

**STATISTICAL
SECTION**

Statistical Section

This section of the County of Riverside (the County) Comprehensive Annual Financial Report presents additional detail, historical perspective, and context to assist annual financial report users in understanding the financial statements, note disclosures, required supplementary information, and assessing the County's financial condition.

Contents

Table(s)

Financial Trends Information

T1 – T5

These tables contain trend information to assist readers in understanding and assessing how the County's financial position has changed over time.

- Net Position by Component
- Changes in Net Position
- Governmental Activities Tax Revenues by Source
- Fund Balances of Governmental Funds
- Changes in Fund Balances of Governmental Funds

Revenue Capacity Information

T6 – T10

These tables contain information to assist readers in understanding and assessing the factors affecting the County's local revenue sources, property tax, sales and use tax, and other taxes.

- General Government Tax Revenues by Source
- Assessed Value and Estimated Actual Value of Taxable Property
- Property Tax Rates, Direct and Overlapping Governments
- Principal Property Tax Payers
- Property Tax Levies and Collections

Debt Capacity Information

T11 – T15

These tables contain information to assist readers in understanding and assessing the County's current level of outstanding debt, and the County's ability to issue additional debt.

- Ratios of Outstanding Debt by Type
- Ratios of General Bonded Debt Outstanding
- Direct and Overlapping Governmental Activities Debt
- Legal Debt Margin Information
- Pledged-Revenue Coverage

Economic and Demographic Information

T16 – T17

These tables provide economic and demographic information to assist readers in understanding the socioeconomic environment within which the County operates, and to facilitate the comparisons of financial information over time.

- Demographic and Economic Statistics
- Principal Employers

Operating Information

T18 – T20

These tables provide contextual information about the County's operations and resources to assist readers in understanding and assessing the County's financial condition as it relates to the services that the County provides.

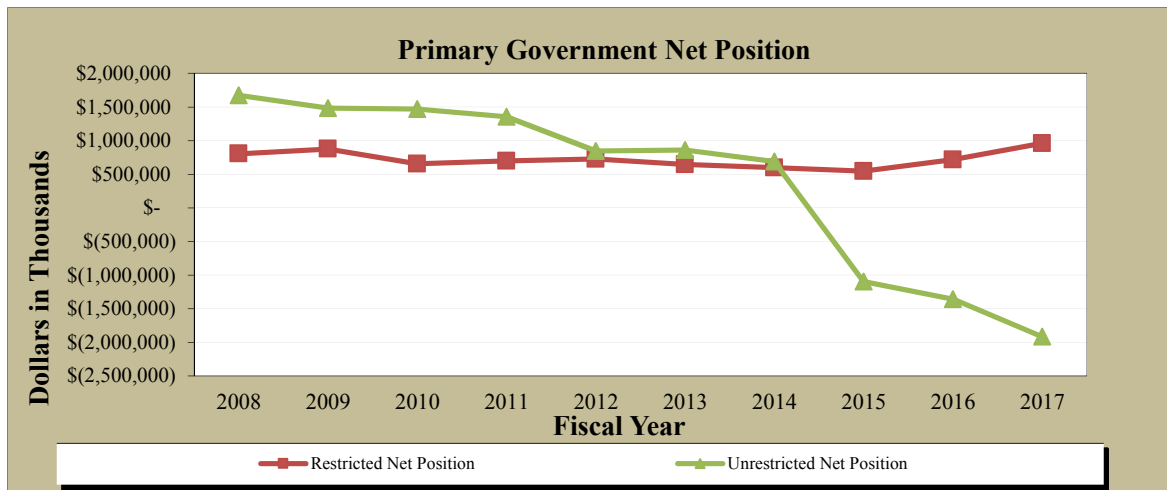
- Full-time Equivalent County Government Employees by Function/Program
- Operating Indicators by Function
- Capital Asset Statistics by Function

Source: Unless otherwise noted, the information in these tables is derived from Riverside County's Comprehensive Annual Financial Reports for the relevant years.

Table 1

COUNTY OF RIVERSIDE
Net Position by Component
Last Ten Fiscal Years
(Accrual basis of accounting)
(Dollars in Thousands)
June 30, 2017

	Fiscal Year Ending June 30				
	2017	2016	2015	2014	2013
Governmental activities					
Net investment in capital assets	\$ 3,355,072	\$ 3,240,888	\$ 3,009,048	\$ 3,165,319	\$ 2,998,987
Restricted	911,249	667,696	489,359	499,463	550,326
Unrestricted	(1,689,770)	(1,242,905)	(971,969)	718,105	771,883
Governmental activities, total net position	<u>\$ 2,576,551</u>	<u>\$ 2,665,679</u>	<u>\$ 2,526,438</u>	<u>\$ 4,382,887</u>	<u>\$ 4,321,196</u>
Business-type activities					
Net investment in capital assets	\$ 202,150	\$ 112,906	\$ 95,160	\$ 147,806	\$ 118,594
Restricted	47,468	49,241	56,569	96,904	94,346
Unrestricted	(225,964)	(113,124)	(122,341)	(27,903)	88,852
Business-type activities, total net position	<u>\$ 23,654</u>	<u>\$ 49,023</u>	<u>\$ 29,388</u>	<u>\$ 216,807</u>	<u>\$ 301,792</u>
Primary government					
Net investment in capital assets	\$ 3,557,222	\$ 3,353,794	\$ 3,104,208	\$ 3,313,125	\$ 3,117,581
Restricted	958,717	716,937	545,928	596,367	644,672
Unrestricted	(1,915,734)	(1,356,029)	(1,094,310)	690,202	860,735
Primary government, total net position	<u>\$ 2,600,205</u>	<u>\$ 2,714,702</u>	<u>\$ 2,555,826</u>	<u>\$ 4,599,694</u>	<u>\$ 4,622,988</u>



Source: Auditor-Controller, County of Riverside

Table 1

					Fiscal Year Ending June 30				
2012	2011	2010	2009	2008					
					Governmental activities				
\$ 2,740,429	\$ 1,687,128	\$ 1,594,275	\$ 1,204,971	\$ 802,981	Net investment in capital assets				
683,835	656,347	604,942	824,139	769,368	Restricted				
851,269	1,295,657	1,395,141	1,402,813	1,572,150	Unrestricted				
<u>\$ 4,275,533</u>	<u>\$ 3,639,132</u>	<u>\$ 3,594,358</u>	<u>\$ 3,431,923</u>	<u>\$ 3,144,499</u>	Governmental activities, total net position				
					Business-type activities				
\$ 130,510	\$ 113,489	\$ 96,901	\$ 81,512	\$ 69,441	Net investment in capital assets				
41,103	43,086	50,386	52,502	36,074	Restricted				
(5,456)	59,550	72,397	80,238	101,683	Unrestricted				
<u>\$ 166,157</u>	<u>\$ 216,125</u>	<u>\$ 219,684</u>	<u>\$ 214,252</u>	<u>\$ 207,198</u>	Business-type activities, total net position				
					Primary government				
\$ 2,870,939	\$ 1,800,617	\$ 1,691,176	\$ 1,286,483	\$ 872,422	Net investment in capital assets				
724,938	699,433	655,328	876,641	805,442	Restricted				
845,813	1,355,207	1,467,538	1,483,051	1,673,833	Unrestricted				
<u>\$ 4,441,690</u>	<u>\$ 3,855,257</u>	<u>\$ 3,814,042</u>	<u>\$ 3,646,175</u>	<u>\$ 3,351,697</u>	Primary government, total net position				

Table 2

COUNTY OF RIVERSIDE
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis of accounting)
(Dollars in Thousands)
June 30, 2017

	Fiscal Year Ending June 30				
	2017	2016	2015	2014	2013
Program revenues					
Governmental activities:					
Charges for services:					
General government	\$ 230,767	\$ 201,495	\$ 164,830	\$ 162,926	\$ 138,851
Public protection	417,682	398,070	371,237	352,178	339,379
Other activities	118,140	135,204	109,773	100,791	110,231
Operating grants and contributions	1,912,480	1,907,919	1,800,158	1,593,627	1,503,390
Capital grants and contributions	49,088	54,134	31,579	29,890	27,695
Governmental activities program revenues	<u>2,728,157</u>	<u>2,696,822</u>	<u>2,477,577</u>	<u>2,239,412</u>	<u>2,119,546</u>
Business-type activities:					
Charges for services:					
Riverside University Health					
Systems - Medical Center	544,060	511,666	504,811	400,630	450,340
Other activities	172,851	164,860	161,008	155,336	150,407
Capital grants and contributions	552	2,234	536	450	698
Business-type activities program revenues	<u>717,463</u>	<u>678,760</u>	<u>666,355</u>	<u>556,416</u>	<u>601,445</u>
Primary government program revenues	<u>3,445,620</u>	<u>3,375,582</u>	<u>3,143,932</u>	<u>2,795,828</u>	<u>2,720,991</u>
Expenses					
Governmental activities:					
General government	277,276	283,081	179,575	228,146	194,641
Public protection	1,465,762	1,328,608	1,217,731	1,191,438	1,065,373
Public ways and facilities	199,023	149,768	177,870	108,380	89,469
Health and sanitation	559,906	468,382	499,669	460,963	422,982
Public assistance	1,024,047	980,550	970,415	851,246	807,611
Education	24,603	23,283	23,409	24,420	18,998
Recreation and cultural services	17,980	20,758	18,335	20,077	12,274
Interest on long-term debt	69,874	46,306	45,904	47,236	29,453
Governmental activities expenses	<u>3,638,471</u>	<u>3,300,736</u>	<u>3,132,908</u>	<u>2,931,906</u>	<u>2,640,801</u>
Business-type activities:					
Riverside University Health					
Systems - Medical Center	582,419	506,338	468,562	482,240	473,916
Waste Resources Department	87,115	75,358	56,299	62,721	53,069
Housing Authority	91,783	88,166	90,903	94,716	90,678
Flood Control	3,903	3,591	3,056	2,561	2,472
County Service Areas	370	413	390	429	459
Business-type activities expenses	<u>765,590</u>	<u>673,866</u>	<u>619,210</u>	<u>642,667</u>	<u>620,594</u>
Primary government expenses	<u>4,404,061</u>	<u>3,974,602</u>	<u>3,752,118</u>	<u>3,574,573</u>	<u>3,261,395</u>
Net (expense)/revenue					
Governmental activities	(910,314)	(603,914)	(655,331)	(692,494)	(521,255)
Business-type activities	(48,127)	4,894	47,145	(86,251)	(19,149)
Primary government, net (expense) / revenue	<u>\$ (958,441)</u>	<u>\$ (599,020)</u>	<u>\$ (608,186)</u>	<u>\$ (778,745)</u>	<u>\$ (540,404)</u>

Source:

Auditor-Controller, County of Riverside

Table 2

					Fiscal Year Ending June 30					
2012		2011		2010		2009		2008		
Program revenues										
Governmental activities:										
Charges for services:										
\$	147,510	\$	159,570	\$	140,723	\$	143,644	\$	171,403	General government
	316,778		326,237		331,162		311,565		316,719	Public protection
	116,509		105,931		95,438		100,819		123,483	Other activities
	1,447,694		1,393,016		1,384,791		1,344,611		1,315,716	Operating grants and contributions
	27,909		32,114		31,112		29,771		25,333	Capital grants and contributions
	<u>2,056,400</u>		<u>2,016,868</u>		<u>1,983,226</u>		<u>1,930,410</u>		<u>1,952,654</u>	Governmental activities program revenues
Business-type activities:										
Charges for services:										
	371,827		386,533		367,273		360,584		333,414	Riverside University Health
	133,838		140,327		134,257		139,206		146,065	Systems - Medical Center
	335		-		1,165		310		306	Other activities
	<u>506,000</u>		<u>526,860</u>		<u>502,695</u>		<u>500,100</u>		<u>479,785</u>	Capital grants and contributions
	<u>2,562,400</u>		<u>2,543,728</u>		<u>2,485,921</u>		<u>2,430,510</u>		<u>2,432,439</u>	Business-type activities program revenues
										Primary government program revenues
Expenses										
Governmental activities:										
	270,474		298,032		323,949		285,393		331,741	General government
	1,047,202		1,021,288		1,062,213		1,095,587		1,122,370	Public protection
	84,797		87,424		31,024		31,283		20,558	Public ways and facilities
	374,950		369,984		347,634		392,945		330,206	Health and sanitation
	827,092		907,202		820,637		770,484		752,779	Public assistance
	10,376		15,816		19,866		15,954		17,977	Education
	15,806		9,364		12,206		6,039		12,457	Recreation and cultural services
	39,098		88,998		80,754		89,741		96,173	Interest on long-term debt
	<u>2,669,795</u>		<u>2,798,108</u>		<u>2,698,283</u>		<u>2,687,426</u>		<u>2,684,261</u>	Governmental activities expenses
Business-type activities:										
	417,074		401,120		389,991		379,278		353,481	Riverside University Health
	57,272		56,688		49,956		61,116		64,538	Systems - Medical Center
	91,469		86,027		81,426		81,139		74,252	Waste Resources Department
	2,306		3,711		3,233		3,816		5,201	Housing Authority
	456		383		454		457		343	Flood Control
	<u>568,577</u>		<u>547,929</u>		<u>525,060</u>		<u>525,806</u>		<u>497,815</u>	County Service Areas
	<u>3,238,372</u>		<u>3,346,037</u>		<u>3,223,343</u>		<u>3,213,232</u>		<u>3,182,076</u>	Business-type activities expenses
										Primary government expenses
Net (expense)/revenue										
	(613,395)		(781,240)		(715,057)		(757,016)		(731,607)	Governmental activities
	(62,577)		(21,069)		(22,365)		(25,706)		(18,030)	Business-type activities
\$	<u>(675,972)</u>	\$	<u>(802,309)</u>	\$	<u>(737,422)</u>	\$	<u>(782,722)</u>	\$	<u>(749,637)</u>	Primary government, net (expense) / revenue

Continued

Table 2

COUNTY OF RIVERSIDE
Changes in Net Position (Continued)
Last Ten Fiscal Years
(Accrual basis of accounting)
(Dollars in Thousands)
June 30, 2017

	Fiscal Year Ending June 30				
	2017	2016	2015	2014	2013
Continued:					
Primary government, net (expense) / revenue	\$ (958,441)	\$ (599,020)	\$ (608,186)	\$ (778,745)	\$ (540,404)
General revenues and other changes in net position					
Governmental activities:					
Taxes:					
Property taxes	367,937	346,851	327,504	297,107	277,417
Sales and use tax	27,881	29,573	32,851	35,443	29,751
Other taxes	20,844	22,005	18,632	27,764	37,883
Intergovernmental revenue - not restricted to programs:					
Unrestricted intergovernmental revenue	258,999	232,453	244,003	227,303	220,811
Investment earnings	12,918	12,948	8,700	11,317	2,035
Other	164,297	160,521	164,177	167,992	168,454
Transfers	(19,916)	(22,478)	(11,250)	(9,645)	(1,049)
Extraordinary item	-	-	-	-	(158,337)
Governmental activities	<u>832,960</u>	<u>781,873</u>	<u>784,617</u>	<u>757,282</u>	<u>576,965</u>
Business-type activities:					
Investment earnings	2,182	2,720	895	1,319	(33)
Other	-	-	-	-	-
Transfers	19,916	22,478	11,250	9,645	1,049
Extraordinary item	1,152	(2,803)	(905)	(9,698)	154,589
Business-type activities	<u>23,250</u>	<u>22,395</u>	<u>11,240</u>	<u>1,266</u>	<u>155,605</u>
Total primary government	<u>856,210</u>	<u>804,268</u>	<u>795,857</u>	<u>758,548</u>	<u>732,570</u>
Change in net position					
Governmental activities	(77,354)	177,959	129,286	64,788	55,710
Business-type activities	(24,877)	27,289	58,385	(84,985)	136,456
Primary government change in net position	<u>\$ (102,231)</u>	<u>\$ 205,248</u>	<u>\$ 187,671</u>	<u>\$ (20,197)</u>	<u>\$ 192,166</u>

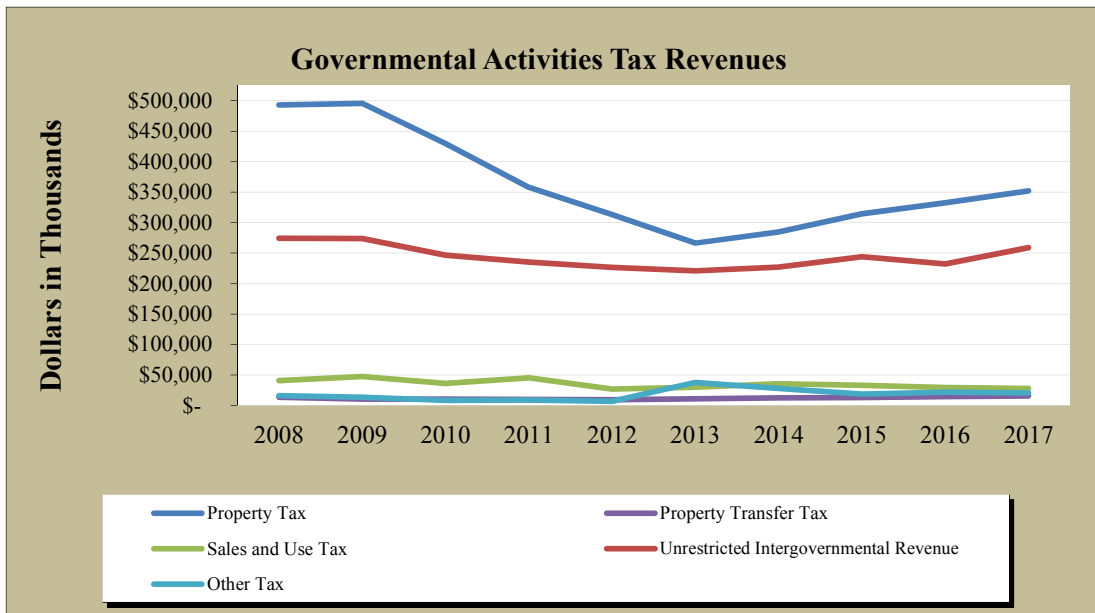
Table 2

					Fiscal Year Ending June 30					
2012		2011		2010		2009		2008		
\$	(675,972)	\$	(675,972)	\$	(737,422)	\$	(737,422)	\$	(782,722)	Continued: Primary government, net (expense) / revenue
General revenues and other changes in net position										
Governmental activities:										
Taxes:										
	322,337		367,867		440,282		506,222		506,327	Property taxes
	26,744		45,489		36,289		47,683		40,985	Sales and use tax
	6,715		9,004		8,610		13,771		15,898	Other taxes
Intergovernmental revenue - not restricted to programs:										
	226,384		235,153		246,493		273,825		274,282	Unrestricted intergovernmental revenue
	11,801		19,494		29,026		87,041		138,071	Investment earnings
	169,399		142,966		91,044		121,880		85,924	Other
	(11,702)		(10,355)		(17,436)		(25,713)		(10,322)	Transfers
	502,638		-		-		-		-	
	1,254,316		809,618		834,308		1,024,709		1,051,165	Governmental activities
Business-type activities:										
	907		538		1,442		6,142		10,389	Investment earnings
	-		6,617		-		-		-	Other
	11,702		10,355		17,436		25,713		10,322	Transfers
	-		-		-		-		-	Extraordinary item
	12,609		17,510		18,878		31,855		20,711	Business-type activities
	1,266,925		827,128		853,186		1,056,564		1,071,876	Total primary government
Change in net position										
	640,921		28,378		119,251		267,693		319,558	Governmental activities
	(49,968)		(3,559)		(3,487)		6,149		2,681	Business-type activities
\$	590,953	\$	24,819	\$	115,764	\$	273,842	\$	322,239	Primary government change in net position

Table 3

COUNTY OF RIVERSIDE
Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years
(Accrual basis of accounting)
(Dollars in Thousands)
June 30, 2017

Fiscal Year Ending June 30	Property Tax	Property Transfer Tax	Sales and Use Tax	Unrestricted Intergovernmental Revenue	Other Tax	Total
2017	\$ 352,132	\$ 15,805	\$ 27,881	\$ 258,999	\$ 20,844	\$ 675,661
2016	332,338	14,513	29,573	232,453	22,005	630,882
2015	314,599	12,905	32,851	244,003	18,632	622,990
2014	284,819	12,288	35,443	227,303	27,764	587,617
2013	266,294	11,123	29,751	220,811	37,883	565,862
2012	312,972	9,365	26,744	226,384	6,715	582,180
2011	357,908	9,959	45,489	235,153	9,004	657,513
2010	429,604	10,678	36,289	246,493	8,610	731,674
2009	495,598	10,624	47,683	273,825	13,771	841,501
2008	492,849	13,478	40,985	274,282	15,898	837,492





(This Page Intentionally Left Blank)

Table 4

COUNTY OF RIVERSIDE
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)
(Dollars in Thousands)
June 30, 2017

