Special District	Special District Type	Activities	Employees	Total Wages	Total Retirement & Health Contribution
Palomar Health District	Hospital and Healthcare	Hospital Enterprise	3,940	\$285,418,474	\$51,950,825
Tri-City Healthcare District	Hospital and Healthcare	Hospital Enterprise	2,243	\$129,857,390	\$23,860,156
San Diego Unified Port District	Harbor and Port	Harbor and Port Enterprise	610	\$58,823,020	\$14,944,677
San Diego Transit Corporation	Nonprofit Corporation	Transit Operators	935	\$44,586,208	\$12,634,408
San Diego Trolley Inc.	Nonprofit Corporation	Transit Operators	832	\$38,536,858	\$6,942,147
San Diego Association of Governments	Joint Powers Authority (JPA)	Transportation Planning	489	\$36,894,779	\$8,913,304
San Diego County Regional Airport Authority	Airport	Airport Enterprise	440	\$33,985,945	\$11,268,162
San Diego County Water Authority	Water Agency or Authority	Electric Enterprise, Water Enterprise	285	\$32,611,742	\$13,708,226
Helix Water District	Irrigation	Water Enterprise	193	\$15,503,861	\$4,869,171
Otay Water District	Municipal Water	Water Enterprise, Sewer Enterprise	159	\$15,024,906	\$6,066,747
San Diego Metropolitan Transit System	Transportation Planning Agencies	Transportation Planning	206	\$14,757,897	\$3,344,963
Padre Dam Municipal Water District	Municipal Water	Water Enterprise, Sewer Enterprise, Recreation and Park Enterprise, Recycled Water Enterprise	165	\$13,666,391	\$3,190,195
San Diego Convention Center Corporation Inc.	Nonprofit Corporation	Governmental Services Enterprise	444	\$13,509,807	\$1,903,735
Sweetwater Authority	Joint Powers Authority (JPA)	Water Enterprise	150	\$13,265,662	\$5,195,975
North County Transit District	Transit	Transit Operators	185	\$13,231,765	\$2,783,304
San Miguel Consolidated Fire Protection District	Fire Protection	Fire Protection	99	\$12,184,639	\$2,698,596
Vallecitos Water District	County Water	Water Enterprise, Sewer Enterprise	120	\$9,993,668	\$3,760,597
Rancho Santa Fe Fire Protection District	Fire Protection	Fire Protection	81	\$9,674,394	\$2,540,858

North County Fire Protection District (San Diego)	Fire Protection	Ambulance Service, Fire Protection	114	\$9,344,144	\$2,921,172
Lakeside Fire Protection District	Fire Protection	Fire Protection	67	\$8,945,933	\$1,923,596
Vista Irrigation District	Irrigation	Water Enterprise	96	\$8,864,061	\$3,585,568
Olivenhain Municipal Water District	Municipal Water	Electric Enterprise, Water Enterprise, Sewer Enterprise	106	\$8,424,917	\$2,979,769
Encina Wastewater Authority	Joint Powers Authority (JPA)	Sewer Enterprise	85	\$8,018,427	\$2,362,260
Valley Center Municipal Water District	Municipal Water	Water Enterprise, Sewer Enterprise	83	\$7,911,638	\$2,482,134
Rainbow Municipal Water District	Municipal Water	Water Enterprise, Sewer Enterprise	71	\$6,217,425	\$1,679,862
Fallbrook Public Utility District	Public Utility	Water Enterprise, Sewer Enterprise	79	\$5,916,782	\$1,691,139
Santa Fe Irrigation District	Irrigation	Water Enterprise	56	\$5,157,933	\$1,311,149
Ramona Municipal Water District	Municipal Water	Water Enterprise, Sewer Enterprise, Fire Protection Enterprise, Recreation and Park Enterprise	60	\$4,857,141	\$1,478,671
North County Dispatch Joint Powers Authority	Joint Powers Authority (JPA)	Governmental Services Enterprise	50	\$2,686,926	\$681,137
San Elijo Joint Powers Authority	Joint Powers Authority (JPA)	Sewer Enterprise	31	\$2,633,438	\$618,124
Alpine Fire Protection District	Fire Protection	Fire Protection	24	\$2,543,718	\$590,501
Leucadia Wastewater District	County Water	Solid Waste Enterprise, Sewer Enterprise	28	\$2,289,989	\$815,203
Valley Center Fire Protection District	Fire Protection	Fire Protection	56	\$2,274,515	\$0
Rincon Del Diablo Municipal Water District	Municipal Water	Fire Protection, Water Enterprise	30	\$1,978,607	\$682,700
San Diego Community Power	Joint Powers Authority (JPA)	Electric Enterprise	22	\$1,875,679	\$73,084
Bonita-Sunnyside Fire Protection District	Fire Protection	Fire Protection	17	\$1,856,998	\$398,753
Heartland Communications Facility Authority	Joint Powers Authority (JPA)	Governmental Services	36	\$1,672,490	\$326,036

