



Kyoto Prefecture Financial Profile and Fiscal Reforms

京都府



2014 Oct.



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Kyoto Prefecture: An Introduction



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Overview of Kyoto Prefecture

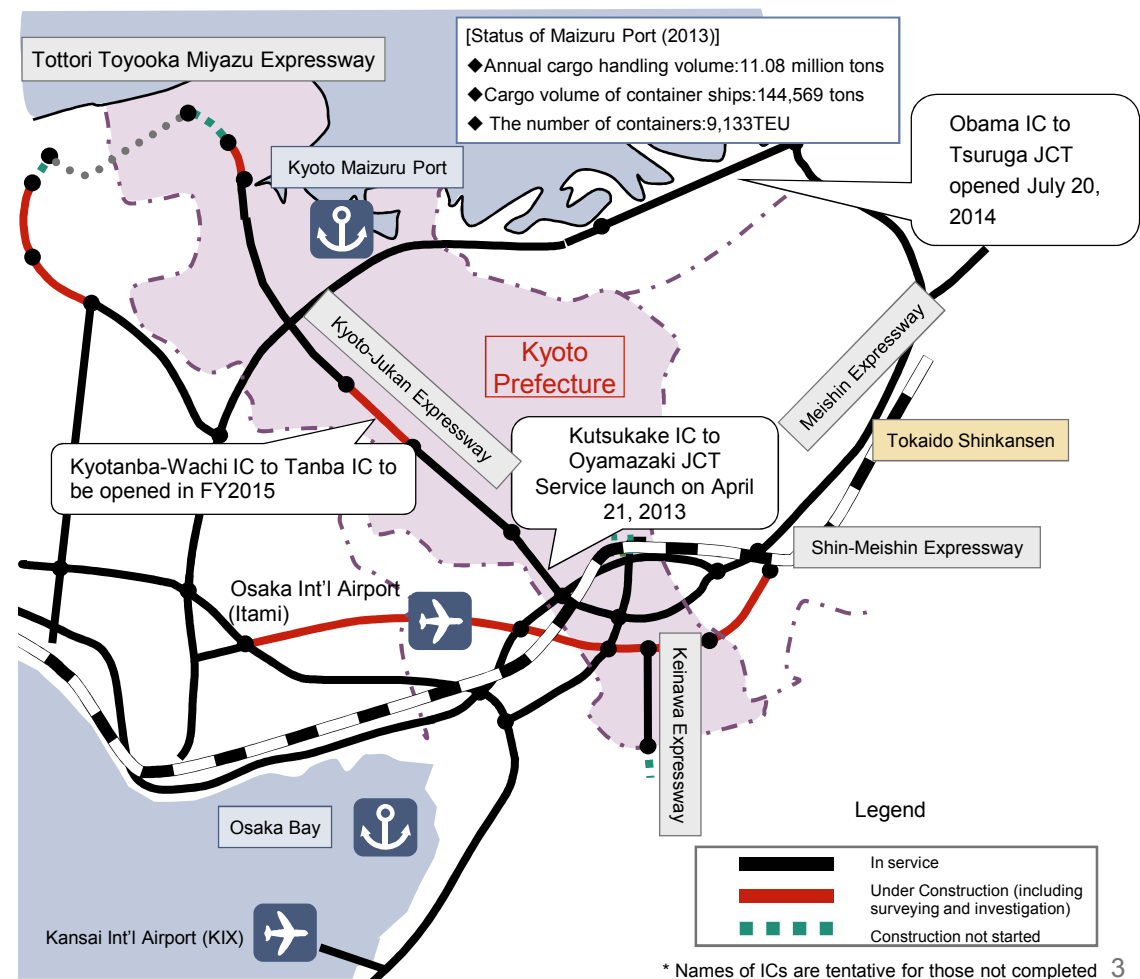


- Kyoto Prefecture is ranked between number 10 and number 19 in population and economic sizes among all 47 prefectures of Japan
- In addition to the Meishin and Shin Meishin Expressways and JR Tokaido Shinkansen, which are major East-West routes, the Kyoto-Jukan Expressway and Keinawa Expressway cover North-South. These transportation routes support the economy
- At 75 minutes from the Kansai International Airport and 55 minutes from Osaka Airport, Kyoto is highly accessible by airport
- In preparation for the opening of all lines of the Kyoto-Jukan Expressway, efforts to present the appeal of central and northern Kyoto with their plentiful nature and history are underway, with the theme "Kyoto the Sea City"

Basic Facts about Kyoto Prefecture

Area	4,613km ²	31 st	2012
Population	2.63 million people	13 th	2012
Prefectural GDP	¥9,845.6 billion	13 th	FY2011
Prefectural Income per Capita	¥2.87 million	12 th	FY2011
Manufacturing Value Added Workplaces with 10 or more employees	¥1,625.1 billion	19 th	2012
Annual Retail Sales	¥3,022.5 billion	12 th	2007

Kyoto Prefecture Transportation Network



Kyoto's Unique Industries



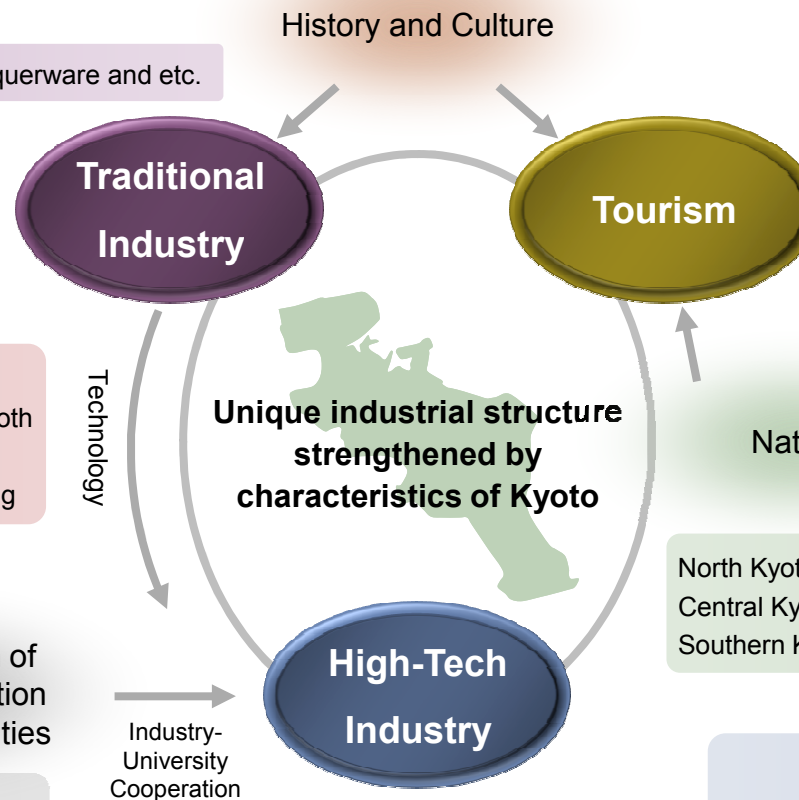
- Kyoto economy is strengthened by tourism and traditional industry based on 1,200 years of history and culture as well as high technology industry, all of which creates value-added products

Textiles, ceramics, buddhist altars, lacquerware and etc.

