

STATISTICAL SECTION

STATISTICAL SECTION

This part of the City's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health. In contrast to the financial section, the statistical section information is not subject to independent audit.

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time:

1. Net Assets by Component
2. Changes in Net Assets
3. Fund Balances of Governmental Funds
4. Changes in Fund Balance of Governmental Funds
5. Principal Sales Tax Remitters
6. Taxable Sales by Category
7. Direct and Overlapping Sales Tax Rates
8. Tax Revenues by Source

Revenue Capacity

This schedule contains information to help the reader assess the City's most significant local revenue source, the property tax:

1. Assessed Value of Taxable Property

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future:

1. Direct and Overlapping Property Tax Rates
2. Principal Property Taxpayers
3. Property Tax Levies and Collections
4. Ratio of Outstanding Debt by Type
5. Ratio of General Bonded Debt Outstanding
6. Computation of Direct and Overlapping Governmental Activities Debt
7. Computation of Legal Bonded Debt Margin
8. Bonded Debt Pledged Revenue Coverage:
 - a. Sewer Revenue Bonds

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place:

1. Demographic and Economic Statistics
2. Principal Employers

STATISTICAL SECTION (Continued)
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Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs:

1. Full-Time Equivalent City Government Employees by Function/Program
2. Operating Indicators by Function/Program
3. Capital Asset Statistics by Function/Program
4. Sewer Rates

Sources

Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The City implemented GASB Statement No. 34 in 2003; schedules presenting government-wide information include information beginning in that year.

**CITY OF PACIFICA
NET ASSETS BY COMPONENT
LAST FOUR FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	FISCAL YEAR ENDING JUNE 30			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Governmental activities				
Invested in capital assets, net of related debt	\$ 37,085,197	\$ 42,946,985	\$45,118,985	\$ 48,249,125
Restricted	355,113	378,983	486,190	6,738,596
Unrestricted	<u>8,850,605</u>	<u>6,293,586</u>	<u>5,309,223</u>	<u>2,464,108</u>
Total governmental activities net assets	<u>\$ 46,290,915</u>	<u>\$ 49,619,554</u>	<u>\$50,914,398</u>	<u>\$ 57,451,829</u>
Business-type activities				
Invested in capital assets, net of related debt	\$ 16,734,651	\$ 16,322,393	\$ 7,143,196	\$ 13,514,529
Restricted		-	7,064,036	946,455
Unrestricted	<u>(1,119,937)</u>	<u>(1,693,848)</u>	<u>354,381</u>	<u>(842,620)</u>
Total business-type activities net assets	<u>\$ 15,614,714</u>	<u>\$ 14,628,545</u>	<u>\$14,561,613</u>	<u>\$ 13,618,364</u>
Primary Government				
Invested in capital assets, net of related debt	\$ 53,819,848	\$ 59,269,378	\$52,262,181	\$ 61,763,654
Restricted	355,113	378,983	7,550,226	7,685,051
Unrestricted	<u>7,730,668</u>	<u>4,599,738</u>	<u>5,663,604</u>	<u>1,621,488</u>
Total primary government net assets	<u>\$ 61,905,629</u>	<u>\$ 64,248,099</u>	<u>\$65,476,011</u>	<u>\$ 71,070,193</u>

Notes:

The City began reporting in the GASB 34 format in 2003.

For the purpose of compliance with GASB 44 Statistical Section, cities are not required to re-format financial information prior to GASB34 implementation.