Borrego Springs Fire Protection District	Fire Protection	Ambulance Service, Fire Protection	25	\$1,112,796	\$267,589
Grossmont Healthcare District	Hospital and Healthcare	Health	28	\$1,085,590	\$359,047
Lakeside Water District	Irrigation	Water Enterprise	25	\$1,062,496	\$432,955
Borrego Water District	California Water	Water Enterprise, Sewer Enterprise	18	\$1,050,628	\$367,201
Resource Conservation District of Greater San Diego County	Resource Conservation	Resource Conservation	26	\$947,042	\$122,428
North County Cemetery District	Cemetery	Cemetery	29	\$909,146	\$139,183
Pauma Valley Community Services District	Community Services	Sewer Enterprise, Police Protection and Personal Safety Enterprise	31	\$859,957	\$131,670
Yuima Municipal Water District	Municipal Water	Water Enterprise	18	\$806,296	\$220,954
San Dieguito River Valley Regional Open Space Park Joint Powers Authority	Joint Powers Authority (JPA)	Recreation and Park	24	\$727,860	\$408,004
Southern California Intergovernmental Training and Develop Center	Joint Powers Authority (JPA)	Local and Regional Planning or Development	28	\$663,883	\$109,599
The Centre for Organization Effectiveness	Joint Powers Authority (JPA)	Governmental Services Enterprise	12	\$597,638	\$75,130
Lake Cuyamaca Recreation and Park District	Recreation and Park	Recreation and Park Enterprise	33	\$579,074	\$10,800
Fallbrook Regional Health District	Hospital and Healthcare	Health	13	\$418,628	\$55,803
Pomerado Cemetery District	Cemetery	Cemetery	11	\$404,643	\$131,435
Mission Resource Conservation District	Resource Conservation	Resource Conservation	18	\$260,670	\$13,473
Majestic Pines Community Services District	Community Services	Water Enterprise	8	\$180,754	\$54,913
Heartland Fire Training Authority	Joint Powers Authority (JPA)	Governmental Services	21	\$144,333	\$0
Julian Community Services District	Community Services	Water Enterprise	10	\$135,958	\$3,885
Ramona Cemetery District	Cemetery	Cemetery	6	\$135,958	\$101,772
Jacumba Community Services District	Community Services	Water Enterprise	8	\$113,614	\$3,900

Deer Springs Fire Protection District	Fire Protection	Fire Protection	6	\$87,688	\$12,268
Valley Center Parks and Recreation District	Community Services	Recreation and Park	10	\$53,374	\$0
Valley Center Cemetery District	Cemetery	Cemetery	11	\$43,726	\$0
Cuyamaca Water District	California Water	Water Enterprise	7	\$36,637	\$0
Canebrake County Water District	County Water	Water Enterprise	7	\$34,400	\$0
Vista Fire Protection District	Fire Protection	Ambulance Service, Fire Protection	7	\$12,570	\$0
Automated Regional Justice Information System (ARJIS)	Joint Powers Authority (JPA)	Governmental Services Enterprise	11	\$10,450	\$0
South Bay Irrigation District	Irrigation	Water Enterprise	5	\$7,900	\$0
Regional Solid Waste Association (RSWA)	Joint Powers Authority (JPA)	Solid Waste Enterprise	8	\$4,200	\$0
Wynola Water District	California Water	Water Enterprise	6	\$2,600	\$0
San Diego County Capital Asset Leasing Corporation	Nonprofit Corporation	Financing or Constructing Facilities	5	\$2,500	\$0
California Municipal Finance Authority	Joint Powers Authority (JPA)	Conduit Financing	7	\$0	\$0
California Qualified School Bond Joint Powers Authority	Joint Powers Authority (JPA)	Financing or Constructing Facilities	3	\$0	\$0
Clean Energy Alliance	Joint Powers Authority (JPA)	Electric Enterprise	5	\$0	\$0
CMFA Special Finance Agency I	Joint Powers Authority (JPA)	Financing or Constructing Facilities	7	\$0	\$0
Convention Center Expansion Financing Authority	Joint Powers Authority (JPA)	Financing or Constructing Facilities	4	\$0	\$0
Del Mar Race Track Authority	Joint Powers Authority (JPA)	Financing or Constructing Facilities Enterprise	8	\$0	\$0
Descanso Community Water District	Community Services	Water Enterprise	4	\$0	\$0
East County Advanced Water Purification Joint Powers Authority	Joint Powers Authority (JPA)	Water Enterprise, Sewer Enterprise	4	\$0	\$0
Encinitas Ranch Golf Authority	Joint Powers Authority (JPA)	Recreation and Park Enterprise	5	\$0	\$0
Fairbanks Ranch Community Services District	Community Services	Sewer Enterprise	5	\$0	\$0

