

STATISTICAL SECTION

City of Oceanside
General Government Expenditures - By Function
Last ten fiscal years

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Community Development</u>	<u>Community and Cultural</u>	<u>Capital Improvements</u>
1995	\$ 7,295,529	\$ 31,407,674	\$ 13,392,594	\$ 11,341,106	\$ 3,755,498	\$ 9,262,699
1996	7,859,884	34,607,127	7,369,621	11,288,803	7,222,233	10,850,230
1997	9,636,573	35,096,150	8,375,704	10,898,620	6,986,733	12,969,146
1998	10,351,465	41,196,915	7,665,735	11,225,854	8,558,518	11,687,236
1999	9,192,598	37,450,282	7,321,804	15,133,249	8,831,689	27,180,134
2000	9,119,183	41,116,072	13,439,749	16,257,188	6,616,736	24,021,220
2001	9,973,664	41,488,437	10,684,091	14,260,638	9,341,859	15,885,936
2002	10,835,775	43,729,925	11,515,760	18,601,308	10,267,211	23,145,046
2003	11,862,359	44,493,491	11,465,977	24,376,852	10,121,335	21,496,691
2004	11,219,104	48,956,346	12,497,076	20,071,738	10,560,828	24,946,761

Includes General, Special Revenue and Capital Projects Funds.

Source: Financial Services Department

Debt		Total	
Service			
\$	701,688	\$	77,156,788
	640,601		79,838,499
	337,605		84,300,531
	312,600		90,998,323
	-		105,109,756
	162,320		110,732,468
	203,748		101,838,373
	-		118,095,025
	-		123,816,705
	-		128,251,853

City of Oceanside
Schedule of Revenues - By Source
Last ten fiscal years

<u>Fiscal Year</u>	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>Intergovern- mental</u>	<u>Charges for Services</u>	<u>Fines and Forfeitures</u>	<u>Interest and Rentals</u>
1995	\$ 23,380,020	\$ 1,844,914	\$ 19,535,697	\$ 8,621,254	\$ 1,007,156	\$ 8,067,900
1996	24,358,861	2,278,832	21,224,691	8,083,926	1,231,427	7,894,100
1997	24,650,903	2,366,231	23,949,879	8,779,344	1,236,776	7,567,892
1998	26,705,512	2,896,790	23,563,017	9,498,124	1,377,305	7,776,703
1999	28,970,779	2,046,853	24,580,769	11,718,373	2,178,645	8,433,123
2000	38,304,386	2,323,496	29,512,912	9,404,945	2,363,132	6,917,343
2001	41,127,884	2,022,541	30,419,114	10,672,726	2,558,699	10,822,326
2002	43,336,923	4,885,448	31,485,241	10,945,649	2,871,535	7,497,880
2003	49,015,955	4,738,484	36,426,547	10,494,390	3,058,767	6,658,004
2004	51,579,405	5,075,120	34,397,718	11,659,219	3,397,840	3,398,132

Includes General, Special Revenue and Capital Projects Funds.

Source: Financial Services Department

Developer Fees	Other	Total
\$ 387,438	\$ 11,646,182	\$ 74,490,561
2,179,759	8,030,237	75,281,833
4,142,419	8,929,475	81,622,919
4,437,680	24,655,985	100,911,116
4,473,018	8,464,719	90,866,279
5,183,624	8,982,452	102,992,290
5,868,690	8,733,464	112,225,444
7,868,050	10,104,449	118,995,175
6,433,319	11,930,477	128,755,943
8,195,886	11,988,281	129,691,601

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City of Oceanside
Schedule of Taxes - By Type
Last ten fiscal years