Ceramic technology for
Ceramic capacitors and artificial tooth
Textile technology for
Surface acting agents, polymer drug

Accumulation of
Information
From Universities

6 national and public universities
and 28 private universities
Largest number of students and
universities per population



Overnight Tourists 14.73 million
Foreign Overnight Tourists 1.15 million
(highest ever)
Tourism Expenditure ¥745.9 billion
(highest ever)
(2013)
Kyoto City was #1 in the world in USA
Travel+Leisure magazine's reader vote
for best city (2014)

North Kyoto: Amanohashidate and Global Geopark
Central Kyoto: Ashiu Forest and villages of Tanba highlands
Southern Kyoto: Uji tea production scenery

Omron (Kyoto), Kyocera (Kyoto),
Shimadzu (Kyoto),
Nintendo (Kyoto and Uji plants),
Horiba (Kyoto), Murata (Nagaokakyo)



Kyoto Firms Creating High Added Value



- Kyoto-based manufacturing industry holds a significant market share in Japan in a wide range of products, supported by Kyoto's unique strength in technology
- With many companies running profitable businesses with their own technology, Kyoto ranks 8th in Japan in its corporate taxable income

Kyoto Shipment

Industry	Item	Shipments	Ranks
Advanced Technology & Research Equipment	Pollution measuring instrument	¥20 billion (59%)	1 st
	Spectral photometer	¥11.6 billion (49%)	1 st
	Other analyzing equipment	¥45.2 billion (46%)	1 st
	Physical, chemical machinery and appliances	¥18.9 billion (23%)	1 st
	Medical X-ray apparatus	¥20.6 billion (11%)	3 rd
	Semiconductor, IC tester	¥11.4 billion (7%)	3 rd
Printmaking & Printing	Plate making machine	¥12.3 billion (71%)	1 st
	Prints excl. paper	¥60.3 billion (9%)	2 nd
Traditional Craft	Ready-made kimono, obi	¥6.1 billion (40%)	1 st
	Chirimen textile	¥3.5 billion (79%)	1 st
Food & Beverages	Sake	¥60.1 billion (15%)	2 nd
	Japanese confectionery	¥38.7 billion (7%)	1 st

Source: METI: FY2012 industry statistics (domestic market share in %)

Corporate Taxable Income by Prefecture

Rank	Prefecture	Taxable Income (¥mil)	Number of Firms	
			Number of Firms	Rank
1	Tokyo	16,523,033	546,471	1
2	Osaka	3,710,716	223,136	2
3	Aichi	2,198,089	155,581	4
4	Kanagawa	1,106,799	173,996	3
5	Hyogo	838,976	96,408	8
6	Fukuoka	759,777	90,836	9
7	Saitama	695,435	127,360	5
8	Kyoto	646,464	55,261	12
9	Chiba	643,749	101,528	7
10	Hokkaido	592,123	113,246	6
11	Shizuoka	549,084	75,059	10
12	Hiroshima	498,868	60,192	11
13	Gunma	342,744	41,350	17
14	Niigata	313,568	43,071	15
15	Okayama	310,761	38,671	20

#12 in Number of Firms
#8 in Taxable Income

Sources: National Tax Agency (avg. of FY2008-2012)



Tourism Industry Supporting the Prefectural Economy

Tourism resources, including history, culture, nature and scenery are attracting both Japanese and foreign tourists. Tourism plays an important roll for Kyoto Economy



National Heritage Sites	2,153	#2 in Japan (16.6%)	2014
Protected Historical Areas	8,513ha	#1 in Japan (42.4%)	2013

An outline of the "Kyoto the Sea City" initiative

Build an attractive environment in the Tango and Chutan areas

Achieve by fiscal 2015 a significant growth in human and non-human traffics in the Tango and Chutan areas by making a visible progress in the endeavor to develop land and sea transport infrastructures in these areas

- Develop Kyoto Prefecture's northern areas into a tourist zone that is as competitive as any other tourist area in the country by leveraging these areas' historical and geographical settings, while reaping the benefits of the progress attained by the prefecture's transport infrastructure development programs
- Build "strategic locations" equipped with dynamism and visitor attracting power through the efforts to designate priority development districts and to unify the exterior designs of inns and other types of accommodation facilities
- Develop a tourism exchange platform serving as a bridge between different "strategic locations"
- Strategic wide-area tourism promotion



2013年4月14日 運行開始 観光列車

京都府のすばらしい自然環境をさらにいたくため、観光型車両をリニューアル

京都府のすばらしい自然環境をさらにいたくため、観光型車両をリニューアル

2013年4月14日 運行開始 観光列車

May 25, 2014
Operations Began

くるまつ

Sources: Agency for Cultural Affairs, Ministry of Land, Infrastructure, Transport and Tourism

The Vision for Kyoto Prefecture



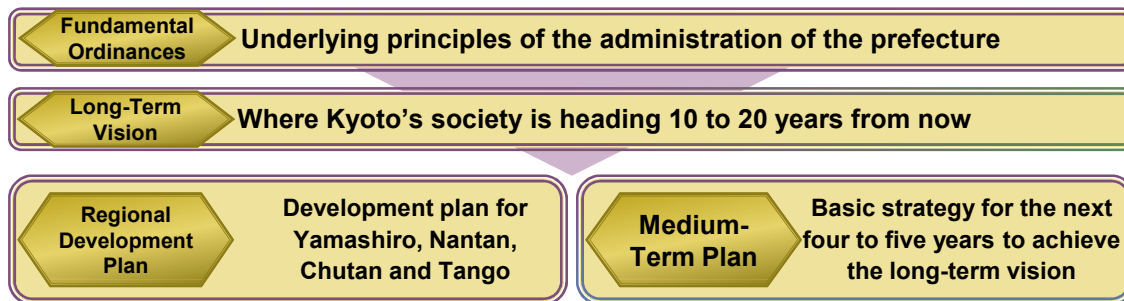
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Long-Term Vision and Medium-Term Plan of “The Kyoto of Tomorrow”



- The Kyoto of Tomorrow, new guidelines for the administration of Kyoto Prefecture, started in January 2011
- The long-term vision specifies where Kyoto’s society is heading 10 to 20 years from now, and the medium-term plan outlines the basic strategy for the next four to five years.
- Under the medium-term plan, targeted levels, i.e., benchmarks are set and initiatives will continue to be taken to “Leverage the Strengths of Kyoto” and meet other objectives.
(As the mid-term plan and local stimulation plans will end in March 2015, the plans will be modified during FY2014)

Structure of “The Kyoto of Tomorrow”



3 Paths for Achieving the Long-Term Vision

- **Rebuild the security of residents**
 - Build Kyoto where everyone can live securely
- **Achieve regional co-existence and cooperation**
 - Build Kyoto in which society is held together by the bonds of trust, relationship and cooperation
- **Leverage the Strengths of Kyoto**
 - Build Kyoto where lifestyle, industry and regional growth are a reality

Structure of the Medium-Term Plan

- The medium-term plan describes (1) the current situation, issues and approaches, (2) the mission, (3) objectives (benchmarks), and (4) concrete solutions for 17 action areas in accordance with the 3 paths of the long-term vision.

Excerpts from the Medium-Term Plan: Related to Leveraging the Strength of Kyoto

Human Resources	<ul style="list-style-type: none"> ■ Promote state-of-the-art academic research that contributes to the world and other initiatives [Numerical target] The number of patent registrations by universities and research industries in Kansai Science City: To 1,500 from 1,143 (up 30%) 	Industrial Innovation / Small and Medium Businesses	<ul style="list-style-type: none"> ■ Cultivate brand industries by leveraging features of Kyoto [Numerical target] Real GDP growth rate: Increase from current 1.27% Annual No. of companies attracted to Kyoto: Increase from current 24 ■ Promote industrial exchange with the world [Numerical target] Container handling volume a year at a Maizuru Port: 6,690TEU → 10,000TEU (up 50% from the record high) ■ Develop tourism of Kyoto, and other initiatives [Numerical target] Amount of annual construction by tourists in the prefecture: to 800 billion yen from 706.3 billion yen (the largest-ever increase)
Environment	<ul style="list-style-type: none"> ■ Create beautiful urban environments and views as well as natural living environments, and other initiatives [Numerical target] The number of registration of Kyoto Prefecture landscape assets: to 30 from 13 (one or more each in all municipalities, except the city of Kyoto) 	Mobility, Communication & Exchange	<ul style="list-style-type: none"> ■ Establish Kyoto as a center of cultural and academic research [Numerical target] The number of research institutes in Kansai Science City: to 75 from 60 (up 25%) ■ Have excellent human resources of the world gather in Kyoto, and other initiatives [Numerical target] The number of international conferences held in the prefecture per year: Staying at 187 (record high in the past 10 years)
Culture	<ul style="list-style-type: none"> ■ Promote Kyoto culture by creating opportunities for people to experience it, and other initiatives [Numerical target] The number of visitors to prefectural cultural facilities per year: 1.8 million from 1.243 million (up 50%) 		