	Fiscal Year Ending June 30			
	2017	2016	2015	2014
General Fund				
Nonspendable	\$ 2,314	\$ 2,369	\$ 2,001	\$ 2,045
Restricted	95,130	99,639	122,967	117,595
Committed	21,907	40,310	39,422	32,820
Assigned	10,989	11,870	5,144	7,772
Unassigned	217,891	217,322	225,855	203,444
Total general fund	348,231	371,510	395,389	363,676
Transportation				
Nonspendable	1,113	3,654	3,776	1,101
Restricted	61,357	68,191	49,875	62,767
Committed	3,092	2,847	2,719	2,244
Assigned	15,256	12,578	14,782	14,063
Total transportation	80,818	87,270	71,152	80,175
Flood Control				
Nonspendable	68	366	731	1
Restricted	225,328	205,957	236,749	-
Committed	-	-	-	258,580
Assigned	-	-	3,174	-
Total Flood Control	225,396	206,323	240,654	258,581
Public Facilities Improvements				
Restricted	150,711	119,441	120,141	123,860
Committed	5,124	4,877	3,000	3,000
Assigned	4,857	9,331	15,480	7,803
Total public facilities improvements	160,692	133,649	138,621	134,663
Public Financing Authority				
Restricted	93,045	231,229	302,498	-
Total public financing authority	93,045	231,229	302,498	-
Redevelopment Capital Projects				
Nonspendable	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Total redevelopment capital projects	-	-	-	-
Nonmajor Governmental Funds				
Nonspendable	1,263	1,225	1,181	1,208
Restricted	167,975	168,868	168,472	182,139
Committed reported in:				
Special revenue funds	4,906	2,830	4,402	9,750
Debt service funds	-	-	-	-
Capital projects funds	-	-	-	-
Assigned	17,453	29,186	34,552	32,370
Total nonmajor governmental funds	191,597	202,109	208,607	225,467
Total all governmental funds	\$ 1,099,779	\$ 1,232,090	\$ 1,356,921	\$ 1,062,562

Note: In fiscal year 2010-11 the County implemented GASB Statement No. 54 under which governmental fund balances are reported as nonspendable, restricted, committed, assigned, and unassigned. Fiscal year 2009-10 fund balances have been recharacterized to comply with GASB Statement No. 54 in order to facilitate year-to-year comparisons. In fiscal year 2011-12 Redevelopment Capital Projects are reported under the Successor Agency. In fiscal year 2012-13 Transportation became a major fund, therefore only fiscal years 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 are presented for comparison purposes.

Source: Auditor-Controller, County of Riverside

Table 4

COUNTY OF RIVERSIDE
Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years
(Modified accrual basis of accounting)
(Dollars in Thousands)
June 30, 2017

	Fiscal Year Ending June 30			
	2013	2012	2011	2010
General Fund				
Nonspendable	\$ 3,247	\$ 1,834	\$ 2,214	\$ 3,201
Restricted	101,440	101,651	98,552	93,653
Committed	42,183	52,439	50,097	250,444
Assigned	10,460	8,764	3,463	2,998
Unassigned	199,919	171,910	189,236	36,190
Total general fund	<u>357,249</u>	<u>336,598</u>	<u>343,562</u>	<u>386,486</u>
Transportation				
Nonspendable	1,044	1,014	-	-
Restricted	79,127	95,805	-	-
Committed	1,310	1,811	-	-
Assigned	12,821	4,935	-	-
Total transportation	<u>94,302</u>	<u>103,565</u>	<u>-</u>	<u>-</u>
Flood Control				
Nonspendable	1	1	1	1
Restricted	-	-	-	-
Committed	253,117	252,368	237,211	222,944
Assigned	1,807	3,890	13,741	18,979
Total Flood Control	<u>254,925</u>	<u>256,259</u>	<u>250,953</u>	<u>241,924</u>
Public Facilities Improvements				
Restricted	153,404	131,184	158,628	200,501
Committed	1,912	-	6,451	10,850
Assigned	44,244	111,324	128,023	127,302
Total public facilities improvements	<u>199,560</u>	<u>242,508</u>	<u>293,102</u>	<u>338,653</u>
Public Financing Authority				
Restricted	-	-	-	-
Total public financing authority	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Redevelopment Capital Projects				
Nonspendable	-	-	72,055	79,257
Committed	-	-	115,617	93,028
Assigned	-	-	83,881	96,062
Total redevelopment capital projects	<u>-</u>	<u>-</u>	<u>271,553</u>	<u>268,347</u>
Nonmajor Governmental Funds				
Nonspendable	1,168	1,241	84,769	84,744
Restricted	174,552	354,214	410,787	434,900
Committed reported in:				
Special revenue funds	15,763	12,973	21,381	6,196
Debt service funds	-	-	1,206	1,206
Capital projects funds	151	323	1,690	355
Assigned	17,088	25,763	86,572	30,314
Total nonmajor governmental funds	<u>208,722</u>	<u>394,514</u>	<u>606,405</u>	<u>557,715</u>
Total all governmental funds	<u>\$ 1,114,758</u>	<u>\$ 1,333,444</u>	<u>\$ 1,765,575</u>	<u>\$ 1,793,125</u>

Note: In fiscal year 2010-11 the County implemented GASB Statement No. 54 under which governmental fund balances are reported as nonspendable, restricted, committed, assigned, and unassigned. Fiscal year 2009-10 fund balances have been recharacterized to comply with GASB Statement No. 54 in order to facilitate year-to-year comparisons. In fiscal year 2011-12 Redevelopment Capital Projects are reported under the Successor Agency. In fiscal year 2012-13 Transportation became a major fund, therefore only fiscal years 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 are presented for comparison purposes.

Source: Auditor-Controller, County of Riverside

Table 4

COUNTY OF RIVERSIDE
Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years
(Modified accrual basis of accounting)
(Dollars in Thousands)

June 30, 2017

	Fiscal Year Ending June 30	
	2009	2008
General Fund		
Reserved	\$ 91,196	\$ 84,466
Unreserved, designated	203,821	335,630
Unreserved, undesignated	77,104	58,672
Total general fund	<u>372,121</u>	<u>478,768</u>
Transportation		
Reserved	-	-
Unreserved, designated	-	-
Unreserved, undesignated	-	-
Total transportation	<u>-</u>	<u>-</u>
Flood Control		
Reserved	1,794	4,500
Unreserved, designated	30,149	1,755
Unreserved, undesignated	196,973	193,170
Total Flood Control	<u>228,916</u>	<u>199,425</u>
Public Facilities Improvements		
Reserved	538,431	590,915
Unreserved, undesignated	-	-
Total public facilities improvements	<u>538,431</u>	<u>590,915</u>
Redevelopment Capital Projects		
Reserved	189,627	122,036
Unreserved, undesignated	116,076	234,582
Total redevelopment capital projects	<u>305,703</u>	<u>356,618</u>
Nonmajor Governmental Funds		
Reserved	371,076	331,147
Unreserved, designated reported in:		
Special revenue funds	27,666	37,121
Capital projects funds	6,933	6,935
Unreserved, undesignated reported in:		
Special revenue funds	151,939	139,367
Total nonmajor governmental funds	<u>557,614</u>	<u>514,570</u>
Total all governmental funds	<u>\$ 2,002,785</u>	<u>\$ 2,140,296</u>

Note: In fiscal year 2010-11 the County implemented GASB Statement No. 54 under which governmental fund balances are reported as nonspendable, restricted, committed, assigned, and unassigned. Fiscal year 2009-10 fund balances have been recharacterized to comply with GASB Statement No. 54 in order to facilitate year-to-year comparisons. In fiscal year 2011-12 Redevelopment Capital Projects are reported under the Successor Agency. In fiscal year 2012-13 Transportation became a major fund, therefore only fiscal years 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 are presented for comparison purposes.

Source: Auditor-Controller, County of Riverside



(This Page Intentionally Left Blank)

Table 5

COUNTY OF RIVERSIDE
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)
(Dollars in Thousands)
June 30, 2017

	Fiscal Year Ending June 30				
	2017	2016	2015	2014	2013
Revenues					
Taxes	\$ 416,940	\$ 398,139	\$ 379,358	\$ 361,900	\$ 347,166
Licenses, permits, and franchise fees	22,251	22,782	21,893	20,377	18,798
Fines, forfeitures, and penalties	71,196	74,349	79,059	82,290	86,381
Use of money and property:					
Investments earnings	12,234	11,736	7,989	10,187	2,370
Rents and concessions	24,990	51,695	25,548	29,925	19,246
Aid from other governmental agencies:					
Federal	691,080	686,964	634,269	544,478	569,330
State	1,356,683	1,345,344	1,304,580	1,172,107	1,047,485
Other	171,474	163,165	153,687	136,461	132,120
Charges for services	635,236	585,977	519,382	483,346	464,274
Other revenue	102,294	49,934	119,337	88,055	91,329
Total revenues	<u>3,504,378</u>	<u>3,390,085</u>	<u>3,245,102</u>	<u>2,929,126</u>	<u>2,778,499</u>
Expenditures					
General government	231,308	219,333	190,209	214,212	208,242
Public protection	1,331,768	1,271,121	1,202,873	1,186,900	1,117,397
Public ways and facilities	226,388	299,431	292,096	177,965	177,467
Health and sanitation	538,734	470,022	482,545	421,494	393,557
Public assistance	988,773	983,963	928,098	851,061	798,850
Education	21,449	20,003	20,755	19,470	18,819
Recreation and cultural services	21,042	24,232	23,716	15,911	16,590
Debt service:					
Principal	48,711	68,951	83,928	70,840	55,363
Interest	63,899	44,091	44,005	45,953	27,988
Cost of issuance	1,074	895	950	623	378
Capital outlay	220,006	92,800	103,211	58,046	25,427
Total expenditures	<u>3,693,152</u>	<u>3,494,842</u>	<u>3,372,386</u>	<u>3,062,475</u>	<u>2,840,078</u>
Revenues over (under) expenditures	<u>(188,774)</u>	<u>(104,757)</u>	<u>(127,284)</u>	<u>(133,349)</u>	<u>(61,579)</u>
Other financing sources (uses)					
Transfers in	280,223	350,235	550,783	248,448	231,574
Transfers out	(299,908)	(373,384)	(559,368)	(253,012)	(233,809)
Issuance of debt	-	-	346,000	64,000	-
Issuance of refunding bonds	39,985	72,825	-	20,510	19,140
Discount on long-term debt	-	-	-	-	-
Premium on long-term debt	5,216	7,612	28,699	1,338	759
Redemption of refunded debt	-	(89,345)	-	-	(18,155)
Contribution to governmental agency	(33,353)	-	-	-	-
Payment to escrow agent	-	-	-	-	-
Proceeds from the sale of capital assets	11	-	-	-	-
Capital leases	64,289	11,829	54,529	2,965	1,721
Total other financing sources (uses)	<u>56,463</u>	<u>(20,228)</u>	<u>420,643</u>	<u>84,249</u>	<u>1,230</u>
Net change in fund balances	<u>\$ (132,311)</u>	<u>\$ (124,985)</u>	<u>\$ 293,359</u>	<u>\$ (49,100)</u>	<u>\$ (60,349)</u>
Debt service as a % of non-capital expenditures	3.36%	3.63%	4.27%	4.21%	3.35%

