

## STATISTICAL SECTION

*This part of the City of Woodland's (City) 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 depicts about the City's overall financial health.*

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**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 fiscal year 2002-2003; schedules presenting government-wide information include information beginning in that year.*

CITY OF WOODLAND, CALIFORNIA  
NET ASSETS  
LAST FIVE FISCAL YEARS

	Fiscal Year				
	2002-03	2003-04	2004-05	2005-06	2006-07
Governmental activities					
Invested in capital assets, net of related debt	\$ (5,974,470)	\$ 18,466,085	\$ 26,316,581	\$ 48,381,398	\$ 159,816,139
Restricted	28,474,693	24,228,114	16,682,105	26,136,710	5,829,056
Unrestricted	6,744,092	7,372,245	10,302,628	14,817,078	29,294,147
Total governmental activities net assets	<u>\$ 29,244,315</u>	<u>\$ 50,066,444</u>	<u>\$ 53,301,314</u>	<u>\$ 89,335,186</u>	<u>\$ 194,939,342</u>
Business-type activities					
Invested in capital assets, net of related debt	\$ 31,474,247	\$ 34,279,325	\$ 37,188,552	\$ 33,124,403	\$ 104,371,922
Restricted	-	-	920,091	920,334	-
Unrestricted	2,486,050	1,792,349	445,988	6,720,236	6,287,867
Total business-type activities net assets	<u>\$ 33,960,297</u>	<u>\$ 36,071,674</u>	<u>\$ 38,554,631</u>	<u>\$ 40,764,973</u>	<u>\$ 110,659,789</u>
Primary government					
Invested in capital assets, net of related debt	\$ 25,499,777	\$ 52,745,410	\$ 63,505,133	\$ 81,505,801	\$ 264,188,061
Restricted	28,474,693	24,228,114	17,602,196	27,057,044	5,829,056
Unrestricted	9,230,142	9,164,594	10,748,616	21,537,314	35,582,014
Total primary government net assets	<u>\$ 63,204,612</u>	<u>\$ 86,138,118</u>	<u>\$ 91,855,945</u>	<u>\$ 130,100,159</u>	<u>\$ 305,599,131</u>

NOTE: The City began to report accrual information when it implemented GASB Statement No. 34 in fiscal year 2002-2003

