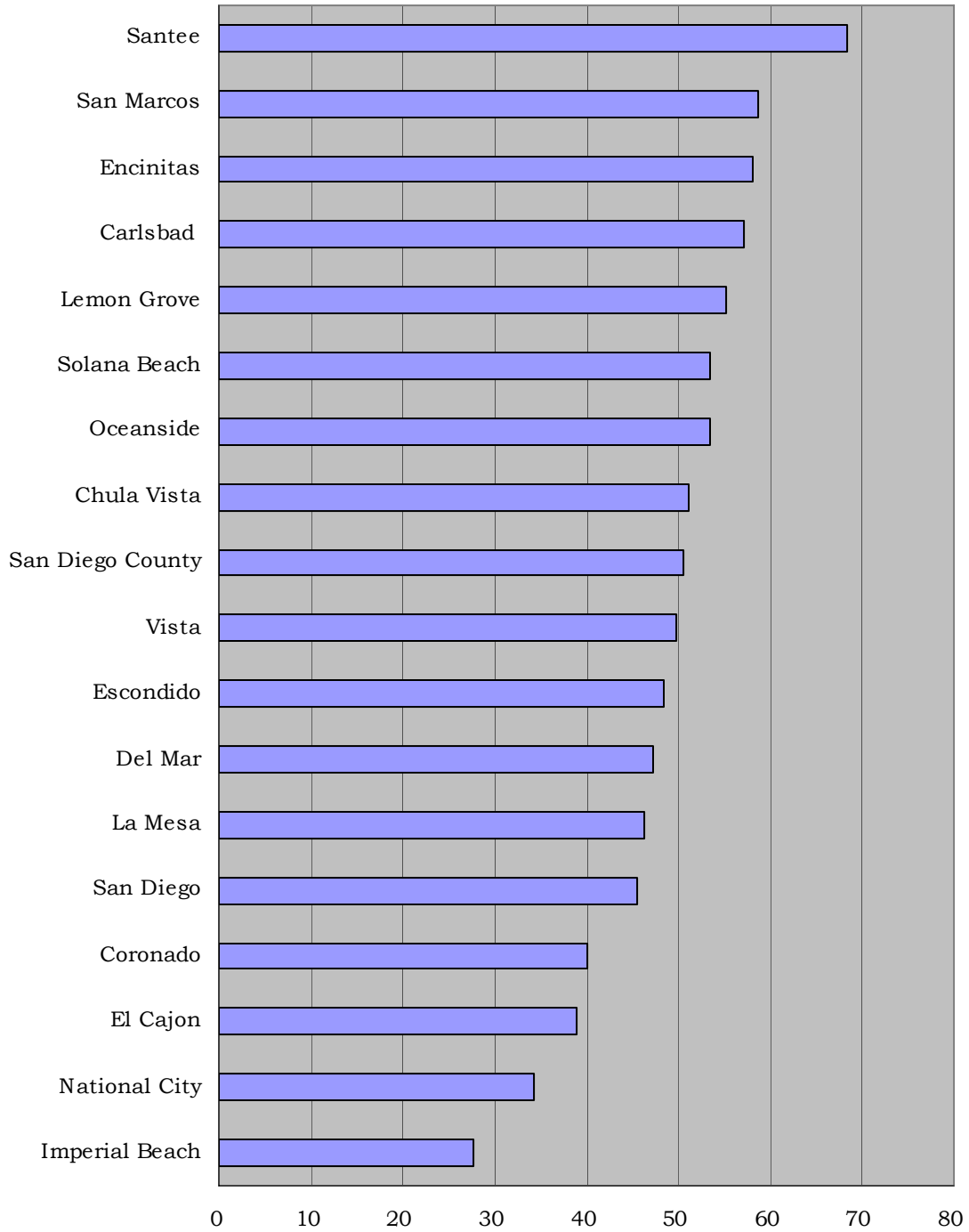


Table 13f and Graph 13f show the per capita income of residents of each of the cities in the county and county per capita income. Del Mar has a much higher per capita income than any other city, and Solana Beach also has a comparatively high per capita income.

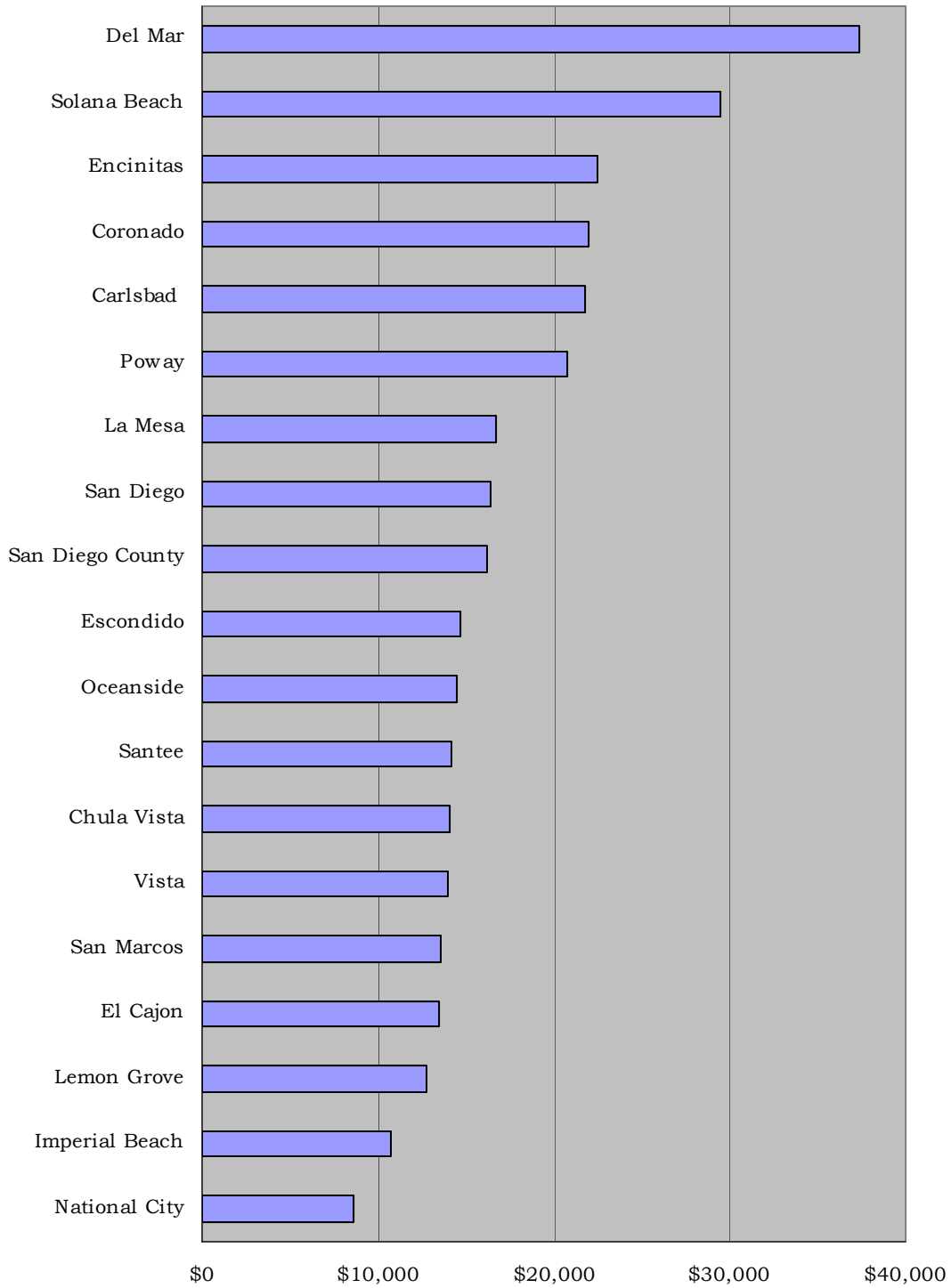
These data are from the 1990 census, so they are somewhat out of date, but still provide some sense of the relative per capita income differences.

TABLE 13f

Cities	1989 Per Capita Income
Del Mar	\$37,414
Solana Beach	\$29,496
Encinitas	\$22,451
Coronado	\$21,972
Carlsbad	\$21,764
Poway	\$20,720
La Mesa	\$16,700
San Diego	\$16,401
San Diego County	\$16,220
Escondido	\$14,647
Oceanside	\$14,522
Santee	\$14,179
Chula Vista	\$14,102
Vista	\$13,983
San Marcos	\$13,590
El Cajon	\$13,518
Lemon Grove	\$12,796
Imperial Beach	\$10,731
National City	\$8,658

Source: *California Cities, Towns & Counties*. 1998. Information Publications: Palo Alto, 1998.

Graph 13f
Per Capita Income of Residents, 1989
 Cities in San Diego County



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SECTION III

**Subsection 14
City Government Taxes**

Table 14a and Graph 14b show the amount of sales tax, transient occupancy tax (a tax on hotel/motel room rental, often referred to as “T.O.T.”) and the combined total per capita revenue from each of these two sources for each of the cities in the county. Del Mar and Coronado get substantial revenue from the T.O.T. levied on the hotels within their municipal boundaries.

TABLE 14a

Cities	Sales Tax Per Capita	TOT Per Capita	TOT & Sales Per Capita
Del Mar	\$207.39	\$222.32	\$429.71
Coronado	\$61.64	\$216.92	\$278.57
Carlsbad	\$196.52	\$74.47	\$270.99
National City	\$212.61	\$12.74	\$225.35
Escondido	\$167.20	\$4.38	\$171.58
La Mesa	\$152.47	\$8.52	\$161.00
El Cajon	\$153.59	\$7.06	\$160.66
San Marcos	\$138.26	\$1.06	\$139.32
Solana Beach	\$114.12	\$22.96	\$137.08
San Diego	\$93.93	\$37.23	\$131.15
Lemon Grove	\$121.95	\$0.70	\$122.65
Encinitas	\$110.76	\$10.31	\$121.07
Chula Vista	\$91.11	\$9.04	\$100.15
Poway	\$97.03	\$1.03	\$98.06
Vista	\$89.07	\$2.78	\$91.85
Santee	\$78.20	\$1.32	\$79.53
Oceanside	\$64.37	\$4.75	\$69.12
Imperial Beach	\$22.35	\$2.94	\$25.29

Source: City Budgets.
 Department of Finance Population Estimates.

Graph 14a
Sales & Transient Occupancy Tax Revenue Per Capita
 Cities in San Diego, Fiscal Year 1998-99

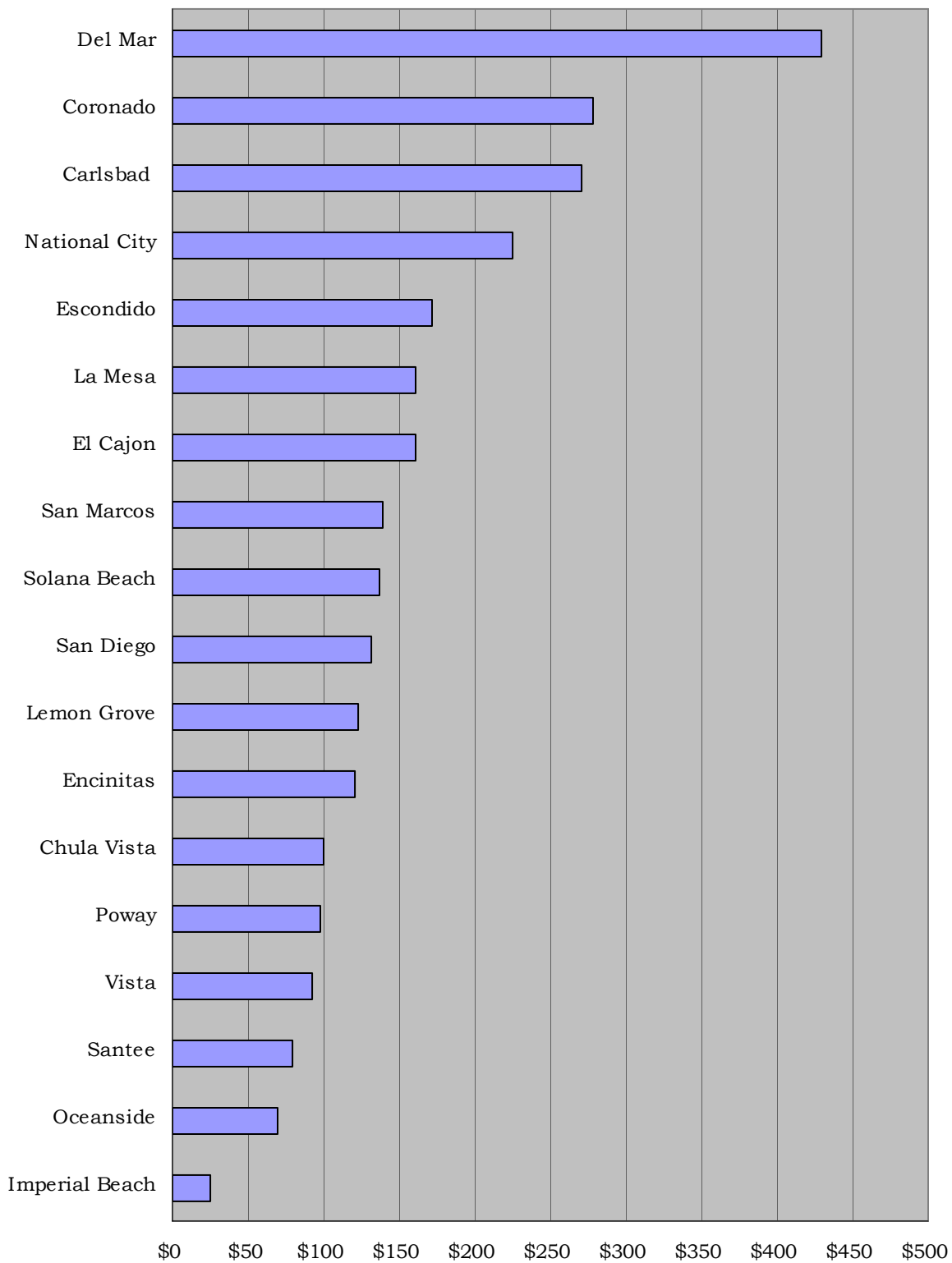


Table 15b shows the per capita property tax revenue for each city. Del Mar, Coronado, Solana Beach, Encinitas, and Carlsbad receive, on a per capita basis, substantially more property tax revenue per capita than other cities.

TABLE 14b

Cities	Property Tax Revenue Per Capita
Del Mar	\$241.65
Coronado	\$213.16
Solana Beach	\$194.60
Encinitas	\$185.89
Carlsbad	\$171.50
San Diego	\$102.76
Poway	\$86.46
Oceanside	\$83.02
Santee	\$77.10
Chula Vista	\$55.27
Vista	\$53.72
Imperial Beach	\$52.98
La Mesa	\$49.66
Lemon Grove	\$41.66
Escondido	\$39.03
El Cajon	\$37.68
National City	\$33.67
San Marcos	\$23.24

Sources: City Budgets.
 Department of Finance Population Estimates.

Graph 14b
Property Tax Revenue Per Capita
Cities in San Diego County, Fiscal Year 1998-99

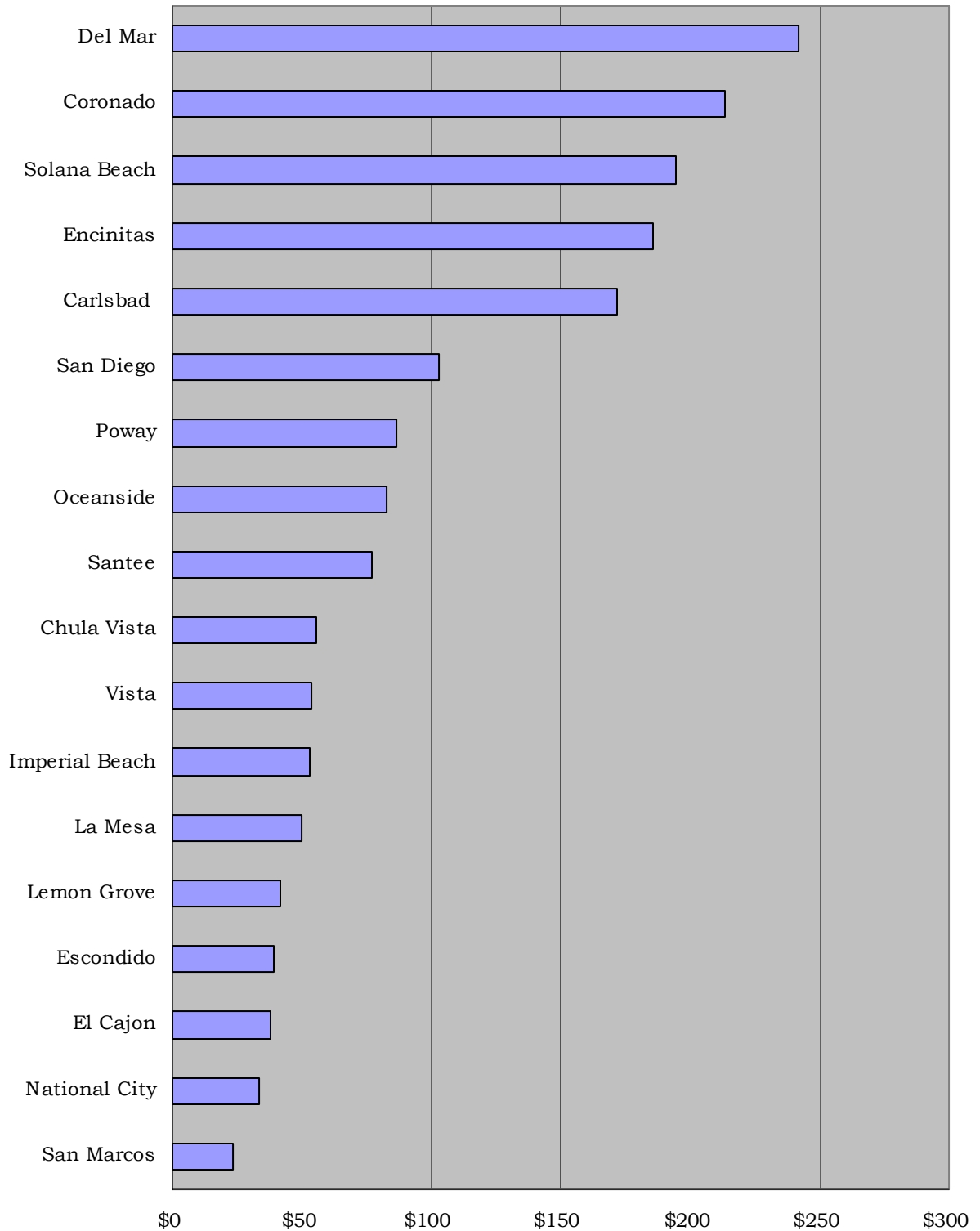


Table 14c lists the business license tax revenue generated in each city on a per capita basis. Graph 14c illustrates the business license tax revenue on a per capita basis.

TABLE 14c

Cities	Business License Tax Revenue Per Capita
Del Mar	\$37
Carlsbad	\$21
San Diego	\$11
Imperial Beach	\$9
National City	\$9
Escondido	\$9
El Cajon	\$8
Vista	\$7
La Mesa	\$6
Chula Vista	\$5
Lemon Grove	\$4
Coronado	\$4
San Marcos	\$3
Santee	\$2
Poway	\$0

Sources: *Financial Transactions of Cities*, FY 1996-1997. California State Controller.
California Statistical Abstract. 1998. California State Department of Finance.

Graph 14c
Business License Tax Revenue Per Capita
Cities in San Diego County, Fiscal Year 1996-97

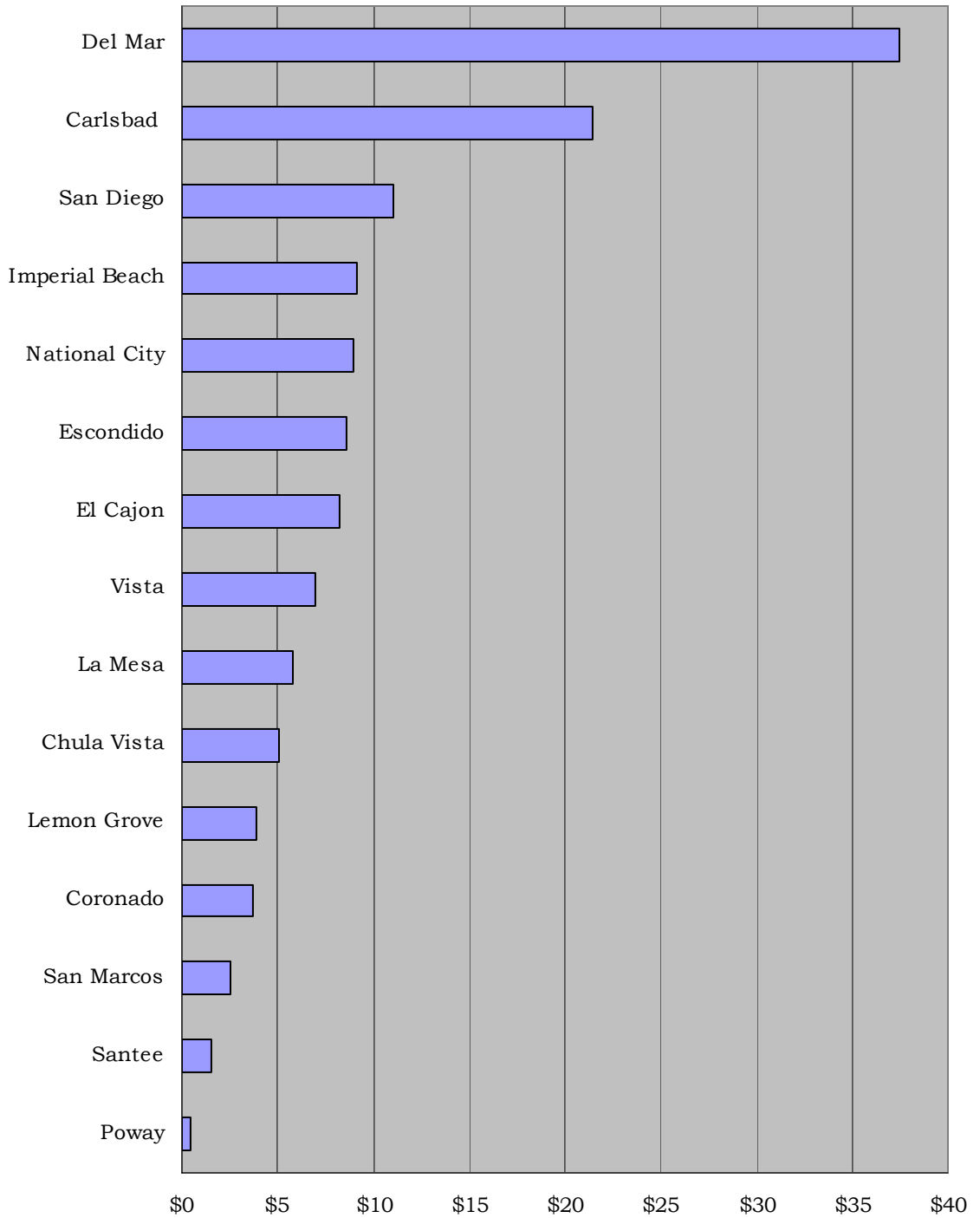


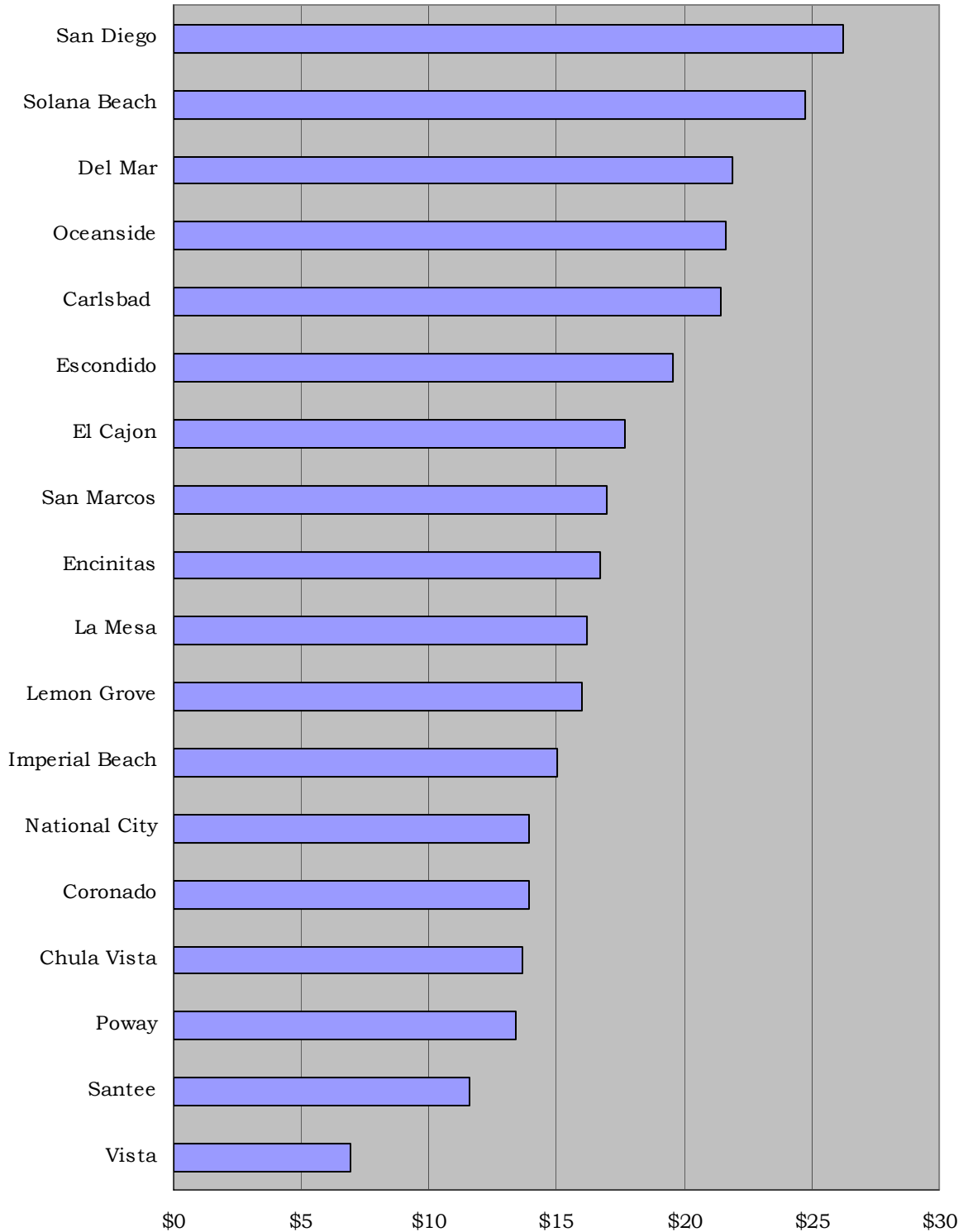
Table 14d shows the Franchise Tax revenue for each city on a per capita basis. Franchise Taxes are generally paid by utilities (cable TV, telephone, gas, electric, etc.) for the right to use public roadways to run service to customers.

TABLE 14d

Cities	Franchise Tax Revenue Per Capita
San Diego	\$26
Solana Beach	\$25
Del Mar	\$22
Oceanside	\$22
Carlsbad	\$21
Escondido	\$20
El Cajon	\$18
San Marcos	\$17
Encinitas	\$17
La Mesa	\$16
Lemon Grove	\$16
Imperial Beach	\$15
National City	\$14
Coronado	\$14
Chula Vista	\$14
Poway	\$13
Santee	\$12
Vista	\$7

Sources: *Financial Transactions of Cities*, FY 1996-97. California State Controller.
California Statistical Abstract. 1998. California State Department of Finance.