Source: Auditor-Controller, County of Riverside

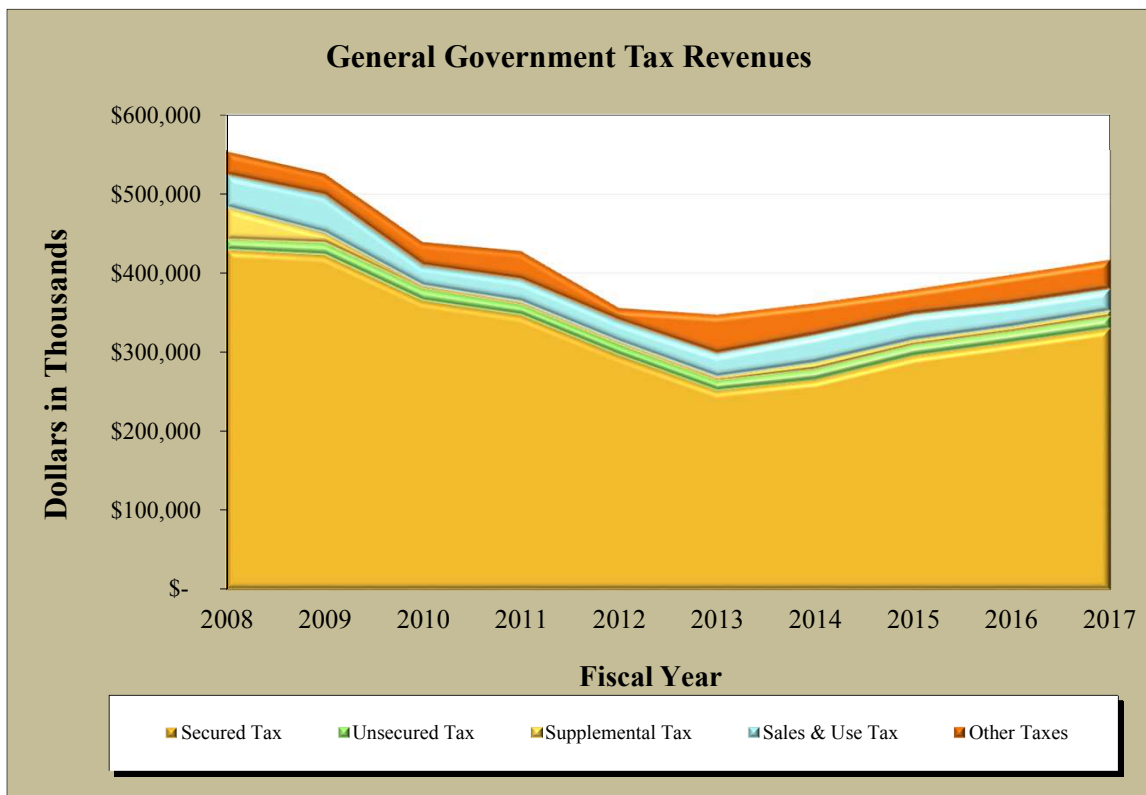
Table 5

Fiscal Year Ending June 30					
2012	2011	2010	2009	2008	
					Revenues
\$ 355,796	\$ 427,892	\$ 439,435	\$ 525,238	\$ 553,158	Taxes
19,513	20,294	19,197	22,546	24,652	Licenses, permits, and franchise fees
90,163	95,290	114,320	108,572	92,029	Fines, forfeitures, and penalties
					Use of money and property:
10,827	18,305	26,929	81,040	128,307	Investments earnings
19,588	17,659	17,393	17,151	15,486	Rents and concessions
					Aid from other governmental agencies:
577,654	609,531	636,167	546,030	544,587	Federal
986,658	921,329	857,191	955,389	971,299	State
156,678	130,362	172,598	140,757	103,858	Other
449,888	458,744	469,340	460,439	447,889	Charges for services
95,119	95,279	65,711	84,348	102,132	Other revenue
<u>2,761,884</u>	<u>2,794,685</u>	<u>2,818,281</u>	<u>2,941,510</u>	<u>2,983,397</u>	Total revenues
					Expenditures
291,227	311,025	554,315	430,712	409,336	General government
1,072,442	1,081,489	1,068,051	1,126,662	1,083,719	Public protection
168,015	176,184	130,310	148,544	152,603	Public ways and facilities
375,668	353,904	341,244	390,668	375,259	Health and sanitation
802,104	824,471	812,848	766,407	747,576	Public assistance
18,942	19,282	18,910	15,731	17,907	Education
15,220	18,755	12,620	12,801	11,647	Recreation and cultural services
					Debt service:
65,002	80,928	73,378	54,587	46,483	Principal
49,041	83,902	78,689	86,768	91,126	Interest
15	5,212	1,819	2,436	3,868	Cost of issuance
22,583	30,439	39,844	48,899	36,691	Capital outlay
<u>2,880,259</u>	<u>2,985,591</u>	<u>3,132,028</u>	<u>3,084,215</u>	<u>2,976,215</u>	Total expenditures
(118,375)	(190,906)	(313,747)	(142,705)	7,182	Revenues over (under) expenditures
					Other financing sources (uses)
323,052	267,985	463,296	538,029	805,400	Transfers in
(332,724)	(277,943)	(479,143)	(562,345)	(814,607)	Transfers out
-	170,481	81,745	-	294,084	Issuance of debt
33,360	-	70,365	78,895	111,125	Issuance of refunding bonds
-	-	(626)	-	(2,898)	Discount on long-term debt
2,840	-	937	-	3,272	Premium on long-term debt
(32,797)	-	-	-	-	Redemption of refunded debt
-	-	-	-	-	Contribution to government agency
-	-	(65,713)	(76,300)	(24,290)	Payment to escrow agent
-	6	-	-	1,159	Proceeds from the sale of capital assets
<u>2,671</u>	<u>8,321</u>	<u>31,018</u>	<u>22,746</u>	<u>8,670</u>	Capital leases
<u>(3,598)</u>	<u>168,850</u>	<u>101,879</u>	<u>1,025</u>	<u>381,915</u>	Total other financing sources (uses)
<u>\$ (121,973)</u>	<u>\$ (22,056)</u>	<u>\$ (211,868)</u>	<u>\$ (141,680)</u>	<u>\$ 389,097</u>	Net change in fund balances
4.50%	6.17%	5.85%	5.54%	5.28%	Debt service as a % of non-capital expenditures

Table 6

COUNTY OF RIVERSIDE
General Government Tax Revenues By Source
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Dollars in Thousands)
June 30, 2017

Fiscal Year Ending June 30	Secured Tax	Unsecured Tax	Supplemental Tax	Sales & Use Tax	Other Taxes	Total
2017	\$ 329,728	\$ 15,220	\$ 7,461	\$ 27,881	\$ 36,650	\$ 416,940
2016	312,004	13,798	6,247	29,573	36,517	398,139
2015	294,888	13,909	6,168	32,851	31,542	379,358
2014	264,643	13,597	8,165	35,443	40,052	361,900
2013	251,236	12,459	4,714	29,751	49,006	347,166
2012	295,974	13,499	3,498	26,626	16,199	355,796
2011	346,356	13,404	3,681	28,393	36,058	427,892
2010	364,810	15,270	3,778	25,762	29,815	439,435
2009	422,329	15,071	12,981	47,683	27,174	525,238
2008	428,790	13,193	40,815	40,985	29,375	553,158



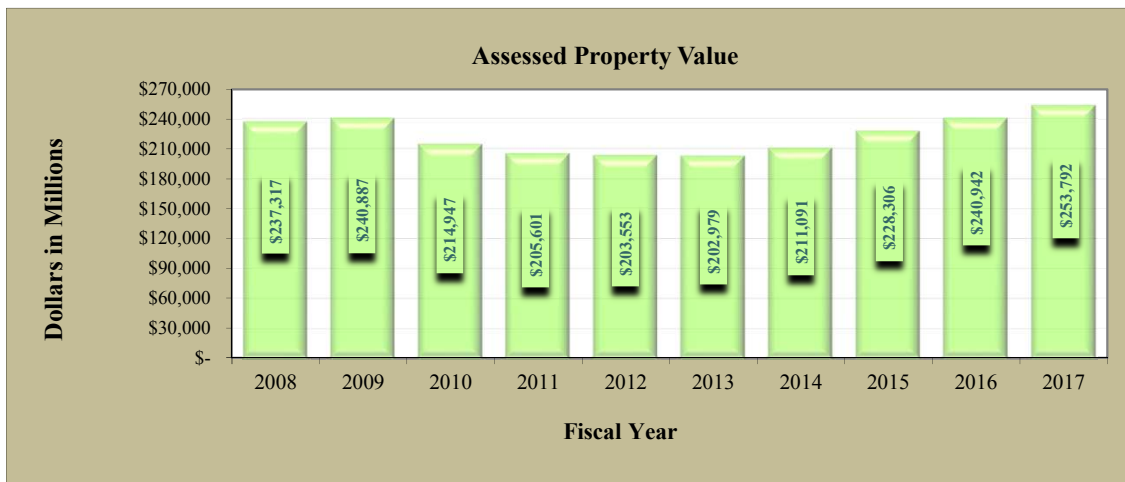


(This Page Intentionally Left Blank)

Table 7

COUNTY OF RIVERSIDE
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(Dollars in Thousands)
June 30, 2017

	Fiscal Year Ending June 30				
	2017	2016	2015	2014	2013
Real property					
Secured property	\$ 253,728,054	\$ 240,984,595	\$ 228,131,826	\$ 210,523,063	\$ 201,971,552
Unsecured property	8,200,349	7,717,964	7,676,875	7,868,150	8,123,443
Total gross assessed value	261,928,403	248,702,559	235,808,701	218,391,213	210,094,995
Less:					
Tax-exempt real property	8,136,300	7,760,338	7,502,942	7,300,462	7,116,048
Total taxable assessed value	\$ 253,792,103	\$ 240,942,221	\$ 228,305,759	\$ 211,090,751	\$ 202,978,947
Total direct tax rate	1.0	1.0	1.0	1.0	1.0
Estimated actual taxable value	\$ 338,389,470	\$ 321,256,295	\$ 304,407,678	\$ 281,454,335	\$ 270,638,596
Assessed value as a % of actual value	77.40%	77.42%	77.46%	77.59%	77.63%