**CITY OF WOODLAND, CALIFORNIA  
CHANGES IN NET ASSETS  
LAST FIVE FISCAL YEARS**

	Fiscal Year				
	2002-03	2003-04	2004-05	2005-06	2006-07
<b>Expenses</b>					
<b>Governmental activities:</b>					
General government	\$ 804,147	\$ 846,549	\$ 919,743	\$ 1,818,344	\$ 1,742,568
Finance	880,704	459,971	329,476	1,248,282	1,174,837
Community Development	2,698,530	3,552,412	3,809,587	3,030,976	4,430,029
Parks, recreation and community services	3,697,090	3,554,470	3,877,823	4,193,574	5,438,284
Police	10,025,791	10,270,280	10,660,799	12,676,703	13,959,212
Fire	5,024,823	4,998,293	6,301,829	7,478,351	7,487,566
Library	1,414,866	1,468,196	1,361,020	1,554,755	1,534,716
Public Works	4,300,993	4,915,892	7,934,290	6,306,374	12,205,024
Interest on long-term liabilities	2,370,129	1,648,293	1,756,743	3,473,820	3,236,740
<b>Total governmental activities expenses</b>	<b>\$ 31,217,073</b>	<b>\$ 31,714,356</b>	<b>\$ 36,951,310</b>	<b>\$ 41,781,179</b>	<b>\$ 51,208,976</b>
<b>Business-type activities:</b>					
Water Utility	\$ 3,479,614	\$ 3,320,033	\$ 3,050,253	\$ 3,506,928	\$ 4,600,289
Sewer	4,925,883	4,151,316	4,366,121	5,062,366	6,353,032
Storm Drain	920,303	617,485	799,882	939,832	1,282,399
Wastewater Pretreatment	285,794	327,334	289,252	270,541	303,517
Parking	254,144	287,074	317,473	302,740	-
Recycling	193,109	200,845	271,214	247,245	268,208
Fire Training Center	35,364	69,306	311,730	384,161	300,979
Cemetery	305,594	301,495	331,637	377,086	312,253
Dubach Park	-	-	227,281	182,113	185,328
Construction and Demolition	-	-	-	-	54,267
<b>Total business-type activities expenses</b>	<b>10,399,805</b>	<b>9,274,888</b>	<b>9,964,843</b>	<b>11,273,012</b>	<b>13,660,272</b>
<b>Total primary government expenses</b>	<b>\$ 41,616,878</b>	<b>\$ 40,989,244</b>	<b>\$ 46,916,153</b>	<b>\$ 53,054,191</b>	<b>\$ 64,869,248</b>
<b>Program Revenues</b>					
<b>Governmental activities:</b>					
<b>Charges for Services:</b>					
General Government	\$ 61,593	\$ 58,251	\$ 1,474,342	\$ 1,969,990	\$ 1,493,164
Finance	201,774	5,293	10,854	585,890	351,557
Community Development	1,927,047	1,473,717	2,141,304	3,179,126	1,893,850
Parks, recreation and community services	379,080	944,727	652,359	8,510,365	4,983,490
Police	629,922	504,030	713,486	1,503,740	1,304,712
Fire	114,295	366,602	309,899	1,794,430	1,283,470
Library	31,305	46,945	19,179	222,629	231,962
Public Works	1,528,669	13,065,145	4,767,255	12,932,147	15,490,978
Operating Grants and Contributions	4,245,419	4,035,639	4,004,712	4,877,553	11,266,695
Capital Grants and Contributions	7,871,072	7,130,560	115,481	8,096,047	1,507,966
<b>Total governmental activities program revenues</b>	<b>\$ 16,990,176</b>	<b>\$ 27,630,909</b>	<b>\$ 14,208,871</b>	<b>\$ 43,671,917</b>	<b>\$ 39,807,844</b>
<b>Business-type activities:</b>					
<b>Charges for services:</b>					
Water	\$ 3,554,666	\$ 4,148,888	\$ 4,364,072	\$ 4,759,033	\$ 5,589,013
Sewer	4,408,855	5,119,334	5,520,842	6,589,670	7,832,929
Storm Drain	172,800	174,219	176,943	318,737	179,500
Wastewater Pretreatment	353,157	379,679	394,310	388,346	392,034
Parking	213,742	367,151	294,903	254,052	-
Recycling	227,844	227,035	223,355	220,117	284,654
Fire Training	72,432	66,343	294,013	387,025	372,233
Cemetery	105,952	99,776	128,634	141,317	109,530
Dubach Park	-	-	69,452	39,117	52,638
Construction & Demolition	-	-	-	-	76,250
Youth Program	-	-	-	-	1,130
Operating Grants and Contributions	32,051	184,234	191,873	14,354	74,846
Capital Grants and Contributions	-	178,217	-	-	-
<b>Total business-type activities program revenues</b>	<b>9,141,499</b>	<b>10,944,876</b>	<b>11,658,397</b>	<b>13,111,768</b>	<b>14,964,757</b>
<b>Total primary government program revenues</b>	<b>\$ 26,131,675</b>	<b>\$ 38,575,785</b>	<b>\$ 25,867,268</b>	<b>\$ 56,783,685</b>	<b>\$ 54,772,601</b>