Graph 14d
Franchise Tax Revenue Per Capita
Cities in San Diego County, Fiscal Year 1996-97



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SECTION III

Subsection 15

City Government Expenditures and Comparative Crime Data

Table 15a and Graph 15a show expenditures for police services on a per capita basis. Nine of 18 cities have opted to contract with the San Diego County Sheriff’s Department for police services. With the exception of Del Mar, cities that contract with the Sheriff’s Department have lower per capita policing expenditures. The level of police services purchased and the number of full-time residents are perhaps the defining variables in the per capita cost of service. The letter “C” following a city name indicates that city contracts with the Sheriff’s Department for police services.

TABLE 15a

Cities	Police Expenditures Per Capita
SAN DIEGO	\$174
Del Mar - C	\$166
National City	\$160
Carlsbad	\$156
Oceanside	\$152
Coronado	\$151
Escondido	\$149
El Cajon	\$144
Chula Vista	\$130
La Mesa	\$119
San Marcos - C	\$114
Solana Beach - C	\$112
Encinitas - C	\$109
Santee - C	\$106
Lemon Grove - C	\$103
Imperial Beach - C	\$103
Vista - C	\$102
Poway - C	\$99

Sources: City Budgets.
 Department of Finance Population Estimates.

Graph 15a
Police Expenditures Per Capita
 Cities in San Diego County, Fiscal Year 1998-99

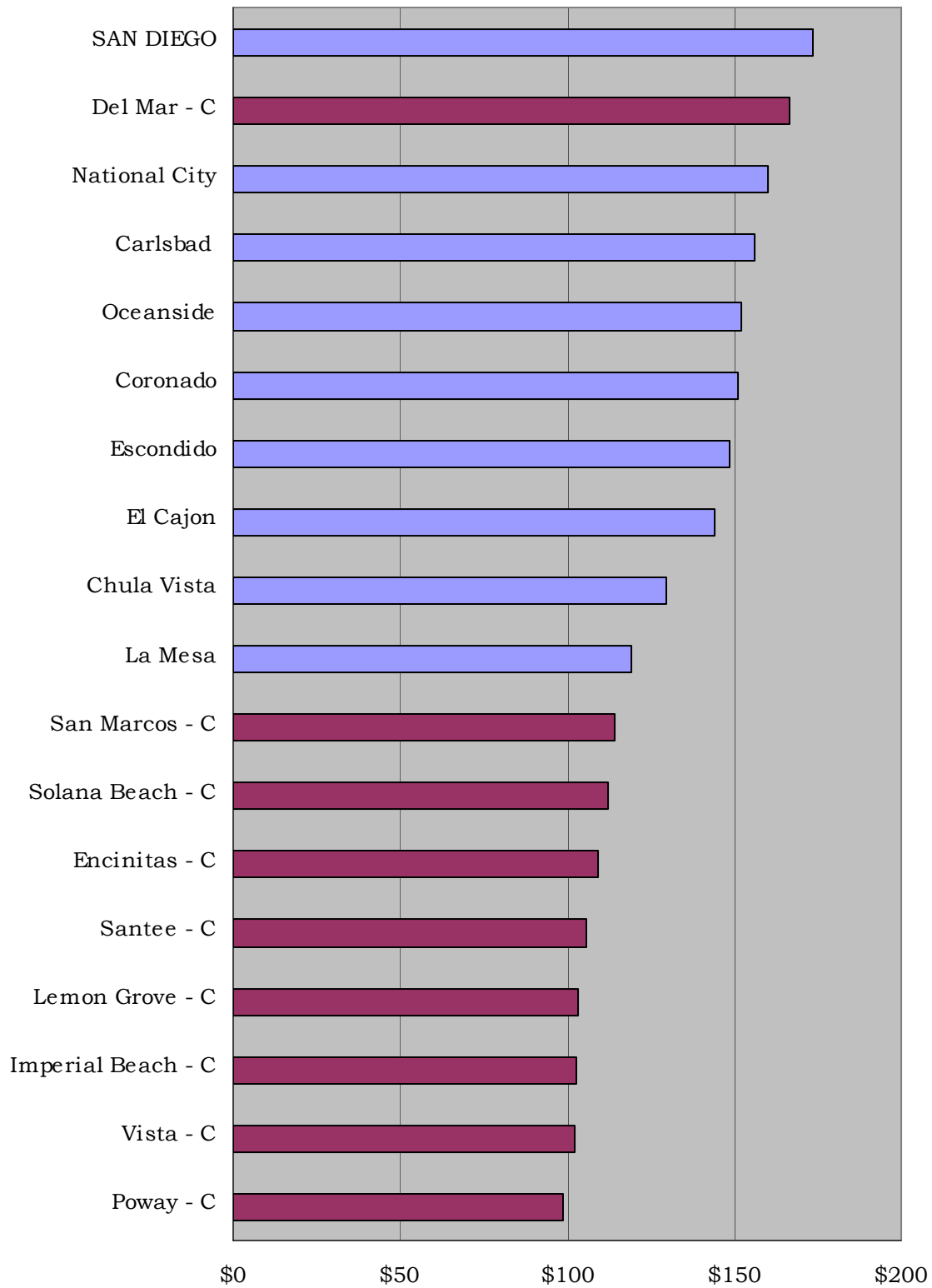


Table 15b shows the total number of crimes committed in each city in 1998 and the FBI crime index for each city. The FBI crime index is an index of eight crimes broken down into two types, Violent Crime (crimes against persons) and Property Crime (crimes against property). Violent Crimes are willful homicide, forcible rape, robbery, and aggravated assault. Property Crimes are burglary, motor vehicle theft, larceny-theft, and arson. Again, cities that contract with the Sheriff's Department have a "C" after their name. "Unincorporated areas" are also listed.

TABLE 15b

Cities	Total FBI Crimes	FBI Crime Index
National City	3148	57.28
El Cajon	4853	50.79
Chula Vista	8191	49.06
Del Mar - C	247	46.36
Escondido	5694	45.34
San Diego	54644	43.57
Vista - C	3443	40.81
La Mesa	2313	39.43
Imperial Beach - C	1094	37.88
Oceanside	5944	37.65
Lemon Grove - C	837	32.59
San Marcos - C	1545	29.67
Carlsbad	2288	29.50
Encinitas - C	1512	25.02
Santee - C	1366	23.80
Coronado	614	21.38
Unincorp. Areas - C	8640	18.93
Poway - C	886	18.31
Solana Beach - C	249	17.59

Sources: Crime in the San Diego Region 1998 – SANDAG

Graph 15b
**FBI Crime Index among the Cities of San Diego County,
 1998**

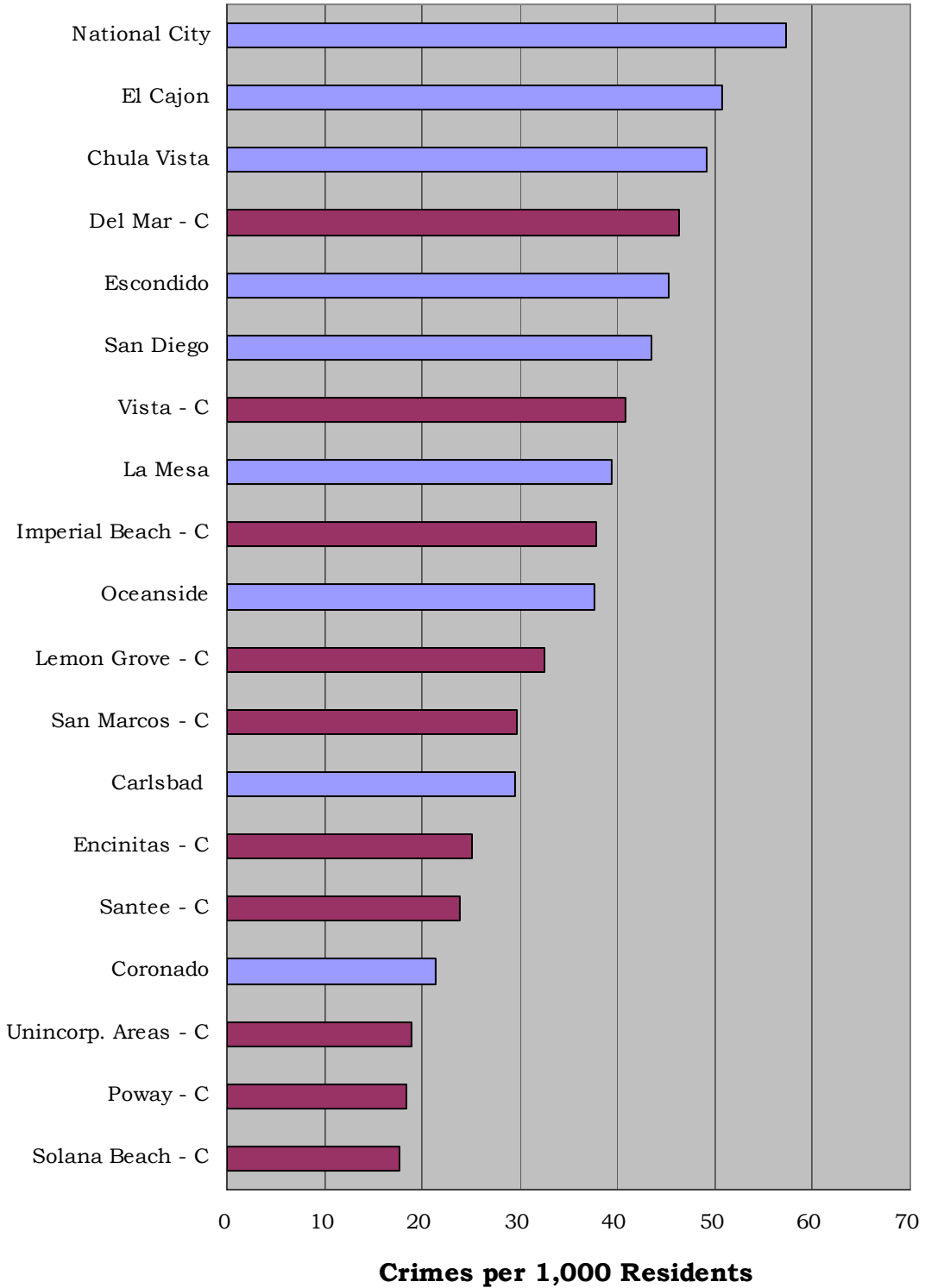


Table 15c shows the violent crime rate in descending order. Violent crime is defined as willful homicide, forcible rape, robbery, and aggravated assault. Contract cities are followed by a “C”.

TABLE 15c

Cities	Total Violent Crimes	Violent Crime Rate
National City	543	9.88
El Cajon	782	8.18
Chula Vista	1169	7.00
San Diego	8744	6.97
Oceanside	1098	6.96
Imperial Beach - C	197	6.82
Vista - C	496	5.88
Escondido	725	5.77
San Marcos - C	220	4.22
La Mesa	243	4.14
Del Mar - C	18	3.38
Unincorporated Areas - C	1385	3.03
Santee - C	171	2.98
Lemon Grove - C	75	2.92
Carlsbad	218	2.81
Encinitas - C	162	2.68
Poway - C	102	2.11
Coronado	55	1.92
Solana Beach - C	25	1.77

Source: Crime in the San Diego Region 1998 – SANDAG

Graph 15c
**Violent Crime Rate among Cities in San Diego County,
 1998**

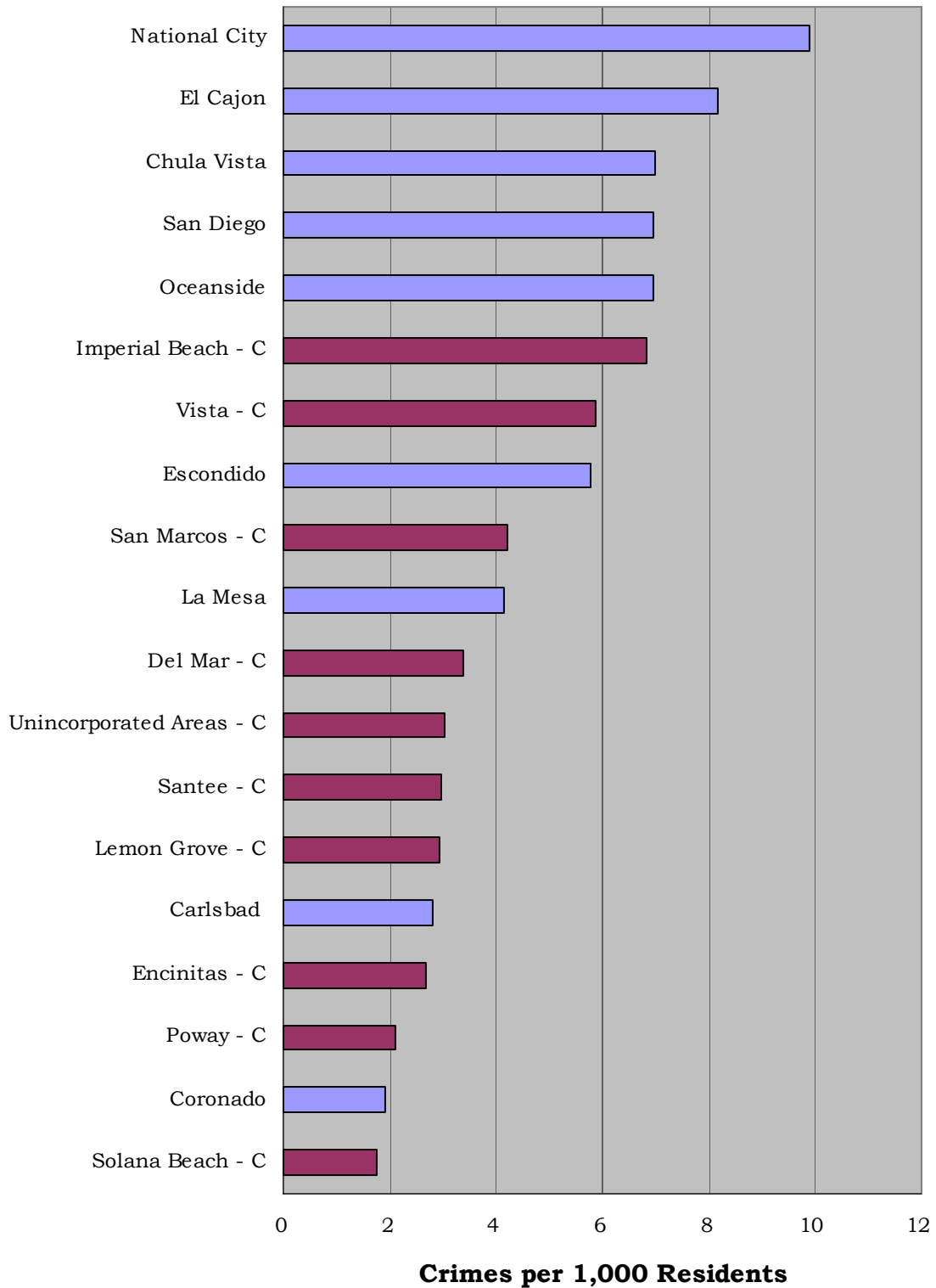


Table 15d shows the total number of property crimes committed in each city and the property crime rate in each city. The cities are rank ordered by property crime rate. Cities followed by a “C” contract with the Sheriff’s Department for police services.

TABLE 15d

Cities	Total Property Crimes	Property Crime Rate
National City	2605	47.40
Del Mar - C	229	42.98
El Cajon	4071	42.61
Chula Vista	7022	42.06
Escondido	4969	39.56
San Diego	45900	36.59
La Mesa	2070	35.29
Vista - C	2947	34.93
Imperial Beach - C	897	31.06
Oceanside	4846	30.70
Lemon Grove - C	762	29.67
Carlsbad	2070	26.69
San Marcos - C	1325	25.44
Encinitas - C	1350	22.34
Santee - C	1195	20.82
Coronado	559	19.47
Poway - C	784	16.20
Unincorporated Areas - C	7255	15.89
Solana Beach - C	224	15.83

Source: Crime in the San Diego Region 1998 – SANDAG

Graph 15d
**Property Crime Rate among Cities in San Diego County,
 1998**

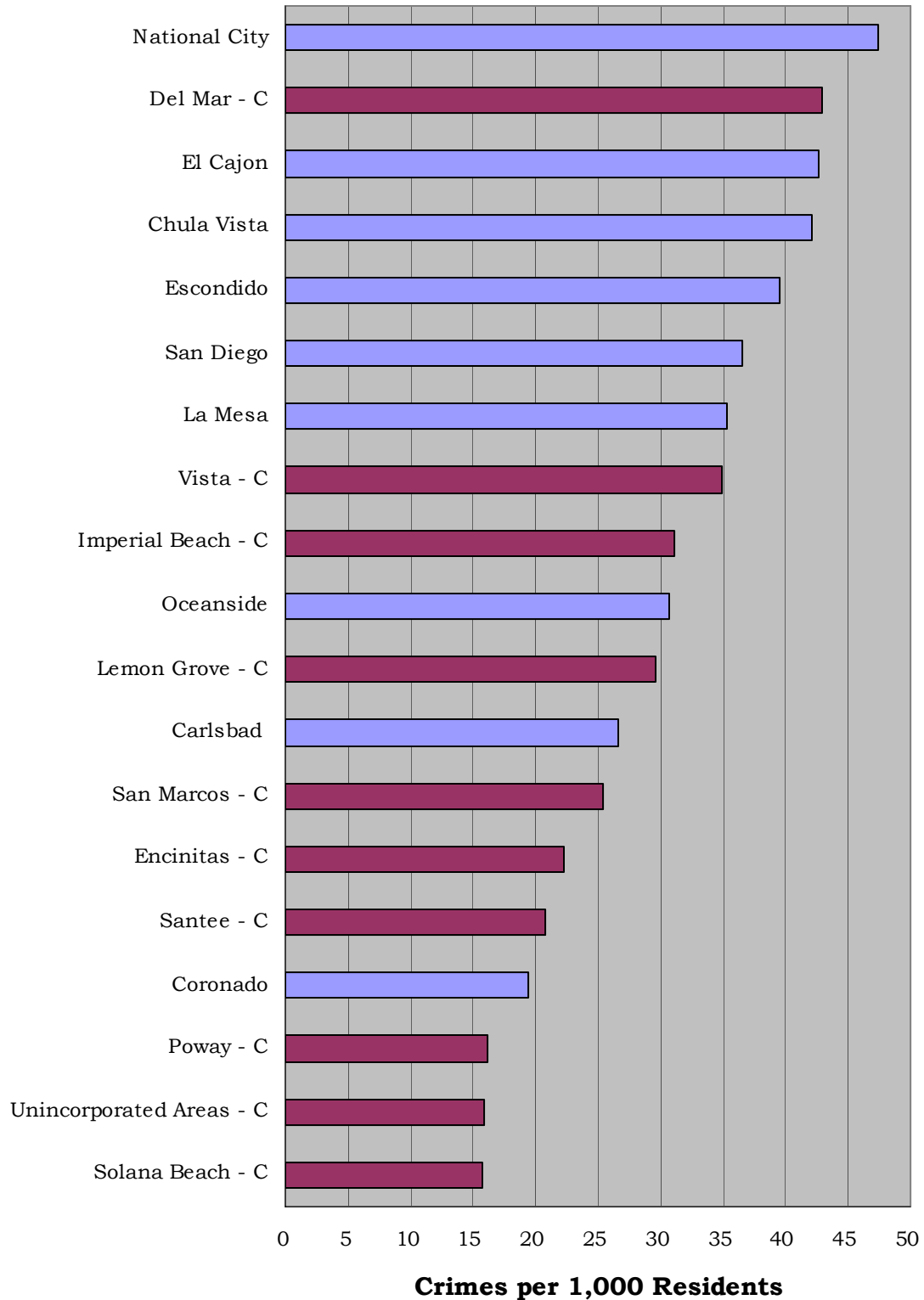


Table 15e shows combined fire, EMS (paramedic), and lifeguard expenditures per capita for each of the cities in San Diego County. Some cities have special funds for fire or EMS; other cities' fire departments perform EMS functions.

TABLE 15e

Cities	Total Fire, EMS, and Lifeguard Expenditures Per Capita
Del Mar	\$264
Solana Beach	\$141
Carlsbad	\$104
Coronado	\$94
Encinitas	\$91
Escondido	\$77
SAN DIEGO	\$76
Vista	\$74
Oceanside	\$74
La Mesa	\$72
El Cajon	\$67
Lemon Grove	\$65
National City	\$64
Poway	\$63
Chula Vista	\$46
Imperial Beach	\$45
San Marcos	\$29
Santee	\$25

Source: City Budgets.
 Department of Finance Population Estimates.

Graph 15e

Combined Fire, EMS and Lifeguard Expenditures Per Capita.
Cities in San Diego County, Fiscal Year 1998-99

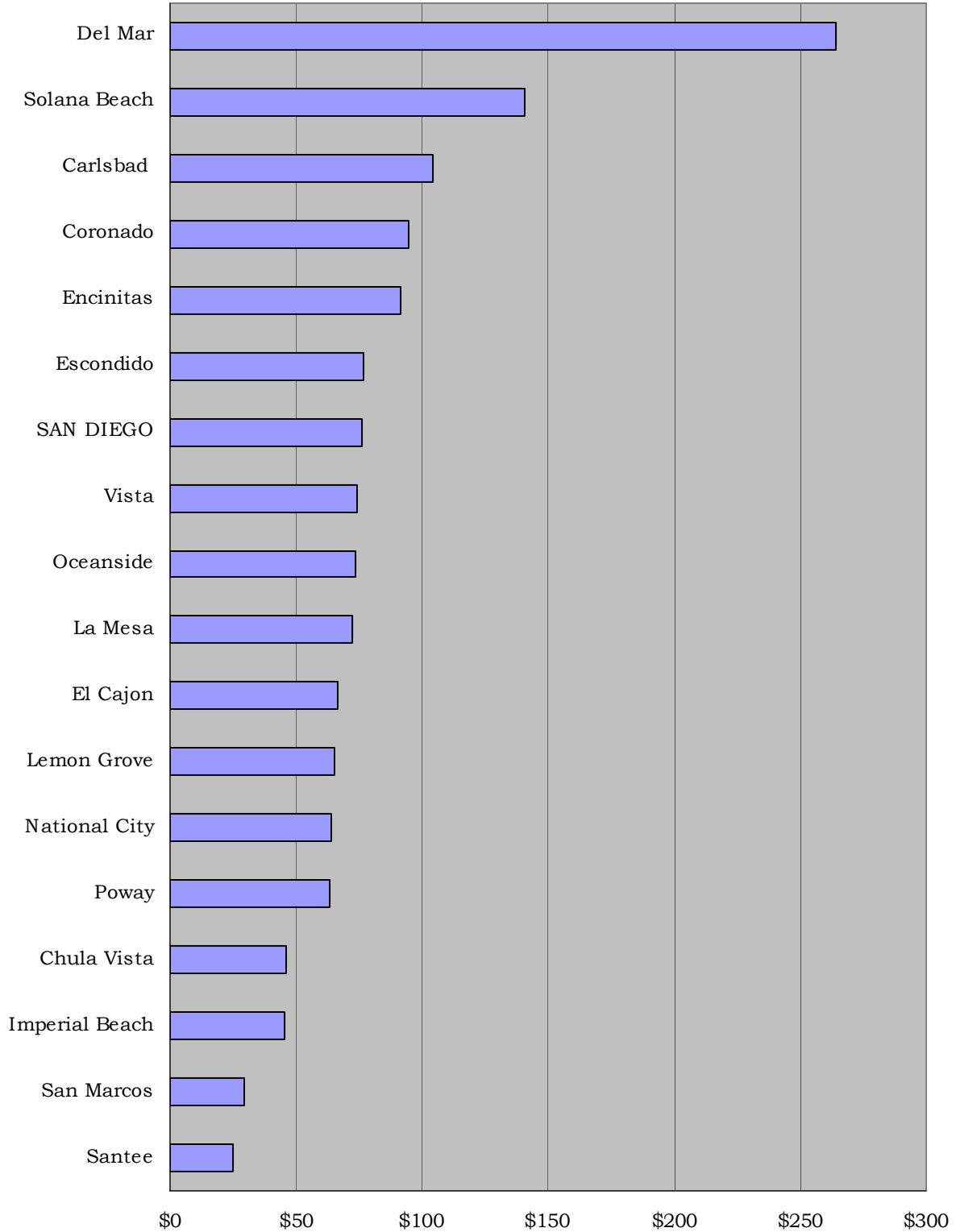


Table 15f and Graph 15f show the per capita fire expenditures for the cities in San Diego County. Some cities have special funds for fire or EMS; other cities' fire departments perform EMS functions.

TABLE 15f

Cities	Fire Expenditures Per Capita
Del Mar	\$204
Solana Beach	\$115
Carlsbad	\$104
Encinitas	\$86
Coronado	\$86
Escondido	\$77
Oceanside	\$73
La Mesa	\$72
San Diego	\$67
Lemon Grove	\$65
National City	\$64
Vista	\$55
Poway	\$48
Chula Vista	\$46
El Cajon	\$42
Imperial Beach	\$32
San Marcos	\$29
Santee	\$9

Sources: City Budgets.
 Department of Finance Population Estimates.

Graph 15f
Fire Expenditures Per Capita
Cities in San Diego County, Fiscal Year 1998-99

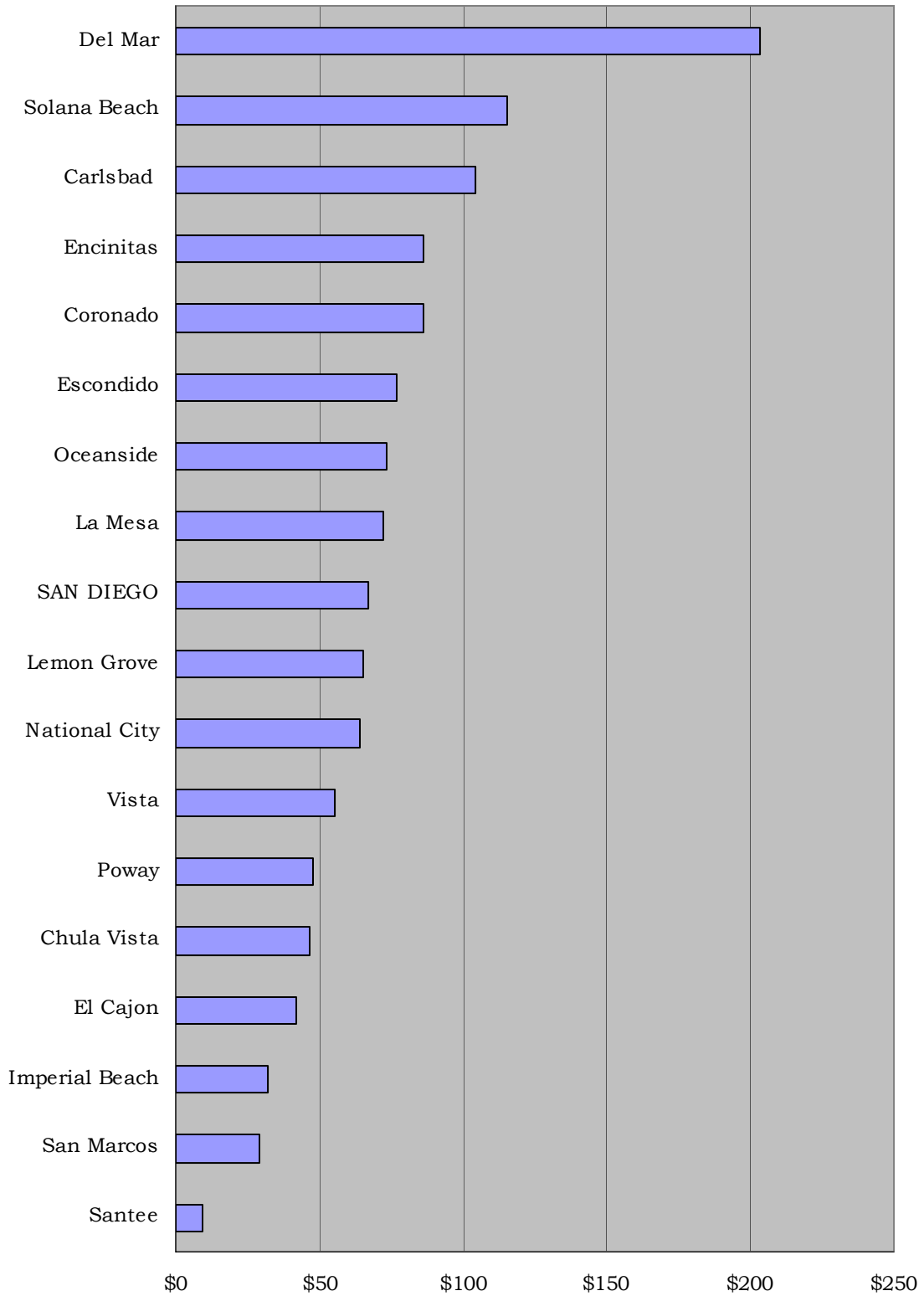


Table 15g and Graph 15g show the per capita lifeguard expenditures for the cities in San Diego County. Only a few cities have separate life guard expenditures; other cities' life saving activities are covered by EMS or fire departments.