Supporting SMEs and Agriculture, Forestry and Fishing



SME Escort Runner

◆ Kyoto Economic Gardening

- Providing close-up **escort-type support**
- **Total support** from Monozukuri → Mass production → Sales
- **Collaboration and cooperation** taking advantage of Kyoto's strengths and relationships

◆ SME Support Act (Established in 2007, partially revised in 2012)

Support based on stage of growth of the company, supporting everything from stabilizing operations to expanding growth, to grow SMEs in the prefecture

○ SME Support Team Visits **50,000 at 30,000 companies** (2013)

Stimulating Agriculture, Forestry and Fishing

◆ Developing Agriculture Management Entities and Farmers

○ Agriculture corporations with annual sales of 100 million or more

(2012)	47	➔	(2013)	51
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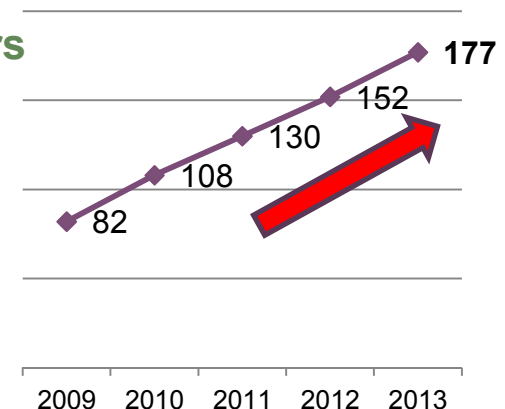
○ New farm operators and laborers

(2012)	152	➔	(2013)	177
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◆ Improving Brand Strength

○ Certified "Fresh Kyoto Vegetable" stores in Tokyo area 16 ➔ 24

New Agricultural Workers



Encouraging Business Investment



Based on the Kyoto Prefecture Act for Employment Stability and Creation and Stimulation of Local Economy by Encouraging Businesses to Operate from Kyoto,

implement the assistance by **reducing taxes, providing grants and loans**

- (1) Monozukuri industries (manufacturing, natural science laboratories, communications, plant factory, etc.)
- (2) Specified industries (movie and video industry, logistics industry)



[Period: April 1, 2002 to March 31, 2017]

Attracting Companies to Kyoto (April 2002 to August 2014)

Companies attracted to Kyoto	231
Of those, companies that began operations	177

<Recent Examples>

- **Suntory** May 2015 New laboratory (Science City)
- **Taiko Pharmaceutical** April 2016 New Kyoto plant (Science City)
- **Nisshin Healthcare Food Service** October 2015 New Kyoto plant (Kameoka)
- **Horiba Stec** January 2014 New laboratory (Fukuchiyama)
- **Kyocera** October 2015 Expand Ayabe plant (Ayabe)
- **Sumitomo Riko (former Tokai Rubber)** April 2015 New Kyoto plant (Ayabe)

Employment by 171 Companies that began operations by end of FY2013

Locals employed at new factories **4,223** *Based on employment aid grants

Economic ripple effect by 171 Companies that began operations by end of FY2013

Prefectural economic ripple effect **¥844.9 billion** *Estimate based on 2005 Kyoto industry figures

Employment including indirect employment **approx. 41,000 people**



Designation as Special Economic Zone



Kyoto Proposal for Special Economic Zone

Change social structure in Japan and globally for a society with safe, healthy and long lives!

○ **3 kinds of innovation**

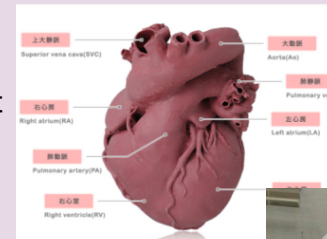
- (1) Preventative/pre-emptive healthcare
- (2) Cutting-edge medicine and medical equipment, such as regenerative treatment
- (3) Healthy society assistance system

○ **Create an environment for the fastest turnaround from research to business implementation**

○ **Accelerate through cooperation within Kansai**

○ **International expansion of Japanese innovation**

→ **With universities as the foundation, make Kyoto a center for international innovation in healthcare and life!**



May 1, 2014 Kyoto designated as Special Economic Zone!



Keihanna Open Innovation Center @Kyoto (KICK)



- Given to prefecture from national government in April 2014, by revision of laws
- First certification by Research Utilization Project (September 4, 2014) *Two parties will start R&D next FY (Kyoto College of Graduate Studies for Informatics, Telenet Japan)
- Joint research project with industry and academia (Kyoto University and Kyoto government panel system)