Imperial Valley Schools Joint Powers Authority (IVSJPA)	Joint Powers Authority (JPA)	Self Insurance	8	\$0	\$0
Lower Sweetwater Fire Protection District	Fire Protection	Fire Protection	3	\$0	\$0
Metro Wastewater JPA	Joint Powers Authority (JPA)	Financing or Constructing Facilities	12	\$0	\$0
Mootamai Municipal Water District	Municipal Water	Fire Protection	5	\$0	\$0
Morro Hills Community Services District	Community Services	Streets and Roads - Construction and Maintenance	5	\$0	\$0
OMWD Financing Authority	Joint Powers Authority (JPA)	Financing or Constructing Facilities	6	\$0	\$0
Otay Water District Financing Authority	Joint Powers Authority (JPA)	Financing or Constructing Facilities Enterprise	5	\$0	\$0
Pauma Municipal Water District	Municipal Water	Water	5	\$0	\$0
Public Agencies Self Insurance System	Joint Powers Authority (JPA)	Self Insurance Enterprise	7	\$0	\$0
Quantification Settlement Agreement Joint Powers Authority	Joint Powers Authority (JPA)	Governmental Services	8	\$0	\$0
Questhaven Municipal Water District	Municipal Water	Water Enterprise	5	\$0	\$0
R.E. Badger Water Facilities Financing Authority	Joint Powers Authority (JPA)	Financing or Constructing Facilities	4	\$0	\$0
Rancho Santa Fe Community Services District	Community Services	Lighting and Lighting Maintenance, Streets and Roads - Construction and Maintenance, Sewer Enterprise	5	\$0	\$0
Rancho Santa Fe CSD Financing Authority	Joint Powers Authority (JPA)	Financing or Constructing Facilities	5	\$0	\$0
Rincon Ranch Community Services District	Community Services	Streets and Roads - Construction and Maintenance	4	\$0	\$0
San Diego City Schools Financing Authority	Joint Powers Authority (JPA)	Financing or Constructing Facilities	3	\$0	\$0

San Diego County Schools Fringe Benefits Consortium	Joint Powers Authority (JPA)	Self Insurance Enterprise	3	\$0	\$0
San Diego County Schools Risk Management Joint Powers Authority	Joint Powers Authority (JPA)	Self Insurance Enterprise	3	\$0	\$0
San Diego County Water Authority Financing Agency	Joint Powers Authority (JPA)	Financing or Constructing Facilities Enterprise	5	\$0	\$0
San Diego Geographic Information Source (SanGIS)	Joint Powers Authority (JPA)	Governmental Services Enterprise	5	\$0	\$0
San Diego Regional Building Authority	Joint Powers Authority (JPA)	Financing or Constructing Facilities	3	\$0	\$0
San Dieguito Schools Facilities Financing Authority	Joint Powers Authority (JPA)	Financing or Constructing Facilities	5	\$0	\$0
San Luis Rey Municipal Water District	Municipal Water	Water Enterprise	5	\$0	\$0
San Marcos Schools Financing Authority	Joint Powers Authority (JPA)	Financing or Constructing Facilities	5	\$0	\$0
Serra Cooperative Library System	Joint Powers Authority (JPA)	Library Services	12	\$0	\$0
Solana Beach School District Public Financing Authority	Joint Powers Authority (JPA)	Financing or Constructing Facilities	5	\$0	\$0
Sweetwater Union High School District Public Financing Authority	Joint Powers Authority (JPA)	Financing or Constructing Facilities	6	\$0	\$0
Unified San Diego County Emergency Services Organization	Joint Powers Authority (JPA)	Governmental Services	55	\$0	\$0
Upper San Luis Rey Resource Conservation District	Resource Conservation	Resource Conservation	5	\$0	\$0
Water Conservation Garden Authority	Joint Powers Authority (JPA)	Flood Control and Water Conservation Enterprise	6	\$0	\$0
Whispering Palms Community Services District	Community Services	Lighting and Lighting Maintenance, Streets and Roads - Construction and Maintenance, Sewer Enterprise	5	\$0	\$0