TABLE 15g

Cities	Lifeguard Expenditures Per Capita
Del Mar	\$61
Solana Beach	\$26
Imperial Beach	\$13
Coronado	\$8
San Diego	\$6
Encinitas	\$5

Sources: City Budgets.
 Department of Finance Population Estimates.

Graph 15g
Lifeguard Expenditures Per Capita
Cities in San Diego County, Fiscal Year 1998-99

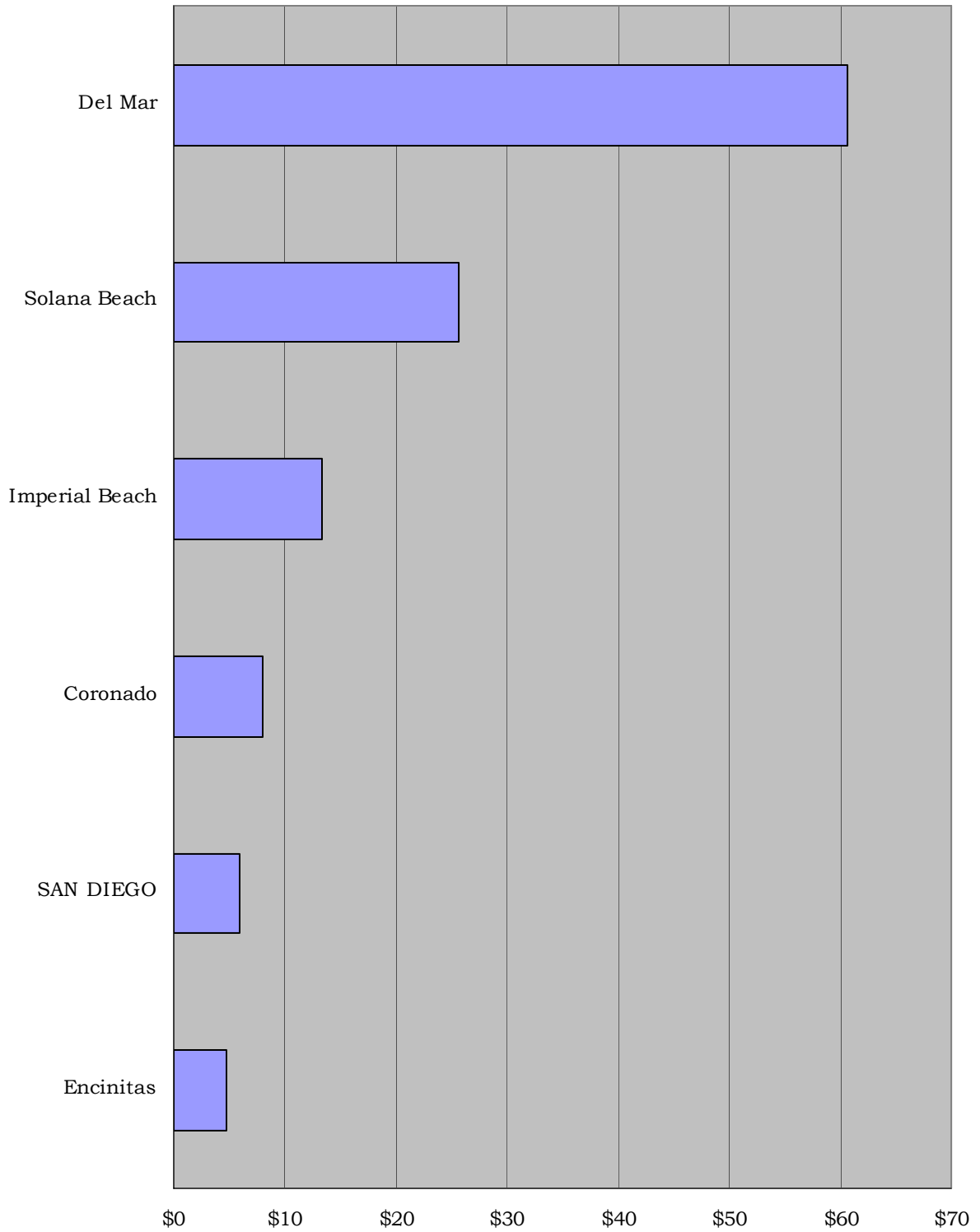


Table 15h and Graph 15h show the per capita building and planning expenditures for the cities in San Diego County.

TABLE 15h

Cities	Total Building & Planning Expenditures Per Capita
Del Mar	\$101
Carlsbad	\$49
Encinitas	\$46
Solana Beach	\$38
Santee	\$32
San Marcos	\$28
Coronado	\$26
Poway	\$24
Lemon Grove	\$22
Oceanside	\$20
Chula Vista	\$18
Vista	\$18
National City	\$14
Imperial Beach	\$14
Escondido	\$10
La Mesa	\$10
San Diego	\$9
El Cajon	\$9

Sources: City Budgets.
 Department of Finance Population Estimates.

Graph 15h
Planning and Building Expenditures Per Capita
 Cities in San Diego County, Fiscal Year 1998-99

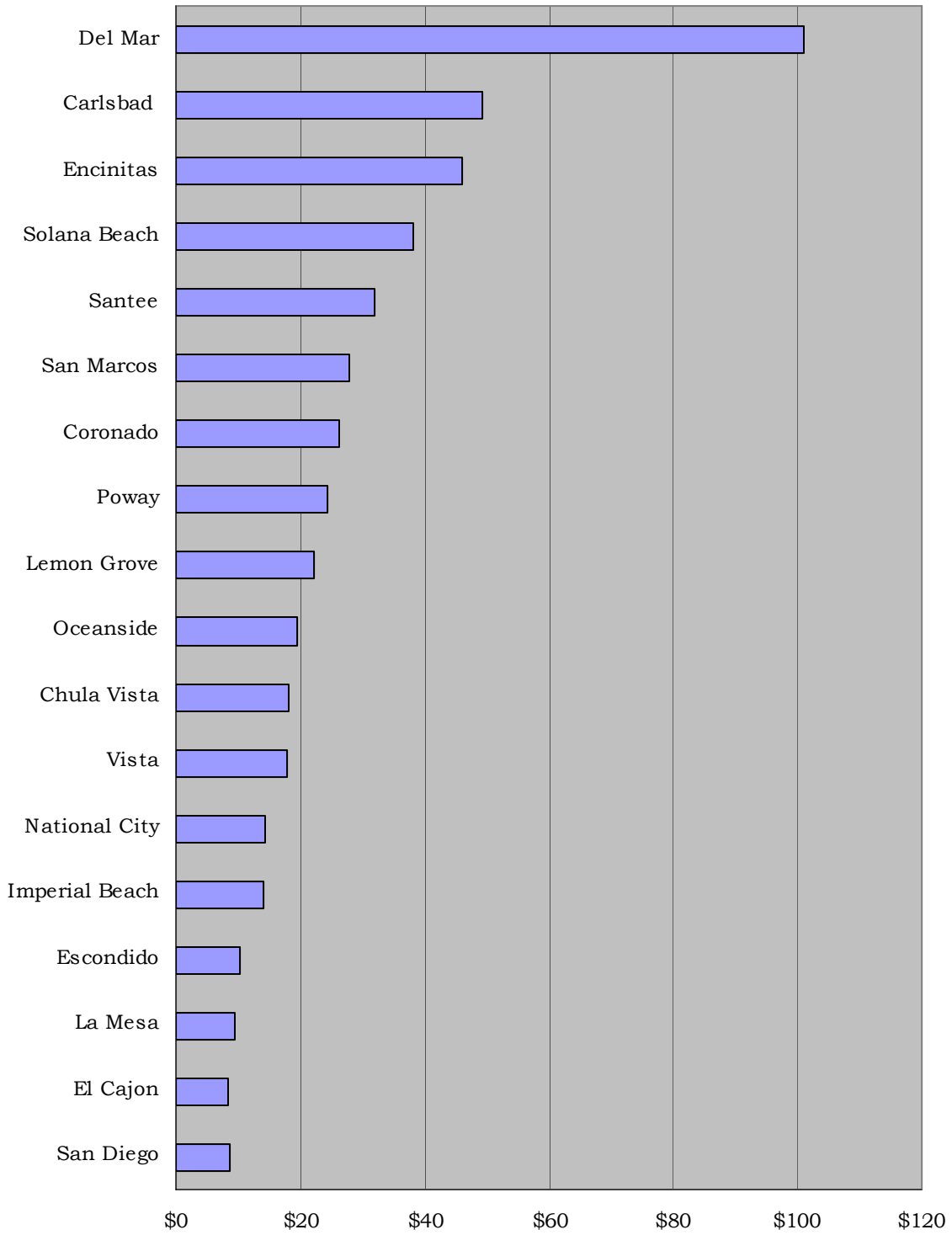


Table 15i and Graph 15i show the per capita street maintenance expenditures for the cities in San Diego County.

TABLE 15i

Cities	Street Maintenance Expenditures Per Capita
Oceanside	\$87.65
Poway	\$75.43
Chula Vista	\$56.78
Escondido	\$52.96
Del Mar	\$52.87
San Marcos	\$49.92
Imperial Beach	\$43.32
Encinitas	\$39.25
Vista	\$37.21
San Diego	\$35.17
Coronado	\$30.16
Santee	\$29.98
Solana Beach	\$29.19
La Mesa	\$26.62
Carlsbad	\$26.44
Lemon Grove	\$24.30
El Cajon	\$18.22
National City	\$16.96

Source: *Financial Transactions of Cities*, FY 1996-97. California State Controller.

Graph 15i

Per Capita Expenditure for Streets (Non-Capital)
Cities in San Diego County, Fiscal Year 1996-97

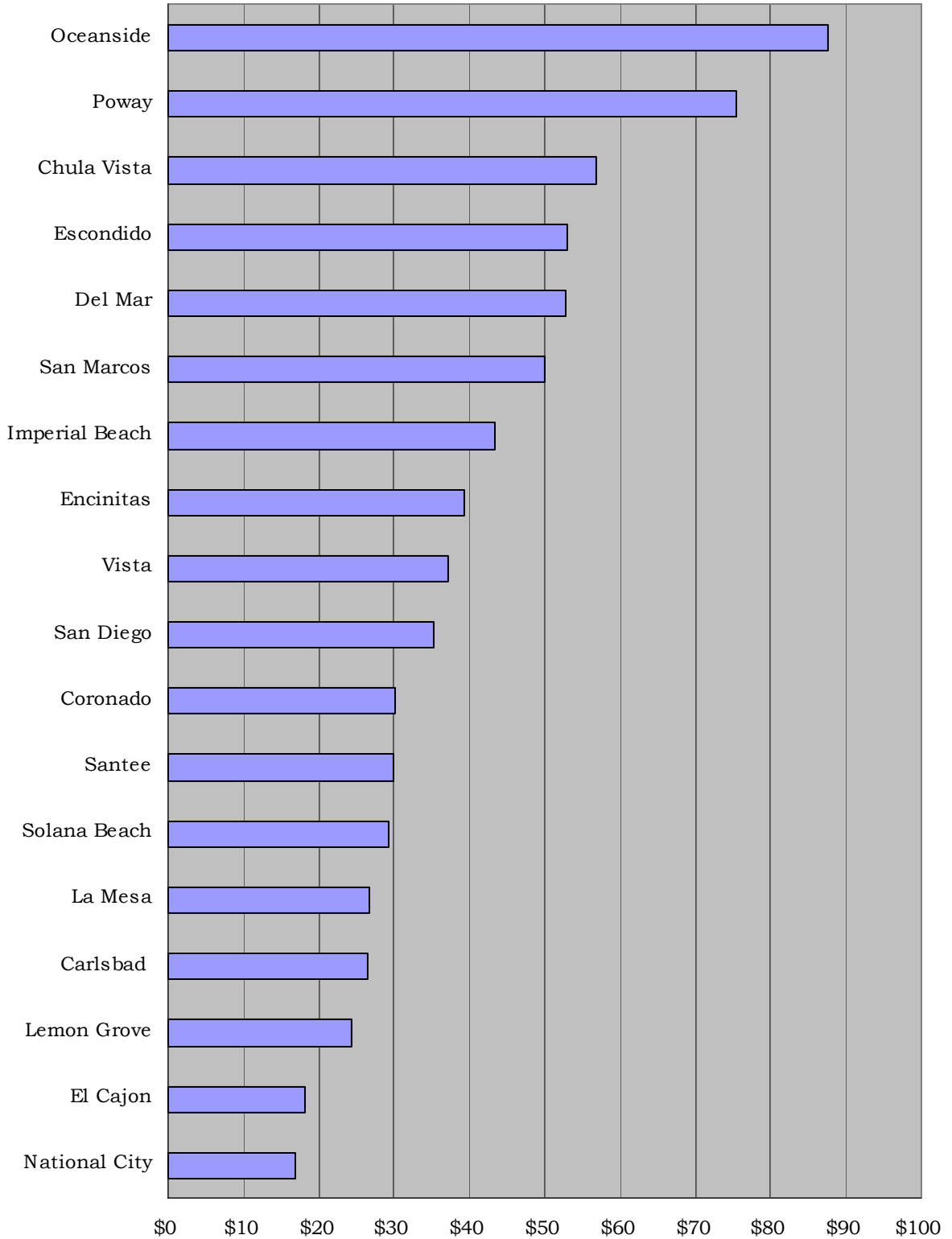


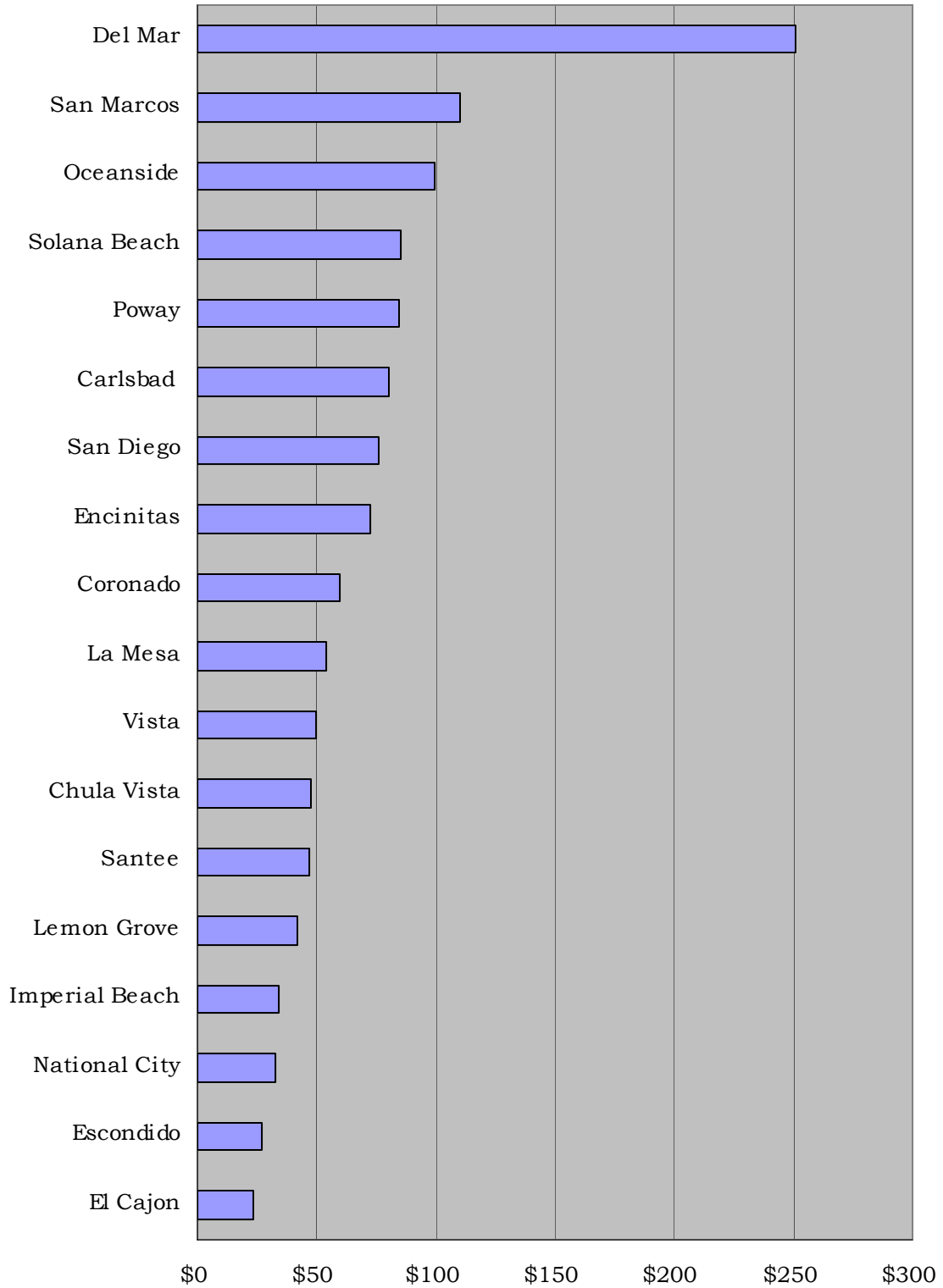
Table 15j and Graph 15j show the per capita general government expenditures for the cities in San Diego County.

TABLE 15j

Cities	General Government Expenditures Per Capita
Del Mar	\$250.64
San Marcos	\$110.35
Oceanside	\$99.51
Solana Beach	\$85.52
Poway	\$84.77
Carlsbad	\$80.10
San Diego	\$75.84
Encinitas	\$72.32
Coronado	\$60.03
La Mesa	\$53.76
Vista	\$49.41
Chula Vista	\$47.91
Santee	\$46.73
Lemon Grove	\$41.89
Imperial Beach	\$34.22
National City	\$32.45
Escondido	\$26.78
El Cajon	\$23.65

Source: *Financial Transactions of Cities*, FY 1996-97. California State Controller.

Graph 15j
Per Capita Expenditure for General Government
Cities in San Diego County, Fiscal Year 1996-97



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SECTION III

Subsection 16
City Government Enterprises

Table 16a shows the operating expenditures and functional revenues for the water departments for those cities that have water enterprises. San Diego, Carlsbad, Escondido, and Poway make more in water revenues than they spend on providing water services. By contrast, in FY 1996-97, Oceanside's Water Department spent \$14,602,417 more than it took in, and the Del Mar Water Department spent \$142,934 more than it took in.

TABLE 16a

Cities	Operating Expenditures	Functional Revenues	Net Revenues
San Diego	\$160,648,079	\$205,923,788	\$45,275,709
Oceanside	\$28,834,518	\$14,232,101	\$(14,602,417)
Carlsbad	\$14,732,785	\$18,936,897	\$4,204,112
Escondido	\$14,338,986	\$19,846,080	\$5,507,094
Poway	\$10,670,368	\$12,405,383	\$1,735,015
Del Mar	\$1,882,999	\$1,740,065	(\$142,934)

Source: *Financial Transactions of Cities*, FY 1996-97. California State Controller.

Graph 16a
Revenue and Expenditures of Water Enterprises
 Cities in San Diego County, Fiscal Year 1996-97

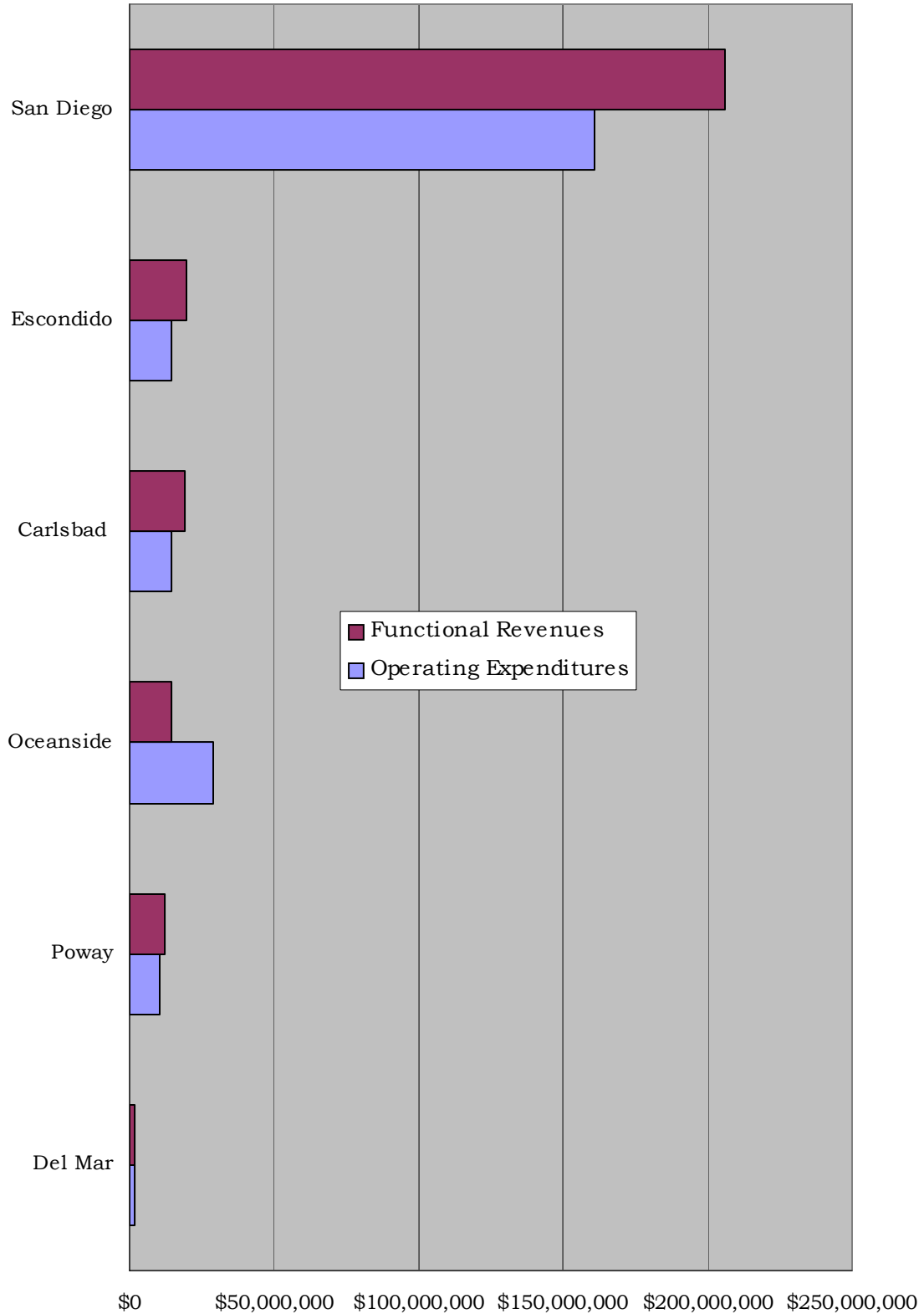


Table 16b shows revenues and expenditures for municipal sewer system enterprises. In almost every case, the functional revenues were much larger than the functional expenditures. The City of San Diego realized net revenues of \$328,554,893 from functional revenues of \$480,576,889. Only in Vista did operating expenditures exceed functional revenues.

TABLE 16b

Cities	Operating Expenditures	Functional Revenues	Net Revenues
San Diego	\$152,021,996	\$480,576,889	\$328,554,893
Oceanside	\$14,977,951	\$17,935,966	\$2,958,015
Vista	\$10,369,962	\$5,531,091	\$(4,838,871)
Escondido	\$9,391,162	\$12,317,250	\$2,926,088
Chula Vista	\$9,373,565	\$14,379,029	\$5,005,464
El Cajon	\$6,859,622	\$9,833,181	\$2,973,559
La Mesa	\$4,594,803	\$7,150,534	\$2,555,731
Poway	\$4,132,547	\$6,184,168	\$2,051,621
Carlsbad	\$4,073,576	\$7,350,363	\$3,276,787
National City	\$3,260,824	\$4,688,272	\$1,427,448
Imperial Beach	\$2,828,042	\$4,061,868	\$1,233,826
Coronado	\$2,582,830	\$5,156,661	\$2,573,831
Solana Beach	\$1,941,759	\$3,132,661	\$1,190,902
Del Mar	\$1,389,397	\$1,802,493	\$413,096

Source: *Financial Transactions of Cities*, FY 1996-97. California State Controller.