Source: City Comprehensive Annual Financial Report

**CITY OF PACIFICA
CHANGES IN NET ASSETS
LAST FOUR FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	FISCAL YEAR ENDING JUNE 30			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Expenses:				
Governmental Activities:				
General Government	\$ 3,292,786	\$ 3,537,595	\$ 4,875,872	\$ 5,923,892
Public Safety	11,375,488	12,272,560	12,929,514	13,639,116
Planning & Development	498,268	1,098,731	1,300,773	1,799,035
Public Works	3,000,170	2,974,028	2,941,376	3,606,841
Parks, Beaches & Recreation	3,667,798	3,288,100	3,515,702	3,084,327
Interest on Long-term Debt	1,107,545	1,053,184	900,171	811,419
Total Governmental Activities Expenses	<u>\$ 22,942,055</u>	<u>\$ 24,224,198</u>	<u>\$ 26,463,408</u>	<u>\$ 28,864,630</u>
Business-Type Activities:				
Sewer	8,922,872	8,325,027	8,922,794	8,725,772
Total Business-Type Activities Expenses	<u>\$ 8,922,872</u>	<u>\$ 8,325,027</u>	<u>\$ 8,922,794</u>	<u>\$ 8,725,772</u>
Total Primary Government Expenses	<u>\$ 31,864,927</u>	<u>\$ 32,549,225</u>	<u>\$ 35,386,202</u>	<u>\$ 37,590,402</u>
Program Revenues:				
Governmental Activities:				
Charges for Services:				
General Government	\$ 278,425	\$ 286,777	\$ 732,954	\$ 80,269
Public Safety	1,550,806	890,685	1,031,754	922,034
Planning & Development	34,823	212,137	342,241	599,540
Public Works	56,214	120,281	147,094	1,529,607
Parks, Beaches & Recreation	1,417,249	1,336,628	1,347,009	1,506,836
Operating Grants & Contributions	3,259,163	1,902,808	1,311,733	2,626,473
Capital Grants & Contributions	2,579,088	4,258,677	2,272,460	3,338,214
Total Governmental Activities Program Revenues	<u>\$ 9,175,768</u>	<u>\$ 9,007,993</u>	<u>\$ 7,185,245</u>	<u>\$ 10,602,973</u>
Business-Type Activities:				
Charges for Services:				
Sewer	\$ 6,328,291	\$ 7,067,579	\$ 8,108,045	\$ 8,721,125
Total Business-Type Activities Program Revenue	<u>\$ 6,328,291</u>	<u>\$ 7,067,579</u>	<u>\$ 8,108,045</u>	<u>\$ 8,721,125</u>
Total Primary Government Program Revenues	<u>\$ 15,504,059</u>	<u>\$ 16,075,572</u>	<u>\$ 15,293,290</u>	<u>\$ 19,324,098</u>
Net Revenues (Expenses):				
Governmental Activities	\$ (13,766,287)	\$ (15,216,205)	\$ (19,278,163)	\$ (18,261,657)
Business-Type Activities	(2,594,581)	(1,257,448)	(814,749)	(4,647)
Total Net Revenues (Expenses)	<u>\$ (16,360,868)</u>	<u>\$ (16,473,653)</u>	<u>\$ (20,092,912)</u>	<u>\$ (18,266,304)</u>
General Revenues and Other Change in Net Assets				
Governmental Activities:				
Taxes:				
Property Taxes	6,235,426	6,621,915	7,409,350	8,126,936
Sales Tax	1,229,919	1,317,336	1,330,597	1,116,191
Franchise Tax	1,253,779	1,345,348	1,131,838	1,458,418
Other Taxes	2,225,688	3,699,996	5,310,469	3,824,787
Motor vehicle in lieu - unrestricted	2,082,050	1,738,636	2,370,539	3,522,799
Use of Money/Property	589,092	367,649	233,313	321,272
Miscellaneous	1,210,341	1,647,146	3,028,201	868,120
Transfers				1,017,500
Total Governmental Activities	<u>\$ 14,826,295</u>	<u>\$ 16,738,026</u>	<u>\$ 20,814,307</u>	<u>\$ 20,256,023</u>
Business-Type Activities:				
Use of Money/Property	\$ (6,048)	\$ 3,988	\$ 54,158	\$ 26,569
Miscellaneous	5,650	244,864	100,126	17,116
Transfers				(1,017,500)
Total Business-Type Activities	<u>\$ (398)</u>	<u>\$ 248,852</u>	<u>\$ 154,284</u>	<u>\$ (973,815)</u>
Total Primary Government	<u>\$ 14,825,897</u>	<u>\$ 16,986,878</u>	<u>\$ 20,968,591</u>	<u>\$ 19,282,208</u>
Changes in Net Assets:				
Governmental Activities	\$ 1,060,008	\$ 1,521,821	\$ 1,536,144	\$ 1,994,366
Business-Type Activities	(2,594,979)	(1,008,596)	(660,465)	(978,462)
Total Primary Government	<u>\$ (1,534,971)</u>	<u>\$ 513,225</u>	<u>\$ 875,679</u>	<u>\$ 1,015,904</u>

Notes:

The City began reporting in the GASB 34 format in 2003.

For the purpose of compliance with GASB 44 Statistical Section, cities are not required to re-format financial information prior to GASB 34.

Source: City Financial Reports

CITY OF PACIFICA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST FOUR FISCAL YEARS (IN \$000's)
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>FISCAL YEAR ENDING JUNE 30</u>			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Fund				
Reserved	\$ 5,242	\$ 5,303	\$ 4,530	\$ 5,103
Unreserved	<u>1,626</u>	<u>387</u>	<u>2,025</u>	<u>896</u>
Total General Fund	<u>\$ 6,868</u>	<u>\$ 5,690</u>	<u>\$ 6,555</u>	<u>\$ 5,999</u>
All Other Governmental Funds				
Reserved	962	4,832	1,085	2,182
Unreserved, reported in:				
Special revenue funds	1,052	(2,526)	1,797	(1,732)
Capital projects funds	1,805	524	328	1,365
Debt service funds	<u>25</u>	<u>24</u>	<u>23</u>	<u>-</u>
Total All Other Governmental Funds	<u>\$ 3,844</u>	<u>\$ 2,854</u>	<u>\$ 3,233</u>	<u>\$ 1,815</u>
Total Governmental Funds	<u>\$ 10,712</u>	<u>\$ 8,544</u>	<u>\$ 9,788</u>	<u>\$ 7,814</u>

Notes:

The increase/decrease of fund balance of the General Fund and the reserved fund balance of the Debt Service fund are explained in the Management Discussion and Analysis.

The City of Pacifica has elected to show only four years of data for this schedule.