Create a center for international open innovation

Research to develop next-generation lifestyle

Expand to global market

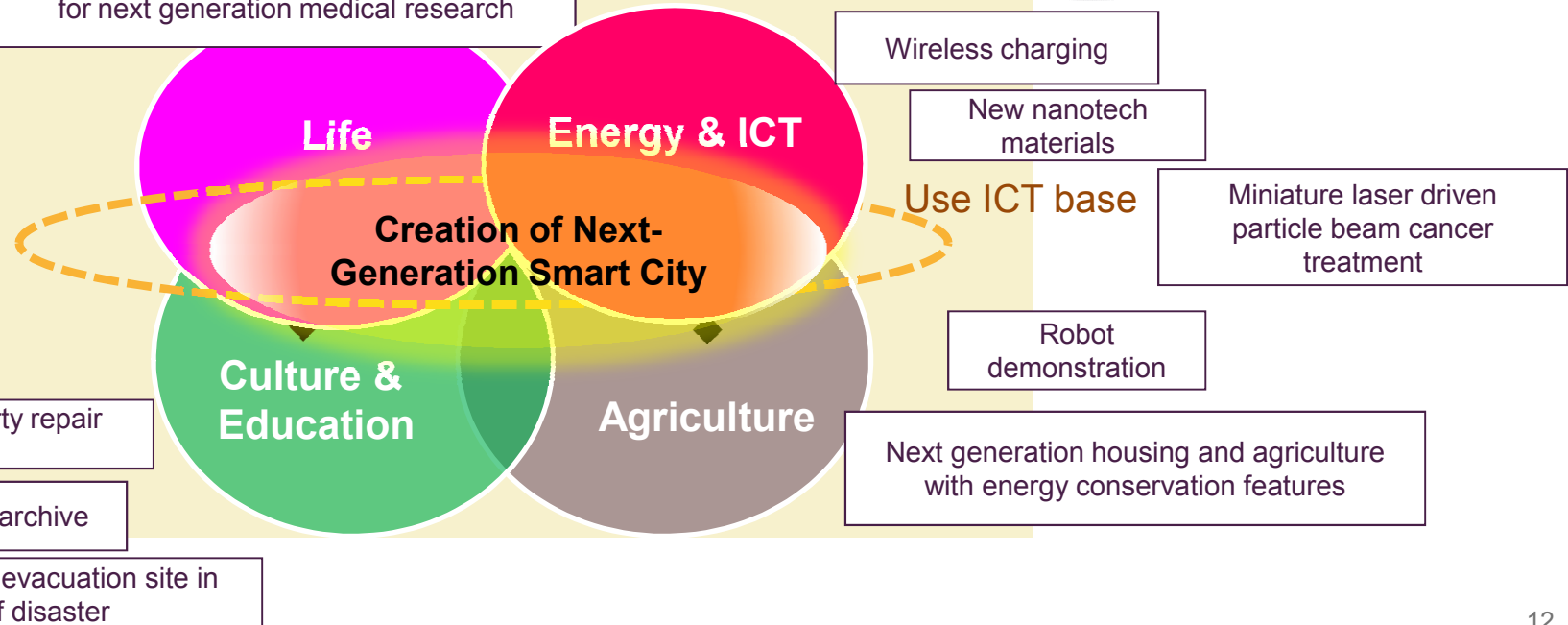
はんなオープンイノベーションセンター(KICK) 共同記者会見



First certification by Research Utilization Project

Accumulation and sharing of health data for next generation medical research

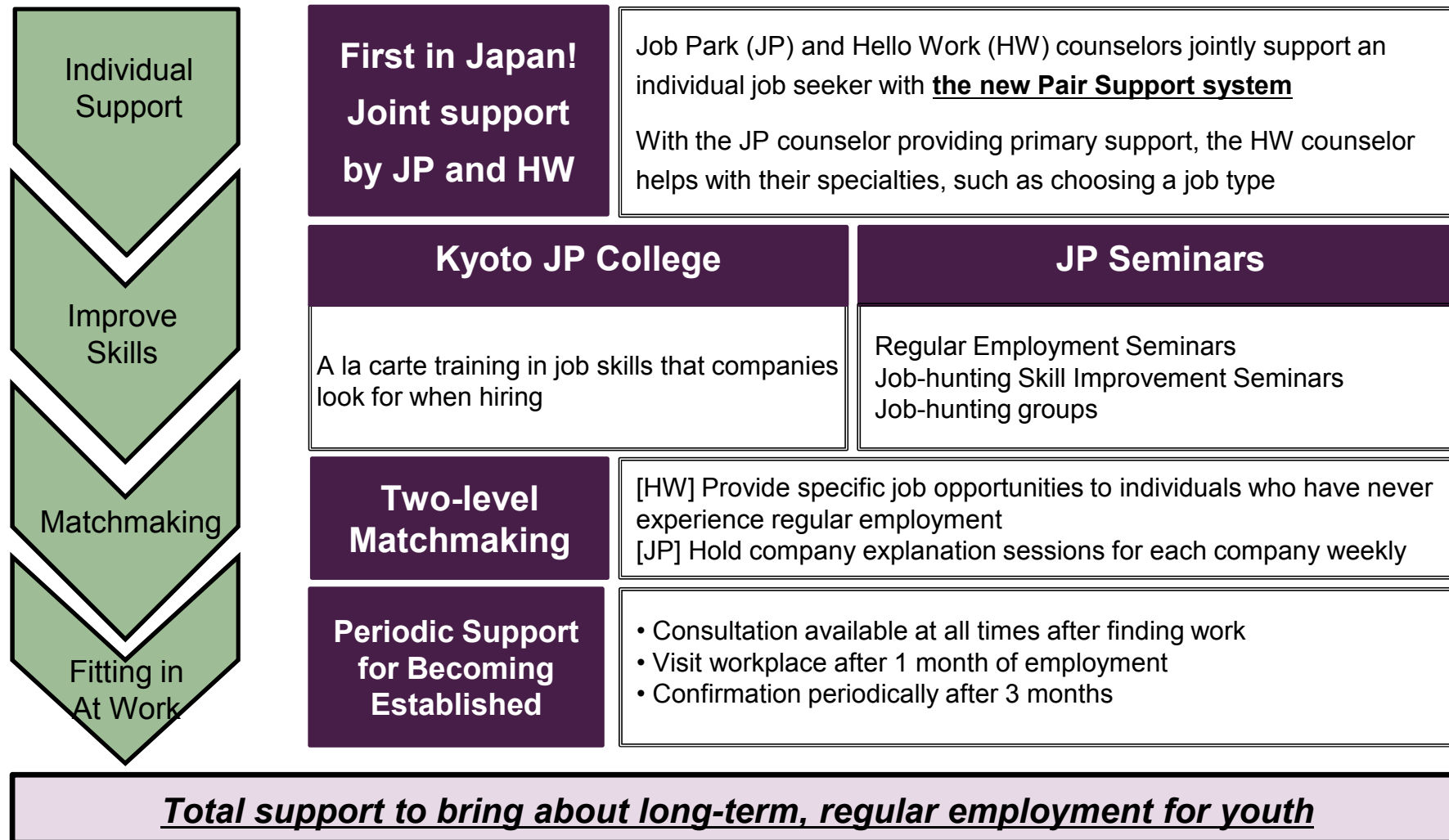
Open labs with researchers from Japan and abroad



Support for Youth Regular Employment by Kyoto Job Park




Together with the Kyoto Youth Hello Work established in April 2014, counselors assigned to each individual and there is also support with **both national and prefectural options** for developing basic job skills, deeper understanding of regular employment, matchmaking, and support after finding a job.

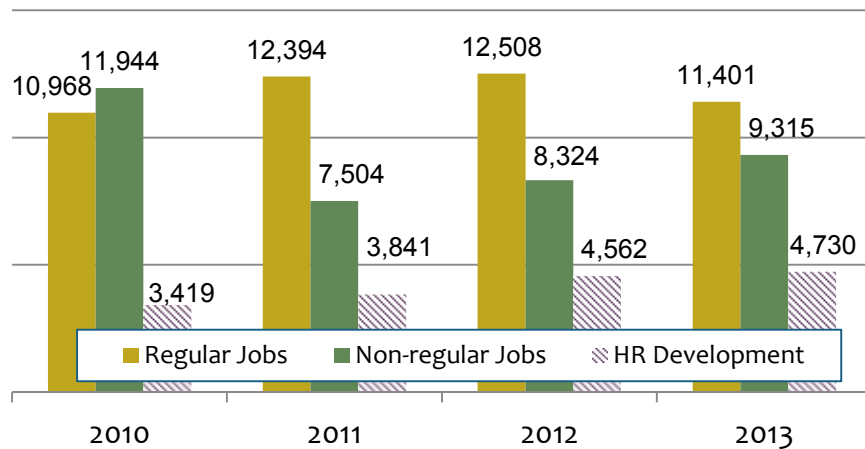


Employment Measures Results

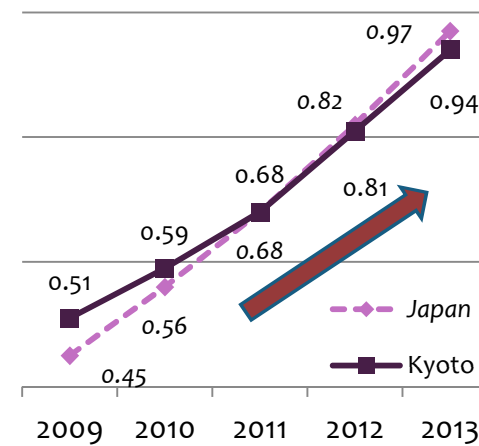


● Creation of more than 100,000 jobs from FY2010 to FY2013 (Target) 60,000  (Results) 100,910