Graph 16b

Revenue and Expenditures of Sewer Enterprises
Cities in San Diego County, Fiscal Year 1996-97

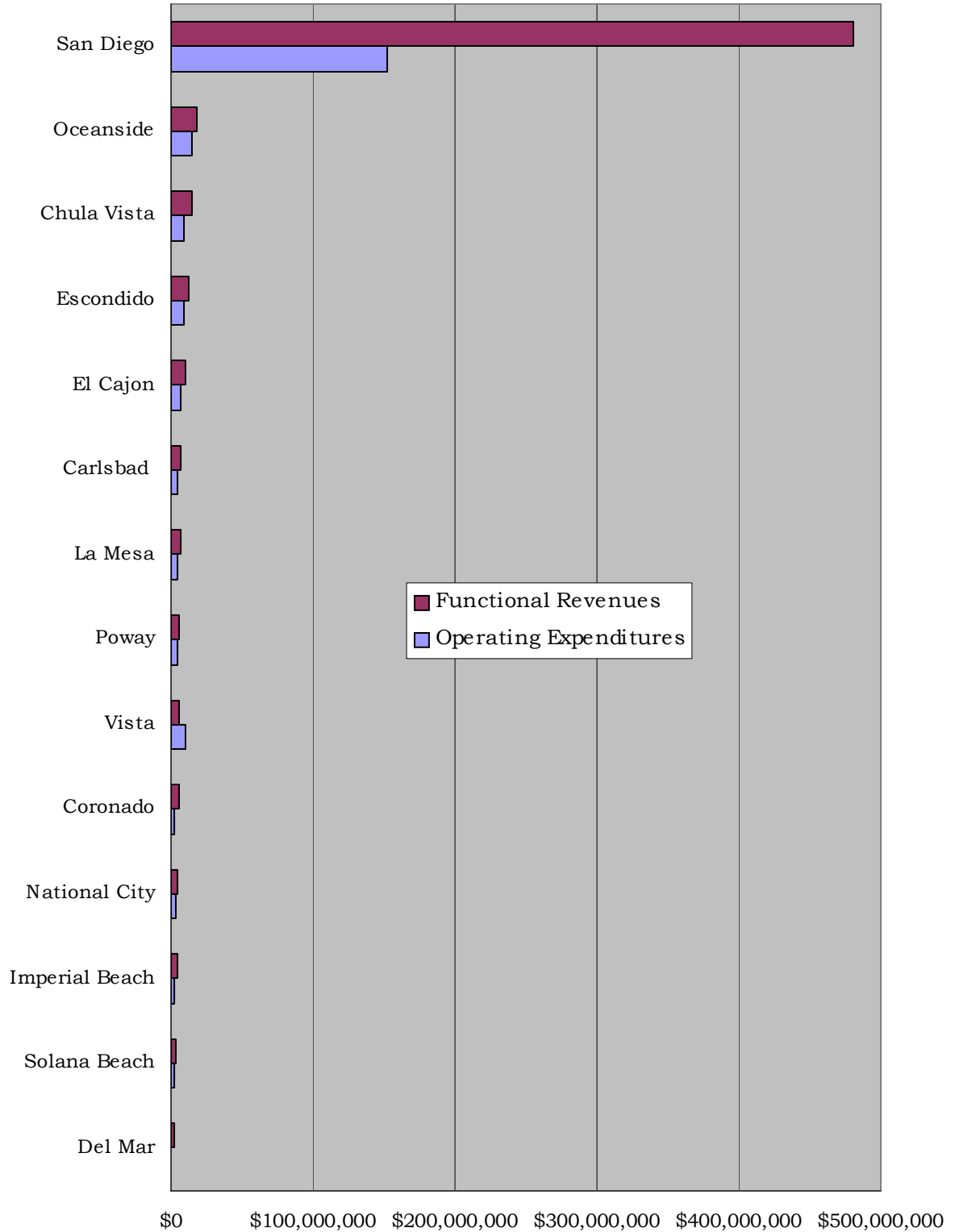


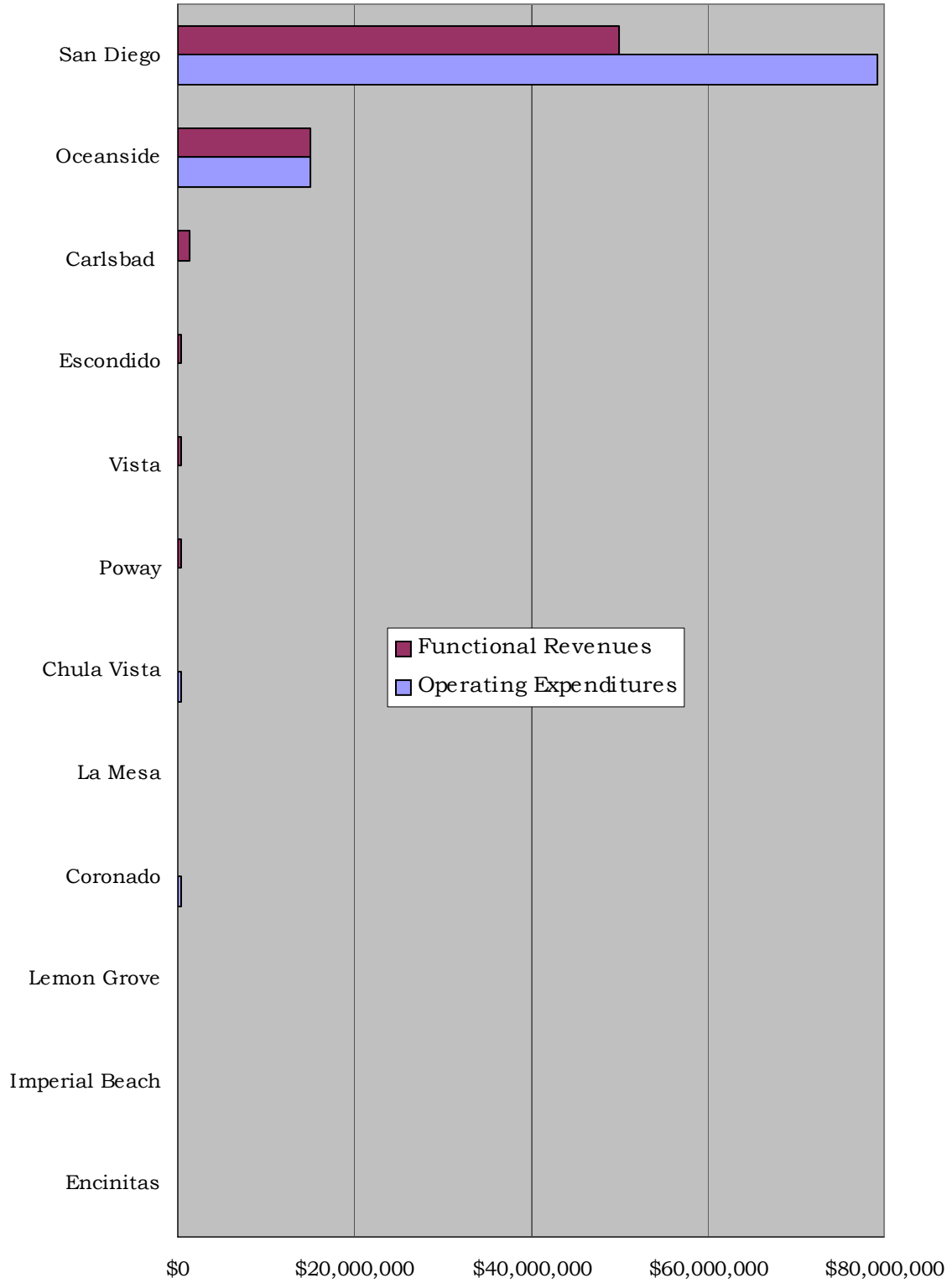
Table 16c and Graph 16c show the revenue and expenditures for trash operations in those cities that run such operations. (In many cities trash service is provided by private contractors or by an independent sanitation district).

TABLE 16c

Cities	Operating Expenditures	Functional Revenues	Net Revenues
San Diego	\$79,162,592	\$50,042,108	\$(29,120,484)
Oceanside	\$15,055,441	\$14,991,578	\$(63,863)
Coronado	\$373,413	\$112,370	\$(261,043)
Chula Vista	\$303,201	\$269,429	\$(33,772)
Carlsbad	\$133,514	\$1,279,253	\$1,145,739
Vista	\$96,492	\$375,633	\$279,141
Encinitas	\$33,662	-	\$(33,662)
Imperial Beach	\$25,469	\$5,052	\$(20,417)
Lemon Grove	\$11,895	\$11,895	-
Escondido	-	\$433,298	\$433,298
Poway	-	\$289,751	\$289,751
La Mesa	-	\$136,123	\$136,123

Source: *Financial Transactions of Cities*, FY 1996-97. California State Controller.

Graph 16c
Revenue and Expenditures of Trash Enterprises
 Cities in San Diego County, Fiscal Year 1996-97



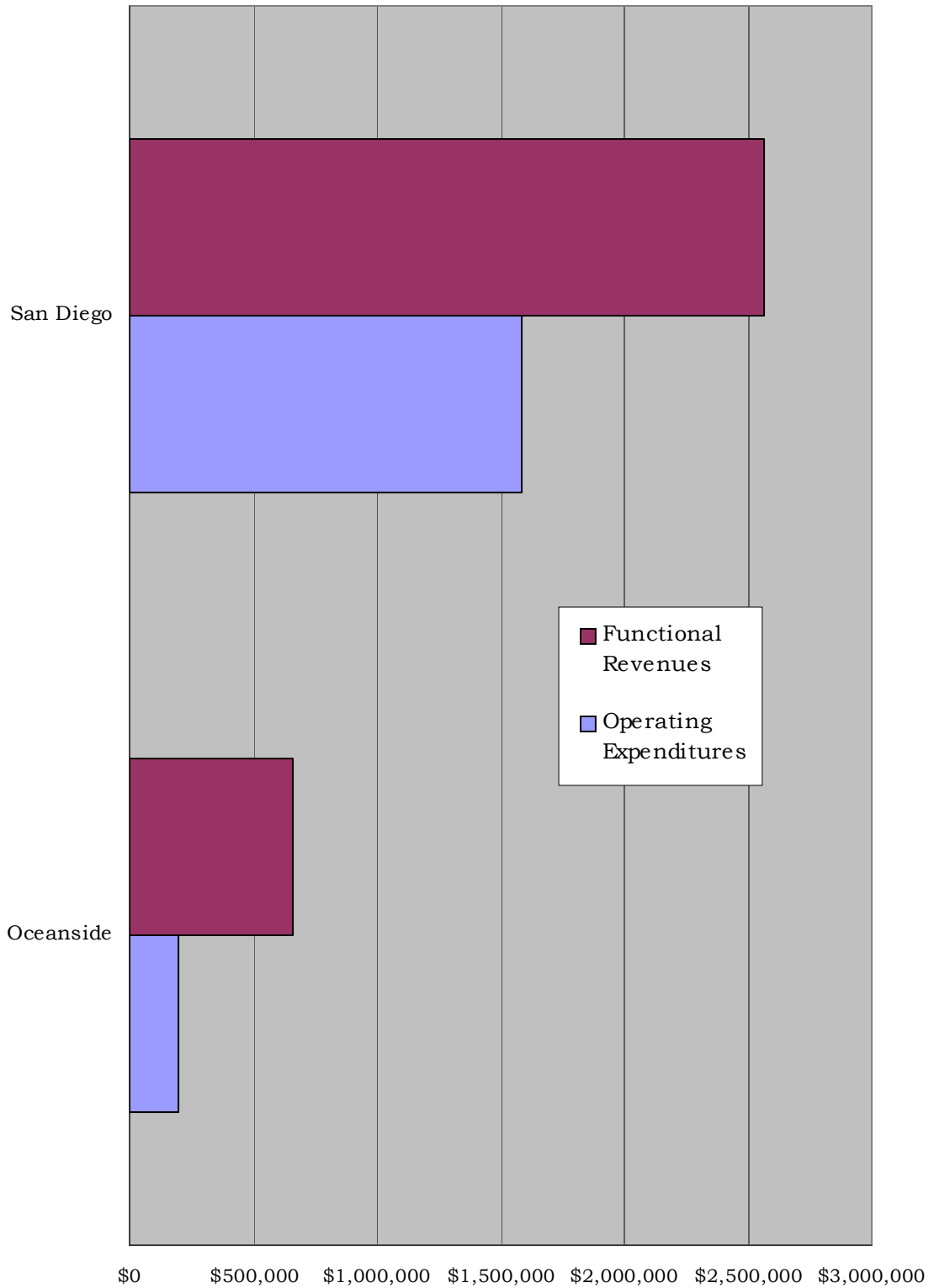
Oceanside and San Diego realize positive balances from their airport operations.

TABLE 16d

Cities	Operating Expenditures	Functional Revenues	Net Revenues
San Diego	\$1,587,141	\$2,566,062	\$978,921
Oceanside	\$200,522	\$658,998	\$458,476

Source: *Financial Transactions of Cities*, FY 1996-97. California State Controller.

Graph 16d
Revenue and Expenditures of Airport Enterprises
 Cities in San Diego County, Fiscal Year 1996-97



San Diego Conference Center revenues exceed operating expenditures. The reverse was true in Escondido and El Cajon. Poway had, apparently, no attributable expenditures.

TABLE 16e

Cities	Operating Expenditures	Functional Revenues	Net Revenues
San Diego	\$3,820,178	\$4,263,596	\$443,418
Escondido	\$544,640	\$91,352	\$(453,288)
El Cajon	\$57,771	-	\$(57,771)
Poway	-	\$67,866	\$(67,866)

Source: *Financial Transactions of Cities*, FY 1996-97. California State Controller.

Graph 16e
Revenue and Expenditures of Conference Center Enterprises
 Cities in San Diego County, Fiscal Year 1996-97

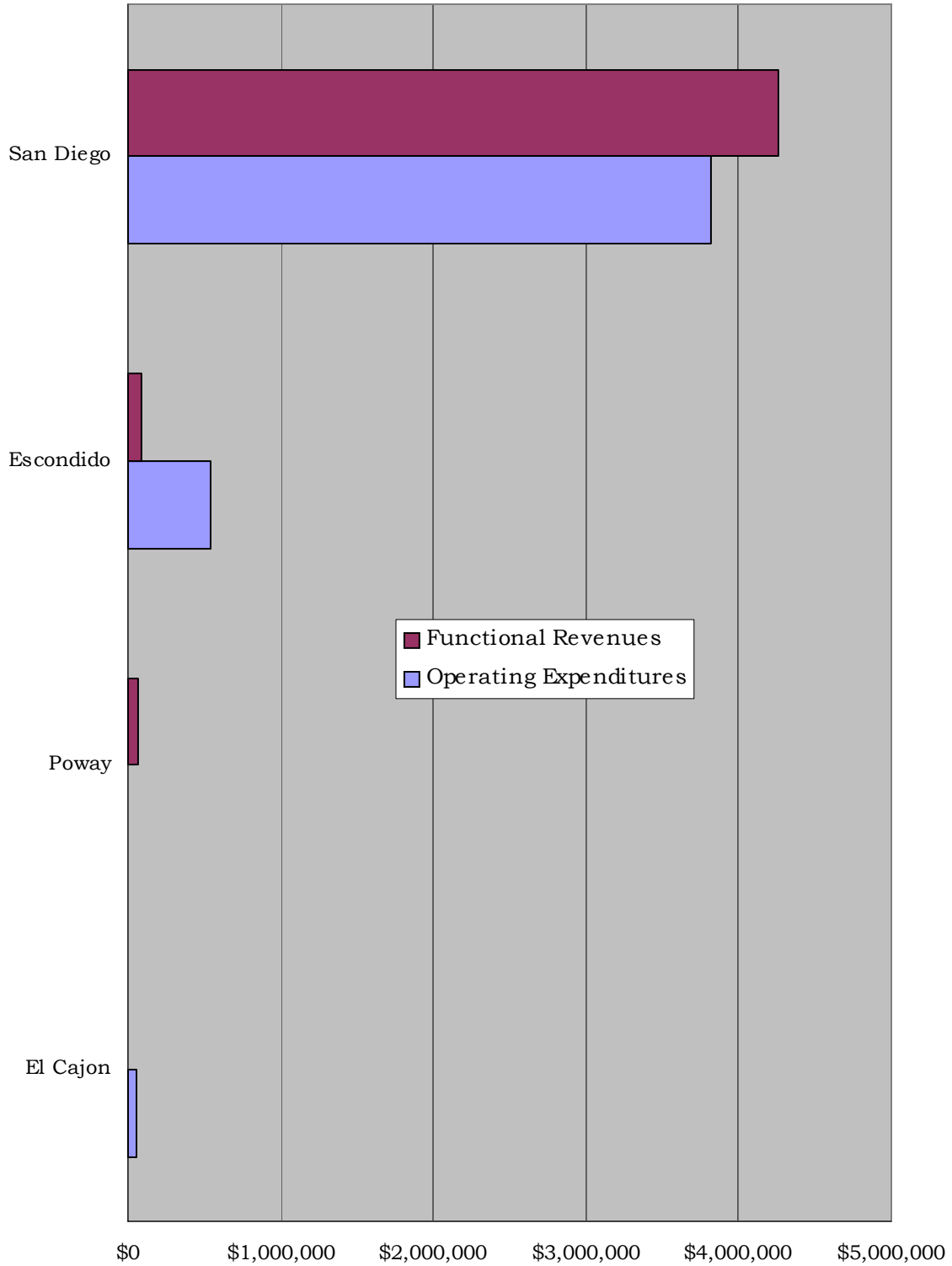


Table 16f and Graph 16f show San Diego Stadium enterprise functional revenues, operating expenditures, and net revenues.

TABLE 16f

Cities	Operating Expenditures	Functional Revenues	Net Revenues
San Diego	\$10,780,880	\$29,482,771	\$18,701,891

Source: *Financial Transactions of Cities*, FY 1996-97. California State Controller.

Graph 16f
Revenues and Expenditures of Stadium Enterprise for San Diego County
Fiscal Year 1996-97

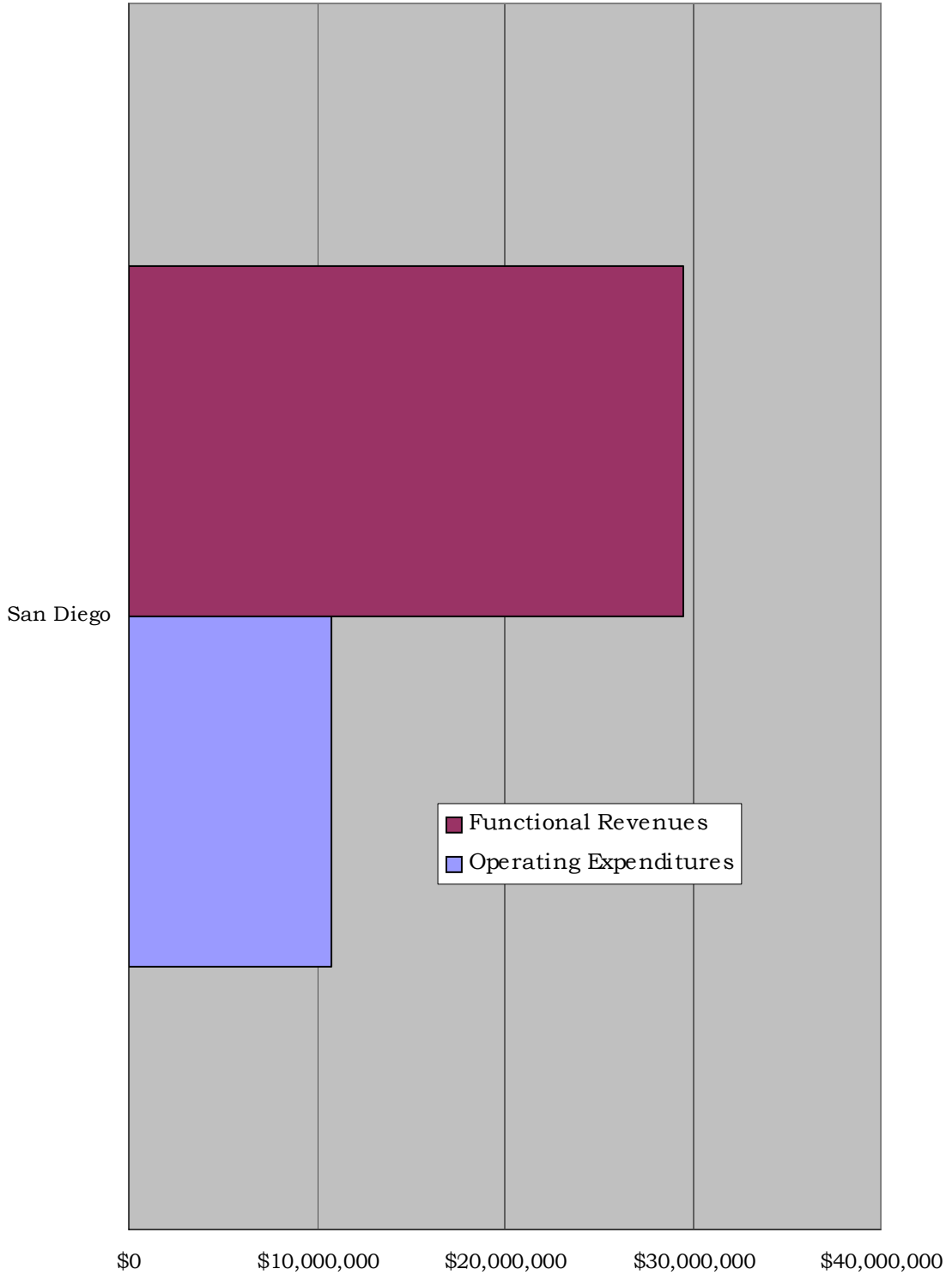


Table 16g and Graph 16g show San Diego golf course enterprise functional revenues, operating expenditure, and net revenues.

TABLE 16g

Cities	Operating Expenditures	Functional Revenues	Net Revenues
San Diego	\$4,264,795	\$6,677,313	\$2,412,518
Coronado	\$2,322,076	\$4,619,885	\$2,297,809
Carlsbad	\$463,705	\$79,365	\$(384,340)
Chula Vista	-	\$344,298	\$344,298
Escondido	-	\$155,367	\$155,367

Source: *Financial Transactions of Cities*, FY 1996-97. California State Controller.

Graph 16g
Revenue and Expenditures of Golf Course Enterprises
Cities in San Diego County, Fiscal Year 1996-97

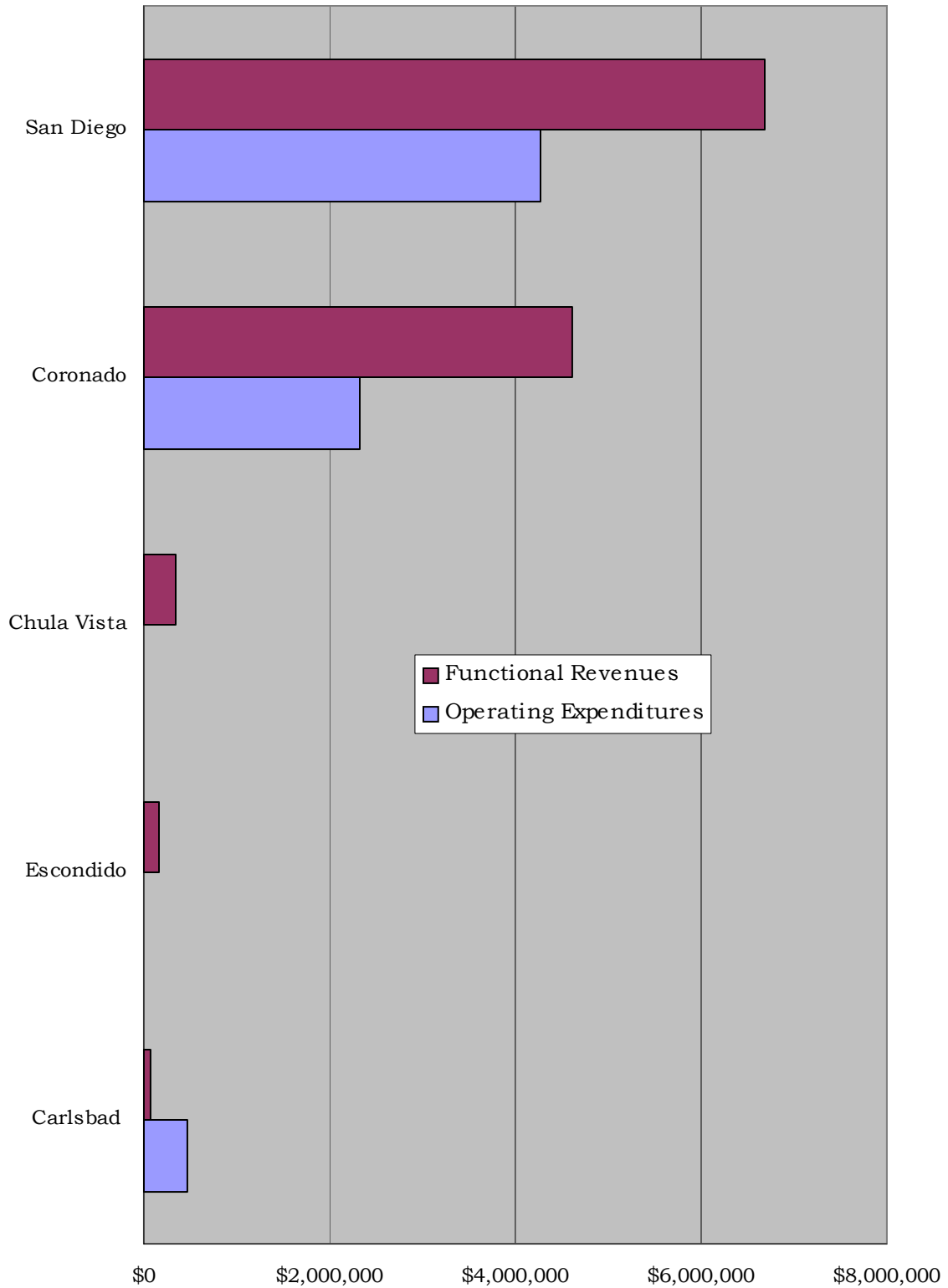


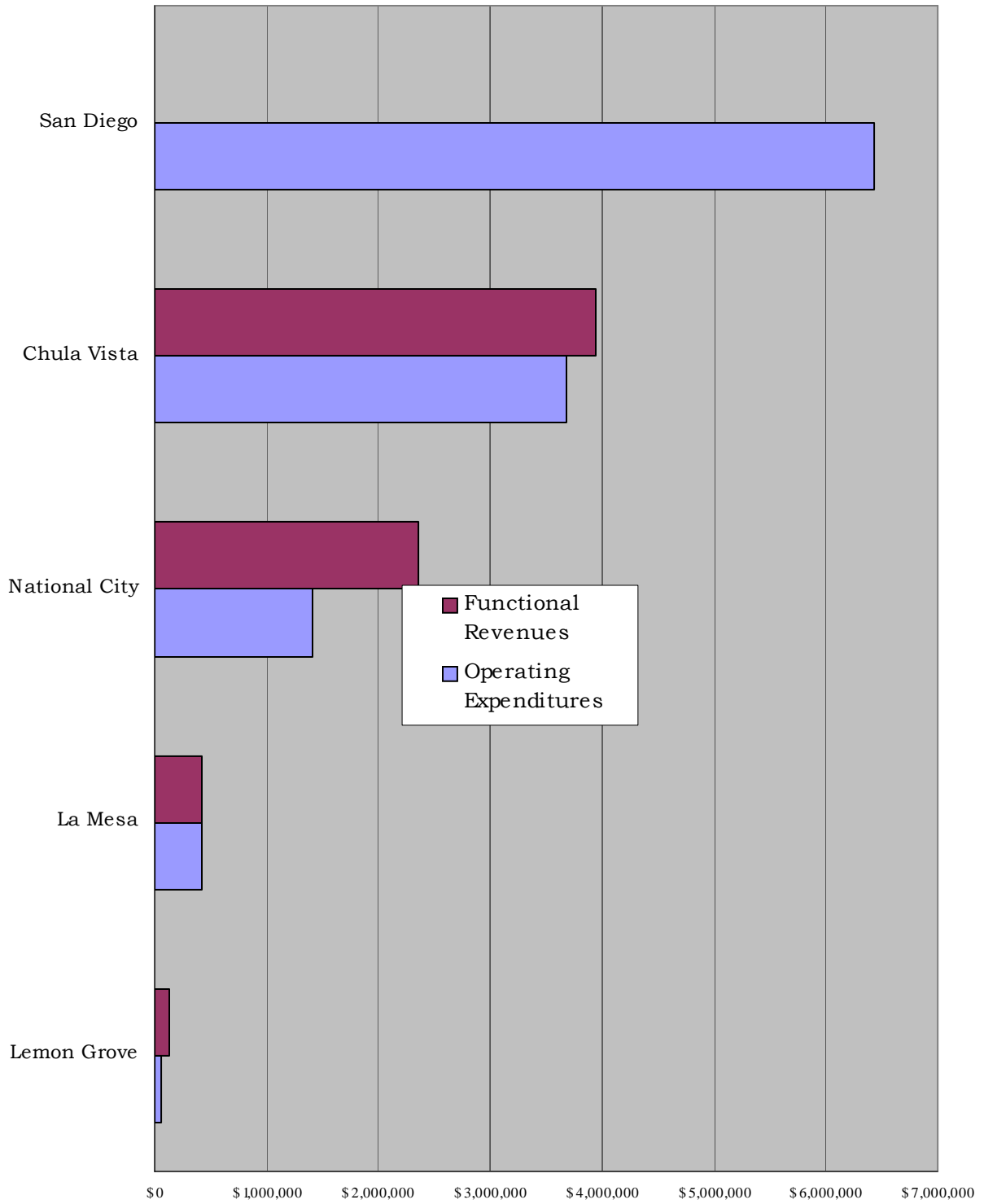
Table 16h and Graph 16h show San Diego transit enterprise functional revenues, operating expenditure, and net revenues.