Source: City Financial Reports

CITY OF PACIFICA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST FOUR FISCAL YEARS (IN \$000's)
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	FISCAL YEAR ENDING JUNE 30			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
REVENUES				
Taxes	\$ 10,944	\$ 12,984	\$ 15,183	\$ 14,025
Licenses and Permits	400	416	400	335
Fines and Forfeitures	176	187	144	139
Use of Money and Property	567	347	233	317
Intergovernmental Revenues	7,284	6,604	5,875	9,194
Charges for Services	2,763	2,018	3,057	2,630
Recreation Programs				565
Other Revenues	1,827	2,802	2,664	2,601
Total Revenues	<u>23,961</u>	<u>25,358</u>	<u>27,556</u>	<u>29,806</u>
EXPENDITURES				
Current:				
General Government	\$ 3,133	\$ 3,383	\$ 4,692	\$ 5,356
Public Safety	11,061	11,365	12,120	13,182
Planning & Development	497	1,080	1,284	1,751
Public Works	2,896	2,346	2,190	3,285
Parks, Beaches & Recreation	3,582	3,073	2,916	3,009
Capital Outlay	7,234	4,536	3,003	3,303
Debt Service:				
Principal Retirement	514	314	347	375
Interest and Other Charges	1,086	1,050	813	1,393
Total Expenditures	<u>30,003</u>	<u>27,147</u>	<u>27,365</u>	<u>31,654</u>
Excess of Revenues Over/(Under) expenditures	<u>(6,042)</u>	<u>(1,789)</u>	<u>191</u>	<u>(1,848)</u>
Other financing sources (uses):				
Transfers In	1,829	1,057	1,830	5,358
Transfers (Out)	(1,829)	(1,057)	(2,030)	(4,931)
Other Sources/Uses:				
Issuance of Debt			1,725	15,725
Issuance Discount				(106)
Refunded to debt escrow agent				(13,299)
Debt Issuance Cost			(97)	
Proceeds of long-term debt	2,651	185		
Total other financing sources (uses)	<u>2,651</u>	<u>185</u>	<u>1,428</u>	<u>2,747</u>
Net change in fund balances	<u>\$ (3,391)</u>	<u>\$ (1,604)</u>	<u>\$ 1,619</u>	<u>\$ 899</u>
Debt serviced as a percentage of noncapital expenditures	7.03%	6.03%	4.76%	6.24%

Notes:

Above amounts include General Fund, Special Revenue Funds, RDA, and Debt Service Fund.

The City of Pacifica has elected to show only four years of data for this schedule.

Source: Annual Financial Statements, City of Pacifica

Fiscal Year 2004-2005, the Redevelopment Agency issued debt in the amount of \$1,725,000 to pay against the loan from the General Fund.

CITY OF PACIFICA
PRINCIPAL SALES TAX REMITTERS
CURRENT YEAR AND NINE YEARS AGO
(In \$000's)

	2006			1997		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Apparel Stores	\$ 9,410	5	6%	\$ 6,464	5	6%
General Merchandise	19	8	0%	2	8	0%
Food Stores	23,562	3	16%	21,029	2	18%
Eating & Drinking Places	26,160	2	17%	22,495	1	19%
Building Materials	6,714	6	4%	4,756	6	4%
Auto Dealers and Supplies	3,868	7	3%	1,683	7	1%
Service Stations	33,303	1	22%	19,537	3	17%
Other Retail Stores	19,709	4	13%	17,341	4	15%
All Other Outlets	29,144	9	19%	22,795	9	20%
Total	151,889		100%	116,102		100%

Notes:

Due to confidentiality issues, the names of the ten largest revenue payers are not available for disclosure. The Categories presented are intended to provide alternative information regarding the sources of the City's tax revenues.

Source: State of California Board of Equalization and The HdL Companies

CITY OF PACIFICA
TAXABLE SALES BY CATEGORY
LAST TEN YEARS (IN \$000's)

<u>Categories</u>	<u>Annual Years</u>									
	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Apparel Stores	\$ 5,638	\$ 6,464	\$ 5,951	\$ 5,561	\$ 7,479	\$ 8,277	\$ 8,598	\$ 8,518	\$ 9,013	\$ 9,410
General Merchandise	1	2	3	2	3	33	57	75	100	19
Food Stores	20,078	21,029	21,127	22,409	23,518	24,830	24,258	23,864	23,801	23,562
Eating & Drinking Places	20,206	22,495	20,106	20,729	23,608	23,807	24,310	24,750	25,378	26,160
Building Materials	4,482	4,756	4,594	5,329	6,034	6,618	7,601	7,156	6,869	6,714
Auto Dealers & Supplies	1,360	1,683	1,622	1,840	1,848	2,281	2,188	3,196	3,207	3,868
Service Stations	19,429	19,537	18,261	21,850	25,716	16,178	21,392	24,641	27,470	33,303
Other Retail Stores	15,558	17,341	17,017	17,334	20,120	18,371	18,448	18,002	17,416	19,709
All Other Outlets	21,000	22,795	23,878	26,571	26,482	27,012	25,979	25,323	28,147	19,144
Total	\$ 107,752	\$ 116,102	\$ 112,559	\$ 121,625	\$ 134,808	\$ 127,407	\$ 132,831	\$ 135,525	\$ 141,401	\$ 141,889
City Direct Sales Tax Rate	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%

Notes:

Due to confidentiality issues, the names of the ten largest sales tax payers are not available.
The categories presented are intended to provide alternative information regarding the sources of the City's sales tax revenue.