**CITY OF WOODLAND, CALIFORNIA  
CHANGES IN NET ASSETS  
LAST FIVE FISCAL YEARS**

(continued)	Fiscal Year				
	2002-03	2003-04	2004-05	2005-06	2006-07
Net (expense)/revenue					
Governmental activities	\$ (14,179,081)	\$ (4,077,346)	\$ (22,742,438)	\$ 1,890,738	\$ (11,401,132)
Business-type activities	(1,306,122)	1,663,887	1,693,554	1,838,816	1,304,485
Total primary government net expense	<u>(15,485,203)</u>	<u>(2,413,459)</u>	<u>(21,048,884)</u>	<u>3,729,554</u>	<u>(10,096,647)</u>
General Revenues & Other Changes in Net Assets					
Governmental activities:					
Taxes					
Property taxes	\$ 6,684,665	\$ 7,649,661	\$ 8,186,362	\$ 9,780,697	\$ 11,074,128
Utility users tax (Measure H)	3,529,072	3,737,578	4,162,525	4,262,703	2,828,924
Other taxes	1,120,950	1,338,368	1,428,605	1,161,070	1,384,275
Franchise fees	930,797	1,416,716	1,332,035	1,334,394	1,407,480
Sales taxes	7,577,040	7,738,037	6,821,372	9,363,938	9,526,016
Sales tax in lieu	-	-	1,829,274	-	-
Motor vehicle in lieu fees	2,955,804	2,291,591	4,015,060	3,830,891	4,107,723
Investment earnings	484,019	407,370	785,219	1,780,863	1,597,591
Gain from disposal of capital assets	166,760	-	-	-	-
Miscellaneous	379,942	501,154	1,634,124	2,324,140	398,561
Transfers	(7,531,590)	(181,000)	(566,221)	304,438	2,286,855
Total governmental activities	<u>16,297,459</u>	<u>24,899,475</u>	<u>29,628,355</u>	<u>34,143,134</u>	<u>34,611,553</u>
Business-type activities:					
Investment earnings	325,355	128,487	197,476	675,964	644,286
Miscellaneous	53,981	138,003	-	-	-
Transfers	7,531,590	181,000	566,221	(304,438)	(2,286,855)
Total business-type activities	<u>7,910,926</u>	<u>447,490</u>	<u>763,697</u>	<u>371,526</u>	<u>(1,642,569)</u>
Total primary government	<u>24,208,385</u>	<u>25,346,965</u>	<u>30,392,052</u>	<u>34,514,660</u>	<u>32,968,984</u>
Change in net assets					
Governmental activities	\$ 2,118,378	\$ 20,822,129	\$ 6,885,917	\$ 36,033,872	\$ 23,210,421
Business-type activities	6,604,804	2,111,377	2,457,251	2,210,342	(338,084)
Total primary government	<u>\$ 8,723,182</u>	<u>\$ 22,933,506</u>	<u>\$ 9,343,168</u>	<u>\$ 38,244,214</u>	<u>\$ 22,872,337</u>

(concluded)

Note: Certain amounts from prior years have been reclassified to conform to the current year presentation.

CITY OF WOODLAND, CALIFORNIA  
 FUND BALANCES, GOVERNMENTAL FUNDS  
 LAST FIVE FISCAL YEARS

	Fiscal Year				
	2002-03	2003-04	2004-05	2005-06	2006-07
General Fund					
Reserved	\$ 319,302	\$ 322,339	\$ 546,620	\$ 560,434	\$ 688,203
Unreserved	2,574,929	3,551,472	4,276,718	5,711,433	6,487,552
Total general fund	<u>\$ 2,894,231</u>	<u>\$ 3,873,811</u>	<u>\$ 4,823,338</u>	<u>\$ 6,271,867</u>	<u>\$ 7,175,755</u>
All Other Governmental Funds					
Reserved	\$ 7,953,823	\$ 2,036,224	\$ 14,700,024	\$ 17,870,938	\$ 21,923,165
Unreserved, undesignated reported in					
Special revenue funds	2,017,211	3,108,660	2,077,758	3,459,176	1,632,068
Capital projects fund	17,498,721	17,598,760	27,425,648	20,749,887	(1,676,489)
Total all other governmental funds	<u>\$ 27,469,755</u>	<u>\$ 22,743,644</u>	<u>\$ 44,203,430</u>	<u>\$ 42,080,001</u>	<u>\$ 21,878,744</u>

NOTE: The City did not implement GASB Statement No. 34 until fiscal year 2002-2003, therefore, it is only required to show financial data from 2003 instead of the 10 year requirement.