TABLE 16h

Cities	Operating Expenditures	Functional Revenues	Net Revenues
San Diego	\$6,425,631	\$11,761	\$(6,413,870)
Chula Vista	\$3,688,710	\$3,947,110	\$258,400
National City	\$1,412,596	\$2,364,233	\$951,637
La Mesa	\$428,445	\$428,445	-
Lemon Grove	\$59,751	\$127,374	\$67,623

Source: *Financial Transactions of Cities*, FY 1996-97. California State Controller.

Graph 16h
Revenue and Expenses of Transit Enterprises
 Cities in San Diego County, Fiscal Year 1996-97



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SECTION IV
Special Districts

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SECTION IV

Subsection 17
Special District Finances in San Diego County

Table 17a and Graph 17a show the number and type of special districts in San Diego County. The largest single category is County Service Areas, which typically provide municipal type services to unincorporated areas of the county. Joint Exercise of Powers (sometimes known as “Joint Powers Authorities” or “JPAs”) are agencies created by two or more local governments for a particular purpose, such as building infrastructure projects. Joint Powers Authorities are not legally separate special districts, but the State Controller reports their financial activities alongside the special districts. They are included for the purpose of describing their finances.

TABLE 17a

Type	Number	Enterprise	Non-Enterprise
County Service Area	80	X	X
Municipal Water	46	X	X
Joint Exercise of Powers	36	X	X
Fire Protection	16		X
Nonprofit Corporations	15	X	X
Community Services	12	X	X
County Sanitation	12	X	X
Irrigation	6	X	X
County Water	5	X	X
Cemetery	4		X
Hospital	4	X	X
California Water	4	X	
Resource Conservation	3		X
Public Utility	3	X	
Harbor and Port	2	X	X
Parking	2		X
Air Pollution Control	1		X
Flood Control and Water Conservation	1		X
Highway Lighting	1		X
Maintenance	1	X	
Recreation and Park	1		X
Sewer and Sewer Maintenance	1		X
Transit	1	X	
Water Agency or Authority	1	X	

Source: *Financial Transactions of Special Districts*, FY 1995-96. California State Controller.

Graph 17a
**Types and Numbers of Special Districts in San Diego
 County, 1995-1996**

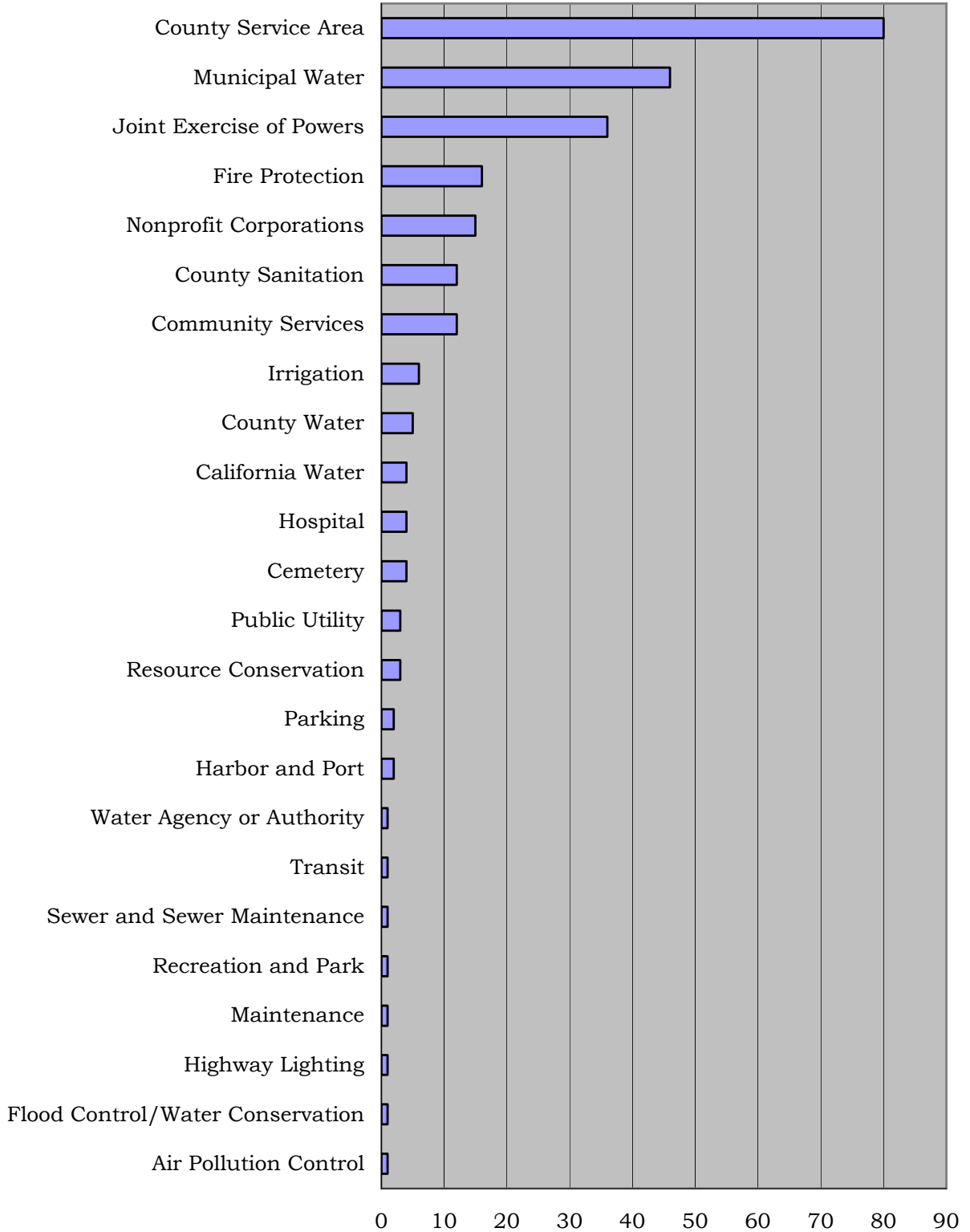


Table 17b shows the allocation of property tax revenue in San Diego County (excluding property tax revenue that goes to the schools). For purposes of comparison, special districts are separated into two types, enterprise and non-enterprise. Enterprise activities are typically run as a business, and include activities such as transit, airports, and water districts. Non-enterprise activities are run as a service, including activities such as lighting or cemeteries.

TABLE 17b

Recipient	Total Property Tax
County	\$217,835,028
Cities	\$182,059,290
Redevelopment	\$82,019,663
Special Districts- Non-Enterprise	\$35,649,008
Special Districts- Enterprise	\$18,777,434

Source: *Financial Transactions of Special Districts*, FY 1995-96. California State Controller.

Graph 17b
**Allocation of Total Property Tax in San Diego County,
1995-96**

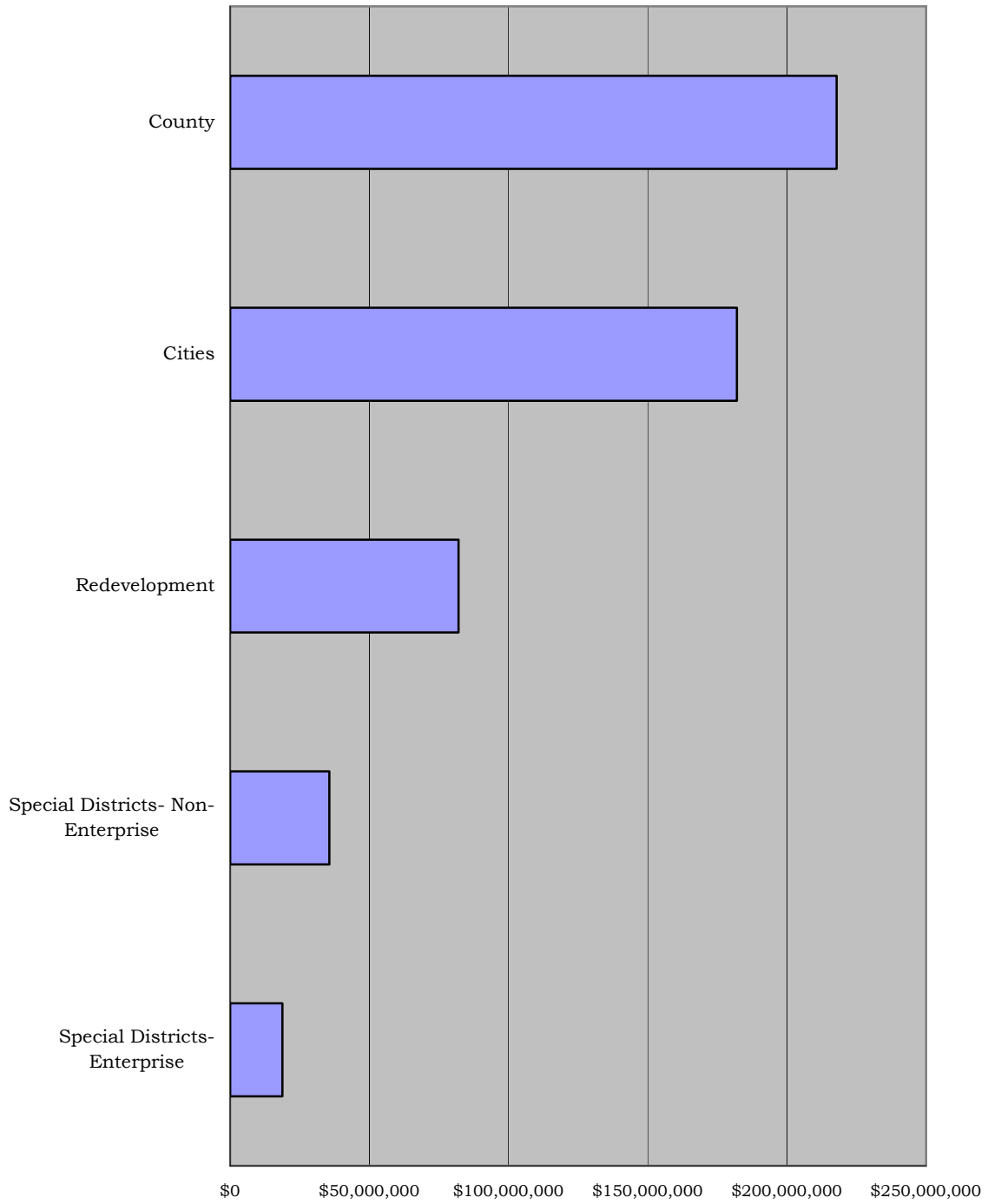


Table 17c shows the revenues and expenditures of seven categories of enterprise activities: Water Utility, Hospital, Transit, Waste Disposal, Airport, Harbor, and Electric Utility districts. Water Utility enterprises are the largest, in terms of revenues and expenditures. The last column in table 17c shows the aggregate surplus (or deficit) in each category.

TABLE 17c

Type of Enterprise	Expenditures	Revenues	Surplus (Deficit)
Water Utility	\$418,970,399	\$557,312,239	\$138,341,840
Hospital	\$331,513,279	\$348,916,633	\$17,403,354
Transit	\$139,666,647	\$126,053,877	(\$13,612,770)
Waste Disposal	\$74,268,421	\$90,747,676	\$16,479,255
Airport	\$5,760,299	\$76,387,780	\$70,627,481
Harbor and Port	\$70,333,335	\$69,105,122	(\$1,228,213)
Electric Utility	\$173,263	\$188,169	\$14,906

Source: *Financial Transactions of Special Districts*, FY 1995-96. California State Controller.

Graph 17c
**Revenues and Expenditures of
 Enterprise Activities**
 Special Districts in San Diego County, 1995-96

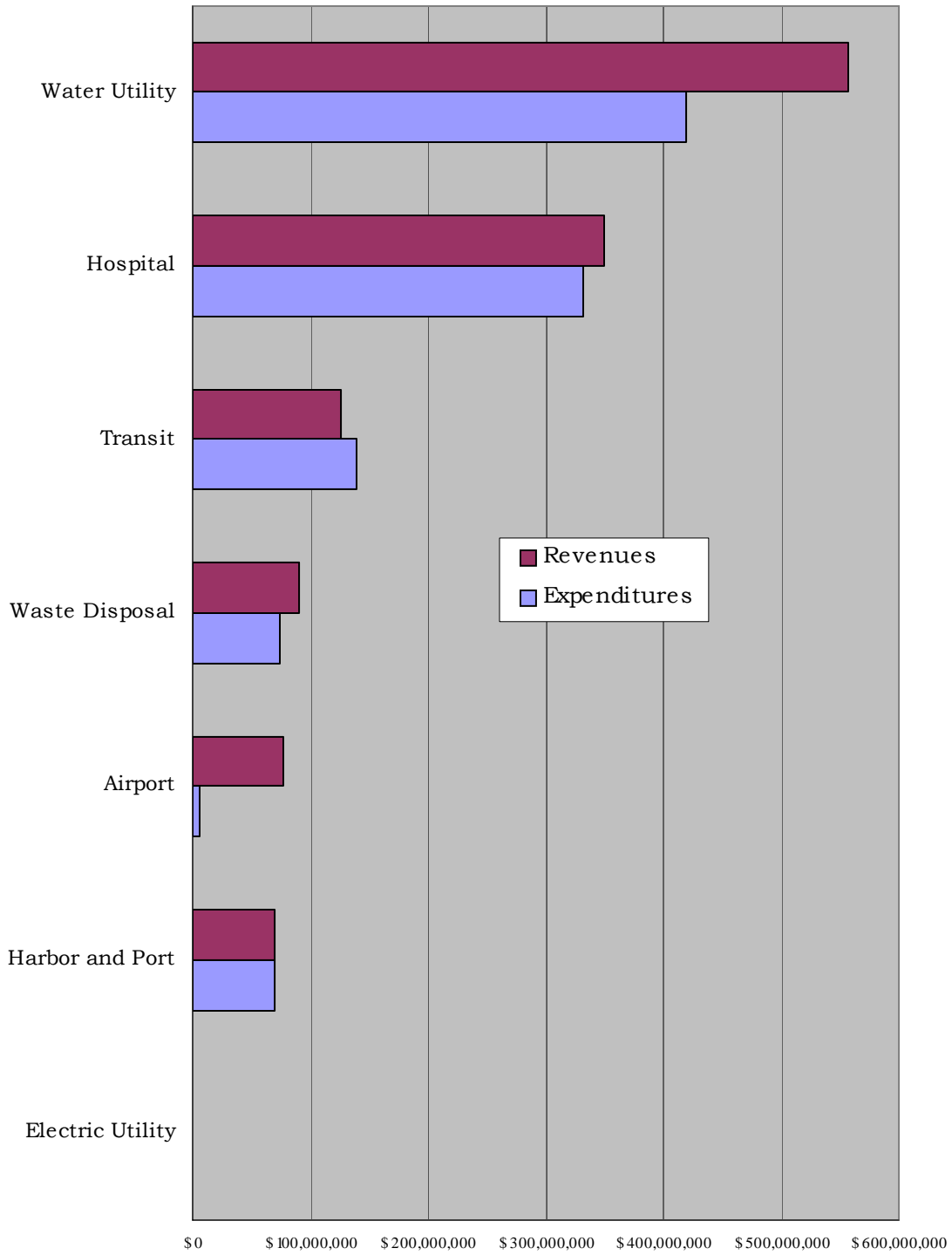


Table 17d shows the amount of debt outstanding in six categories of enterprise special districts in San Diego County. Water Utilities have, by far, the largest amount of debt outstanding.

TABLE 17d

Type of Enterprise	Debt
Water Utility	\$646,797,989
Hospital	\$255,181,887
Airport	\$76,690,000
Waste Disposal	\$69,047,017
Harbor and Port	\$5,801,586
Transit	\$3,784,697

Source: *Financial Transactions of Special Districts*, FY 1995-96. California State Controller.

Graph 17d
Outstanding Debt of Enterprise Activities
Special Districts in San Diego County, 1995-1996

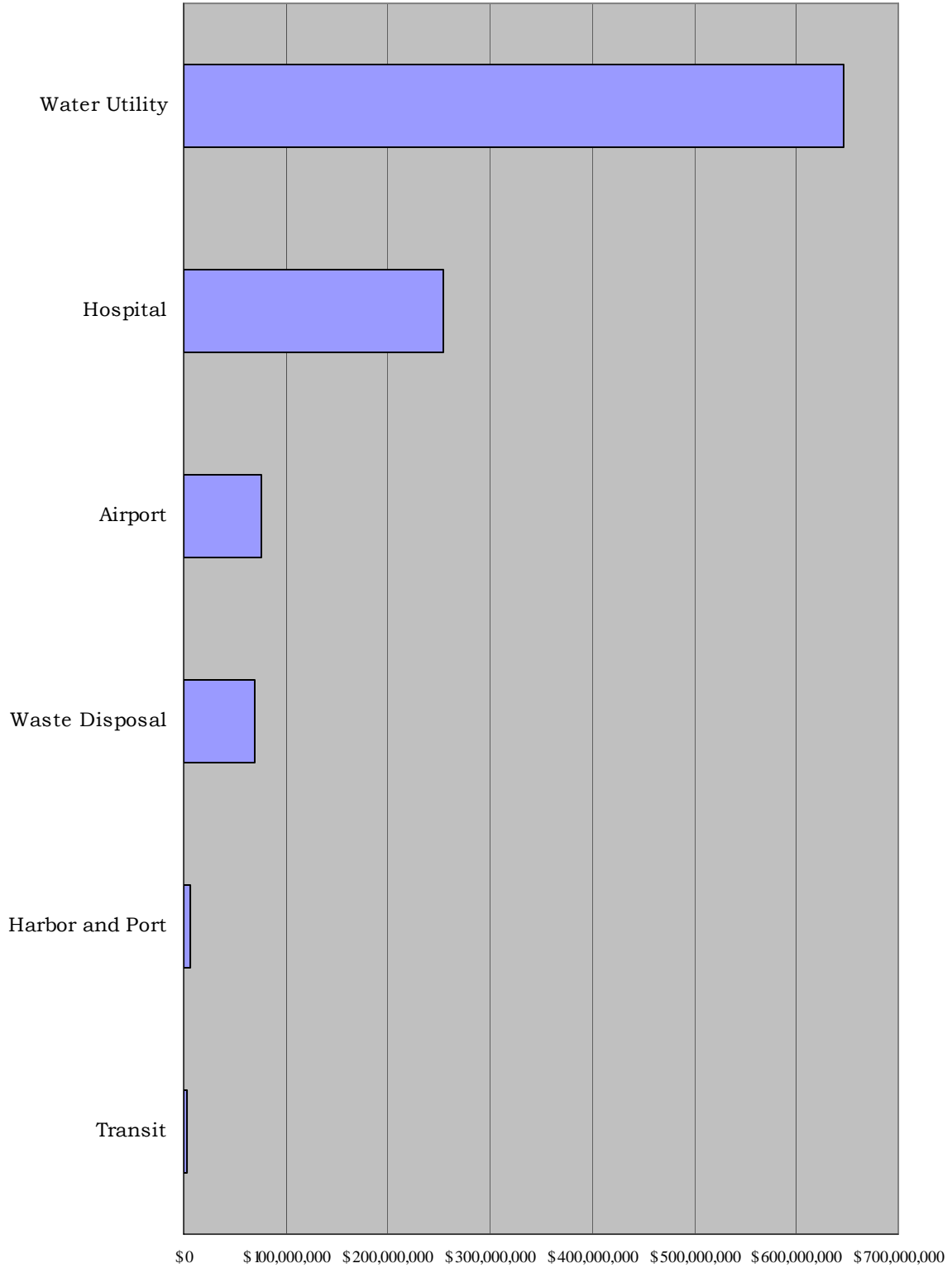


Table 17e shows the aggregate revenues and expenditures for all the categories of non-enterprise special districts in San Diego County for FY 1995-1996. The last column in table 17e shows the aggregate surplus (or deficit) in each category.

TABLE 17e

Type of Enterprise	Revenues	Expenditures	Surplus (Deficit)
Self-Insurance	\$58,310,453	\$62,599,273	(\$4,288,820)
Governmental Services	\$57,895,349	\$59,208,442	(\$1,313,093)
Fire Protection	\$34,016,735	\$33,455,689	\$561,046
Air Pollution Control	\$11,086,810	\$13,191,382	(\$2,104,572)
Ambulance Service	\$4,596,055	\$5,045,020	(\$448,965)
Recreation & Park	\$4,113,125	\$3,864,904	\$248,221
Police Protection	\$2,509,350	\$1,919,525	\$589,825
Flood Control	\$1,836,462	\$1,479,066	\$357,396
Local/Regional Planning	\$1,562,738	\$1,685,830	(\$123,092)
Streets and Roads	\$1,500,407	\$1,334,003	\$166,404
Cemetery	\$1,444,459	\$1,644,067	(\$199,608)
Soil Conservation	\$693,291	\$696,392	(\$3,101)
Library	\$600,049	\$584,470	\$15,579
Lighting	\$174,711	\$136,614	\$38,097
Pest Control	\$36,771	\$34,212	\$2,559
Drainage	\$0	\$3,205	(\$3,205)

Source: *Financial Transactions of Special Districts*, FY 1995-96. California State Controller.

Graph 17e
**Revenues and Expenditures for
 Non-Enterprise Activities**
 Special Districts in San Diego County,
 1995-1996

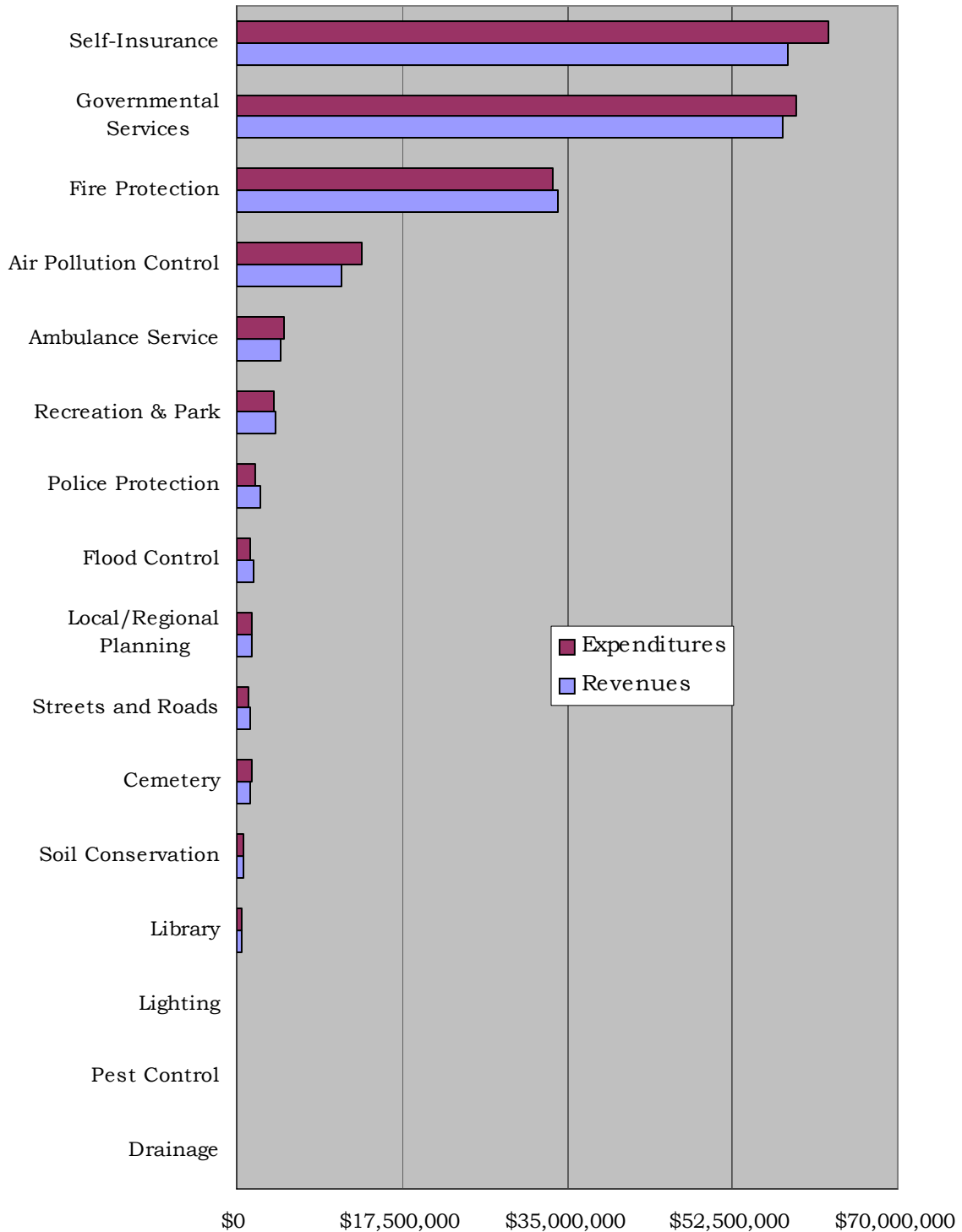


Table 17f shows the amount of debt outstanding in FY 1995-96 for various categories of non-enterprise activities in San Diego County.

TABLE 17f

Type of Activity	Debt
Recreation and Park	\$66,121,250
Fire Protection	\$18,326,735
Governmental Services	\$4,685,391
Flood Control	\$831,147
Streets and Roads	\$579,942
Ambulance	\$13,377
Local/Regional Planning	\$8,797

Source: *Financial Transactions of Special Districts, FY 1995-96*. California State Controller.