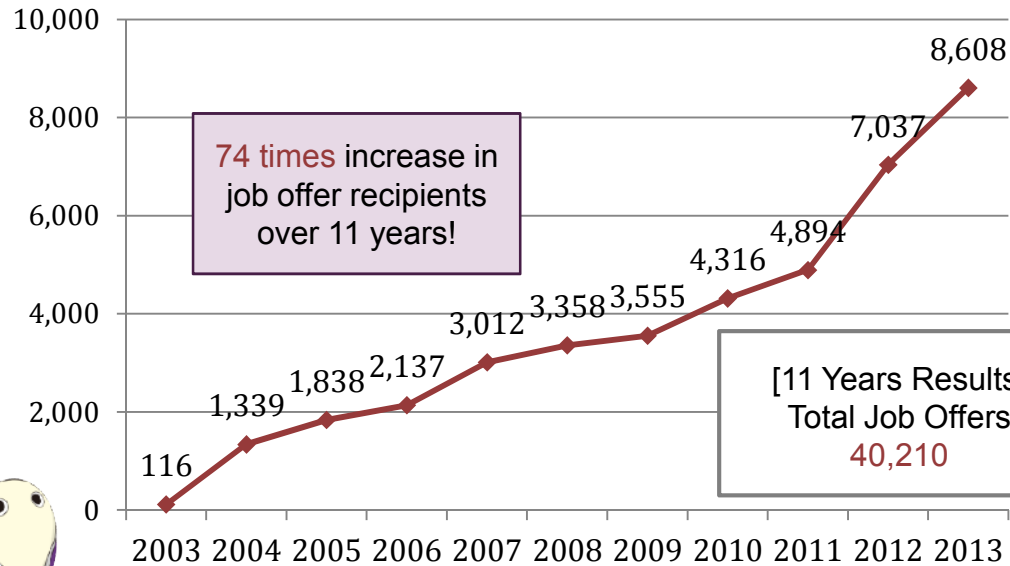
■ Job Creation Results



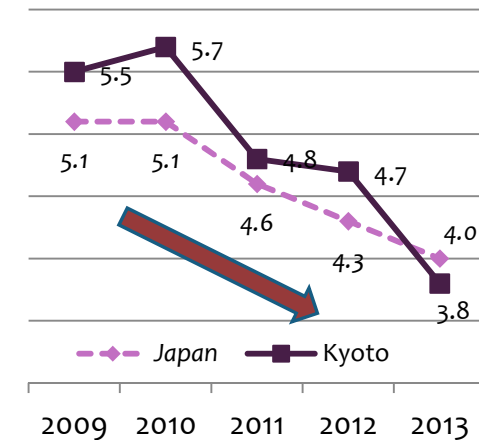
■ Jobs to Applicants Ratio



(People) ■ Kyoto Job Park Job Offer Recipients



■ Total Unemployment Ratio



Kyoto Environmental/Energy Strategy



Developed
in May 2013

2014 Measures

2020 Target

2030 Target

Kyoto Environmental/Energy Strategy

Strategy 1 **New energy/electricity conservation society through use of ICT**

- Kyoto FEMS Promotion
- Citizen Negawatt Generation Promotion (HEMS・BEMS)
- Summer power saving measures, etc.

Strategy 2 **Maximize use of renewable energies**

- Mini-Solar Generation Support for Citizen
- Smart Eco House Support
- Renewable Energy Promotion Code (tentative), etc.

Strategy 3 **Stable energy supply for citizen life and industrial activity**

- Sea of Japan Marine Energy Resources Development
- Attracting natural gas power plants, etc.

Strategy 4 **Building smart communities with local flavor**
(Prefectural expansion of Keihanna test case)

- Keihanna e2 Future City Promotion
- Kyoto Smart City Expo 2015, international symposium

Strategy 5 **Developing and promoting Kyoto environmental and energy businesses**

- Support for Kyoto businesses' entry into green innovation market
- Creation of wood biomass industry

Max Demand
150 to 170
MW
reduction

Annual power usage
2.5 billion
kWh
decrease

Renewable Energy
200 to 250
MW
increase

Renewable energy annual production
3 billion kWh

Cogeneration, etc.
30 to 50 MW
increase

Cogeneration energy annual production
1.8 billion kWh

- Create future energy city
- Create smart community

- Support technological research and creation of new industries

Society that doesn't rely on nuclear energy
Stable energy supply

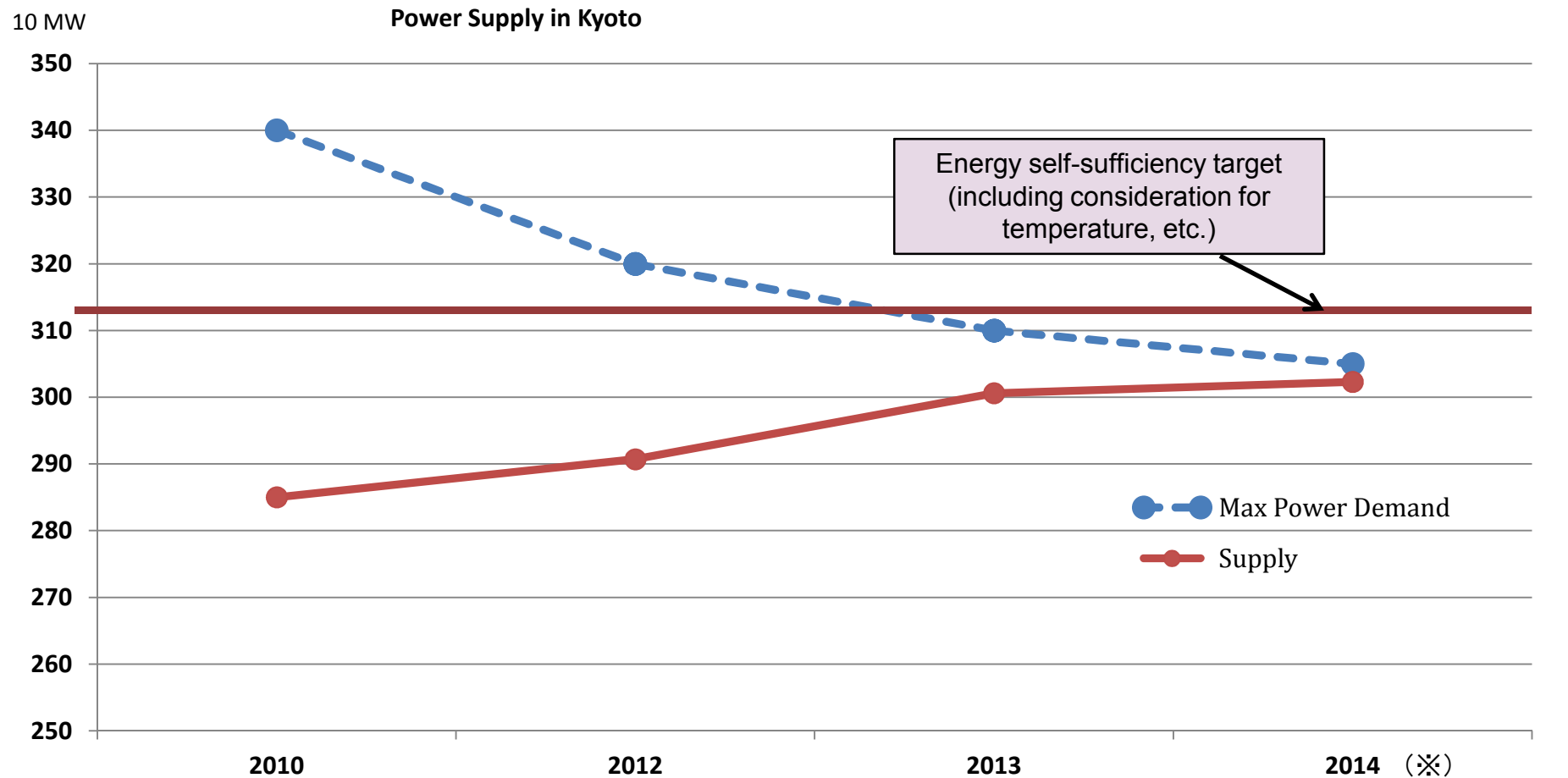
Create an energy self-sufficient Kyoto



Kyoto Energy Self-Sufficiency



The supply of renewable energy has increased **1.9 times** (2010: 150,000 kW → May 2014: **283,000 kW**)