CITY OF WOODLAND, CALIFORNIA  
 CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
 LAST FIVE FISCAL YEARS

	Fiscal Year				
	2002-03	2003-04	2004-05	2005-06	2006-07
Revenues					
Taxes	\$ 19,029,636	\$ 20,700,343	\$ 22,846,924	\$ 25,325,017	\$ 25,120,517
Contribution from property owners	-	4,669,080	26,954,441	-	-
Fines and penalties	511,906	359,630	602,630	362,997	754,274
Intergovernmental	9,996,232	7,768,056	8,851,802	10,592,937	11,307,096
Charges for services	712,914	546,908	5,600,175	6,862,114	6,992,872
Licenses, fees, and permits	2,393,155	3,016,263	7,756,794	26,542,591	24,136,416
Investment earnings	501,445	435,690	771,186	2,162,707	1,597,591
Fees and reimbursements	8,351,932	14,492,890	-	-	-
Other revenues	925,213	2,366,003	1,443,515	1,522,113	1,038,791
Total revenues	<u>42,422,433</u>	<u>54,354,863</u>	<u>74,827,467</u>	<u>73,370,476</u>	<u>70,947,557</u>
Expenditures					
General government	1,536,443	1,510,764	1,550,077	1,703,603	1,777,932
Finance	1,219,519	934,871	1,182,689	1,455,400	1,378,111
Community development	2,884,956	2,467,624	6,118,975	3,836,385	5,241,028
Parks, recreation and community services	4,150,568	5,271,014	4,120,841	4,689,856	5,761,699
Police	9,939,251	10,061,455	11,904,073	13,154,202	14,545,362
Fire	5,230,687	5,713,030	6,616,713	8,059,303	8,131,827
Library	1,405,864	1,383,889	1,353,616	1,642,125	1,726,632
Public works	21,516,993	26,763,664	35,391,914	55,347,083	47,405,561
Total expenditures	<u>47,884,281</u>	<u>54,106,311</u>	<u>68,238,898</u>	<u>89,887,957</u>	<u>85,968,152</u>

**CITY OF WOODLAND, CALIFORNIA**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST FIVE FISCAL YEARS**

(continued)	Fiscal Year				
	2002-03	2003-04	2004-05	2005-06	2006-07
Debt service:					
Principal	1,200,677	3,206,992	3,523,352	10,784,363	8,340,472
Interest and fiscal charges	1,764,221	1,575,091	1,689,995	2,307,672	3,064,393
Total expenditures	<u>50,849,179</u>	<u>58,888,394</u>	<u>73,452,245</u>	<u>102,979,992</u>	<u>97,373,017</u>
Excess of revenues over (under) expenditures	(8,426,746)	(4,533,531)	1,375,222	(29,609,516)	(26,425,460)
Other financing sources (uses)					
Proceeds sale of capital assets	166,760	-	-	-	-
Proceeds from long-term loans	-	1,000,000	2,281,897	1,097,858	-
Bond issuance	33,215,000	-	-	27,600,021	-
Transfers in	33,691,881	11,083,700	19,525,085	42,319,297	11,037,210
Transfers out	(39,906,068)	(11,296,700)	(20,097,149)	(42,082,560)	(10,686,869)
Contribution from developer advances	-	-	20,763,581	-	6,777,750
Total other financing sources (uses)	<u>27,167,573</u>	<u>787,000</u>	<u>22,473,414</u>	<u>28,934,616</u>	<u>7,128,091</u>
Net change in fund balances	<u>\$ 18,740,827</u>	<u>\$ (3,746,531)</u>	<u>\$ 23,848,636</u>	<u>\$ (674,900)</u>	<u>\$ (19,297,369)</u>
Debt service as a percentage of noncapital expenditures	6%	8%	7%	13%	20%