Graph 17f
Outstanding Debt of Non-Enterprise Activities
Special Districts in San Diego County, 1995-1996

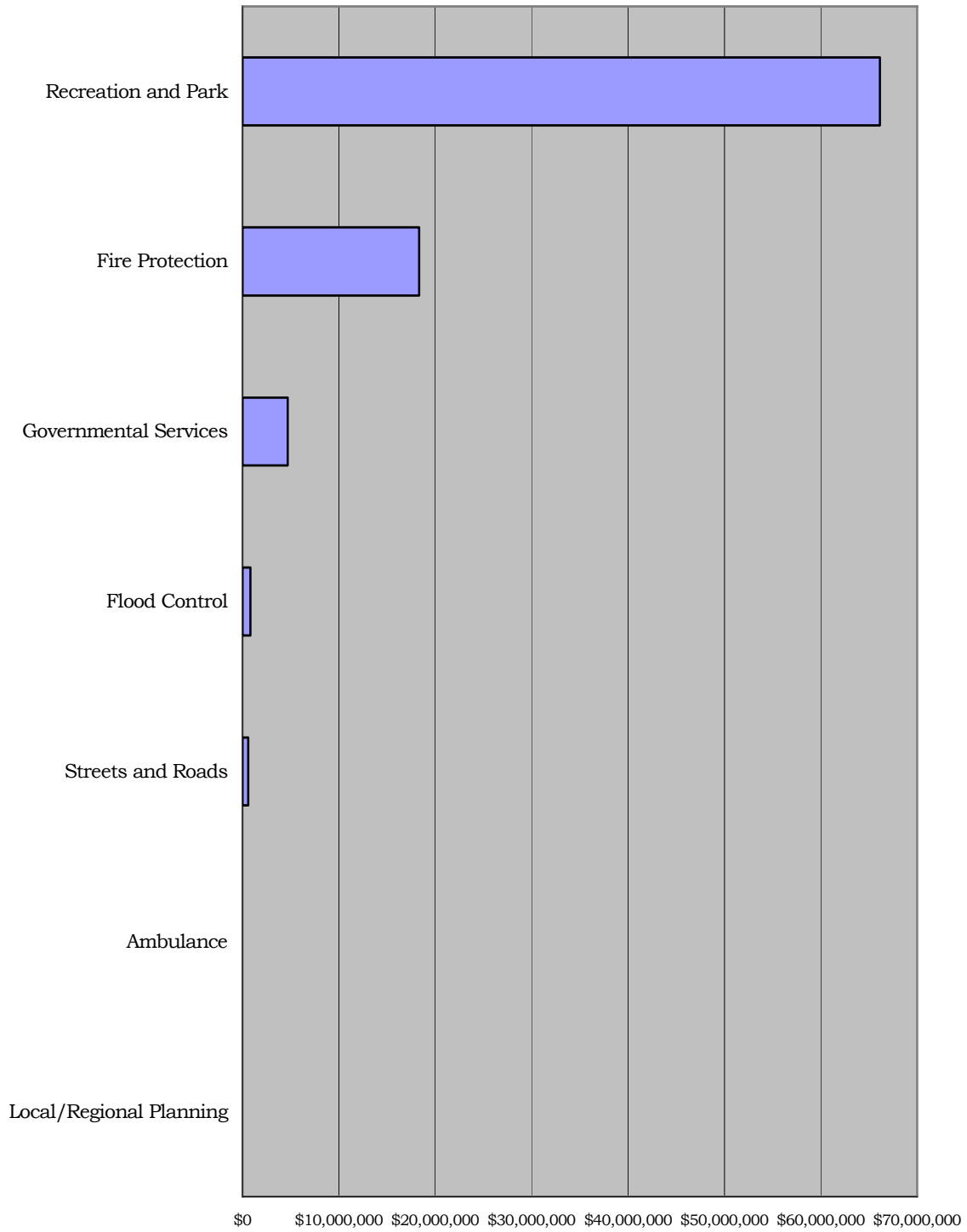


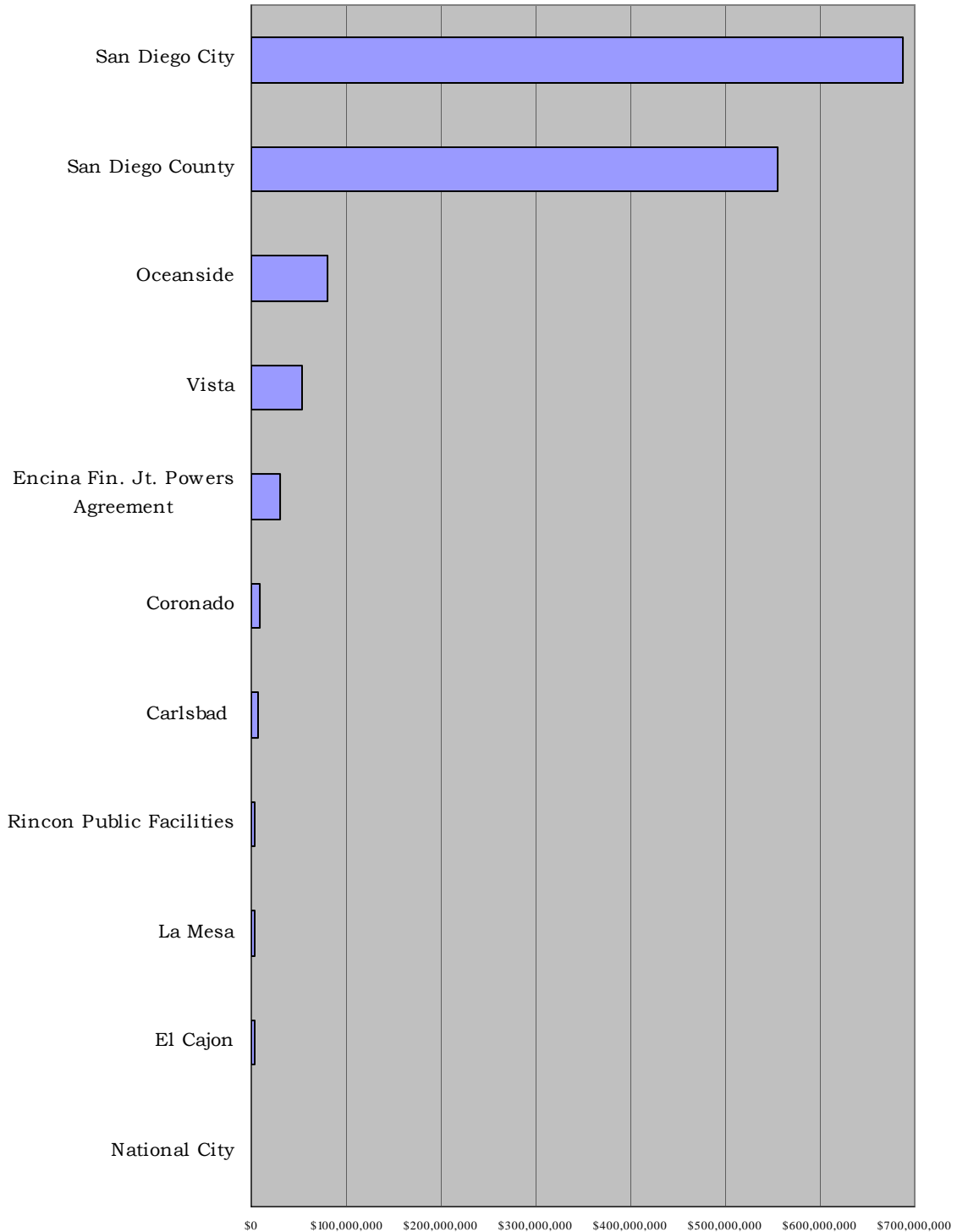
Table 17g lists the debt of joint powers authorities (JPA) debt in San Diego County. It should be kept in mind that the debt listed here is not necessarily the entire debt of the controlling entity. For example, the City of San Diego has well over \$1.5 billion in debt, including baseball stadium debt. The debt shown here is only for the JPAs controlled by the city.

Table 17g

Controlling Entity	Unmatured End of Year Debt
San Diego City	\$687,270,000
San Diego County	\$555,987,056
Oceanside	\$79,995,000
Vista	\$54,279,500
Encina Fin. Jt. Powers Agreement	\$31,195,000
Coronado	\$8,800,000
Carlsbad	\$6,945,000
Rincon Public Facilities	\$4,350,000
La Mesa	\$4,335,000
El Cajon	\$3,805,000
National City	\$1,015,000

Source: *Financial Transactions of Special Districts*, FY 1995-96. California State Controller.

Graph 17g
**Outstanding Debt of Various Joint Powers Authorities
 and Governmental Non-Profit Corporations Aggregated
 by Controlling Government Entity, 1995-1996**



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SECTION V
Redevelopment Agencies

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SECTION V

Subsection 18
Redevelopment Agency Revenues and Expenditures

Table 18a shows the combined revenues and expenditures of all Redevelopment Agencies in San Diego County for FY1993-1994 through FY 1997-1998 inclusive. In every year the combined revenues were less than the combined expenditures, especially in FY 1993-1994 and FY 1995-1996.

TABLE 18a

Fiscal Year	Revenues	Expenditures	Deficit
1993-1994	\$121,039,913	\$380,508,541	(\$259,468,628)
1994-1995	\$127,617,795	\$197,231,069	(\$69,613,274)
1995-1996	\$130,631,932	\$293,766,606	(\$163,134,674)
1996-1997	\$115,507,430	\$164,795,630	(\$49,288,200)
1997-1998	\$132,846,656	\$204,361,245	(\$71,514,589)

Source: *Financial Transactions of Community Redevelopment Agencies*, FY 1993-98.
California State Controller.

Graph 18a
Total Redevelopment Agency
Revenues and Expenditures (all agencies), 1993-1998
 Redevelopment Agencies in San Diego County

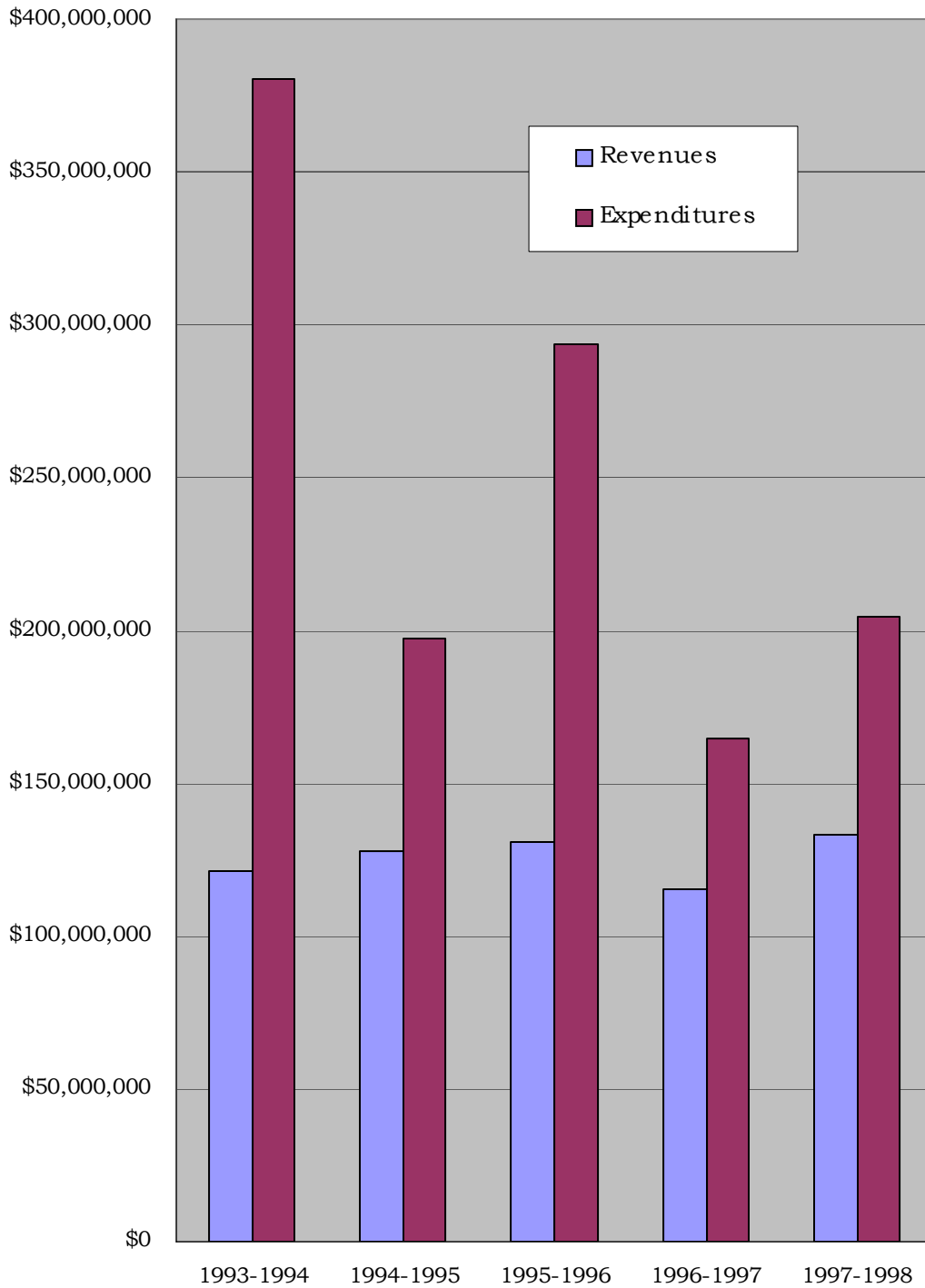


Table 18b shows the FY 1996-1997 revenues, expenditures, and surplus (or more frequently deficit) for each Redevelopment Agency in San Diego County.

TABLE 18b

Agencies	Revenues	Expenditures	Surplus / (Deficit)
Poway	\$17,923,724	\$41,275,059	(\$23,351,335)
La Mesa	\$1,710,084	\$8,009,310	(\$6,299,226)
San Marcos	\$13,765,240	\$19,730,989	(\$5,965,749)
Chula Vista	\$6,635,067	\$11,387,853	(\$4,752,786)
San Diego County	\$686,046	\$2,929,879	(\$2,243,833)
Vista	\$5,210,501	\$6,760,238	(\$1,549,737)
Coronado	\$4,318,018	\$5,688,265	(\$1,370,247)
El Cajon	\$4,899,924	\$6,176,371	(\$1,276,447)
San Diego City	\$31,344,624	\$32,383,440	(\$1,038,816)
Lemon Grove	\$999,575	\$1,620,549	(\$620,974)
National City	\$5,877,875	\$6,404,489	(\$526,614)
Escondido	\$11,029,219	\$11,450,796	(\$421,577)
Carlsbad	\$1,852,477	\$2,267,359	(\$414,882)
Solana Beach	\$82,111	\$178,862	(\$96,751)
Imperial Beach	\$1,202	\$48,427	(\$47,225)
Oceanside	\$5,940,163	\$5,727,745	\$212,418
Santee	\$3,231,580	\$2,755,999	\$475,581

Source: *Financial Transactions of Community Redevelopment Agencies*, FY 1996-97.
 California State Controller.
 (Del Mar and Encinitas do not have Redevelopment Agencies)

Graph 18b
Revenues and Expenditures
of each Redevelopment Agency
 Redevelopment Agencies in San Diego County, 1996-1997

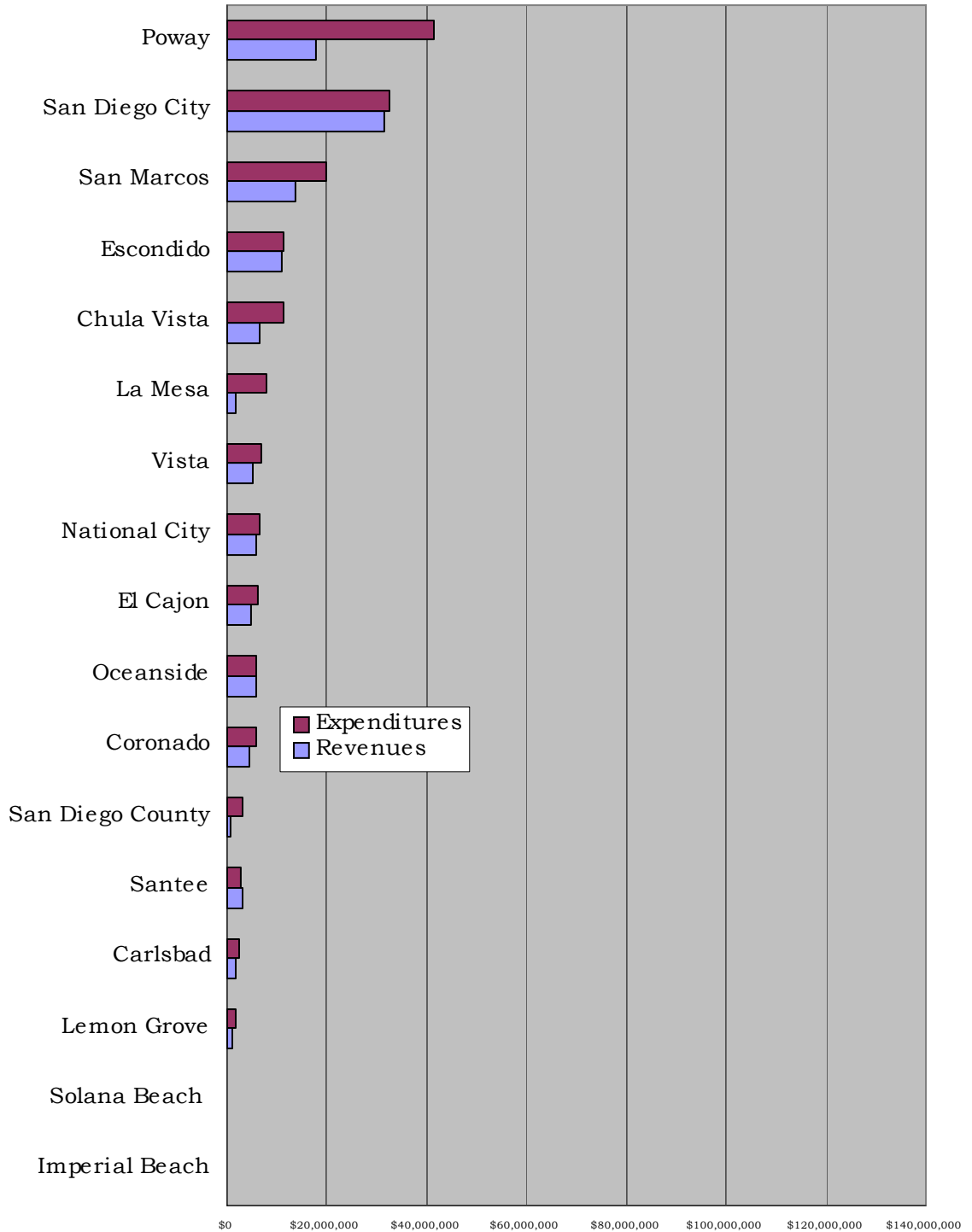


Table 18b₁ shows, in rank order, the deficit or surplus of each Redevelopment Agency (RDA) in San Diego County for FY 1996-97. Poway's RDA had the largest deficit by far. Santee and Oceanside actually had surpluses.

TABLE 18b₁

Agencies	Surplus / (Deficit)
Poway	(\$23,351,335)
La Mesa	(\$6,299,226)
San Marcos	(\$5,965,749)
Chula Vista	(\$4,752,786)
San Diego County	(\$2,243,833)
Vista	(\$1,549,737)
Coronado	(\$1,370,247)
El Cajon	(\$1,276,447)
San Diego City	(\$1,038,816)
Lemon Grove	(\$620,974)
National City	(\$526,614)
Escondido	(\$421,577)
Carlsbad	(\$414,882)
Solana Beach	(\$96,751)
Imperial Beach	(\$47,225)
Oceanside	\$212,418
Santee	\$475,581

Source: *Financial Transactions of Community Redevelopment Agencies*, FY 1996-97.
 California State Controller.
 (Del Mar and Encinitas do not have Redevelopment Agencies)

Graph 18b₁

Surplus / (Deficit) of each Redevelopment Agency
Redevelopment Agencies in San Diego County, 1996-1997

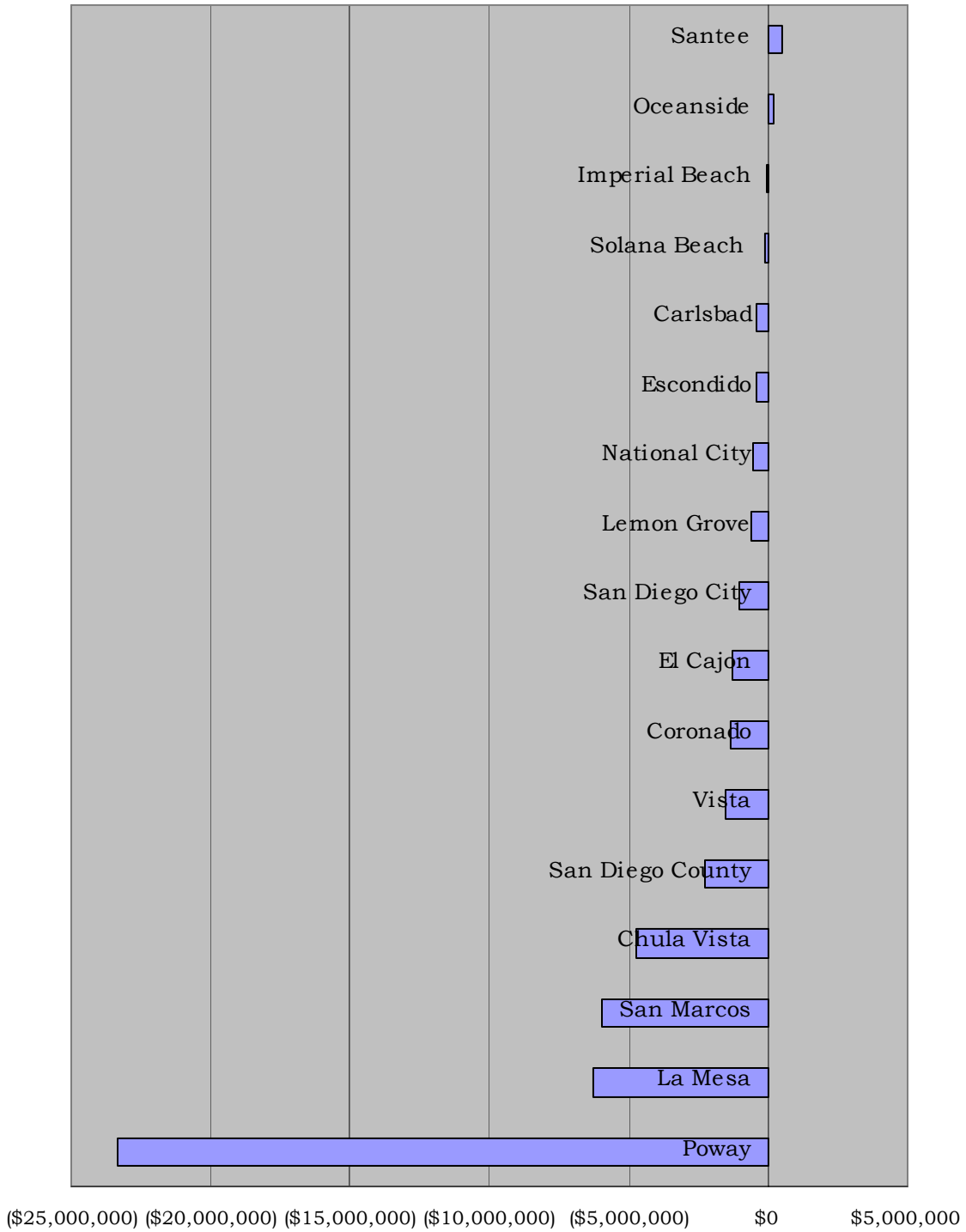


Table 18c compares total city sales tax revenue to Redevelopment Agency (RDA) expenditures in each city and the county for FY 1996-97. It should be kept in mind that the sales tax revenues shown are for the entire city, not just the RDA. Nevertheless, Table 18c and Graph 18c provide an idea of the relative magnitude of sales tax revenue and redevelopment agency expenditure.

TABLE 18c

Agencies	Sales Tax Revenues	RDA Expenditures
Poway	4,149,019	\$41,275,059
San Diego City	129,714,979	\$32,383,440
San Marcos	6,445,071	\$19,730,989
Escondido	15,990,803	\$11,450,796
Chula Vista	12,891,662	\$11,387,853
La Mesa	7,361,810	\$8,009,310
Vista	6,339,833	\$6,760,238
National City	9,512,161	\$6,404,489
El Cajon	13,171,964	\$6,176,371
Oceanside	8,715,247	\$5,727,745
Coronado	1,604,465	\$5,688,265
San Diego County	23,154,322	\$2,929,879
Santee	4,454,977	\$2,755,999
Carlsbad	12,094,792	\$2,267,359
Lemon Grove	2,747,533	\$1,620,549
Solana Beach	1,504,701	\$178,862
Imperial Beach	534,000	\$48,427

Source: *Financial Transactions of Community Redevelopment Agencies*, FY 1996-97. California State Controller.
Financial Transactions of Cities, FY 1996-97. California State Controller.
(Del Mar and Encinitas do not have Redevelopment Agencies)

Graph 18c

**Redevelopment Agency Expenditures vs. Respective City
Sales Tax Revenue in San Diego County, 1996-1997**

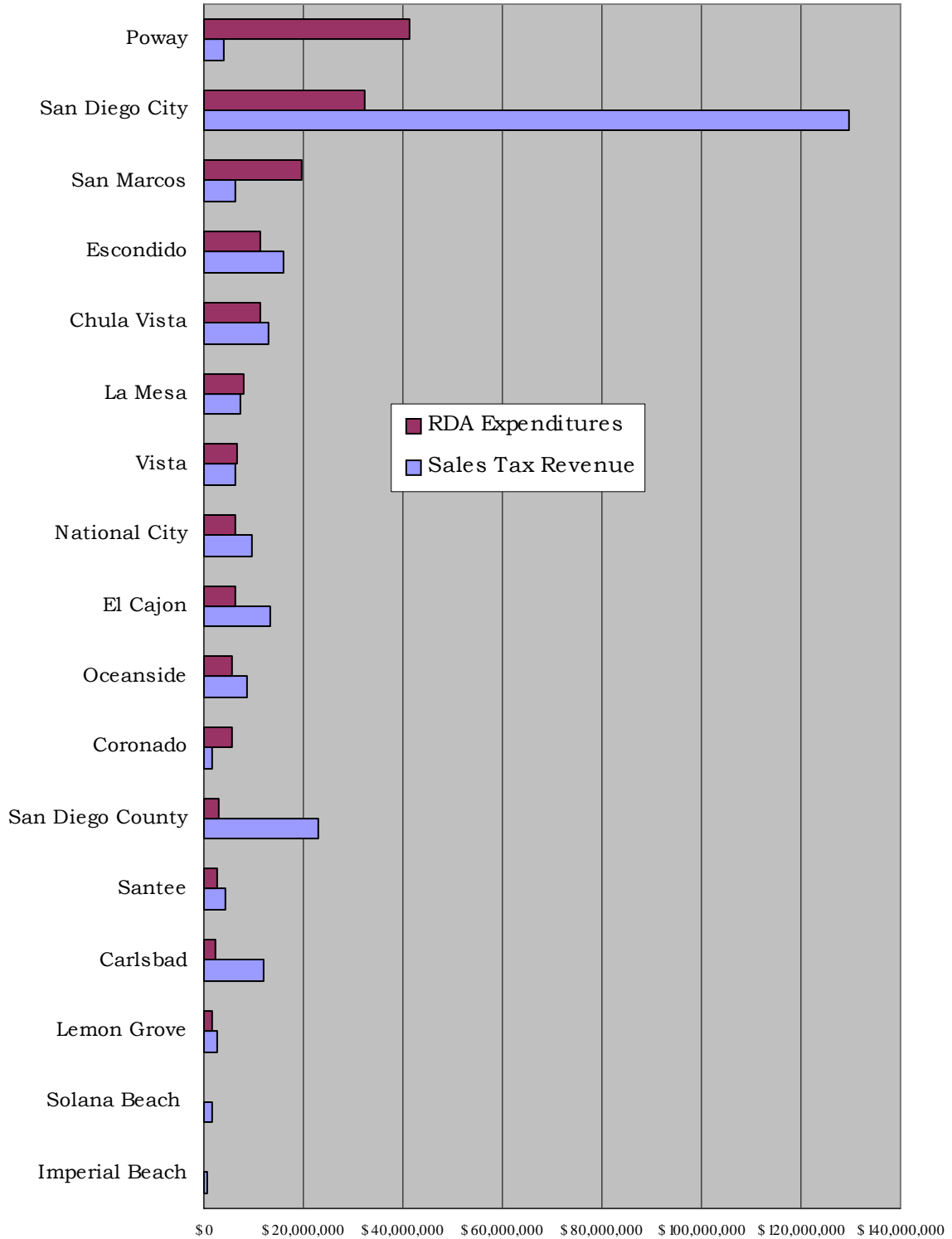


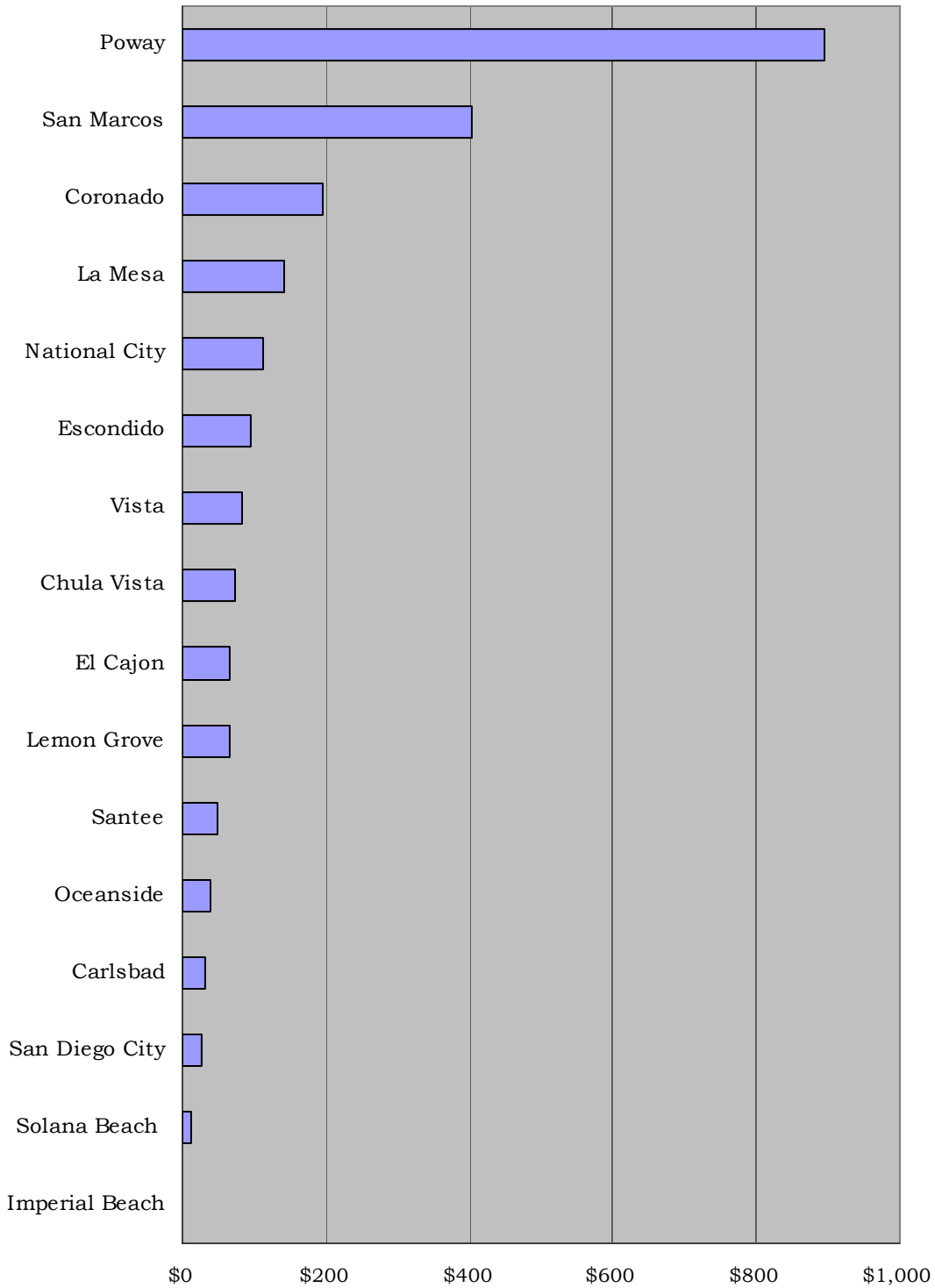
Table 18d shows total RDA expenditures and RDA expenditures per capita for FY 1996-97 in each of the cities. Poway has both the largest expenditures and the highest expenditures per capita.