Fiscal Year	Property	Sales and Use	Real Property Transfer	Transient Occupancy	Franchises	Licenses	Total
1995	\$ 12,373,818	\$ 7,557,982	\$ 270,038	\$ 525,660	\$ 1,565,703	\$ 1,086,819	\$ 23,380,020
1996	12,232,735	8,596,744	249,331	556,334	1,558,015	1,165,702	24,358,861
1997	12,047,821	8,715,247	359,493	617,219	1,635,209	1,275,914	24,650,903
1998	12,537,577	9,278,074	488,085	811,930	1,822,187	1,767,659	26,705,512
1999	13,363,198	10,314,069	522,439	989,103	1,997,359	1,784,611	28,970,779
2000	14,833,244	11,611,506	610,854	1,244,663	2,275,968	1,924,961	32,501,196
2001	16,209,212	13,276,435	688,450	1,612,339	2,679,821	1,993,464	36,459,721
2002	17,553,721	14,278,918	814,524	1,586,117	3,404,165	2,156,102	39,793,547
2003	19,022,047	14,377,600	933,209	1,607,596	3,869,643	2,205,215	42,015,310
2004	21,166,344	15,298,955	1,351,548	2,011,815	3,155,125	2,871,865	45,855,652

Source: Financial Services Department

City of Oceanside
Schedule of Property Tax Collections
Last ten fiscal years

Fiscal Year	Net Assessed Value	Tax Rate (1)	Tax Levy	Current Year Collections	Penalties Interest and Other Years Collections	Total Collections
1995	\$ 6,256,822,326	0.219%	\$ 13,677,090	\$ 11,889,655	\$ 484,163	\$ 12,378,818
1996	6,200,312,170	0.217%	13,471,294	11,910,985	321,750	12,232,735
1997	6,089,095,977	0.217%	13,196,687	11,744,688	303,133	12,047,821
1998	6,179,672,994	0.213%	13,155,577	12,129,615	407,962	12,537,577
1999	6,600,580,744	0.209%	13,803,797	13,050,823	312,375	13,363,198
2000	7,355,641,769	0.206%	15,175,558	14,561,443	271,801	14,833,244
2001	7,984,065,592	0.206%	16,445,369	15,927,848	281,352	16,209,200
2002	8,677,262,831	0.205%	17,746,985	17,319,858	233,863	17,553,721
2003	9,398,843,911	0.203%	19,078,758	18,772,476	249,571	19,022,047
2004	10,474,994,699	0.201%	21,027,106	20,884,348	281,996	21,166,344

Data for General and Special Revenue funds only.

(1) Equivalent City of Oceanside Tax Rate.

Source: County of San Diego

Percent of Current Levy Uncollected	Percent of Levy Collected	Delinquent Taxes Receivable
13.1%	86.9%	\$ 3,048,850
11.6%	88.4%	1,120,444
11.0%	89.0%	1,005,980
7.8%	92.2%	857,567
5.5%	94.5%	819,711
4.0%	96.0%	847,207
3.1%	96.9%	805,436
2.4%	97.6%	708,983
1.6%	98.4%	753,324
0.7%	99.3%	852,186

City of Oceanside
Schedule of Assessed Valuations
Last ten fiscal years

Fiscal Year	ASSESSED VALUATIONS				EXEMPTIONS	
	Land	Improvements	Personal Property	Total	Homeowner's	Tax Increment
1995	\$ 2,623,136,466	\$ 3,987,270,526	\$ 136,338,696	\$ 6,746,745,688	\$ 170,963,759	\$ 266,904,592
1996	2,542,893,988	4,017,525,016	132,605,451	6,693,024,455	176,556,966	259,636,295
1997	2,483,754,959	3,969,253,539	128,400,974	6,581,409,472	178,184,992	242,594,435
1998	2,526,376,215	4,002,807,978	152,624,685	6,681,808,878	182,087,047	239,973,098
1999	2,679,909,636	4,279,702,265	168,533,851	7,128,145,752	185,347,226	257,858,541
2000	2,952,919,100	4,821,728,563	184,100,866	7,958,748,529	196,172,866	298,888,185
2001	3,216,269,785	5,224,785,198	200,931,968	8,641,986,951	199,230,182	338,559,438
2002	3,546,963,968	5,634,397,700	211,583,030	9,392,944,698	206,633,730	388,111,963
2003	3,952,597,283	6,021,996,378	210,635,332	10,185,228,993	207,976,179	452,051,202
2004	4,606,106,935	6,527,429,835	230,249,013	11,363,785,783	214,520,710	523,768,158

EXEMPTIONS		
All Other		Net Taxable Value
\$ 52,055,011		\$ 6,256,822,326
56,519,024		6,200,312,170
71,534,068		6,089,095,977
80,075,739		6,179,672,994
84,359,241		6,600,580,744
108,045,709		7,355,641,769
120,131,739		7,984,065,592
120,936,174		8,677,262,831
126,357,701		9,398,843,911
150,502,216		10,474,994,699