(※) As of May 2014



Current Financial Profile and Fiscal Reforms



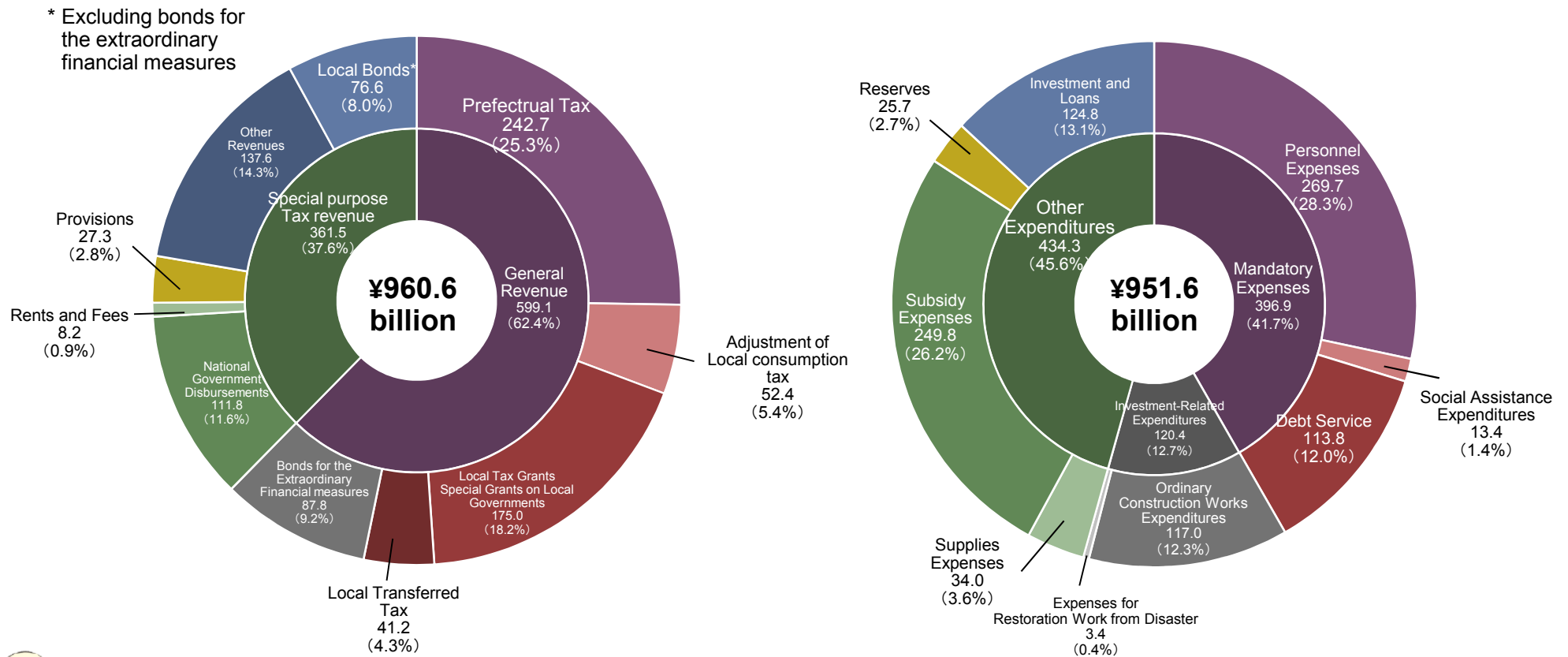
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General Account: Annual Revenues and Expenditures Structure



- General revenue sources accounts for over 60% of overall revenues in FY 2013 despite severe economic conditions
- Mandatory expenses (e.g. personnel expenses, debt service) accounts for over 40% of overall expenditures. Kyoto government intends to further decrease such expenses