Source: Auditor-Controller, County of Riverside

Table 7

		Fiscal Year Ending June 30					
2012	2011	2010	2009	2008			
\$ 202,313,851	\$ 204,153,163	\$ 213,144,336	\$ 238,312,506	\$ 235,351,116		Real property	
8,057,242	8,121,065	8,227,172	8,685,393	7,540,803		Secured property	
210,371,093	212,274,228	221,371,508	246,997,899	242,891,919		Unsecured property	
						Total gross assessed value	
6,818,361	6,673,229	6,424,030	6,111,231	5,574,813		Less:	
						Tax-exempt real property	
<u>\$ 203,552,732</u>	<u>\$ 205,600,999</u>	<u>\$ 214,947,478</u>	<u>\$ 240,886,668</u>	<u>\$ 237,317,106</u>		Total taxable assessed value	
1.0	1.0	1.0	1.0	1.0		Total direct tax rate	
\$ 271,403,643	\$ 274,134,665	\$ 286,596,637	\$ 321,182,224	\$ 316,422,808		Estimated actual taxable value	
77.51%	77.43%	77.24%	76.90%	76.76%		Assessed value as a % of actual value	

Table 8

COUNTY OF RIVERSIDE
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years
June 30, 2017

Fiscal Year Ending June 30	County Direct Rates		Range of Overlapping Rates			Total Direct & Overlapping Rates
	Secured Property Tax Levy	Debt Service	Total City Rate	Total School Districts Rate	Total Special Districts Rate	
2017	1.00000%	0.11550%	0% to .00617%	0 to .16601%	0% to .50000%	1.11440% to 1.50000%
2016	1.00000%	0.11440%	0% to .00576%	0 to .15335%	0% to .50000%	1.11440% to 1.50000%
2015	1.00000%	0.14640%	0% to .00626%	0 to .17234%	0% to .53052%	1.14640% to 1.53052%
2014	1.00000%	0.13830%	0% to .00673%	.01768% to .17571%	0% to .55075%	1.13830% to 1.55075%
2013	1.00000%	0.14340%	0% to .00572%	.01702% to .17570%	0% to .58076%	1.14340% to 1.58076%
2012	1.00000%	0.12540%	0% to .00571%	.01700% to .14030%	0% to .53864%	1.12540% to 1.53864%
2011	1.00000%	0.12540%	0% to .00575%	.01499% to .13224%	0% to .50000%	1.12540% to 1.50000%
2010	1.00000%	0.12220%	.00064% to .00577%	.01242% to .12628%	0% to .50000%	1.12220% to 1.50000%
2009	1.00000%	0.10950%	.00119% to .00747%	.01254% to .10963%	0% to .50000%	1.10950% to 1.50000%
2008	1.00000%	0.09190%	.00178% to .00627%	.00549% to .08521%	0% to .50000%	1.09190% to 1.50000%

Note: Total direct tax rate encompasses general levy, special assessments, and fixed charges.

Overlapping governments in the context of the statistical section, all local governments located wholly or in part within the geographic boundaries of the reporting government.

Overlapping rate in the context of the statistical section, an amount or percentage applied to a unit of a specific revenue base by governments that overlap geographically, at least in part, with the government preparing the statistical section information.

Source: Auditor-Controller, County of Riverside

Table 9

COUNTY OF RIVERSIDE
Principal Property Tax Payers
(Dollars in Thousands)
Current Year and Nine Years Ago
June 30, 2017

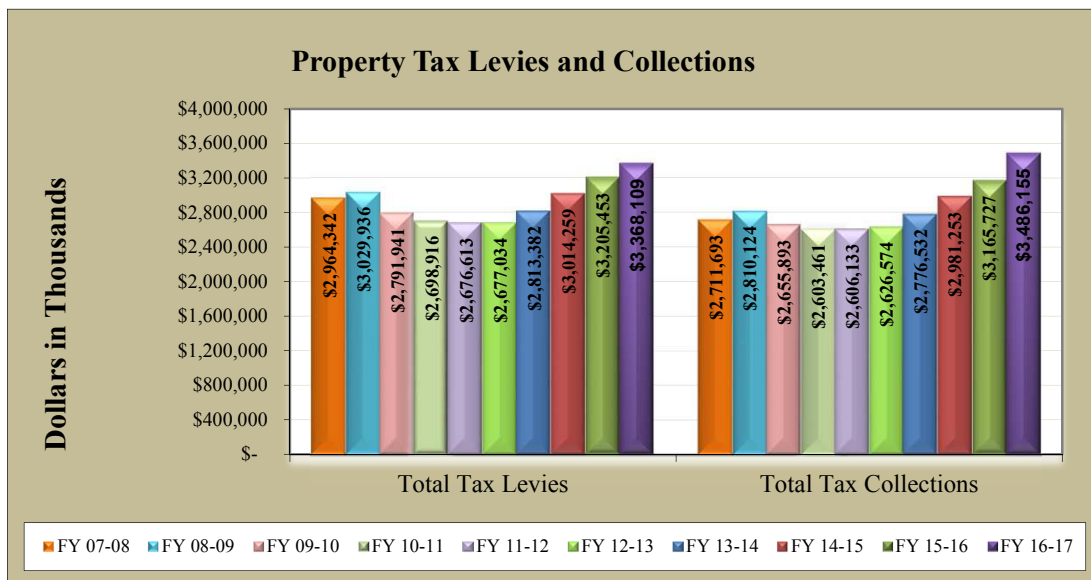
<u>Tax payer</u>	Fiscal Year			
	2017		2008	
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Southern California Edison Company	\$ 51,918	1.46%	\$ 12,524	0.42%
Centex Homes	-	0.00%	13,896	0.46%
Southern California Gas Company	11,008	0.31%	4,446	0.15%
Verizon California, Inc.	9,158	0.26%	8,944	0.30%
KB Home Coastal Inc.	-	0.00%	7,972	0.27%
CPV Sentienel, LLC	7,966	0.22%	-	0.00%
Lennar Homes of California Inc.	3,731	0.10%	6,106	0.20%
Pulte Home Corporation	-	0.00%	4,705	0.16%
Standard Pacific Corp.	-	0.00%	4,683	0.16%
KSL Desert Resorts, Inc.	-	0.00%	4,442	0.15%
Western Pacific Housing Inc.	-	0.00%	3,605	0.12%
Costco Wholesale Group	3,366	0.09%	-	0.00%
Blythe Energy, LLC	3,268	0.09%	-	0.00%
Ross Dress for Less Inc	3,231	0.09%	-	0.00%
Chelsea GCA Realty Partnership	3,222	0.09%	-	0.00%
Total	\$ 96,868	2.71%	\$ 71,323	2.39%

Source: Treasurer-Tax Collector, County of Riverside

Table 10

COUNTY OF RIVERSIDE
Property Tax Levies and Collections
Last Ten Fiscal Years
(Dollars in Thousands)
June 30, 2017

Fiscal Year Ending June 30	Total Secured Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections as of June 30	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2017	\$ 3,368,109	\$ 3,322,587	98.65%	\$ 163,568	\$ 3,486,155	103.50%
2016	3,205,453	3,159,497	98.57%	6,230	3,165,727	98.76%
2015	3,014,259	2,968,113	98.47%	13,140	2,981,253	98.91%
2014	2,813,382	2,763,665	98.23%	12,867	2,776,532	98.69%
2013	2,677,034	2,618,818	97.83%	7,756	2,626,574	98.12%
2012	2,676,613	2,605,691	97.35%	442	2,606,133	97.37%
2011	2,698,916	2,603,461	96.46%	-	2,603,461	96.46%
2010	2,791,941	2,652,513	95.01%	3,380	2,655,893	95.13%
2009	3,029,936	2,807,718	92.67%	2,406	2,810,124	92.75%
2008	2,964,342	2,708,669	91.38%	3,024	2,711,693	91.48%



*Delinquent taxes reported by year of collection; data by levy year unavailable.

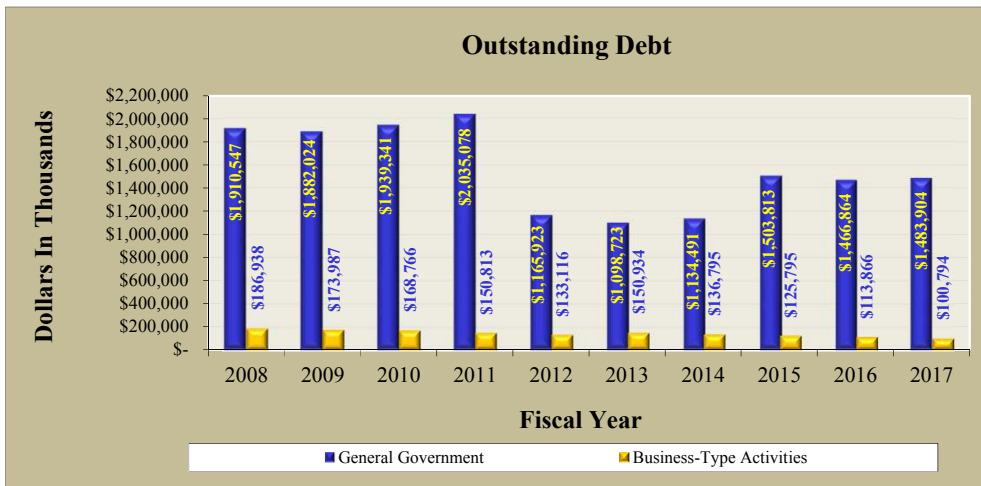


(This Page Intentionally Left Blank)

Table 11

COUNTY OF RIVERSIDE
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Dollars in Thousands, Except Per Capita Amount)
June 30, 2017

	Fiscal Year Ending June 30				
	2017	2016	2015	2014	2013
General government					
Bonds	\$ 1,206,942	\$ 1,195,027	\$ 1,141,497	\$ 810,186	\$ 744,460
Certificates of participation	94,467	108,937	211,688	240,593	282,095
Notes and loans	2,205	2,790	3,350	3,890	4,420
Capital leases	180,290	160,110	147,278	79,822	67,748
Business-type activities					
Bonds	92,371	106,428	119,917	132,941	143,710
Capital leases	8,423	7,438	5,878	3,854	7,224
Total primary government	\$ 1,584,698	\$ 1,580,730	\$ 1,629,608	\$ 1,271,286	\$ 1,249,657
Percentage of personal income	1.88%	1.95%	2.23%	1.65%	1.66%
Per capita	\$ 665	\$ 673	\$ 765	\$ 558	\$ 554



Note: Per Capita is an estimate for fiscal years 2015-16 and 2016-17

Source: California State Department of Finance
 Auditor-Controller, County of Riverside
 Bureau of Economic Analysis

Table 11

		Fiscal Year Ending June 30								
		2012	2011	2010	2009	2008				
							General government			
\$	750,492	\$	1,551,323	\$	1,408,017	\$	1,359,277	\$	1,086,397	Bonds
	309,511		367,272		385,447		391,914		408,024	Certificates of participation
	4,925		5,355		21,987		13,222		310,809	Notes and loans
	100,995		111,128		123,890		117,611		105,317	Capital leases
							Business-type activities			
	121,061		134,983		147,924		159,959		170,814	Bonds
	12,055		15,830		20,842		14,028		16,124	Capital leases
\$	1,299,039	\$	2,185,891	\$	2,108,107	\$	2,056,011	\$	2,097,485	Total primary government
	1.78%		3.07%		3.37%		3.28%		3.25%	Percentage of personal income
\$	583	\$	986	\$	985	\$	975	\$	1,004	Per capita

Table 12

COUNTY OF RIVERSIDE
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(Dollars in Thousands, Except Per Capita Amount)
June 30, 2017

	Fiscal Year Ending June 30				
	2017	2016	2015	2014	2013
Bonds	\$ 1,299,313	\$ 1,301,455	\$ 1,261,414	\$ 943,127	\$ 888,170
Less:					
Amounts available in debt service fund	63,634	67,680	71,947	80,405	79,951
Total net obligation bonds outstanding	\$ 1,235,679	\$ 1,233,775	\$ 1,189,467	\$ 862,722	\$ 808,219
Percentage of estimated					
Actual taxable value of property	0.37%	0.38%	0.39%	0.31%	0.30%
Per capita	\$ 518	\$ 525	\$ 515	\$ 378	\$ 358

Note: Details regarding the County's outstanding debt can be found in the notes to the basic financial statements.