City of Oceanside

Property Tax Rates - All Direct and Overlapping Governments

Last ten fiscal years

Fiscal Year	Education (1)	Special Districts Improvements	City of Oceanside	Basic County/ City Rate	Total Tax Rate (1)
1995	0.00356%	0.01707%	0.00031%	1.00000%	1.02094%
1996	0.00132%	0.01708%	0.00031%	1.00000%	1.01871%
1997	0.00128%	0.01185%	0.00031%	1.00000%	1.01344%
1998	0.00050%	0.01164%	0.00000%	1.00000%	1.01214%
1999	0.00022%	0.00997%	0.00000%	1.00000%	1.01019%
2000	0.00000%	0.00990%	0.00000%	1.00000%	1.00990%
2001	0.00000%	0.00971%	0.00000%	1.00000%	1.00971%
2002	0.00000%	0.00853%	0.00000%	1.00000%	1.00853%
2003	0.05390%	0.00745%	0.00000%	1.00000%	1.06135%
2004	0.04802%	0.00677%	0.00000%	1.00000%	1.05479%

(1) Represents a typical tax rate area. The City of Oceanside is comprised of 72 tax rate areas with different tax rates.

Source: County of San Diego

City of Oceanside
Special Assessment Levies and Collections
Last ten fiscal years

Fiscal Year	Assessments Levied	Current Year's Collections	Penalties, Interest and Other Year's Collections	Total Collections	Percent of Current Levy Collected	Percent of Levy Collected
1995	\$ 732,689	\$ 563,306	\$ 5,146	\$ 568,452	76.9%	77.6%
1996	555,861	486,797	4,277	491,074	87.6%	88.3%
1997	564,773	530,605	7,373	537,978	94.0%	95.3%
1998	545,326	500,935	5,325	506,260	91.9%	92.8%
1999	535,326	502,567	5,821	508,388	93.9%	95.0%
2000	528,430	512,395	5,889	518,284	97.0%	98.1%
2001	516,158	507,206	4,270	511,476	98.3%	99.1%
2002	501,669	492,587	2,729	495,316	98.2%	98.7%
2003	651,932	643,368	1,347	644,715	98.7%	98.9%
2004	2,078,837	2,097,907	2,860	2,100,767	100.9%	101.1%

Source: County of San Diego

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City of Oceanside
Computation of Legal Debt Margin
June 30, 2004

Net Assessed Value (2)		<u>\$ 2,618,748,675</u>
Debt Limit: 15 Percent of Assessed Value		\$ 392,812,301
Amount of debt applicable to debt limit:		
Bonded Debt	<u>-</u>	
Total Amount of Debt Applicable to Debt Limit		<u>-</u>
Legal Debt Margin		<u>\$ 392,812,301</u>

(1) Data for City of Oceanside only.

(2) Represents 25% of net taxable value.

Source: Financial Services Department

City of Oceanside

Ratio of Net General Bonded Debt to Assessed Valuation and Net Bonded Debt Per Capita Last ten fiscal years

Fiscal Year	Population	Assessed Valuation (1)	Debt	Debt Payable from Enterprises Revenue	Net Bonded Debt
1995	148,718	\$ 6,694,690,680	\$ 1,025,000	\$ 1,025,000	-
1996	147,184	6,636,505,432	570,000	570,000	-
1997	149,220	6,509,875,404	390,000	390,000	-
1998	153,869	6,601,733,139	200,000	200,000	-
1999	153,900	7,043,786,511	-	-	-
2000	162,533	7,355,641,769	-	-	-
2001	165,415	7,984,065,592	-	-	-
2002	167,200	8,677,262,831	-	-	-
2003	169,805	9,398,843,911	-	-	-
2004	173,300	10,474,994,699	-	-	-

(1) Represents total assessed value less exemptions.