Source: State of California Board of Equalization and the HdL Companies

**CITY OF PACIFICA
DIRECT AND OVERLAPPING SALES TAX RATES
LAST TEN YEARS**

<u>Annual Year</u>	<u>State Rate</u>	<u>City Direct Rate</u>	<u>San Mateo County Rate</u>	<u>City/County Public Safety</u>	<u>District Rate</u>	<u>Total</u>
1997	5.25%	0.75%	0.75%	0.50%	1.00%	8.25%
1998	5.25%	0.75%	0.75%	0.50%	1.00%	8.25%
1999	5.25%	0.75%	0.75%	0.50%	1.00%	8.25%
2000	5.25%	0.75%	0.75%	0.50%	1.00%	8.25%
2001	5.25%	0.75%	0.75%	0.50%	1.00%	8.25%
2002	5.25%	0.75%	0.75%	0.50%	1.00%	8.25%
2003	5.25%	0.75%	0.75%	0.50%	1.00%	8.25%
2004	5.25%	0.75%	0.75%	0.50%	1.00%	8.25%
2005	5.25%	0.75%	0.75%	0.50%	1.00%	8.25%
2006	5.25%	0.75%	0.75%	0.50%	1.00%	8.25%

Notes:

Sales tax in San Mateo County is 8.25%.

Proposition 172 approved by the voters in 1993 provides 1/2 cent sales tax for Public Safety Augmentation.

San Mateo County Transportation Authority District is provided a 1/2 cent sales tax approved by the voters in 1989.

San Mateo County Transit District is provided a 1/2 cent sales tax approved by the voters in 1982.

Source: State Board of Equalization & HdL

CITY OF PACIFICA
TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(IN \$000's)

<u>Fiscal Year</u>	<u>Taxes</u>	<u>Licenses & Permits</u>	<u>Use of Money & Property</u>	<u>Inter- Governmental</u>	<u>Current Service Chgs.</u>	<u>Fines & Forfeitures</u>	<u>Other Revenues</u>	<u>TOTAL</u>
1996-1997	\$ 7,548,335	\$ 476,160	\$ 485,490	\$ 6,273,439	\$ 1,665,756	\$ 69,851	\$ 1,380,682	\$ 17,899,713
1997-1998	8,210,073	440,457	639,627	6,223,898	1,723,422	82,765	1,328,197	18,648,439
1998-1999	8,342,790	566,411	478,265	10,739,990	1,958,396	156,041	1,497,922	23,739,815
1999-2000	9,142,581	848,485	826,036	6,622,396	2,317,991	189,076	1,237,584	21,184,149
2000-2001	10,401,898	446,571	1,647,115	6,539,373	2,465,226	142,788	1,229,183	22,872,154
2001-2002	10,302,020	563,462	944,882	8,728,620	2,048,225	213,319	3,791,031	26,591,559
2002-2003	10,944,812	400,446	566,880	7,284,231	2,761,520	175,551	1,827,612	23,961,052
2003-2004	11,253,260	319,270	399,500	2,926,988	1,894,700	160,000	1,984,500	18,938,218
2004-2005	12,301,959	338,400	127,000	3,473,559	1,476,774	140,000	2,218,606	20,076,298
2005-2006	13,655,933	308,500	410,000	4,744,585	1,388,600	135,000	3,460,325	24,102,943
% Change 1997-2006	80.91%	-35.21%	-15.55%	-24.37%	-16.64%	93.27%	150.62%	34.66%

Notes:

Above amounts include General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds.
Above amounts exclude other financing sources.

Source: Annual Financial Statements, City of Pacifica

CITY OF PACIFICA, CALIFORNIA
ASSESSED VALUATION, TAX RATE, AND TAX LEVIES
 (Amounts Expressed in Thousands)
LAST TEN FISCAL YEARS

LOCALLY ASSESSED										TOTALS				
Fiscal Year	Secured			Unsecured			Total Before Exemptions				Exemptions/Net Totals			
	Land Value	Improvements	Personal Property	Land Value	Improvements	Personal Property	Land Value	Improvements	Personal Property	Grand Total	H.O.P.T.R. (1)	Other	Total Exemptions	Net Subject To Tax
1996-1997	\$ 733,940	\$ 1,146,267	\$ 879	\$ 1,374	\$ 11,503	\$ 12,205	\$ 735,314	\$ 1,157,770	\$ 13,084	\$ 1,906,168	\$ 60,519	\$ 16,095	\$ 76,614	\$ 1,829,554
1997-1998	771,613	1,181,810	1,024	1,534	10,914	13,162	773,147	1,192,724	14,186	1,980,057	61,089	16,725	77,814	1,902,243
1998-1999	818,968	1,216,283	1,768	1,421	11,173	12,694	820,389	1,227,456	14,462	2,062,308	61,541	16,807	78,348	1,983,960
1999-2000	916,784	1,318,129	1,357	1,421	12,117	13,542	918,205	1,330,246	14,899	2,263,350	61,736	20,003	81,739	2,181,611
2000-2001	1,010,655	1,420,407	1,496	5,338	12,973	18,615	1,015,993	1,433,380	20,111	2,469,484	61,254	21,562	82,816	2,386,668
2001-2002	1,112,535	1,528,239	2,218	4,889	13,169	17,313	1,117,424	1,541,408	19,531	2,678,363	62,857	21,269	84,126	2,594,237
2002-2003	1,220,448	1,631,688	2,535	5,057	12,296	16,333	1,225,505	1,643,983	18,868	2,888,356	60,594	40,812	101,406	2,786,951
2003-2004	1,326,705	1,757,984	2,126	5,463	14,228	29,749	1,332,169	1,772,211	31,874	3,136,254	60,723	39,150	99,873	3,036,381
2004-2005	1,447,923	1,874,276	1,971	5,429	16,341	19,159	1,453,352	1,890,618	21,130	3,365,099	59,325	40,452	99,778	3,265,322
2005-2006	1,601,167	2,018,013	1,775	5,641	17,610	18,927	1,606,808	2,035,623	20,702	3,663,133	58,989	43,835	102,824	3,560,309
% Change 1997-2006	118.16%	76.05%	101.93%	310.55%	53.09%	55.08%	118.52%	75.82%	58.22%	92.17%	-2.53%	172.35%	34.21%	94.60%