TABLE 18d

Agencies	RDA Expenditures	Expenditures Per Capita
Poway	\$41,275,059	\$895.34
San Marcos	\$19,730,989	\$402.26
Coronado	\$5,688,265	\$194.47
La Mesa	\$8,009,310	\$140.76
National City	\$6,404,489	\$113.35
Escondido	\$11,450,796	\$95.34
Vista	\$6,760,238	\$83.36
Chula Vista	\$11,387,853	\$72.81
El Cajon	\$6,176,371	\$66.56
Lemon Grove	\$1,620,549	\$65.34
Santee	\$2,755,999	\$49.75
Oceanside	\$5,727,745	\$38.31
Carlsbad	\$2,267,359	\$32.16
San Diego City	\$32,383,440	\$27.01
Solana Beach	\$178,862	\$13.06
Imperial Beach	\$48,427	\$1.73

Source: *Financial Transactions of Community Redevelopment Agencies, FY 1996-97.*
California State Controller.

Graph 18d
Per Capita Redevelopment Agency Expenditures
 Redevelopment Agencies in San Diego County, 1996-1997



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SECTION V

**Subsection 19
Redevelopment Agency Debt**

Table 19a shows the total indebtedness of each Redevelopment Agency. This debt includes, all unmatured bonded debt, accrued interest owed, debt owed to other agencies, debt owed to low/moderate income housing fund programs, all future contracts or obligations, and all other indebtedness. This amount represents the total indebtedness of each agency as of 1 October 1998. It should be kept in mind that these figures represent the total debt, but that substantially more money will have to be paid over time to cover the principal (this debt) and associated interest.

Graph 19a shows these data graphically.

TABLE 19a

Agency	Total Indebtedness
San Diego City	\$391,910,082
Poway	\$352,436,757
El Cajon	\$274,972,177
San Marcos	\$242,400,755
Escondido	\$232,140,852
Chula Vista	\$119,881,563
Vista	\$109,625,394
Coronado	\$87,607,933
Oceanside	\$59,870,003
National City	\$54,967,819
La Mesa	\$52,494,571
Carlsbad	\$37,402,316
Lemon Grove	\$25,615,734
San Diego County	\$22,733,246
Santee	\$16,179,727
Solana Beach	\$859,160
Imperial Beach	\$197,550

Source: *Financial Transactions of Community Redevelopment Agencies*, FY 1997-98.
California State Controller.

Graph 19a
**Total Indebtedness (including all future obligations) of
 Each Agency Filed on or before October 1, 1998**
 Redevelopment Agencies in San Diego County

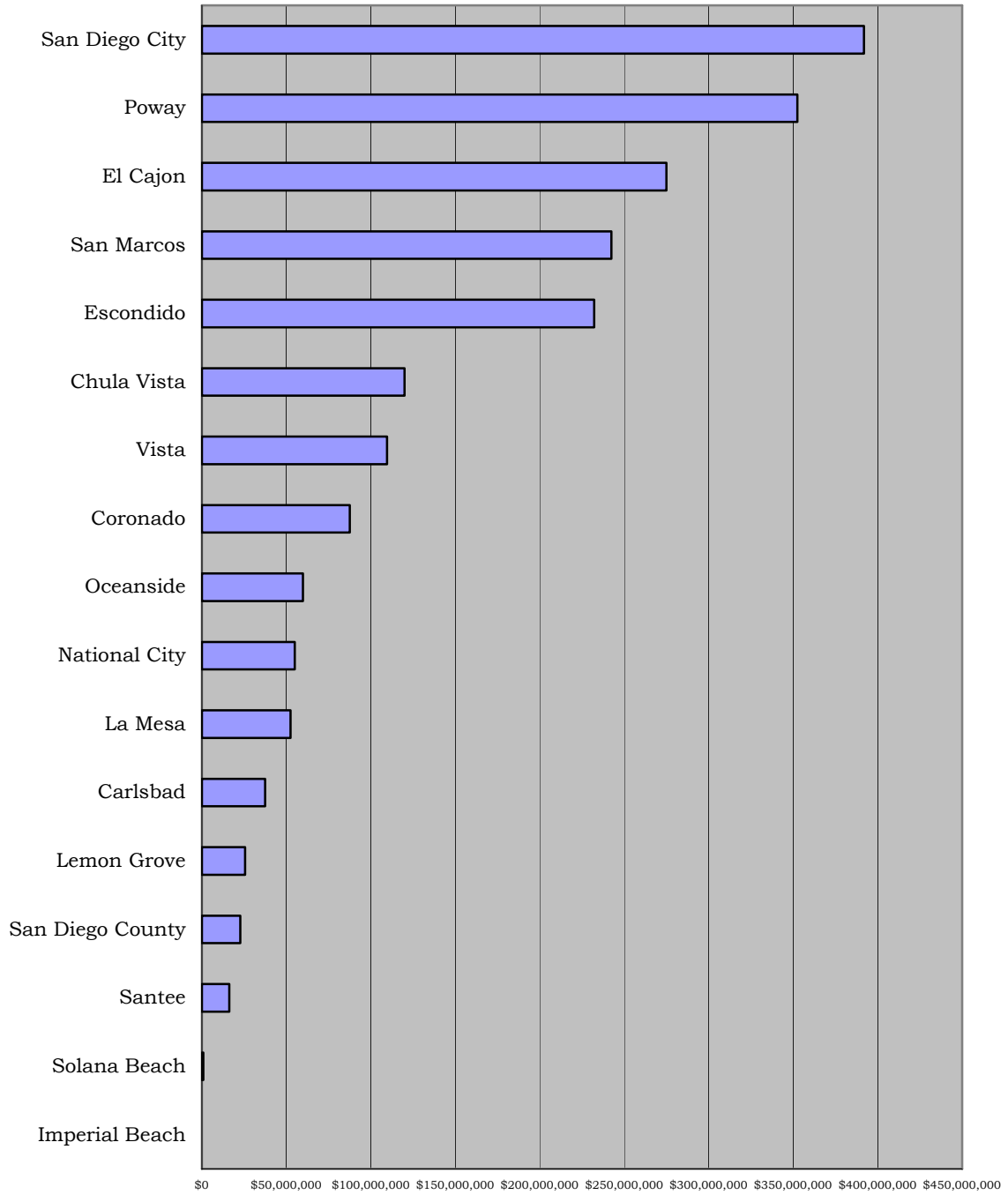


Table 19a₁ shows the total indebtedness and the indebtedness per capita for each city RDA. The agencies are listed in Table 19a₁, by total indebtedness per capita.

TABLE 19a₁

Agency	Total Indebtedness	Total Indebtedness Per Capita
Poway	\$352,436,757	\$7,483
San Marcos	\$242,400,755	\$4,772
Coronado	\$87,607,933	\$3,269
El Cajon	\$274,972,177	\$2,910
Escondido	\$232,140,852	\$1,886
Vista	\$109,625,394	\$1,322
Lemon Grove	\$25,615,734	\$1,012
National City	\$54,967,819	\$1,010
La Mesa	\$52,494,571	\$905
Chula Vista	\$119,881,563	\$740
Carlsbad	\$37,402,316	\$507
Oceanside	\$59,870,003	\$389
San Diego City	\$391,910,082	\$320
Santee	\$16,179,727	\$286
Solana Beach	\$859,160	\$62
Imperial Beach	\$197,550	\$7

Source: *Financial Transactions of Community Redevelopment Agencies, FY 1997-98.*
 California State Controller.
 California Department of Finance Estimates.

Graph 19a₁
Per Capita Total Indebtedness (including all future obligations) of Each Agency Filed on or before October 1, 1998
 Redevelopment Agencies in San Diego County

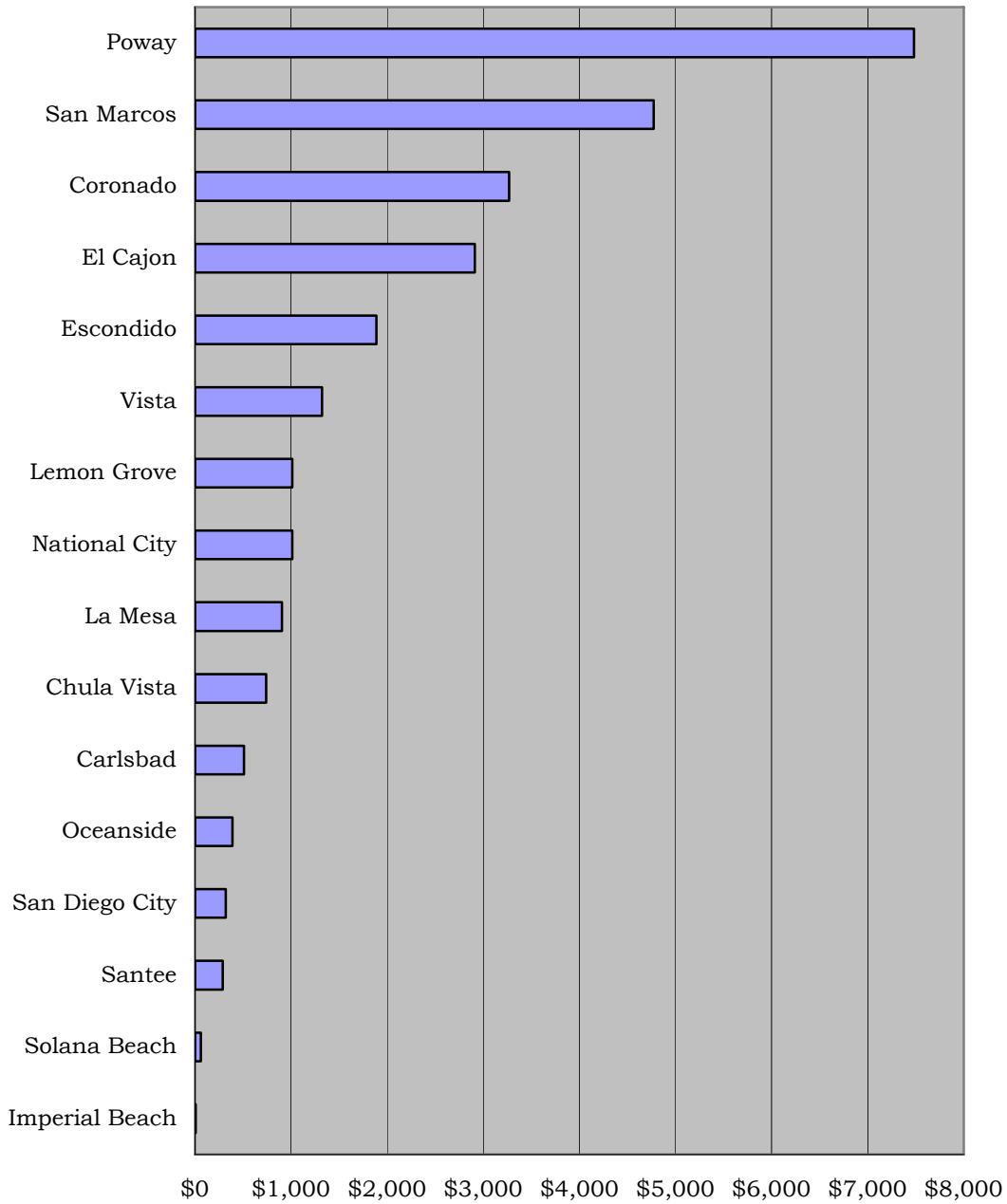


Table 19b and Graph 19b show the total unmatured bonds outstanding for each Redevelopment Agency as of 1 October 1998. Both Tax Allocation Bonds and Revenue Bonds are shown.

Graph 19b₁ shows this unmatured bonded debt per capita.

TABLE 19b

Agency	Tax Allocation Bonds	Revenue Bonds	Total Unmatured Bonds
Poway	\$233,514,999	\$0	\$233,514,999
San Marcos	\$90,321,743	\$106,171,325	\$196,493,068
Escondido	\$31,492,502	\$159,578,556	\$191,071,058
San Diego City	\$109,445,000	\$0	\$109,445,000
Vista	\$96,673,972	\$0	\$96,673,972
Chula Vista	\$67,521,354	\$22,185,938	\$89,707,292
Coronado	\$76,716,667	\$0	\$76,716,667
El Cajon	\$63,432,980	\$0	\$63,432,980
Oceanside	\$48,196,739	\$0	\$48,196,739
National City	\$39,135,290	\$0	\$39,135,290
Carlsbad	\$27,009,998	\$0	\$27,009,998
Lemon Grove	\$20,445,182	\$0	\$20,445,182
Santee	\$13,080,000	\$0	\$13,080,000
San Diego County	\$0	\$10,140,349	\$10,140,349
Imperial Beach	\$0	\$0	\$0
Solana Beach	\$0	\$0	\$0
La Mesa	\$0	\$0	\$0

Source: *Financial Transactions of Community Redevelopment Agencies, FY 1997-98.*
California State Controller.

Graph 19b
Total Unmatured Bonded Debt (excluding Non-Agency Bonds) of Each Agency Filed on or before October 1, 1998
 Redevelopment Agencies in San Diego County

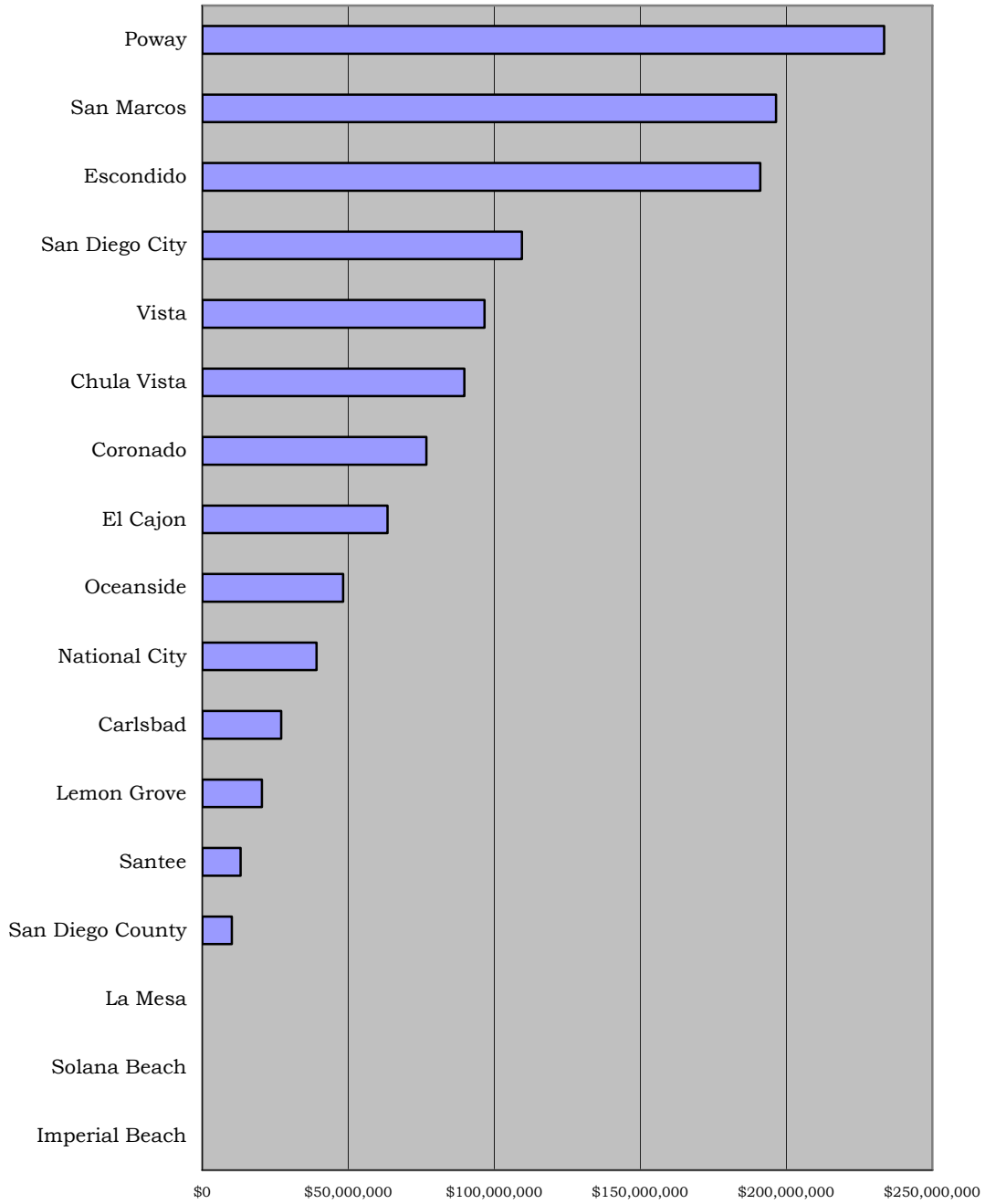


Table 19b₁ shows the unmatured bonded debt per capita for each agency. Graph 19b₁ shows the per capita bonded debt in rank order.

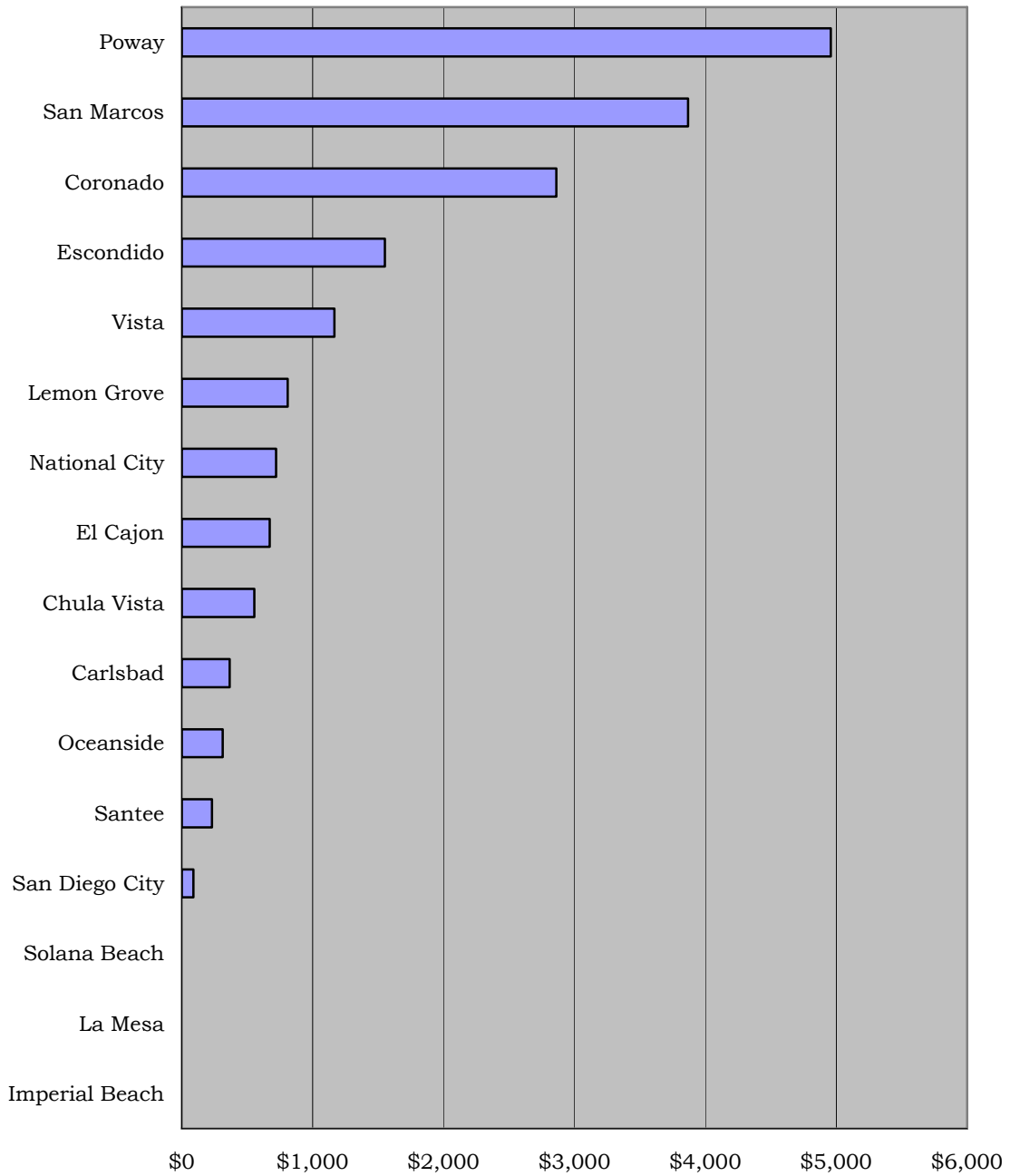
TABLE 19b₁

Agency	Total Unmatured Bonds	Population 1998	Bonded Debt Per Capita
Poway	\$233,514,999	47,100	\$4,958
San Marcos	\$196,493,068	50,800	\$3,868
Coronado	\$76,716,667	26,800	\$2,863
Escondido	\$191,071,058	123,100	\$1,552
Vista	\$96,673,972	82,900	\$1,166
Lemon Grove	\$20,445,182	25,300	\$808
National City	\$39,135,290	54,400	\$719
El Cajon	\$63,432,980	94,500	\$671
Chula Vista	\$89,707,292	162,000	\$554
Carlsbad	\$27,009,998	73,700	\$366
Oceanside	\$48,196,739	153,900	\$313
Santee	\$13,080,000	56,500	\$232
San Diego City	\$109,445,000	1,224,800	\$89
Imperial Beach	\$0	28,550	\$0
La Mesa	\$0	58,000	\$0
Solana Beach	\$0	13,950	\$0

Source: *Financial Transactions of Community Redevelopment Agencies*, FY 1997-98.
 California State Controller.
 California Department of Finance Estimates.

Graph 19b₁
**Per Capita Total Unmatured Bonded Debt (excluding Non-Agency Bonds) of Each Agency Filed on or before
 October 1, 1998**

Redevelopment Agencies in San Diego County



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SECTION V

Subsection 20
Property Tax Going to Redevelopment Agencies

Table 20a shows the total amount of property tax in each city that is allocated to that city's Redevelopment Agency.

TABLE 20a

Agencies	RDA Prop. Tax
San Diego City	\$19,197,833
Poway	\$11,382,734
San Marcos	\$10,331,551
Escondido	\$6,514,545
Chula Vista	\$5,543,132
National City	\$5,012,052
Vista	\$4,175,354
El Cajon	\$4,017,839
Coronado	\$3,691,267
Santee	\$2,715,545
Oceanside	\$2,575,114
Carlsbad	\$1,428,171
La Mesa	\$1,258,141
Lemon Grove	\$899,112
San Diego County	\$538,295
Solana Beach	\$53,157
Imperial Beach	\$0

Source: *Financial Transactions of Community Redevelopment Agencies*, FY 1996-97.
California State Controller.