Source: California State Department of Finance

Table 12

		Fiscal Year Ending June 30					
2012	2011	2010	2009	2008			
\$ 871,553	\$ 1,686,306	\$ 1,555,941	\$ 1,519,236	\$ 1,257,211	Bonds		
					Less:		
78,236	151,405	127,206	147,568	119,597	Amounts available in debt service fund		
<u>\$ 793,317</u>	<u>\$ 1,534,901</u>	<u>\$ 1,428,735</u>	<u>\$ 1,371,668</u>	<u>\$ 1,137,614</u>	Total net obligation bonds outstanding		
Percentage of estimated							
0.30%	0.56%	0.51%	0.43%	0.36%	Actual taxable value of property		
\$ 356	\$ 692	\$ 668	\$ 651	\$ 545	Per capita		

Table 13

COUNTY OF RIVERSIDE
Direct and Overlapping Governmental Activities Debt
as of June 30, 2017
(Dollars in Thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Applicable Percentage</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes: County	\$ 11,415,271	87.00071%	<u>\$ 9,931,367</u>
Subtotal, overlapping debt			9,931,367
County of Riverside direct debt			<u>1,483,904</u>
Total direct and overlapping debt			<u><u>\$ 11,415,271</u></u>

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: California Municipal Statistics, Inc.



(This Page Intentionally Left Blank)

Table 14

**COUNTY OF RIVERSIDE
Legal Debt Margin Information
Last Ten Fiscal Years
(Dollars in Thousands)
June 30, 2017**

	Fiscal Year Ending June 30				
	2017	2016	2015	2014	2013
Debt limit	\$ 3,172,401	\$ 3,011,778	\$ 2,853,822	\$ 2,638,634	\$ 2,537,237
Total net debt applicable to limit	<u>(1,235,679)</u>	<u>(1,233,775)</u>	<u>(1,189,467)</u>	<u>(862,722)</u>	<u>(808,219)</u>
Legal debt margin	<u>\$ 1,936,722</u>	<u>\$ 1,778,003</u>	<u>\$ 1,664,355</u>	<u>\$ 1,775,912</u>	<u>\$ 1,729,018</u>
Total net debt applicable to the limit as a percentage of debt limit	39.0%	41.0%	41.7%	32.7%	31.8%

Legal Debt Margin Calculated for Fiscal Year 2017

Assessed value	\$ 255,866,489
Less: Homeowners exemptions	<u>2,074,387</u>
Total assessed value	<u>253,792,102</u>
Debt limit (1.25% of total assessed value)	<u>3,172,401</u>
Debt applicable to limit:	
General obligation bonds (Governmental & Business-type)	1,299,313
Less: Amount set aside for repayment of general obligation debt	<u>63,634</u>
Total net debt applicable to limit	<u>1,235,679</u>
Legal debt margin	<u>\$ 1,936,722</u>

Definitions: Debt limit - the maximum amount of outstanding gross or net debt legally permitted.
Debt margin - the difference between debt limit and existing debt.
Legal debt margin - the excess of the amount of debt legally authorized over the amount of debt outstanding.

Source: Auditor-Controller, County of Riverside

Table 14

		Fiscal Year Ending June 30					
2012	2011	2010	2009	2008			
\$ 2,544,409	\$ 2,570,012	\$ 2,686,843	\$ 3,011,083	\$ 2,966,464	Debt limit		
<u>(793,317)</u>	<u>(1,534,901)</u>	<u>(1,428,735)</u>	<u>(1,211,709)</u>	<u>(966,800)</u>	Total net debt applicable to limit		
<u>\$ 1,751,092</u>	<u>\$ 1,035,111</u>	<u>\$ 1,258,108</u>	<u>\$ 1,799,374</u>	<u>\$ 1,999,664</u>	Legal debt margin		
31.2%	59.7%	53.2%	40.2%	32.6%	Total net debt applicable to the limit as a percentage of debt limit		

Table 15

COUNTY OF RIVERSIDE
Pledged-Revenue Coverage
Last Ten Fiscal Years
(Dollars in Thousands)
June 30, 2017

Fiscal Year Ending June 30	Lease Revenue Bonds						Coverage
	Revenue from Lease Payments	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest		
2017	\$ 25,491	\$ 1,901	\$ 23,590	\$ 20,525	\$ 17,974	61.27%	
2016	27,319	1,182	26,137	19,844	18,648	67.90%	
2015	24,867	3,464	21,403	19,221	19,268	55.61%	
2014	25,770	1,666	24,104	16,370	16,147	74.13%	
2013	25,182	1,517	23,665	14,159	12,707	88.09%	
2012	22,779	2,805	19,974	16,325	15,583	62.60%	
2011	16,067	2,072	13,995	15,355	16,039	44.58%	
2010	30,318	3,336	26,982	14,455	16,642	86.77%	
2009	39,334	10,682	28,652	13,160	16,865	95.43%	
2008	60,656	43,790	16,866	12,545	17,116	56.86%	

Note: Details regarding the County's outstanding debt can be found in the notes to the basic financial statements.

Source: Auditor-Controller, County of Riverside

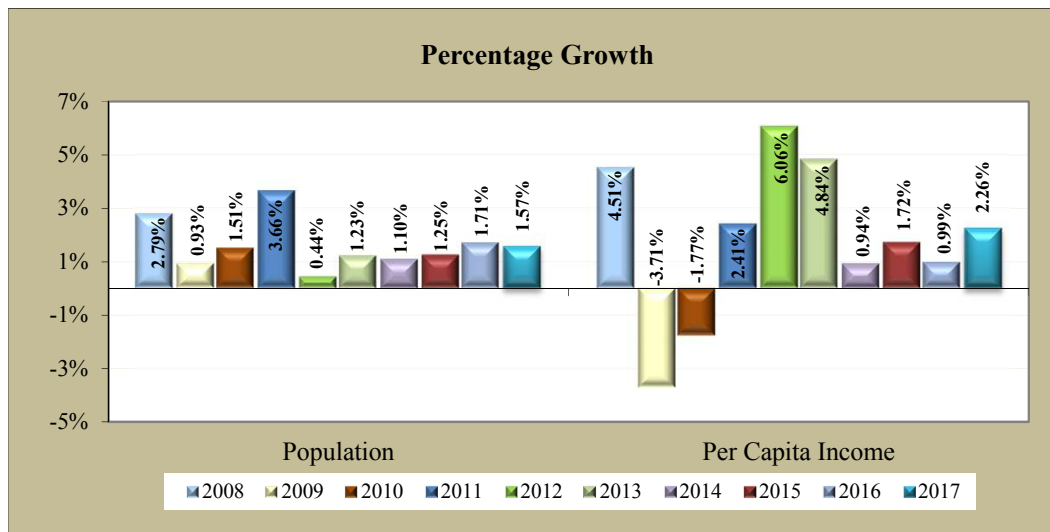
Table 15

Inland Empire Tobacco Securitization Bonds							Fiscal Year Ending June 30
Revenue from Tobacco Settlement	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage		
			Principal	Interest			
\$ 9,492	\$ 107	\$ 9,385	\$ 3,000	\$ 6,445	99.36%	2017	
8,913	103	8,810	2,270	6,559	99.79%	2016	
9,092	113	8,979	2,325	6,665	99.88%	2015	
9,283	105	9,178	2,435	6,781	99.59%	2014	
15,687	123	15,564	8,650	7,193	98.24%	2013	
9,462	107	9,355	1,655	5,301	134.49%	2012	
9,290	123	9,167	6,135	3,615	94.02%	2011	
6,496	155	6,341	3,610	3,794	85.64%	2010	
9,500	134	9,366	4,235	3,995	113.80%	2009	
7,798	2,448	5,350	3,785	3,306	75.45%	2008	

Table 16

COUNTY OF RIVERSIDE
Demographic and Economic Statistics
Last Ten Fiscal Years
June 30, 2017

Fiscal Year Ending June 30	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	School Enrollment	Unemployment Rate
2017	2,384,783	\$ 90,160,000 ¹	\$ 35,286 ¹	428,489	5.60%
2016	2,347,828	86,888,000 ¹	34,506 ¹	427,537	5.90%
2015	2,308,441	81,296,000 ¹	34,169 ¹	425,883	6.60%
2014	2,279,967	78,239,388	33,590	426,227	8.40%
2013	2,255,059	76,289,477	33,278	425,968	10.20%
2012	2,227,577	71,555,000	31,742	425,707	12.60%
2011	2,217,778	69,438,900	29,927	424,086	14.40%
2010	2,139,535	64,376,498	29,222	423,986	14.50%
2009	2,107,653	63,228,086	29,748	419,643	14.00%
2008	2,088,322	64,504,000	30,894	420,450	8.40%



Notes 1: Projection based on 10 years' running average (2007 - 2016)

Source: Bureau of Economic Analysis
 Riverside County Superintendent of Schools
 State of California, Employment Development Department
 California State Department of Finance

Table 17

COUNTY OF RIVERSIDE
Principal Employers
Current Year and Nine Years Ago
June 30, 2017