FY2013 General Account

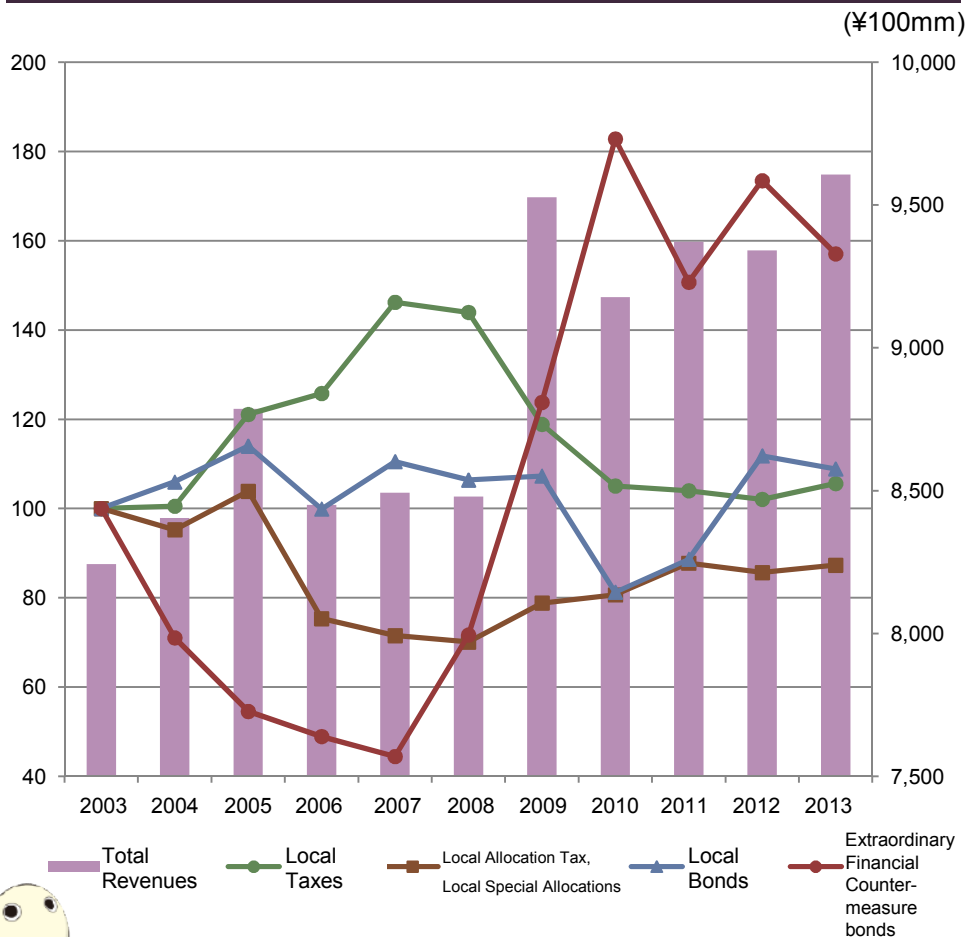


General Account: Changes in Expenditures and Revenues

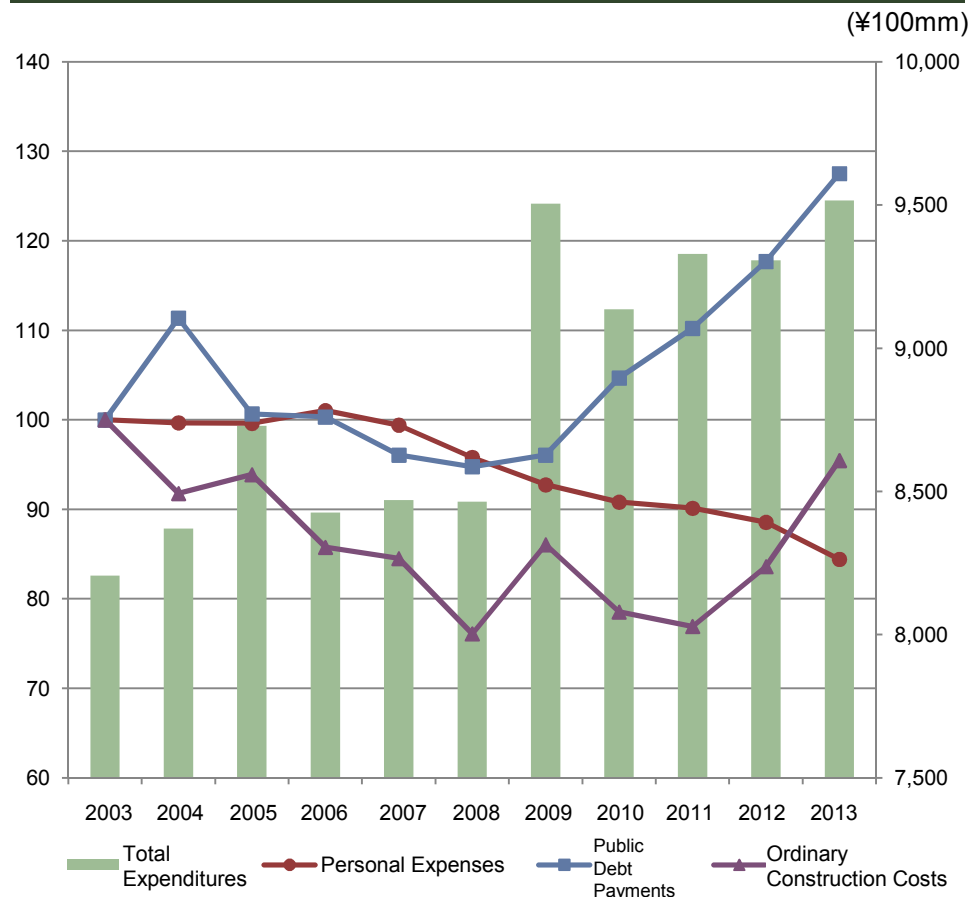


- Although the weak economy led to a reduction in tax revenues and an increase in extraordinary financial countermeasures bonds, the full amount of redemption of principal and interest of extraordinary financial countermeasures bonds is covered by the local allocation tax
- In social capital investment, etc., an appropriate balance is being sought between outstanding prefectural debt and tax revenue, etc.
- Efforts to reduce personnel expenses are being maintained

Change in Revenues and Major Revenue Sources
(Figure in 2003 as 100)



Changes in Expenditures and Major Expenditure Items
(Figure in 2003 as 100)

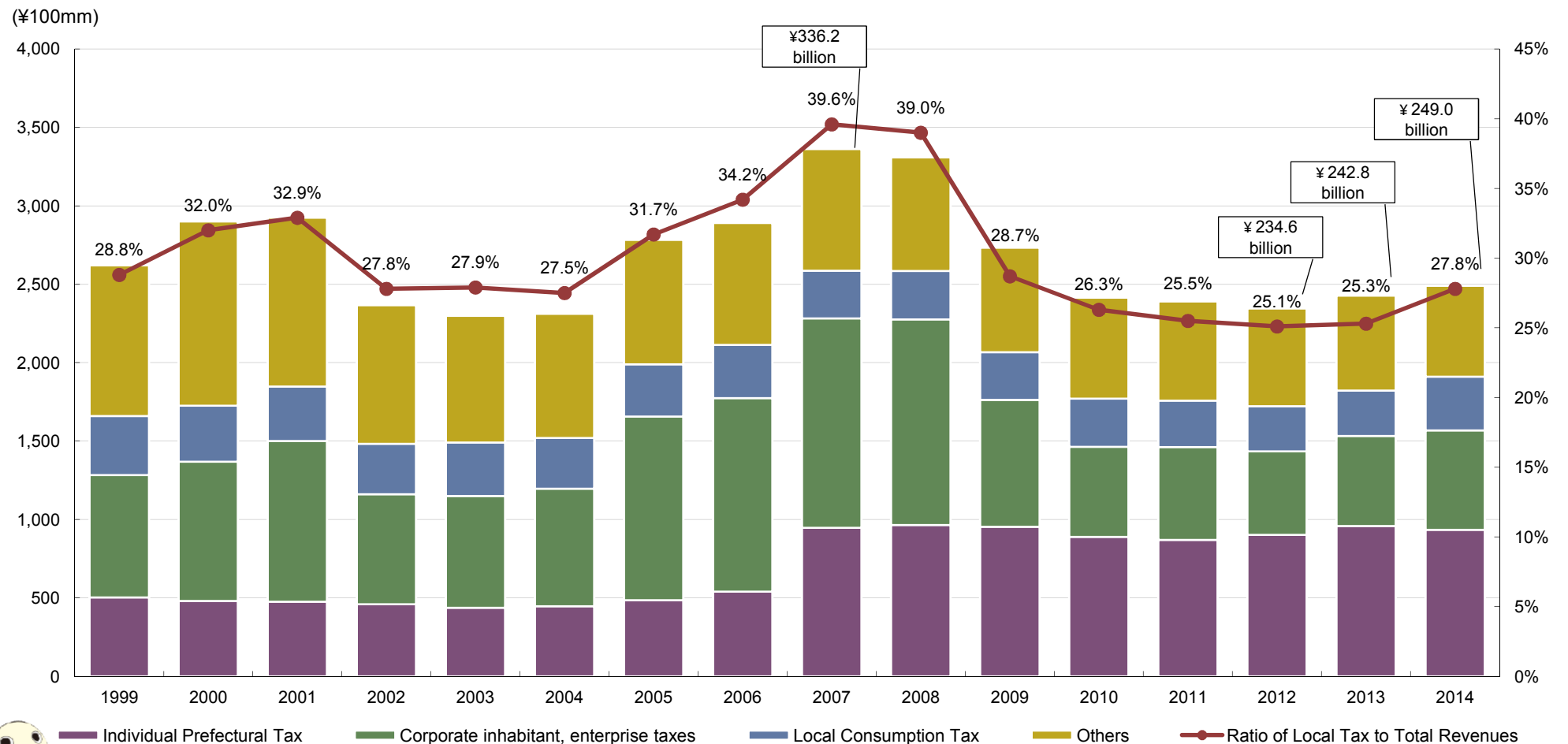


Prefectural Tax Revenues



- Tax revenue had been decreased from the economic slump, but it increased as of the end of fiscal year 2013.
- In the initial budget for FY2014, the forecast for prefectural tax revenue was to further increase due to economic recovery and increased consumption tax.

Prefectural Tax



Fiscal Reforms



Sound Public Finance Guideline (FY1999 to FY2003) →Target ¥65 billion, ¥67.7 billion balance improvement

Management Reform Plan (FY2004 to FY2008) →Target ¥50 billion, ¥59.7 billion balance improvement

Citizen Satisfaction Maximization Plan (FY2009 to FY2013) →Target ¥60 billion, ¥78.1 billion balance improvement

- While severe fiscal conditions continue, limited human, financial and infrastructure resources concentrated to maximize the satisfaction of residents
- Based on the needs of residents, streamline programs and enhance regional cooperation
- Simplified work process, human resource development to enhance strengths, and continued **Government Debt Program** (2006-) to decrease public debt and normal construction costs, led to meeting the goal of decreasing outstanding prefectural debt in FY2013, excluding emergency financial measures costs

Plan to Maximize Citizen Satisfaction and Gather Strength in Kyoto (FY2014 to FY2018)

- Evolve cooperation and collaboration between citizens, companies, NPOs and others, to gather strength in Kyoto as a whole with public and private cooperation, and further expand comprehensive services for citizens
- Eliminate unnecessary work, and have each employee strive to develop superior services for citizens, throughout the prefecture as a whole
- Strategic maintenance and management of public facilities to lower costs and optimize prefectural debt issued, as well as finding new investment resources
- To make finances sustainable, stimulate local economies with social capital investment to increase tax revenue, and realize an appropriate balance with outstanding prefectural debt and tax revenue that make up the social capital stock

[Outstanding prefectural debt target]

Outstanding prefectural debt (excluding emergency financial and disaster related costs) — Prefectural debt management fund

\leq (Tax revenue (including consumption tax settlement) + Local tax allocation + Emergency financial measures) \times about 2 ※Currently 2.3

→Estimated ¥40 billion fiscal effect



A “project based on opinions solicited from Kyoto Prefecture residents” that is aimed at achieving improved resident satisfaction