Source: Financial Services Department

Ratio of Net Bonded Debt to Assessed Valuation	Net Bonded Debt Per Capita
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

City of Oceanside

Ratio of Bonded Debt Service to General Governmental Expenditures

Last ten fiscal years

<u>Fiscal Year</u>	<u>General Governmental Expenditures (1)</u>	<u>Bonded Debt Service</u>	<u>Ratio of Bonded Debt Service to General Governmental Expenditures</u>
1995	\$ 77,156,788	-	-
1996	79,838,499	-	-
1997	84,300,531	-	-
1998	90,998,323	-	-
1999	105,109,756	-	-
2000	110,732,468	-	-
2001	101,838,373	-	-
2002	118,095,025	-	-
2003	122,454,001	-	-
2004	128,445,200	-	-

(1) Includes General, Special Revenue and Capital Projects Funds

Source: Financial Services Department

City of Oceanside

Direct and Overlapping Tax, Assessment and Lease Obligation Debt

June 30, 2004

2002-03 Net Assessed Valuation: \$8,677,262,831

DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:

	% Applicable	Debt 6/30/04
Metropolitan Water District	0.873%	\$ 3,906,457
Carlsbad Unified School District	1.880%	437,077
Carlsbad Unified School District Lease Tax Obligations	1.880%	8,930
Oceanside Unified School District	99.754%	73,568,575
Vista Unified School District	37.227%	35,871,893
Fallbrook Union High School	3.602%	827,022
City of Oceanside I.D. No. 1-1986	100.000%	2,560,000
City of Oceanside Community Facilities District No. 2000-1	100.000%	12,265,000
City of Oceanside Community Facilities District No. 2001-1	100.000%	9,915,000
City of Oceanside Community Facilities District No. 2001-1, Improvement Area No. 1	100.000%	11,000,000
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT		\$ 150,359,954

DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:

San Diego County General Fund Obligations	4.638%	20,022,941
San Diego County Pension Obligations	4.638%	58,850,558
San Diego Superintendent of Schools Certificates of Participation	4.638%	96,354
Mira Costa Community College District Certificates of Participation	15.439%	809,004
Palomar Community College District Certificates of Participation	6.308%	574,659
Carlsbad Unified School District Certificates of Participation	1.880%	1,086,170
Oceanside Unified School District Certificates of Participation	99.754%	2,169,650
Vista Unified School District Certificates of Participation	37.227%	5,339,265
City of Oceanside General Fund Obligations	100.000%	66,355,000
Rainbow Municipal Water District Certificates of Participation	0.894%	20,964
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT		\$ 155,324,565
Less: City of Oceanside self-supporting certificates of participation (100% self-supporting)		1,895,000
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT		\$ 153,429,565
GROSS COMBINED TOTAL DEBT (1)		\$ 305,684,519
NET COMBINED TOTAL DEBT		\$ 303,789,519

(1) Excludes tax and revenue anticipation notes, revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations

Ratios to 2003-04 Assessed Valuation:

Total Overlapping Tax and Assessment Debt 1.34%

Ratios to Adjusted Assessed Valuation:

Gross Combined Direct Debt (\$66,355,000) 0.62%
 Net Combined Direct Debt (\$64,460,000) 0.60%
 Gross Combined Total Debt 2.86%
 Net Combined Total Debt 2.84%

STATE SCHOOL BUILDING AID REPAYABLE AS OF 6/30/04:

\$ -

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City of Oceanside
Schedule of Revenue Bond Coverage (Water Fund)
Last ten fiscal years

Fiscal Year	Operating Revenue	Operating Expenses Exclusive of Depreciation	Net Income Available For Debt Service	Principal	Interest	Total	Coverage
1995	\$ 24,816,862	\$ 17,741,841	\$ 7,075,021	\$ 140,000	\$ 35,720	\$ 175,720	40.26
1996	25,562,615	20,963,017	4,599,598	150,000	27,645	177,645	25.89
1997	30,221,570	22,996,435	7,225,135	160,000	19,000	179,000	40.36
1998	27,447,292	22,294,341	5,152,951	170,000	13,780	183,780	28.04
1999	28,766,783	20,971,773	7,795,010	170,000	4,680	174,680	44.62
2000	31,694,843	27,303,203	4,391,640	95,000	514,745	609,745	7.20
2001	33,150,474	25,965,987	7,184,487	100,000	511,136	611,136	11.76
2002	37,143,076	25,133,970	12,009,106	105,000	507,240	612,240	19.62
2003	37,671,574	24,185,489	13,486,085	105,000	502,147	607,147	22.21
2004	39,255,729	25,928,705	13,327,024	650,000	488,286	1,138,286	11.71