**CITY OF WOODLAND, CALIFORNIA  
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS**

Fiscal Year	Property	Sales Taxes	Utility Use Taxes	Motor Vehicle In-Lieu Fees	Real Property Transfer Tax	Occupancy Tax	Other Taxes	Total
2001-02	\$ 6,381,498	\$ 6,831,948	\$ 342,877	\$ 2,757,276	\$ 283,222	\$ 577,198	\$ 3,458,472	\$ 20,632,491
2002-03	6,698,166	7,577,040	329,593	2,955,804	402,382	579,286	3,752,697	22,294,968
2003-04	7,670,401	7,738,037	325,560	2,291,591	481,542	715,634	4,101,610	23,324,375
2004-05	8,184,837	8,650,645	316,183	4,015,060	704,088	724,518	4,580,485	27,175,816
2005-06	9,629,638	9,363,938	213,257	3,830,891	545,468	615,602	5,359,028	29,557,822
2006-07	11,074,128	9,526,016	-	4,107,723	592,006	743,612	2,877,581	28,921,066
Change 2002-2007	74%	39%	-100%	49%	109%	29%	-17%	40%

**CITY OF WOODLAND, CALIFORNIA**  
**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**

Fiscal Year	Real Property Assessed/Market Value	Business Property Assessed/Market Value	Total Assessed/Market Value	Percentage of Increase in Market Value	Total Direct Tax Rate
1997-98	\$ 1,820,089,816	\$ 256,899,433	\$ 2,076,989,249	5.5%	0%
1998-99	1,944,888,415	271,797,111	2,216,685,526	6.7%	0%
1999-00	2,036,020,154	290,102,329	2,326,122,483	4.9%	0%
2000-01	2,198,347,840	321,131,121	2,519,478,961	8.3%	0%
2001-02	2,369,383,933	332,465,644	2,701,849,577	7.2%	0%
2002-03	2,508,185,387	333,626,275	2,841,811,662	5.2%	0%
2003-04	2,718,892,439	342,792,511	3,061,684,950	7.7%	0%
2004-05	2,974,344,251	352,754,057	3,327,098,308	8.7%	0%
2005-06	3,396,701,505	397,769,478	3,794,470,983	14.0%	0%
2006-07	4,435,826,485	231,464,657	4,667,291,142	23.0%	0%

## NOTES:

- (1) The State of California Constitution Article XIII A provides that the combined maximum property tax rate on any given property may not exceed one percent of its assessed value unless an additional amount for general obligation debt has been approved by voters. Assessed value is calculated at 100 percent of market value as defined by Article XIII A and may be adjusted no more than two percent per year unless the property is improved, sold or transferred. Because of this method of assessment, the City does not have a reasonable basis for estimating the actual value of taxable property and this information is not presented above.
- (2) The State Legislature has determined the method of distribution of receipts from a one percent tax levy among the counties, cities, school districts, and other districts.
- (3) The City participates in the County Plan whereby all taxes are remitted to the City each year.

## SOURCE:

Yolo County Assessor's and Auditor's Office.

CITY OF WOODLAND, CALIFORNIA  
 DIRECT AND OVERLAPPING PROPERTY TAX RATES  
 LAST TEN FISCAL YEARS  
 (rate per \$100 of assessed value)

Fiscal Year	Overlapping Rates					Total
	City Direct Rate	Basic County Wide Levy	School District	Flood Control Debt Service		
1997-98	- %	1.00 %	- %	0.023 %		1.023 %
1998-99	- %	1.00 %	- %	- %		1.000 %
1999-00	- %	1.00 %	- %	- %		1.000 %
2000-01	- %	1.00 %	- %	- %		1.000 %
2001-02	- %	1.00 %	- %	- %		1.000 %
2002-03	- %	1.00 %	- %	- %		1.000 %
2003-04	- %	1.00 %	- %	- %		1.000 %
2004-05	- %	1.00 %	- %	- %		1.000 %
2005-06	- %	1.00 %	- %	- %		1.000 %
2006-07	- %	1.00 %	- %	- %		1.000 %

## NOTES:

- (1) Overlapping rates are those of local and county governments that apply to property owners within the City of Woodland. Not all overlapping rates apply to all Woodland property owners; for example, although the County of Yolo property tax rates apply to all City property owners, school districts' rates apply only to property owners within those districts' geographic boundaries.
- (2) The State of California Constitution Article XIII A provides that the combined maximum property tax rate on any given property may not exceed one percent of its assessed value unless an additional amount for general obligation debt has been approved by voters.