(1) Homeowner's Property Tax Relief

Notes:

* California property tax assessments are "acquisition" based, rather than cyclical based. In California, the property tax system is acquisition based, meaning that all real property is assessed upon acquisition or when newly constructed, and assessed at a ratio of 100% of fair market value as of the event date. After the acquisition or new construction basis is determined, year to year increases in assessed value are limited to no more than 2%. In the event of an economic downturn, real property is assessed at the lower of its acquisition basis, increased by the maximum of 2% per year or the fair market value as of January 2, whichever is lower.

Source: County Tax Rolls - The County has never provided a breakdown between Residential, Commercial and Industrial Property. The Residential Property figures include all property in the City.

CITY OF PACIFICA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS

Annual Year	City Direct Rate			Overlapping Rates			
	City Basic Rate	General		Pacifica School District	Jefferson School District	San Mateo County as Distributor	Total Direct Rate
		Obligation Debt Service	Redevelopment Debt Service Rate				
1997	0%	0%	0.0%	0.0695%	0.0159%	1%	0.0000%
1998	0%	0%	0.0%	0.0677%	0.0148%	1%	0.0000%
1999	0%	0%	0.0%	0.0658%	0.0193%	1%	0.0000%
2000	0%	0%	0.0%	0.0607%	0.0370%	1%	0.0000%
2001	0%	0%	0.0%	0.0589%	0.0181%	1%	0.0000%
2002	0%	0%	0.0%	0.0344%	0.0194%	1%	0.0000%
2003	0%	0%	0.0%	0.0259%	0.0187%	1%	0.0000%
2004	0%	0%	2.90%	0.0244%	0.0170%	1%	2.9000%
2005	0%	0%	2.90%	0.0417%	0.0153%	1%	2.9000%
2006	0%	0%	2.90%	0.0457%	0.0174%	1%	2.9000%

Notes:

Under constitutional Amendment (Proposition 13) passed by voters in the State of California in June 1978, the tax rate (excluding bonded debt) is frozen at 1% of the full market value of property. This tax is collected by the County Tax Collector and distributed on a formula determined by the State Legislature. Local agencies levy only the tax rate for general obligation bonds, or in excess of 1% if two-thirds of the voters in the area authorize such a rate increase. All tax levies include Homeowner's Property Tax Relief and Business Inventory Property Tax Relief.

Source: City Financial Reports

CITY OF PACIFICA
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO
(in \$000's)

	2006			1997		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
ERP Operating Ltd. Partnership	\$ -			\$ 17,022	1	0.93%
Bay Apartment Communities, Inc.	12,652	7	0.36%	10,600	2	0.58%
John & Marcia Waterbury	13,706	5	0.38%	9,104	3	0.50%
Bangkok Metropolitan Bank				8,476	4	0.46%
Craig J. & Margaret A. London				7,982	5	0.44%
Louis W. Demartini, Trust	29,651	2	0.83%	7,443	6	0.41%
Kenneth D. McCloskey, et al				6,704	7	0.37%
Western Pacific Housing				5,761	8	0.31%
McCloskey/Seban				5,304	9	0.29%
Pacific Oaks Associates				4,791	10	0.26%
Fowler Property	34,381	1	0.97%			
Pacifica Park Apartments	19,289	3	0.54%			
Jabir S. Wallia Trust, et al	19,129	4	0.54%			
Harry B. Lewis, et al	13,366	6	0.38%			
National Church Residences	12,372	8	0.35%			
LBN Properties LP	12,078	9	0.34%			
Millard & Alicia Tong	10,726	10	0.30%			
Total	\$ 177,350		4.99%	\$ 83,187		4.55%

Notes:

This schedule serves the dual purpose of providing basic information about our jurisdiction's most significant revenue payers and highlighting the degree to which a government is dependent on a small number of payers. This schedule includes the ten largest taxpayers up to 50% of the revenue base.

Source:

City of Pacifica from Tax Rolls provided by County Assessor's Office, County of San Mateo, California; April 1, 2006 and April 1, 1997.