Source: Financial Services Department

City of Oceanside
Property Value and Construction
Last ten fiscal years

Fiscal Year	Property Value (1)	Construction Value			Construction Permits
		Residential	Commercial/ Industrial	Total Value	
1995	\$ 6,610,406,992	\$ 71,035,255	\$ 26,916,138	\$ 97,951,393	3,053
1996	6,560,419,004	97,239,431	31,163,485	128,402,916	3,570
1997	6,453,008,498	98,283,718	15,102,552	113,386,270	3,469
1998	6,529,184,193	151,960,852	31,533,112	183,493,964	3,710
1999	6,959,611,901	108,029,250	41,813,425	149,842,675	3,468
2000	7,774,647,663	148,465,379	20,403,133	168,868,512	3,334
2001	8,441,054,983	97,635,679	8,705,305	106,340,984	3,480
2002	9,181,361,668	227,345,772	23,649,998	250,995,770	4,006
2003	9,974,593,661	160,355,801	56,055,447	216,411,248	4,125
2004	11,133,536,770	172,338,063	47,135,021	219,473,084	4,268

(1) Land and Improvements

Source: Financial Services Department

Housing Units	Housing Unit Value
393	\$ 180,751
483	201,324
618	159,035
885	171,707
565	191,202
892	166,441
562	173,729
1,052	216,108
951	168,618
796	216,505

City of Oceanside
Principal Employers/Taxpayers
June 30, 2004

Principal Employers	Type of Business	Number of Employees
Tri-City Hospital District	Hospital District (non-profit)	1,837
City of Oceanside	Municipal Government	930
Mira Costa College	Community College	602
North County Transit District	Public Transit	578
Oceanside Unified School District	Public School System	553
The Deutsch Company	Electrical Connectors	550
Structural I Company	Construction	363
San Diego Auto Auction	Auto Auction	278
Hydranautics	Manufacturer	256
U.S. Postal Service	Government	228

Source: City of Oceanside Economic Development Dept.

Principal Taxpayers	Assessed Valuation	% of Total Assessed Valuation
Northwestern Mutual Life	\$ 59,705,473	0.52535%
Cox Communications San Diego Inc.	57,060,037	0.50208%
Lakeridge Island Club Apartments Partners	54,377,829	0.47847%
C.T. Retail Properties Finance 12 LLC	52,195,891	0.45928%
IDEC Pharmaceuticals Corporation	50,755,951	0.44661%
Pacific Coast Plaza Investments LLC	40,063,820	0.35252%
Crea Rancho Del Oro LLC	34,993,945	0.30791%
Trendwest Leasing LLC	33,276,946	0.29281%
CTF 2 Vista Way LLC	31,350,846	0.27586%
Southridge Oxford Limited Partnership	31,147,997	0.27407%

Source: HdL Coren & Cone

City of Oceanside
Miscellaneous Statistics
June 30, 2004

Date of Incorporation:	January 3, 1888
Type of City:	General Law
Form of Government:	Council Manager
Area:	42 Square Miles
Population:	173,300
Number of Street Lights (City Owned):	7,823
Miles of Streets:	394
Public Safety:	
Number of Fire Stations	7
Number of Firefighters/Paramedics and Officers	109
Number of Engine Companies	5
Number of Truck/Rescue Companies	2
Number of Ambulances	4
Number of Police Stations	1
Number of Sworn Police Officers	179
Utilities:	
Number of Water Customer Accounts	41,778
Average Daily Consumption (Million Gallons)	30
Miles of Lines and Mains	500
Number of Water Pollution Control Plants	2
Miles of Sewers	450
Recreation and Cultural:	
Number of Parks (Improved and Unimproved)	38
Area of Parks (In Acres)	600
Recreation Centers	5
Pools	2
Number of Libraries	2
Number of Bookmobiles	2
Number of Volumes and Recordings	
Computer Terminals for Internet Access	100
Total Number of Full Time City Employees	891

Source: Various City Departments