## SOURCE:

Yolo County's Assessor's Office

**CITY OF WOODLAND, CALIFORNIA  
PRINCIPAL PROPERTY TAX PAYERS  
CURRENT YEAR AND TEN YEARS AGO**

Taxpayer	FY 2006-07			FY 1996-97		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Walgreen Company	\$ 118,536,436	1	23.75%	\$ 56,738,181	1	20.26%
Dayton Hundson Corporation	98,345,764	2	19.70%	38,200,370	3	13.64%
Pacific Coast Producers	57,985,240	3	11.62%	-		0.00%
Centex Homes	43,204,084	4	8.66%	-		0.00%
Reynen & Bardis	37,710,928	5	7.55%	-		0.00%
Industrial Woodlands Owner	33,791,235	6	6.77%	-		0.00%
County Fair Mall	29,936,131	7	6.00%	37,546,797	4	13.41%
Payless Drug Stores Northwest	28,893,982	8	5.79%	32,344,416	5	11.55%
Autumn Run Investors	25,503,224	9	5.11%	10,564,661	10	3.77%
TRT-DCT Hanson Way LP	25,246,592	10	5.05%	-		0.00%
Woodland Biomass	-		0.00%	53,370,976	2	19.06%
Rice Growers Assn (RGA)	-		0.00%	14,400,726	6	5.14%
Cotter & Company	-		0.00%	13,129,864	7	4.69%
Mazda Motor of America	-			12,097,999	8	4.32%
PacificGulf Property	-			11,685,000	9	4.16%
<b>Total</b>	<b>\$ 499,153,616</b>		<b>100.00%</b>	<b>\$ 280,078,990</b>		<b>100.00%</b>

SOURCE: Yolo County Assessor's Secured Roll

**CITY OF WOODLAND, CALIFORNIA  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1997-98	\$ 4,938,051	\$ 4,938,051	100%	\$ -	\$ 4,938,051	100%
1998-99	5,100,405	5,100,405	100%	-	5,100,405	100%
1999-00	5,661,858	5,661,868	100%	-	5,661,868	100%
2000-01	6,110,072	6,110,072	100%	-	6,110,072	100%
2001-02	6,381,498	6,381,498	100%	-	6,381,498	100%
2002-03	6,698,166	6,698,166	100%	-	6,698,166	100%
2003-04	7,670,401	7,670,401	100%	-	7,670,401	100%
2004-05	8,184,837	8,184,837	100%	-	8,184,837	100%
2005-06	9,629,638	9,629,638	100%	-	9,629,638	100%
2006-07	11,074,128	11,074,128	100%	-	11,074,128	100%

NOTE: The City participates in the County Plan whereby all taxes are remitted to the City each year.

SOURCE: Yolo County Assessor's and Auditor's Office

**CITY OF WOODLAND, CALIFORNIA  
TAXABLE SALES BY CATEGORY  
LAST SIX FISCAL YEARS**

	Fiscal Year					
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Retail stores	\$ 468,596	\$ 513,656	\$ 552,233	\$ 585,904	\$ -	\$ -
All other outlets	613,467	667,962	771,300	813,262	-	-
<b>Total</b>	<b>\$ 1,082,063</b>	<b>\$ 1,181,618</b>	<b>\$ 1,323,533</b>	<b>\$ 1,399,166</b>	<b>\$ -</b>	<b>\$ -</b>
City direct sales tax rate	0.05%	0.05%	0.05%	0.05%		

NOTES: (1) Taxable Sales data for fiscal year 2006 and 2007 is not yet available.

SOURCE: California State Board of Equalization

**CITY OF WOODLAND, CALIFORNIA  
DIRECT AND OVERLAPPING SALES TAX RATES  
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>City Direct Rate</u>	<u>Overlapping Rate  Yolo County</u>
1997-98	-	1.00%
1998-99	-	1.00%
1999-00	-	1.00%
2000-01	0.05%	1.05%
2001-02	0.05%	1.05%
2002-03	0.05%	1.05%
2003-04	0.05%	1.05%
2004-05	0.05%	1.05%
2005-06	0.05%	1.05%
2006-07	0.05%	1.05%

## NOTES:

- (1) The City of Woodland tax rate was approved by Woodland citizens in 2006 and went into effect on October 1, 2006. The tax funds critical public improvements in City infrastructure, as well as construction of certain capital projects.
- (2) Any increases to the City direct tax rate must be approved by a majority vote of the citizens of Woodland.