CITY OF PACIFICA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS (IN \$000's)

Fiscal Year Ending June 30	Taxes Levied for the Fiscal Year	Collected within the		Collections in subsequent Years	Total Collections to Date	
		Fiscal Year of the Levy	Percentage of Levy		Amount	Percentage of Levy
		Amount				
1997	\$ 3,781	\$ 3,791	100.26%	\$ 71	\$ 3,862	102.14%
1998	3,995	3,888	97.32%	58	3,946	98.77%
1999	4,159	4,052	97.43%	64	4,116	98.97%
2000	4,537	4,454	98.17%	58	4,512	99.45%
2001	4,907	4,816	98.15%	59	4,875	99.35%
2002	5,304	5,226	98.53%	59	5,285	99.64%
2003	5,659	5,513	97.42%	57	5,570	98.43%
2004	6,120	6,090	99.51%	57	6,147	100.44%
2005	6,610	6,540	98.94%	(3)	6,537	98.90%
2006	7,064	6,924	98.02%	(0.5)	6,924	98.01%
Change 1997-2006	86.83%	82.64%	-2.24%	-100.70%	79.27%	-4.04%

Notes:

This Statement shows the period for which the tax is levied.

Includes Homeowner's Tax Relief (HOPTR).

Under constitutional Amendment (Proposition 13) passed by voters in the State of California in June 1978, the tax rate (excluding bonded debt) is frozen at 1% of the full market value of property. This tax is collected by the County Tax Collector and distributed on a formula determined by the State Legislature. Local agencies levy only the tax rate for general obligation bonds, or in excess of 1% if two-thirds of the voters in the area authorize such a rate increase. All tax levies include Homeowner's Property Tax Relief and Business Inventory Property Tax Relief.

* Information presented is most current at the time of preparation.

Source: City Financial Reports

**CITY OF PACIFICA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Governmental Activities					
Fiscal Year Ending	Bank Loan	Notes Payable	Special Assessment	Certificates of Participation	Total Governmental Activities Debt
1997	\$ 1,085,000	\$ 64,000	\$ 266,000	\$ -	\$ 1,415,000
1998	895,000	41,000	241,000	-	1,177,000
1999	690,000	15,946	125,000	5,000,000	5,830,946
2000	-	-	-	11,000,000	11,000,000
2001	-	1,450,000	-	10,875,000	12,325,000
2002	-	1,408,000	-	10,710,000	12,118,000
2003	-	1,350,755	-	13,170,000	14,520,755
2004	-	1,271,278	-	12,960,000	14,231,278
2005	-	1,164,416	1,000,000	12,720,000	14,884,416
2006	-	1,081,270	1,000,000	12,475,000	14,556,270

Notes:

Details regarding the city's debt can be found in the notes to the financial statements.
The City issued \$11,000,000 of new certificates of participation in 1999, 2000 and 2002.

Sources: City's Comprehensive Annual Financial Reports 1997-2006

**CITY OF PACIFICA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year Ending	Business-Type Activities			Total Primary Government	Percentage of Personal Income	Debt Per Capita
	Sewer Bonds	Notes Payable	Total Business-Type Government			
1997	\$ 5,000,000	\$ -	\$ 5,000,000	\$ 6,415,000	0.38%	162
1998	4,950,000	-	4,950,000	6,127,000	0.34%	152
1999	4,875,000	-	4,875,000	10,705,946	0.58%	263
2000	4,800,000	-	4,800,000	15,800,000	0.82%	385
2001	4,720,000	-	4,720,000	17,045,000	0.92%	444
2002	4,776,000	34,279,000	39,055,000	51,173,000	2.64%	1,311
2003	4,764,000	32,915,605	37,679,605	52,200,360	2.64%	1,352
2004	4,825,000	31,513,886	36,338,886	50,570,164	2.51%	1,324
2005	13,945,000	30,019,447	43,964,447	58,848,863	2.80%	1,522
2006	13,810,000	28,493,643	42,303,643	56,859,913	2.62%	1,468

Notes:

This schedule displays the Enterprise Fund debt of the Wastewater Treatment Plant. Details regarding the city's debt can be found in the notes to the financial statements.

Sources:

The City's Comprehensive Annual Financial Reports 1997-2006.

CITY OF PACIFICA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS (in \$000's except per capita)

Fiscal Year Ending	Net Bonded Debt	<u>General Bonded Debt Outstanding</u>		Percent of Assessed Value	Per Capita
		Redevelopment Bonds	Total		
1997	\$ 511	\$ -	\$ 511	0.028%	\$ 13
1998	478	-	478	0.025%	12
1999	357	-	357	0.018%	9
2000	10,522	-	10,522	0.482%	256
2001	10,206	-	10,206	0.428%	266
2002	10,194	-	10,194	0.393%	261
2003	12,790	-	12,790	0.459%	331
2004	12,400	1,725	14,125	0.465%	370
2005	11,999	1,725	13,724	0.420%	354
2006	15,725	1,690	17,415	0.447%	450
% Change 1997-2006	2977.30%		3308.02%	1501.00%	3391.08%

Notes:

This statement compares total general bonded debt to estimated actual value of property and population.
Details regarding the city's outstanding debt can be found in the notes to the financial statements.
See Pages 107 and 110 for property tax data.
Population data can be found on Page 100.

Assesed value has been used because the actual value of taxable property is not readily available in the State of California.