	Fiscal Year			
	2017		2008	
Employer	Employees	Percentage of Total County Employment	Employees	Percentage of Total County Employment
County of Riverside	22,538	2.27%	19,595	2.31%
University of California, Riverside	8,686	0.87%	6,657	0.79%
March Air Reserve Base	8,500	0.86%	8,400	0.99%
Amazon	7,500	0.75%	-	0.00%
Stater Brothers Markets	-	0.00%	6,425	0.76%
Kaiser Permanente Riverside Medical Center	5,739	0.58%	3,200	0.38%
Corona-Norco Unified School District	5,399	0.54%	-	0.00%
Riverside Unified School District	4,236	0.43%	4,041	0.48%
Pechanga Resort & Casino	4,000	0.40%	4,800	0.57%
Riverside University Health Systems - Medical Center	3,876	0.39%	-	0.00%
Eisenhower Medical Center	3,665	0.37%	1,990	0.31%
Abbott Vascular	-	0.00%	4,500	0.53%
Riverside Community College District	-	0.00%	3,753	0.38%
Temecula Valley Unified School District	-	0.00%	2,952	0.35%
Total	<u>74,139</u>	<u>7.46%</u>	<u>66,313</u>	<u>7.85%</u>

Source: Economic Development Agency

Table 18

COUNTY OF RIVERSIDE
Full-time Equivalent County Government Employees by Function/Program
Last Ten Fiscal Years
June 30, 2017

Function/Program	Full-time Equivalent Employees				
	2017	2016	2015	2014	2013
General government					
Legislative and administrative	85	88	84	86	89
Finance	407	422	408	415	399
Counsel	73	72	70	66	65
Personnel	185	185	180	157	154
Elections	30	31	23	24	25
Communication	-	-	-	-	-
Property management	424	398	404	394	397
Promotion	43	51	54	43	45
Other general	30	28	27	85	32
Public protection					
Judicial	1,161	1,214	1,202	1,239	1,221
Police protection	2,293	2,470	2,466	2,410	2,351
Detention and correction	2,321	2,419	2,389	2,216	2,169
Fire protection	226	227	227	212	212
Protection/inspection	77	82	76	83	86
Other protection	942	639	554	830	544
Administration	81	68	68	81	82
Public ways and facilities					
Public ways	345	384	387	375	370
Parking facilities	15	19	17	17	20
Health and sanitation					
Health	2,559	2,640	2,236	2,075	1,959
Hospital care	32	33	32	35	37
Public health ambulatory care	-	-	267	-	266
California children's services	145	141	142	139	134
Public assistance					
Aid programs	4,006	4,199	3,980	3,610	3,484
Veterans' services	16	14	14	13	13
Other assistance	185	207	270	271	291
Education, recreation and culture					
Library services	17	4	5	7	7
Agricultural extension	3	5	5	5	5
Cultural services	2	2	2	2	2
County business-type functions					
Hospital care	2,587	2,482	2,399	2,517	2,581
Sanitation	174	163	164	153	153
Internal service					
	2,037	3,213	2,876	2,763	2,641
Special districts/Component units					
	611	993	739	719	693
Total	21,112	22,893	21,767	21,042	20,527

Note: Temporary employees, 1,387, filled as of June 1, 2017 are included in the total number employees.

Source: County of Riverside, fiscal year 2017-18 Recommended Budget

Table 18

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	
					<u>Function/Program</u>
					General government
81	87	98	92	96	Legislative and administrative
405	411	438	456	522	Finance
65	64	70	69	69	Counsel
159	172	167	182	216	Personnel
34	39	42	41	40	Elections
11	11	12	11	10	Communication
507	531	500	494	468	Property management
117	139	180	186	177	Promotion
31	32	36	36	39	Other general
					Public protection
1,294	1,345	1,444	1,485	1,506	Judicial
2,304	2,408	2,449	2,586	2,474	Police protection
2,085	2,067	2,076	2,220	2,174	Detention and correction
200	198	188	190	199	Fire protection
86	87	100	98	114	Protection/inspection
600	615	669	737	778	Other protection
75	62	65	58	60	Administration
					Public ways and facilities
411	413	465	506	532	Public ways
18	18	20	-	-	Parking facilities
					Health and sanitation
2,118	2,063	2,024	2,075	2,214	Health
34	31	31	30	30	Hospital care
-	-	-	-	-	Public health ambulatory care
140	138	143	148	168	California children's services
					Public assistance
3,334	3,089	3,132	3,159	3,297	Aid programs
12	12	12	12	13	Veterans' services
289	355	348	285	305	Other assistance
					Education, recreation and culture
10	1	-	1	1	Library services
5	5	5	5	6	Agricultural extension
3	3	3	3	2	Cultural services
					County business-type functions
2,351	2,295	2,246	2,186	2,097	Hospital care
160	174	198	211	206	Sanitation
2,775	2,315	2,418	1,723	2,202	
660	591	547	533	534	
<u>20,374</u>	<u>19,771</u>	<u>20,126</u>	<u>19,818</u>	<u>20,549</u>	Total

Table 19

COUNTY OF RIVERSIDE
Operating Indicators by Function
Last Ten Fiscal Years
June 30, 2017

Function/Program	Fiscal Year Ending June 30				
	2017	2016	2015	2014	2013
Agricultural Commissioner					
Export phytosanitary certificates	d 13,478	13,546	14,825	16,067	18,346
Pesticide use inspections	e 800	1,211	1,025	834	783
Weights and measures regulated	141,939	141,092	139,701	138,321	138,547
Agriculture quality inspections	605	350	497	524	456
Plant pest inspections	7,468	9,846	10,792	11,635	10,361
Nursery acreage inspected	6,727	7,708	7,020	7,064	6,156
Weights and measures inspected	60,197	75,508	63,695	80,461	63,653
Assessor-Clerk-Recorder					
Assessments	925,405	919,810	914,886	909,432	906,467
Official records recorded	587,906	555,870	540,589	530,777	648,812
Vital records copies issued	89,691	86,597	75,708	85,309	78,405
Official records copies issued	23,093	23,014	18,307	22,329	32,792
Auditor-Controller					
Invoices paid	280,498	359,917	368,001	425,003	426,660
Vendor warrants (checks) issued	234,781	227,037	228,750	232,034	259,458
Active vendors	35,198	28,697	30,604	84,680	80,011
Payroll warrants (checks) issued	568,689	564,546	541,390	524,990	509,376
Average payroll warrants (checks) per pay period	21,873	21,713	20,823	20,192	19,591
Audits per fiscal year	55	35	26	34	25
Tax bills levied	1,019,903	1,008,147	1,003,952	998,203	984,268
Tax refunds/roll changes processed	53,234	19,561	47,556	22,435	63,500
Community Action Partnership					
Utility assistance (households)	18,017	15,743	15,115	16,087	13,911
Weatherization (households)	1,260	997	967	479	179
Energy education attendees	a 7,428	10,398	6,395	4,991	6,368
Disaster relief (residents)	b 13,400	13,734	13,387	24,274	11,316
Income tax returns prepared	b 5,239	4,545	4,325	3,453	3,111
After school programs (students)	2,703	2,198	2,114	20,700	19,200
Homeless program (bed nights)	c -	-	-	-	-
Homeless program (meals)	c -	-	-	-	-
Leadership program enrollment	b -	-	-	-	-
Mediation (cases)	2,009	2,579	2,527	2,723	1,905
Environmental Health					
Facilities inspections	28,205	30,919	31,897	35,325	32,045
Public Health					
Patient visits	124,031	143,956	134,481	124,099	135,795
Patient services	242,554	299,048	290,900	363,442	353,269
Animal Control Services					
Animal impounds (live animals)	38,858	41,773	37,644	37,037	35,201
Spays and neuters completed	15,337	14,508	13,216	13,690	11,908
Animal licenses sold	58,995	76,157	65,020	122,105	-
Service calls fielded	40,039	41,614	40,251	-	-

Note:

- a - Number of pamphlets mailed
- b - Program not yet started / not tracked
- c - Homeless program reporting responsibilities were transferred from Community Action Partnership (CAP) to Department of Social Services (DPSS) at the end of fiscal year 2007-08
- d - Phytosanitary = Plant pest cleanliness
- e - Pesticide Use Inspections = Environmental monitoring

Source: Various County Departments

Table 19

Fiscal Year Ending June 30					
2012	2011	2010	2009	2008	Function/Program
					Agricultural Commissioner
19,875	-	25,745	36,772	29,288	Export phytosanitary certificates
793	764	682	831	903	Pesticide use inspections
137,727	134,290	131,175	129,528	129,726	Weights and measures regulated
553	693	643	668	643	Agriculture quality inspections
11,931	9,584	9,667	48,944	25,987	Plant pest inspections
6,920	6,338	6,923	7,627	7,851	Nursery acreage inspected
51,074	56,751	77,278	80,862	83,269	Weights and measures inspected
					Assessor-Clerk-Recorder
904,706	904,040	941,928	942,174	938,462	Assessments
592,531	612,804	673,674	682,708	773,308	Official records recorded
78,768	80,391	87,194	97,422	97,427	Vital records copies issued
26,153	28,990	26,348	33,135	34,711	Official records copies issued
					Auditor-Controller
389,798	412,374	488,192	522,097	504,866	Invoices paid
255,463	265,979	300,428	320,613	255,767	Vendor warrants (checks) issued
78,887	65,090	64,761	59,685	75,575	Active vendors
509,468	506,870	532,904	532,202	522,215	Payroll warrants (checks) issued
19,595	19,495	19,737	20,469	20,085	Average payroll warrants (checks) per pay period
26	26	30	30	31	Audits per fiscal year
972,577	999,241	977,115	974,041	1,004,076	Tax bills levied
79,606	123,476	115,904	152,672	89,527	Tax refunds/roll changes processed
					Community Action Partnership
21,912	22,207	27,956	12,869	9,902	Utility assistance (households)
842	1,375	2,083	1,033	853	Weatherization (households)
14,950	13,807	11,725	10,775	19,396	Energy education attendees
13,968	12,058	17,989	15,336	16,366	Disaster relief (residents)
2,711	3,006	2,257	2,011	1,828	Income tax returns prepared
20,700	18,400	13,800	11,000	10,905	After school programs (students)
-	-	-	-	12,822	Homeless program (bed nights)
-	-	-	-	25,644	Homeless program (meals)
166	593	182	-	209	Leadership program enrollment
2,181	2,178	2,237	1,821	2,144	Mediation (cases)
					Environmental Health
36,201	31,801	31,213	34,273	33,009	Facilities inspections
					Public Health
109,870	106,532	142,617	125,767	149,223	Patient visits
392,621	390,607	313,409	466,800	601,889	Patient services
					Animal Control Services
36,518	49,408	62,770	71,834	30,305	Animal impounds (live animals)
9,771	8,305	7,225	8,480	7,208	Spays and neuters completed
-	-	-	-	-	Animal licenses sold
-	-	-	-	-	Service calls fielded

Table 19

COUNTY OF RIVERSIDE
Operating Indicators by Function (Continued)
Last Ten Fiscal Years
June 30, 2017