- Established in fiscal 2009 a “resident participation-type” public works project. This was a project based on a process to determine project spots through soliciting opinions publicly from Kyoto Prefecture residents concerning local spots they believe should be rectified, on the basis of their daily observations and routine discoveries
- This project was aimed at “achieving higher interest of Kyoto residents in public works project,” at “fulfilling explanation responsibility for Kyoto residents” and at “attaining increased satisfaction of Kyoto citizens”

A new local community opinion-driven municipal public works project of the first of its kind in Japan

Local infrastructure renovation and repair works that can bring about a greater sense of safety and security as well as improved scenic beauty

- Eliminate road bumps Repair paved roads Install guardrails and fall prevention facilities
- Install traffic lights Take rock fall preventive measures
- Repair river embankments and river walls
- Replace or repaint safety facilities such as road lights and guardrails

**Over 8,000 applications
from FY2009 to FY2013**

An example of specific resident proposal

<Before installation>



Gratings were installed on a street with little sidewalk width



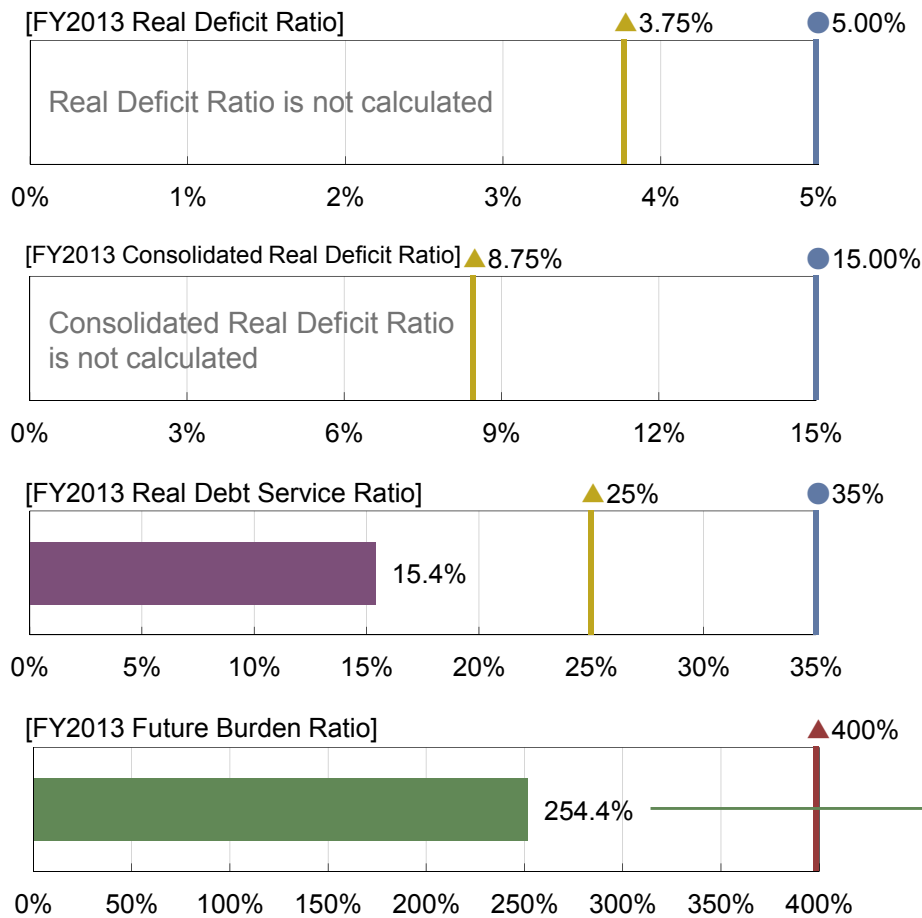
<After installation>



Four Financial Soundness Indicators



- All indicators are well below the limits for fiscal reconstruction and early financial soundness set by law
- Kyoto will step up efforts to maintain fiscal health in the future



▲ Early Warning Limit ● Reconstruction Limit

* Future burden ratio (▲) as required for early financial soundness

Calculation of Future Burden Ratio

Item	Amount (¥1mm)	Notes
Outstanding local government bonds	1,967,689	Current balance of local government bonds including bonds to be redeemed in full at maturity
Planned expenditures for debt burden	4,810	Part of budget to be allocated to public debt payments as debt burden
Est transfer from public corp bonds	36,346	Estimated funds to be transferred for redemption of local government bonds related to special accounts (non general account)
Est share for unions	N/A	
Est retirement bonus burden	235,123	Estimated retirement allowances assuming voluntary retirement by all employees at the end of previous fiscal year
Est share of established corporations' liabilities	19,424	
Local Roads Public Corp	0	Estimated burden of Roads Public Corp. loan balance debt
Land Development Corp	0	Estimated burden of Land Development Corp. debt
Quasi-sector, etc.	19,424	Estimated share of indemnities for quasi-corps
Quasi-sector, etc.	0	Real deficit on a total accounting basis
Est unions' consolidated real deficit burdens	N/A	
Future Burden (A)	2,263,392	
Allocable funds	134,324	Allocable funds to local government bond redemption from balance of all funds
Allocable special revenue	34,462	Special revenue (e.g. publicly-managed housing fees) allocable to redemption resources for local government bonds
Est in standard fiscal demand	961,117	Estimated funds gained by multiplying to ratio of regular local allocation tax by prefectural bond balance
Allocable fiscal sources(B)	1,129,902	
Numerator (A-B)	1,133,490	



Prefectural Bond Issuance Operation



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Characteristics of the Issuance Operation



- Kyoto Prefecture conducts bond issuances in dialogue with the market

Public bonds to be underwritten by syndicates are issued basically in June, September, December and March

- As for 5-yr and 10-yr bonds, issuance is initially scheduled in order to help develop Annual financial plan
- The number of issues increased on demand from investors

~ FY2010: 3 issues/year → FY2011~ : 4 issues/year

Kyoto holds separate meetings with individual investors

- Meetings are held for individual investors for better understanding in Kyoto's fiscal situation

FY2009: 8 meetings → FY2010: 24 meetings → From FY2011, 50 per year on average

Kyoto steps up efforts to improve products

- Kyoto has been stepping up efforts to meet investors' demand for new issuance conditions

Utilized a flexible issuance facility to issue a 10-year and 15-year municipal bonds in April 2013, and a 7-year, 10-year and 15-year municipal bonds in October 2013, respectively (FY2013)

Utilized a challenge issuance facility to issue 20-year irredeemable bonds in November (FY2013)

Utilized a flex issuance facility to issue 5-year and 15-year bonds in April and 15-year and 20-year irredeemable bonds in October (FY2014)



Past Results and Future Plans



- During fiscal 2014 as well, Kyoto Prefecture will continue to issue a 5-year, 10-year and 20-year municipal bonds, respectively, as nationwide-type bonds to be offered publicly in the market
- In April 2013, issued the first lead underwriting bonds of the prefecture with 15 year term, then 7 year bonds in October and 20 year irredeemable bonds in November.

(¥100mm)

〈FY2013〉	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	
5-yr			200			100			100			100	500
5-yr (Citizen Participatory-type Bond)					25								25
7-yr							100						100
10-yr	100		200			100	100		100			100	700
15-yr	100						100						200
20-yr					200			100					300
													(Fixed time redemption)
Joint Local Government Bonds	100	50	50	100	50	50			50	50	50	50	600
Total	300	50	450	100	275	250	300	100	250	50	50	250	2,425
〈FY2014〉	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	
5-yr	100		200			100			100			100	600
5-yr (Citizen Participatory-type Bond)						25							25
10-yr			200			100			100			100	500
15-yr	100						100						200
20-yr					200			100					300
													(Fixed time redemption)
Joint Local Government Bonds	50	50	100	100	50	50			50	50	50	50	600
Total	250	50	500	100	250	275	200		250	50	50	250	2,225



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