Source: City Financial Reports

**CITY OF PACIFICA
PROPERTY TAX RATES - DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
as of June 30, 2006
(Per \$100 of Assessed Valuation)**

LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>San Mateo County</u>		<u>City of Pacifica</u>		<u>Pacifica School District</u>		<u>Jefferson School District</u>		<u>San Mateo Junior College</u>		<u>County Water District</u>		<u>TOTAL</u>	
1996-1997	1.0000	%	---	%	0.0700	%	0.0001	%	---	%	---	%	1.0701	%
1997-1998	1.0000		---		0.0695		0.0159		---		---		1.0854	
1998-1999	1.0000		---		0.0677		0.0148		---		---		1.0825	
1999-2000	1.0000		---		0.0658		0.0193		---		---		1.0851	
2000-2001	1.0000		---		0.0607		0.0370		---		---		1.0977	
2001-2002	1.0000		---		0.0589		0.0181		---		---		1.0770	
2002-2003	1.0000		---		0.0344		0.0194		0.0079		---		1.0617	
2003-2004	1.0000		---		0.0259		0.0187		0.0065		---		1.0511	
2004-2005	1.0000		---		0.0244		0.0170		0.0065		---		1.0479	
2005-2006	1.0000		---		0.0417		0.0153		0.0065		---		1.0635	

Source: Tax Rolls Code - 16-001, Tax Collector's Office, County of San Mateo

CITY OF PACIFICA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS (IN \$000's)

	<u>FISCAL YEAR ENDING JUNE 30</u>									
	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Assessed Valuation	\$ 1,829,555	\$ 1,908,243	\$ 1,986,960	\$ 2,181,611	\$ 2,386,668	\$ 2,594,237	\$ 2,786,951	\$ 3,282,694	\$ 3,560,309	\$ 3,951,616
Debt Limit	68,608	71,559	74,511	81,810	89,500	97,284	104,511	123,101	133,511	148,185
Total Net Debt Applicable to Limit	511	478	357	10,522	10,206	10,194	12,790	14,125	13,724	17,415
Legal Debt Margin	\$ 68,097	\$ 71,081	\$ 74,154	\$ 71,288	\$ 79,294	\$ 87,090	\$ 91,721	\$ 108,976	\$ 119,787	\$ 130,770
Total Net Debt applicable to the limit as a percentage of debt limit	0.74%	0.67%	0.48%	12.86%	11.40%	10.48%	12.24%	11.47%	10.28%	11.75%

Notes:
Debt Limit is 3.75% of Assessed Value.

Source: City of Pacifica and San Mateo County Assessor's records

**CITY OF PACIFICA
PLEDGED REVENUE COVERAGE
LAST TEN YEARS (IN \$000's))**

Enterprise Fund Bonds

Fiscal Year	Basic Rate	Less Operating Expenses	Net Available Revenue	Debt Services		Coverage
				Principal	Interest	
1997	\$ 4,834	\$ 4,181	\$ 653	\$ 50	\$ 221	2.41
1998	5,362	4,457	905	50	221	3.34
1999	5,403	3,774	1,629	75	293	4.43
2000	5,652	4,016	1,636	75	290	4.48
2001	6,120	5,045	1,075	80	287	2.93
2002	6,228	6,881	(653)	85	283	-1.77
2003	6,328	7,953	(1,625)	1,488	821	-0.70
2004	7,252	6,750	502	125	225	1.43
2005	8,262	6,326	1,936	130	788	2.11
2006	8,898	6,231	2,667	135	1,229	1.96

Special Assessment Bonds

Fiscal Year	Debt Service (000's)	
	Principal	Interest
1997	110	20
1998	116	24
1999	125	13
2000	0	0
2001	0	0
2002	0	0
2003	0	0
2004	0	0
2005	0	0
2006	0	0

Notes:

This schedule presents all non-general obligation long-term debt backed by pledged revenues. The coverage calculations presented in this schedule may differ from those required by specific bond indentures.

The City issued \$1,075,299 of Special Assessment Bonds in 1984 which were defeased in 1999.

Source: City Financial Reports

**CITY OF PACIFICA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

Calendar Year Ending	Population	Median Personal Income	Per Capita Personal Income	Unemployment Rate %
1997	39,669	\$ 42,821	\$ 27,817	2.7
1998	40,381	44,145	28,975	2.4
1999	40,719	45,511	30,183	2.0
2000	41,028	46,876	31,088	1.6
2001	38,390	48,283	32,021	2.9
2002	39,046	49,731	32,982	5.0
2003	38,609	51,223	33,971	5.1
2004	38,186	52,760	34,990	5.0
2005	38,678	54,343	36,040	4.3
2006	38,739	55,973	37,121	4.2

Notes:

The City of Pacifica is not a Standard Metropolitan Statistical Area (SMSA).

This information has not been tracked and the information provided here is extrapolated from the Census 2000.

The unemployment rates are from San Mateo County overall.

Source: U.S. Census Bureau 2000

**CITY OF PACIFICA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

	2006			1997		
	Employer	# of Employees	Rank	Percentage of Total City Employment	# of Employees	Rank
Pacifica School District	307	1	N/A	Not Available		
City of Pacifica	287	2	N/A			
Safeway (2)	214	3	N/A			
Jefferson Union High School District	170	4	N/A			
Albertsons	125	5	N/A			
Rite Aid (2)	52	6	N/A			
Coastside Scavenger	50	7	N/A			
Ross Dress for Less	48	8	N/A			
North Coast County Water District	22	9	N/A			

Notes:

The City does not track this information. Our business license tax is based on gross receipts.
The City of Pacifica is not a Standard Metropolitan Statistical Area (SMSA) so this information is not readily available.