Function/Program	Fiscal Year Ending June 30				
	2017	2016	2015	2014	2013
County Library					
Total circulation - books	2,513,032	2,704,884	2,792,388	3,023,637	3,059,094
Reference questions answered	479,917	478,827	487,093	371,953	434,057
Patron door count	3,606,142	4,069,001	4,216,087	3,919,125	4,148,012
Programs offered	9,680	10,423	9,547	6,819	6,521
Program attendance	163,198	176,502	154,391	139,223	143,053
Riverside University Health Systems - Medical Center					
Emergency room treatments	77,963	88,780	84,697	88,853	119,606
Emergency room services - MH	12,854	12,896	12,989	13,531	14,275
Clinic visits	99,309	116,277	104,693	124,255	125,471
Admissions	17,826	19,863	19,404	22,738	24,260
Patient days	104,854	104,276	106,466	118,467	124,599
Discharges	18,397	19,147	19,387	22,773	24,279
Fire					
Medical assistance	119,868	112,799	103,407	99,058	97,054
Fires extinguished	15,975	14,988	13,823	13,632	13,517
Other services	24,053	22,163	22,680	20,846	20,049
Communities served	94	94	94	94	94
Mental Health					
Mental health clients (crisis/long-term care)	43,013	42,764	41,942	39,765	37,591
Substance abuse clients	15,966	15,723	15,812	15,457	15,755
Detention clients	13,690	12,627	12,380	12,137	11,899
Probate conservatorship clients	453	479	404	379	355
Mental health conservatorship clients	647	1,005	986	942	858
Probation					
Adults on probation	a 12,185	14,422	16,496	16,922	17,406
Juveniles in secure detention	b 137	153	134	156	194
Juveniles in treatment facilities	b 60	57	57	79	86
Juveniles in detention facilities	a 5,978	6,375	5,810	7,154	8,505
Public Social Services					
CalWORKs clients	26,306	29,090	32,030	33,159	33,341
Food stamp clients	127,778	132,274	128,656	121,949	116,333
Medi-Cal clients	351,817	341,519	298,461	186,911	135,570
In-home support services	27,564	24,888	25,703	23,061	20,641
Foster care placements	3,670	4,063	4,041	3,725	3,237
Child welfare services	9,761	10,471	10,757	9,958	9,178
Homeless program (bed nights)	c 7,384	7,384	7,384	8,296	8,296
Homeless program (meals)	c 14,767	14,767	14,767	16,592	16,592

Note: a - Average monthly
b - Average daily
c - Homeless program reporting responsibilities were transferred from Community Action Partnership (CAP) to Department of Social Services (DPSS) at the end of fiscal year 2007-08

Source: Various County Departments

Table 19

Fiscal Year Ending June 30					
2012	2011	2010	2009	2008	Function/Program
					County Library
3,387,218	3,724,657	3,718,343	3,464,547	3,280,929	Total circulation - books
441,269	404,913	370,619	382,795	426,533	Reference questions answered
4,080,738	731,699	3,599,064	3,170,424	2,744,576	Patron door count
8,382	7,624	7,214	5,618	5,570	Programs offered
163,692	163,416	148,612	127,717	103,393	Program attendance
					Riverside University Health Systems - Medical Center
101,952	99,706	96,993	88,459	82,584	Emergency room treatments
16,750	15,376	14,288	9,702	7,867	Emergency room services - MH
127,546	129,041	131,624	129,171	124,318	Clinic visits
23,949	23,638	23,536	23,253	23,433	Admissions
121,949	123,250	121,915	118,452	115,811	Patient days
23,694	23,668	23,559	23,238	23,440	Discharges
					Fire
96,843	97,066	94,193	91,707	89,404	Medical assistance
12,990	4,271	4,449	4,406	5,659	Fires extinguished
11,856	16,522	17,076	18,486	19,472	Other services
78	78	78	78	78	Communities served
					Mental Health
35,696	33,260	30,657	30,065	29,814	Mental health clients (crisis/long-term care)
17,849	16,987	16,736	18,712	17,746	Substance abuse clients
10,544	8,874	10,831	12,781	9,441	Detention clients
351	424	474	256	206	Probate conservatorship clients
879	832	675	240	279	Mental health conservatorship clients
					Probation
14,992	16,271	17,790	17,469	17,022 a	Adults on probation
193	225	248	241	293 b	Juveniles in secure detention
107	128	125	112	113 b	Juveniles in treatment facilities
9,148	10,741	11,385	10,783	12,463 a	Juveniles in detention facilities
					Public Social Services
33,682	33,412	31,022	26,905	22,310	CalWORKs clients
107,076	91,606	74,484	52,877	36,339	Food stamp clients
130,562	124,061	116,758	107,904	101,542	Medi-Cal clients
19,070	18,201	16,852	16,307	14,845	In-home support services
3,113	3,130	3,085	3,486	5,057	Foster care placements
9,664	9,916	9,591	10,217	11,912	Child welfare services
8,331	10,746	12,900	10,854	- c	Homeless program (bed nights)
16,660	21,494	25,800	21,707	- c	Homeless program (meals)

Table 19

COUNTY OF RIVERSIDE
Operating Indicators by Function (Continued)
Last Ten Fiscal Years
June 30, 2017

<u>Function/Program</u>	<u>Fiscal Year Ending June 30</u>				
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Registrar of Voters					
Voting precincts	1,126	869	1,193	846	1,218
Polling places	587	564	546	545	642
Voters	a 1,022,375	911,269	891,630	887,000	943,402
Poll workers	3,087	2,234	2,200	2,200	2,960
Sheriff					
Number of bookings	49,896	49,864	54,025	60,826	57,330
Coroner case load	14,476	13,885	12,958	12,164	11,639
Calls for services	b 187,087	193,763	190,816	176,339	172,664
Transportation and Land Management Agency					
- Building & Safety					
Building permits issued	c -	-	1,028	905	1,116
Building plans checked	c -	-	-	799	908
Building structures inspected	c -	-	-	957	901
Veterans' Services					
Phone inquiries answered	d 36,971	38,812	32,778	31,445	36,107
Client interviews	d 21,183	25,072	17,281	17,448	14,714
Claims filed	d 6,789	6,792	6,345	5,998	5,735
Emails	d 14,280	9,884	6,584	3,138	-
Veterans reached at outreach events	3,014	3,591	3,725	-	-
Waste Resources					
Landfill tonnage	1,408,688	1,320,497	1,475,122	1,383,266	1,102,626
Recycling tonnage	2,463	2,052	1,386	2,503	2,679

Notes: a - Number of voters that were mailed voting materials for all elections in the fiscal year
b - Unincorporated areas
c - Information not available for fiscal year 2016-17
d - Program not yet started / not tracked

Source: Various County Departments

Table 19

Fiscal Year Ending June 30					
2012	2011	2010	2009	2008	Function/Program
					Registrar of Voters
853	1,649	2,370	2,387	3,474	Voting precincts
522	746	1,158	1,205	2,017	Polling places
852,217	1,009,933	1,815,892	1,747,556	1,705,406 a	Voters
2,300	3,281	4,186	6,287	8,355	Poll workers
					Sheriff
53,691	53,974	55,306	62,007	59,054	Number of bookings
10,947	10,555	10,027	9,582	9,394	Coroner case load
176,062	232,821	255,601	302,400	280,000 b	Calls for services
					Transportation and Land Management Agency - Building & Safety
836	863	1,568	1,337	2,658	Building permits issued
740	817	1,537	1,220	2,328 c	Building plans checked
676	1,168	1,774	2,650	4,506 c	Building structures inspected
					Veterans' Services
36,707	43,617	41,569	39,393	29,553 d	Phone inquiries answered
14,990	15,630	25,209	13,955	10,571 d	Client interviews
6,030	5,485	5,581	5,812	5,194 d	Claims filed
-	-	-	-	- d	Emails
-	-	-	-	-	Veterans reached at outreach events
					Waste Resources
1,071,309	1,071,394	1,032,942	1,024,267	1,220,124	Landfill tonnage
2,206	2,499	1,803	2,356	3,385	Recycling tonnage

Table 20

COUNTY OF RIVERSIDE
Capital Asset Statistics by Function
Last Ten Fiscal Years
June 30, 2017

Function/Program	Fiscal Year Ending June 30				
	2017	2016	2015	2014	2013
County Libraries					
Branch libraries	35	35	35	35	35
Book mobiles	2	2	2	2	2
Books in collection	1,341,967	1,168,364	1,382,932	1,393,689	1,657,925
Museum	1	1	-	-	-
Riverside University Health Systems - Medical Center					
Major clinics	4	4	4	4	4
Routine and specialty clinics	44	44	44	44	37
Beds licensed	439	439	439	439	439
Fire					
Stations	37	37	37	37	38
Trucks	158	158	158	145	142
Parks and Recreation					
Regional parks	11	11	14	11	11
Historic sites	5	5	5	5	5
Nature centers	4	4	4	4	4
Archaeological sites	6	6	5	6	6
Wildlife reserves	9	9	7	9	9
RV and mobile home parks	2	2	2	3	3
Managed areas	5	5	5	5	5
Recreational facilities	1	3	1	3	2
Community centers	-	1	1	-	-
Sheriff					
Patrol stations	10	10	10	10	10
Patrol vehicles	966	930	932	928	916
Waste Resources					
Landfills	6	6	6	6	6
Capacity in tons	62,668,370	62,191,202	54,232,021	54,230,474	54,230,474

Source: Various County Departments

Table 20

Fiscal Year Ending June 30					
2012	2011	2010	2009	2008	Function/Program
					County Libraries
33	33	33	33	33	Branch libraries
2	2	2	2	2	Book mobiles
1,570,834	1,668,434	1,612,925	1,564,186	1,552,108	Books in collection
-	-	-	-	-	Museum
					Riverside University Health Systems - Medical Center
4	4	4	4	4	Major clinics
-	30	30	30	30	Routine and specialty clinics
439	439	439	439	439	Beds licensed
					Fire
42	46	49	49	49	Stations
145	156	154	149	143	Trucks
					Parks and Recreation
11	12	12	13	13	Regional parks
5	4	4	6	6	Historic sites
4	4	4	5	5	Nature centers
6	6	6	7	7	Archaeological sites
9	9	9	16	16	Wildlife reserves
3	3	3	-	-	RV and mobile home parks
5	5	5	-	-	Managed areas
2	2	-	-	-	Recreational facilities
-	-	-	-	-	Community centers
					Sheriff
10	10	10	10	10	Patrol stations
915	896	883	923	974	Patrol vehicles
					Waste Resources
6	6	6	6	6	Landfills
54,189,339	54,177,558	51,794,663	51,794,663	51,609,663	Capacity in tons

RIVERSIDE COUNTY COMPREHENSIVE ANNUAL FINANCIAL REPORT



**PAUL ANGULO, CPA, MA
COUNTY AUDITOR-CONTROLLER**