Graph 20a
**Total Property Tax Revenue
 Allocated by Agency, 1996-1997**
 Redevelopment Agencies in
 San Diego County

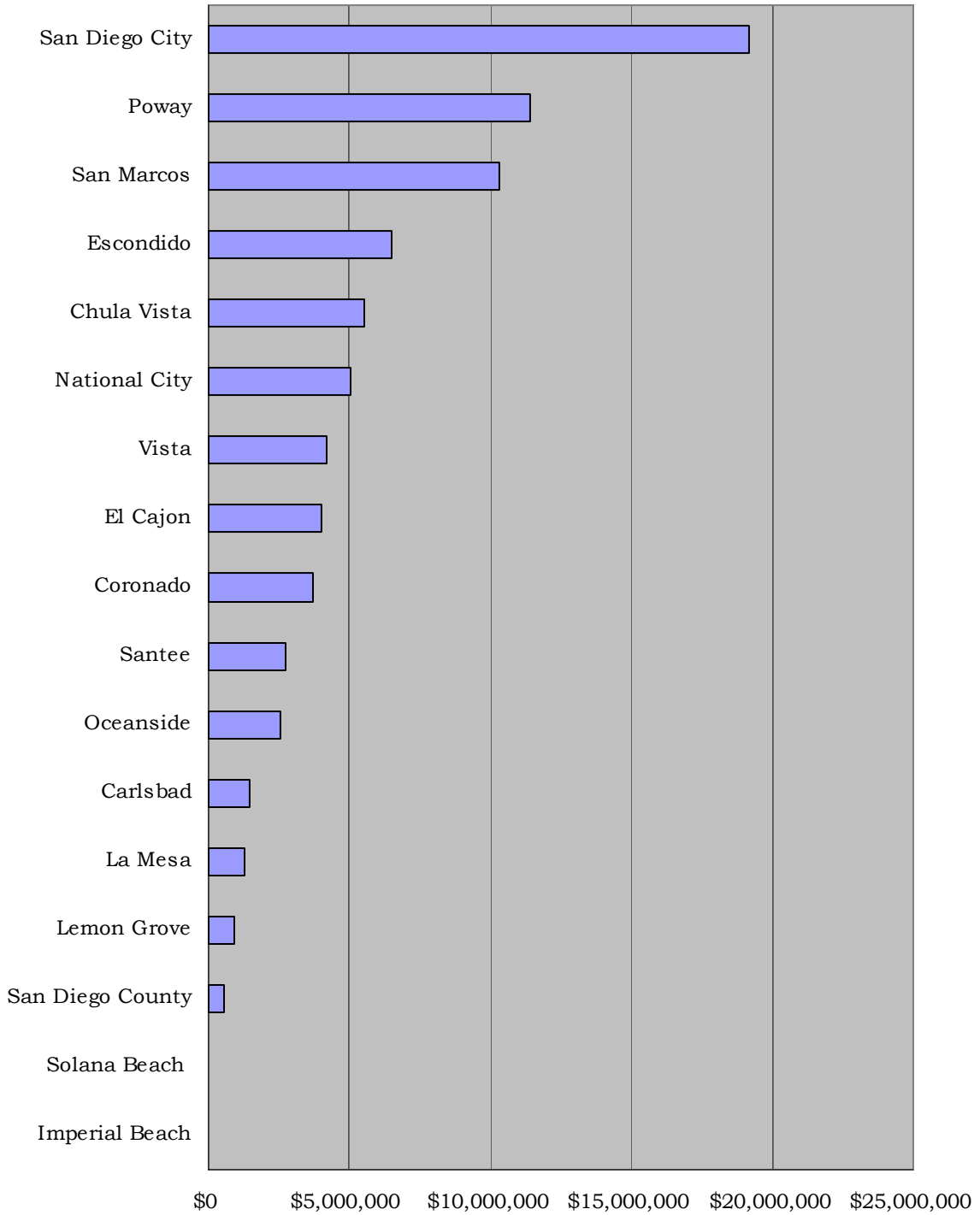


Table 20a₁ shows the property tax per capita going to the Redevelopment Agency in each city.

TABLE 20a₁

Agencies	Property Tax Allocated	1997 Population	RDA Property Tax Per Capita
Poway	\$11,382,734	46,100	\$247
San Marcos	\$10,331,551	49,050	\$211
Coronado	\$3,691,267	29,250	\$126
National City	\$5,012,052	56,500	\$89
Escondido	\$6,514,545	120,100	\$54
Vista	\$4,175,354	81,100	\$51
Santee	\$2,715,545	55,400	\$49
El Cajon	\$4,017,839	92,800	\$43
Lemon Grove	\$899,112	24,800	\$36
Chula Vista	\$5,543,132	156,400	\$35
La Mesa	\$1,258,141	56,900	\$22
Carlsbad	\$1,428,171	70,500	\$20
Oceanside	\$2,575,114	149,500	\$17
San Diego City	\$19,197,833	1,199,000	\$16
Solana Beach	\$53,157	13,700	\$4
Imperial Beach	\$0	28,050	\$0

Source: *Financial Transactions of Community Redevelopment Agencies*, FY 1996-97. California State Controller.
California Statistical Abstract. 1998. California Department of Finance.

Graph 20a₁
**Per Capita Property Tax Revenue Allocated by
 Agency, 1996-1997**
 Redevelopment Agencies in San Diego County

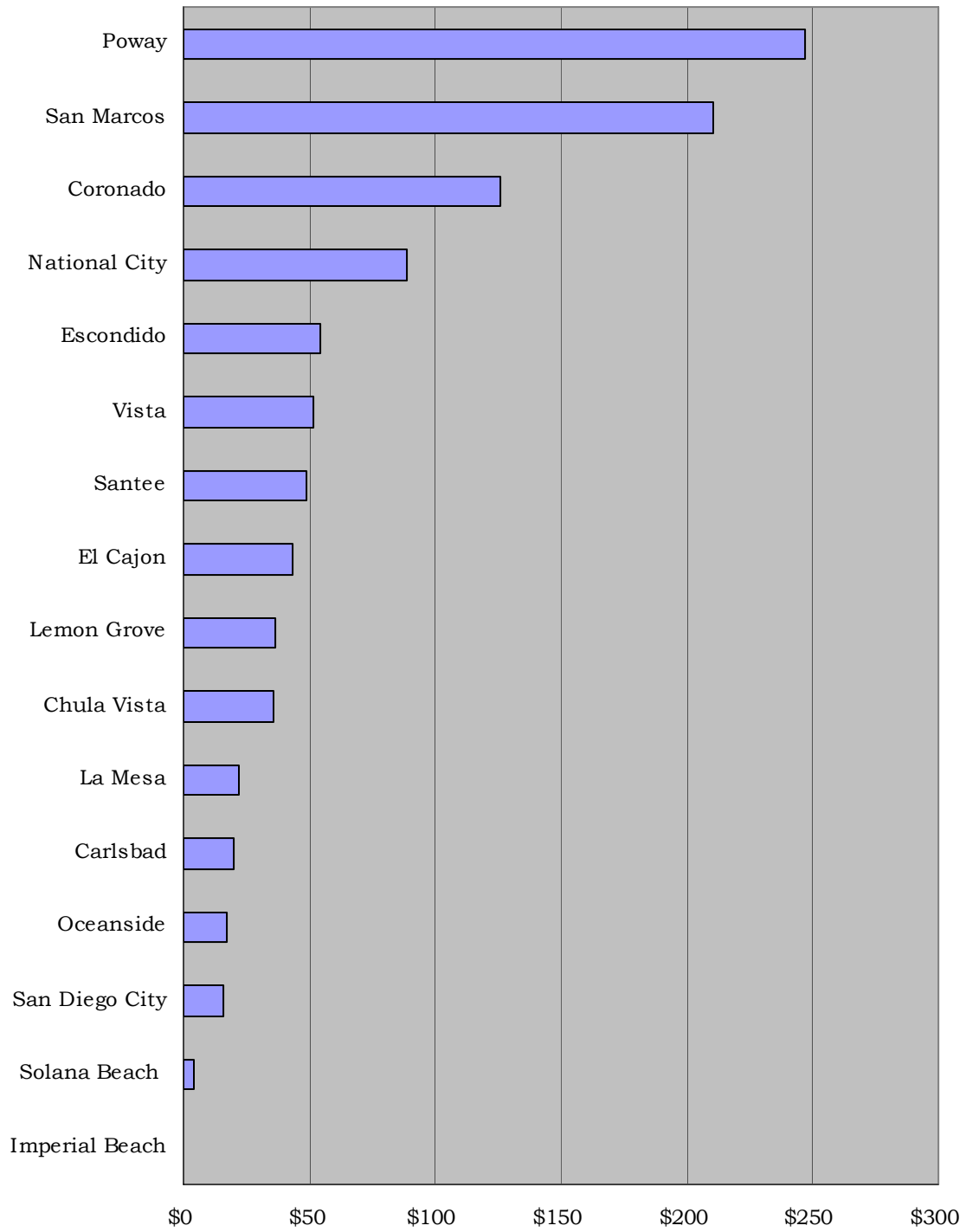


Table 20b shows the per capita property tax going to the Redevelopment Agency in each city, and the per capita property tax going to the city itself. In Poway, San Marcos, National City, Escondido, and El Cajon more property tax per capita goes to the Redevelopment Agency than to the city.

Graph 20b shows these data in graphic form.

TABLE 20b

Agencies	Per Capita RDA Prop. Tax	Per Capita City Prop. Tax
Poway	\$247	\$77
San Marcos	\$211	\$19
Coronado	\$126	\$196
National City	\$89	\$28
Escondido	\$54	\$38
Vista	\$51	\$51
Santee	\$49	\$75
El Cajon	\$43	\$37
Lemon Grove	\$36	\$41
Chula Vista	\$35	\$52
La Mesa	\$22	\$46
Carlsbad	\$20	\$140
Oceanside	\$17	\$79
San Diego City	\$16	\$88
Solana Beach	\$4	\$164
San Diego County	\$1	\$0
Imperial Beach	\$0	\$50

Source: *Financial Transactions of Community Redevelopment Agencies*, FY 1996-97. California State Controller.
Financial Transactions of Cities, FY 1996-97. California State Controller.

Graph 20b
**Per Capita Property Tax Revenue Allocated to Each RDA vs.
 Respective Per Capita Property Tax Revenue Allocated to
 Cities, 1996-1997**

Redevelopment Agencies & Cities in San Diego County

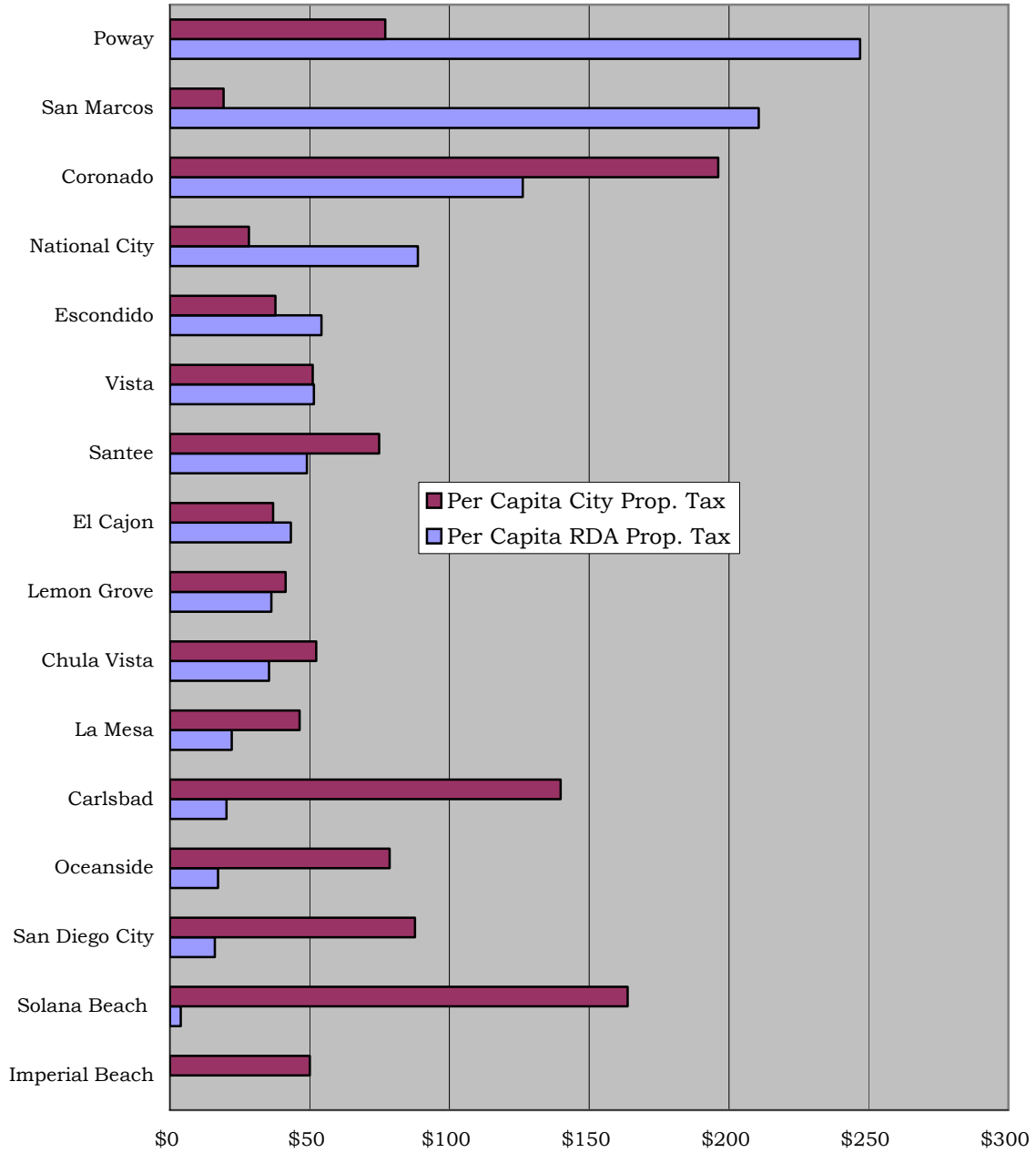


Table 20c and Fraph 20c show the amount of property tax revenue going to the County, redevelopment agencies, and to the cities in San Diego County.

TABLE 20c

Government Entity	Property Tax
County	\$220,250,035
Cities	\$181,804,717
Redevelopment Agencies	\$79,333.842

Source: *Financial Transactions of Community Redevelopment Agencies*, FY 1996-97. California State Controller.
Financial Transactions of Counties, FY 1996-97. California State Controller.
Financial Transactions of Cities, FY 1996-97. California State Controller.

Graph 20c
**Amount of Property Tax Revenue Going to Cities,
County, and Redevelopment Agencies in San Diego
County, 1996-1997**

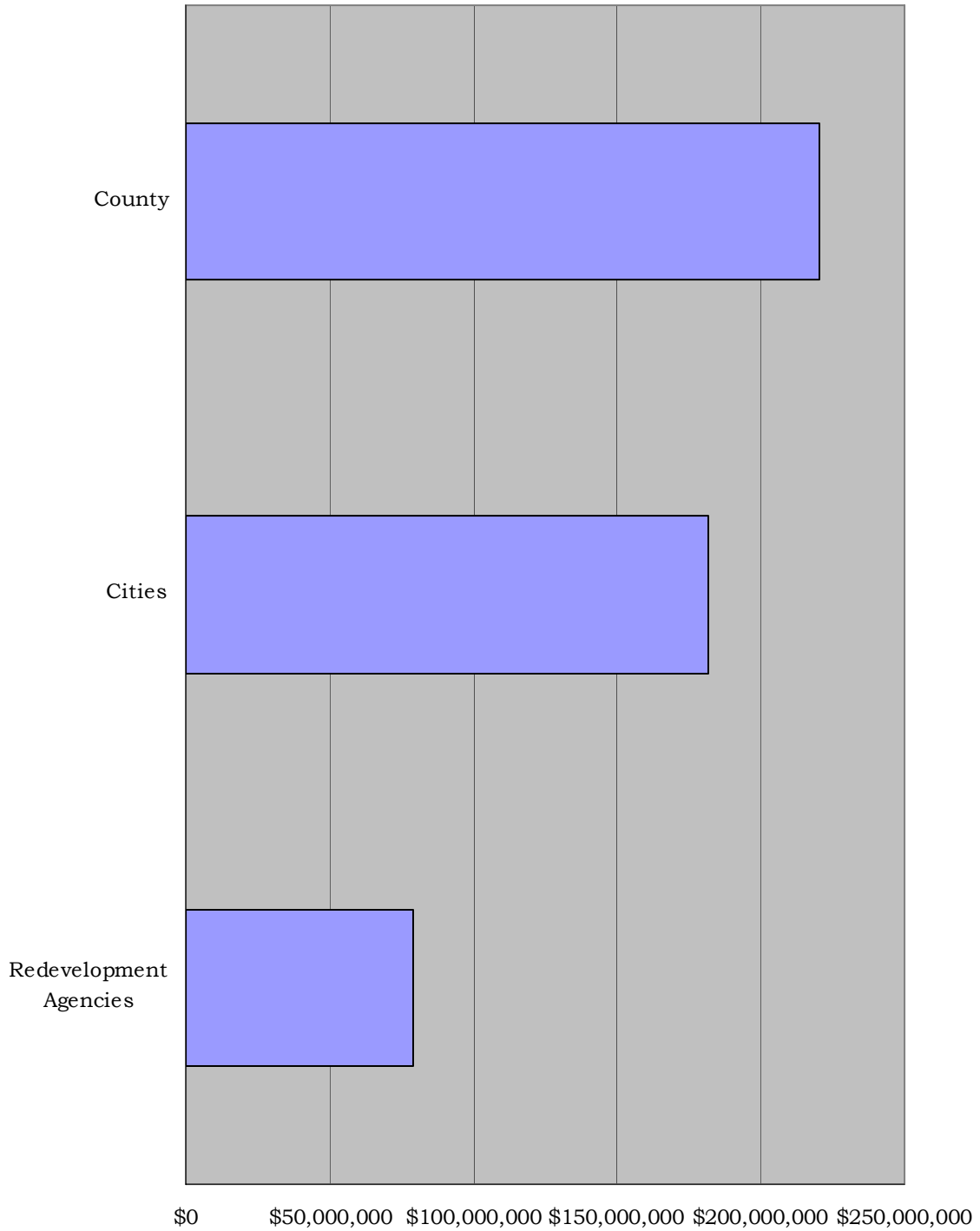


Table 20d and Graph 20d show the amount of property tax going to Redevelopment Agencies in comparison to the expenditures for police services in all cities, the entire court system, the amount spent to operate the jail system, and certain other expenditure categories.

TABLE 20d

Category	Dollars
Total Police (All Cities)	\$345,311,860
Total Judicial	\$227,850,413
Total Detention/Correction	\$167,800,315
Total Parks and Rec. (All Cities)	\$118,328,349
RDA Property Tax	\$79,333,842
Total Library	\$38,760,382

Source: *Financial Transactions of Community Redevelopment Agencies*, FY 1996-97. California State Controller.
Financial Transactions of Counties, FY 1996-97. California State Controller.
Financial Transactions of Cities, FY 1996-97. California State Controller.

Graph 20d
**Total Redevelopment Agency Property Tax Revenue
 (All Agencies) in Comparison with
 Selected San Diego County Expenditure Categories, 1996-
 1997**

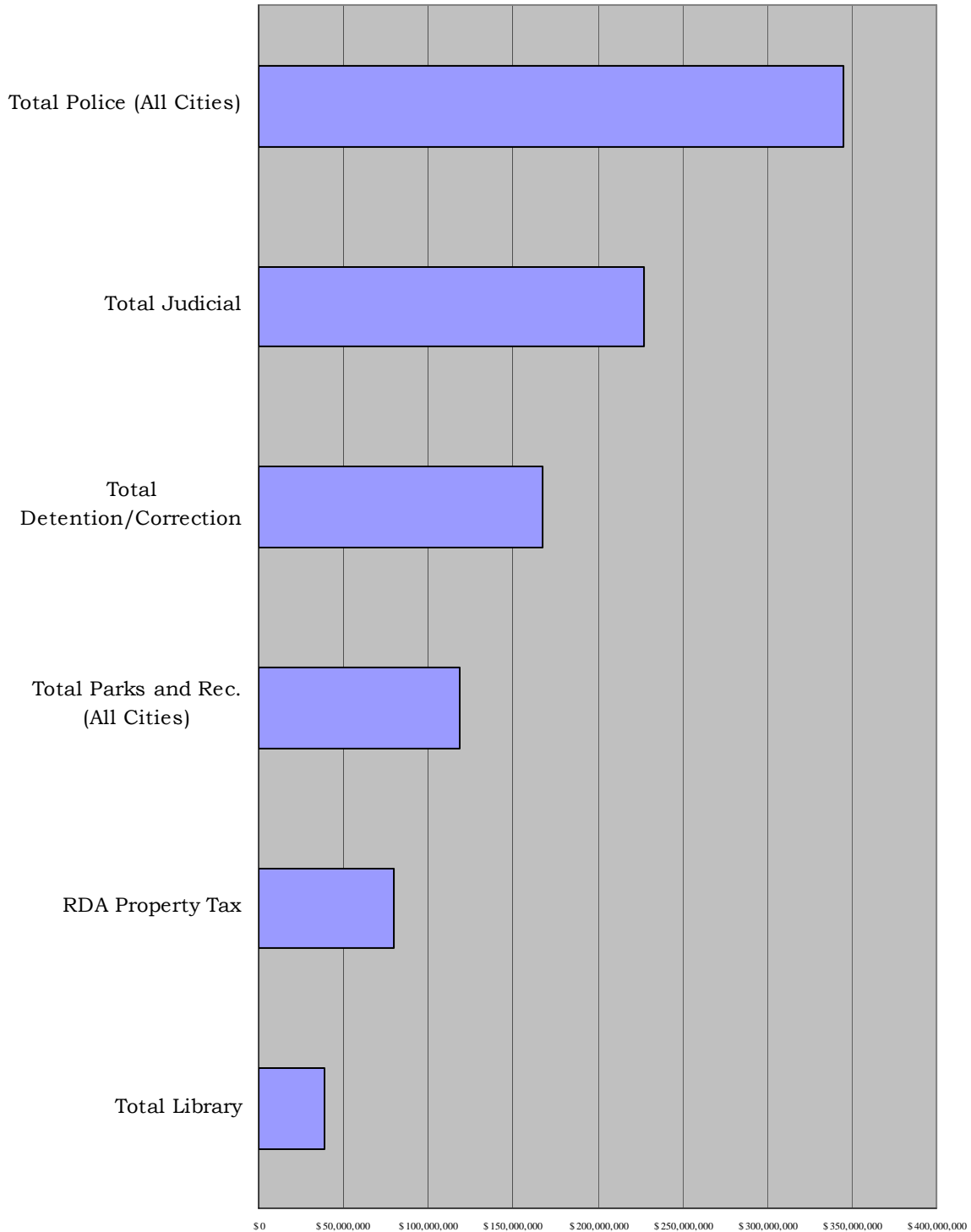


Table 20e and Graph 20e show the total amount of property tax going to Redevelopment Agencies in each of the 11 most populous California Counties.

TABLE 20e

County	Total RDA Property Tax Revenue
Los Angeles	\$445,760,805
Riverside	\$144,373,447
San Bernardino	\$129,269,038
Orange	\$126,645,131
Santa Clara	\$109,786,784
SAN DIEGO	\$82,019,663
Contra Costa	\$59,659,422
Alameda	\$57,762,350
Sacramento	\$23,406,360
San Francisco	\$18,516,044
Fresno	\$14,227,001

Source: *Financial Transactions of Community Redevelopment Agencies*, FY 1996-97.
California State Controller.

Graph 20e

**Total RDA Property Tax Revenue of
All Agencies in each County, 1996-1997**
11 Most Populous California Counties

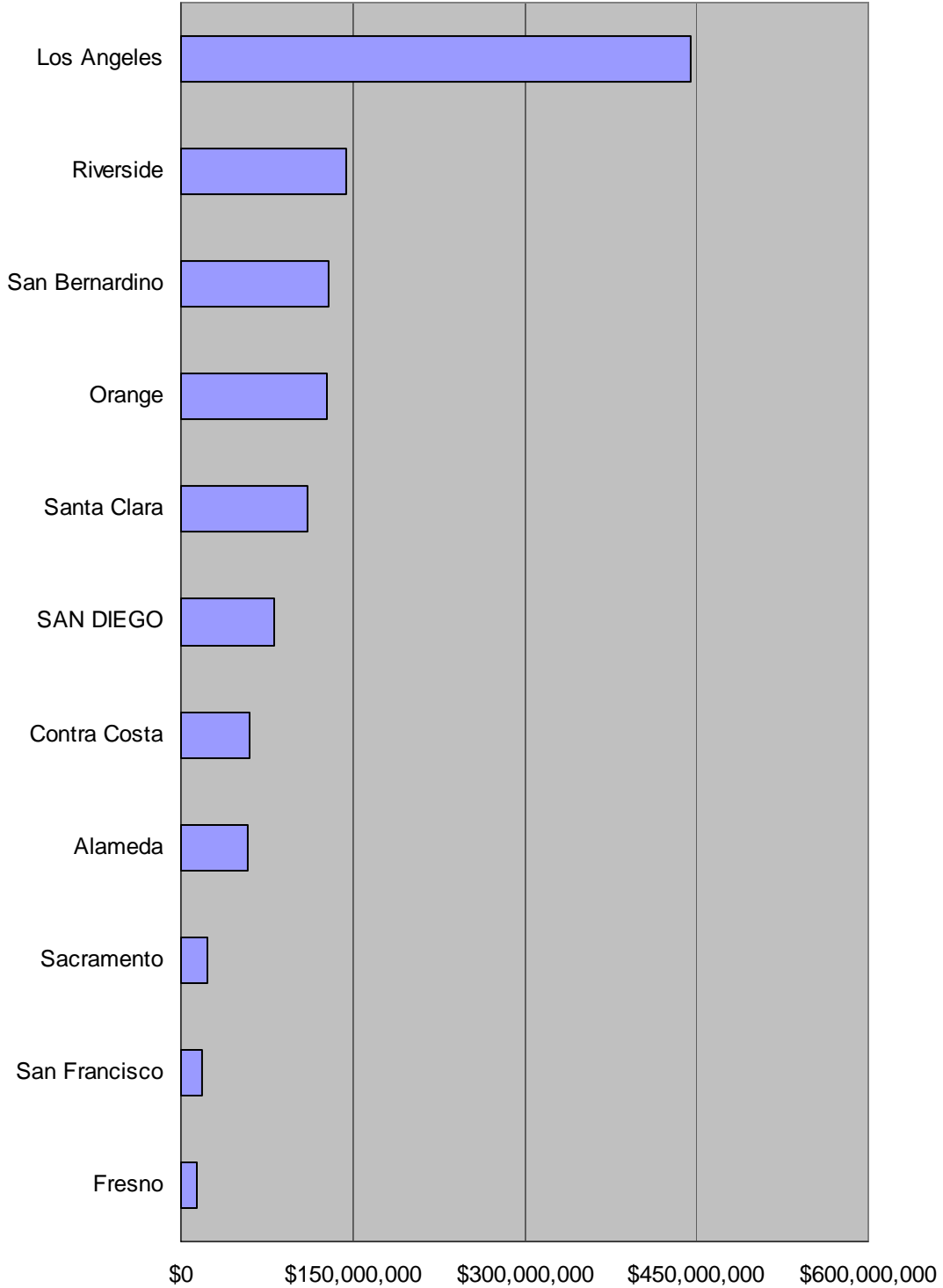


Table 20e₁ and Graph 20e₁ show the amount of property tax allocated to Redevelopment Agencies on a per capita basis in each of the 11 most populous counties in California. Redevelopment in San Diego County absorbs a substantially lower share of the property tax on a per capita basis than most of these counties.

TABLE 20e₁

County	Per Capita RDA Property Tax Revenue
Riverside	\$101.41
San Bernardino	\$79.93
Contra Costa	\$66.57
Santa Clara	\$65.69
Orange	\$46.81
Los Angeles	\$46.80
Alameda	\$41.30
SAN DIEGO	\$29.68
San Francisco	\$23.82
Sacramento	\$20.41
Fresno	\$18.27

Source: *Financial Transactions of Community Redevelopment Agencies*, FY 1996-97. California State Controller.
California Statistical Abstract. 1998. California Department of Finance.

Graph 20e₁
**Total RDA Property Tax Revenue of All Agencies By
County Per Capita, 1996-1997**
11 Most Populous California Counties