Source: Business Registration Research

CITY OF PACIFICA
FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	FULL TIME EQUIVALENT EMPLOYEES AS OF JUNE 30									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Government										
Administration	5	5	7	7	8.2	8.2	8.2	7	7	7
Finance	6.5	6.5	6.5	7.5	8	8	8	7	8	8
Parks	27.5	28.5	51.76	51.75	51.75	51.75	54.75	54	38.75	38.75
Planning & Building	11.5*	11.5*	5	5.5	4.8	5.8	4.8	4.8	7.8	8.8
Public Works	31	30	34	38	36	33	34	28.75	29	29
Engineering	*	*	2	2	1	4	4	4	4	4
Police										
Officers	42.5	42.5	42	43	40	41	42	37	37	36
Civilians	12.5	12.5	13.5	15.5	16.5	16.5	16.5	15.5	15.5	15.5
Fire										
Firefighters	25	25	30	31	30	30	32	32	31	31
Civilians	1.5	1.5	4.5	5	5	5	5.5	5.5	1.5	1.5
Redevelopment	0	0	0	0	0	0	0	0	0	0
Wastewater Division	20.5	20.5	22.5	20.5	20.5	20.5	21	21	19.75	19.75
Total	183.5	183.5	218.76	226.75	221.75	223.75	230.75	216.55	199.3	199.3

Notes:

A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave).

Full-time equivalent employment is calculated by dividing total labor hours by 2080.

* Engineering Department employees included in Planning & Building in 1997 and 1998.

Source: City Financial Reports

CITY OF PACIFICA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

FISCAL YEAR ENDING JUNE 30

Function/Program	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Government										
Building Permits Issued	1,221	1,380	1,546	1,431	1,409	1,408	1,380	1,360	1,219	436
Building Inspections Conducted	2,700	2,900	3,434	3,400	3,200	3,061	2,838	3,001	2,970	954
Police										
Physical Arrests	1,112	1,182	978	920	925	1,010	1,046	1,328	1,017	1,147
Parking Violations	2,517	2,720	3,544	3,445	6,680	8,024	5,745	4,955	3,511	3,624
Traffic Violations	2,705	2,891	4,131	3,668	2,679	3,000	4,878	3,846	2,502	2,271
Fire										
Emergency Responses	NA	NA	NA	NA	NA	NA	NA	NA	3,615	3,465
Fires Extinguished	NA	NA	NA	NA	NA	NA	NA	NA	85	135
Inspections	NA	NA	NA	NA	NA	NA	NA	NA	1,413	1,442
Other Public Works										
Street Re-surfacing (miles)	1.7	1.9	0.7	4.8	6.1	7.5	4.3	-	-	-
Potholes Repaired	400	400	400	400	400	400	400	400	400	400
Parks, Beaches & Recreation										
Community Center Admissions	NA	NA	NA	NA	NA	NA	NA	NA	estimated 115,000	estimated 120,000
Enterprise Fund WWTP										
New Connections	48.0	88.0	57.0	27.0	38.0	39.5	14.5	21.5	106.5	9.0
Avg Daily Sewage Treatment (Gallons)	3,050,000	3,470,000	3,300,000	3,457,000	3,668,000	3,604,000	3,630,000	3,507,000	3,830,000	3,920,000

Notes:

The City has not tracked much of this information in past years

Source: Various City Departments

CITY OF PACIFICA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	FISCAL YEAR ENDING JUNE 30									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	11	11	12	12	12	10	10	13	12	12
Fire										
Stations	3	2	2	2	2	2	2	2	2	2
Public Works										
Streets (miles)	88.9	88.9	88.9	88.9	88.9	88.9	88.9	88.9	88.9	88.9
Highways (miles)	0	0	0	0	0	0	0	0	0	0
Streetslights	1770	1770	1770	1770	1770	1770	1770	1770	1770	1770
Traffic Signals	4	4	5	5	5	5	5	5	5	5
Parks, Beaches & Recreation										
Acreage	145.48	145.48	145.48	145.48	145.48	142.68	142.68	142.68	142.68	142.68
Playgrounds	13	13	13	13	13	13	13	13	13	13
Baseball Diamonds	5	5	5	5	5	5	5	5	5	5
Soccer/Football Fields	2	2	2	2	2	2	2	2	2	2
Community Centers	1	1	1	1	1	1	1	1	1	1
Wastewater										
Sanitary Sewers (miles)	130	130	130	130	130	130	130	165	165	165
Storm Sewers (miles)	90	90	90	90	90	90	90	90	90	90
Treatment Capacity (gallons)	3,050,000	3,470,000	3,300,000	3,457,000	3,668,000	3,604,000	3,630,000	3,507,000	3,830,000	3,920,000

Notes:
No capital asset indicators are available for the general government function.

Source: Various City Departments

**CITY OF PACIFICA
SEWER RATES
LAST TEN FISCAL YEARS**

Fiscal Year Ended 6/30	Minimum Annual Charge	Rate per 100 Cubic Feet
1997	168.74	3.51532
1998	186.72	3.89008
1999	190.28	3.96437
2000	210.24	4.37985
2001	205.18	4.27433
2002	224.36	4.67424
2003	225.48	4.69754
2004	258.54	5.38619
2005	310.98	6.47862
2006	333.16	6.94083

Notes:

Sewer rates on based on water usage. The North Coast County Water District invoices customers directly for water usage.

Source: City Records