## SOURCE:

California State Board of Equalization

**CITY OF WOODLAND, CALIFORNIA  
SALES TAX REVENUE PAYERS BY INDUSTRY  
CURRENT YEAR AND TEN YEARS AGO**

	FY 2005-06				FY 1996-97			
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
Retail trade Services	2	20.00%	\$144,758,535	28.90%	3	30.00%	\$126,629,394	45.21%
Manufacturing Wholesale trade	1	10.00%	\$55,787,934	11.14%	3	30.00%	\$78,598,839	28.06%
Government Construction	3	30.00%	\$96,859,581	19.34%				
Finance, insurance, and real estate	4	40.00%	\$203,450,094	40.62%	3	30.00%	\$60,450,031	21.58%
Transportation and utilities								
Agricultural Mining					1	10.00%	\$14,400,726	5.14%
Farm earnings								
<b>Total</b>	<u>10.00</u>	<u>100.00%</u>	<u>\$500,856,144</u>	<u>100.00%</u>	<u>10</u>	<u>100.00%</u>	<u>\$280,078,990</u>	<u>100.00%</u>

NOTE: *Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the state's revenue. Fiscal year 2006 is the most recent year for which data are available.*

SOURCE: Sales Tax Commission

Yolo County Assessor (Principal Property Tax Payers List)

CITY OF WOODLAND, CALIFORNIA  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST SIX FISCAL YEARS

Fiscal Year	Governmental Activities						Business-type Activities				
	Revenue & Other Bonds (net)	Tax Allocation Bonds	Certificates of Participation	Loans Payable	Developer Fee Obligation	Capital Lease Obligations	Revenue & Other Bonds (net)	Certificates of Participation	Total Primary Government	Percentage of Personal Income	Per Capita
2001-02	\$ -	\$ 2,305,000	\$ 1,085,000	\$ 2,201,763	\$ -	\$ 1,610,045	\$ -	\$ 12,352,334	\$ 19,554,142	0.03 %	\$ 388.21
2002-03	32,405,000	2,260,000	835,000	2,069,922	-	1,480,907	-	5,777,250	44,828,079	0.06	878.93
2003-04	29,590,000	2,215,000	570,000	2,796,811	4,391,065	1,496,868	-	5,293,668	46,353,412	0.06	882.60
2004-05	26,530,000	2,165,000	290,000	5,041,785	52,042,657	2,274,113	-	4,770,085	93,113,640	0.12	1,744.29
2005-06	51,217,780	2,115,000	-	6,102,092	45,016,350	1,957,370	10,087,220	4,216,501	120,712,313	0.15	2,278.79
2006-07	49,842,780	2,060,000	-	5,723,798	45,338,422	2,868,409	10,087,220	3,622,917	119,543,546	0.15	2,211.31

NOTES: (1) Details regarding the City's outstanding debt can be found in Note 9 in the notes to the financial statements.  
(2) Refer to Table 18 for personal income and population data.

**CITY OF WOODLAND, CALIFORNIA**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**

Fiscal Year	General Bonded Debt	Percentage of Actual Taxable Value of Property	Per Capita
1997-98	\$ 5,421,897	0.26%	\$ 122
1998-99	4,984,179	0.22%	109
1999-00	4,621,529	0.20%	100
2000-01	4,731,635	0.19%	94
2001-02	5,304,480	0.20%	105
2002-03	39,050,829	1.37%	766
2003-04	36,668,679	1.20%	698
2004-05	36,300,898	1.09%	680
2005-06	61,392,242	1.62%	1,159
2006-07	60,494,987	1.30%	1,119

- NOTES: (1) Details regarding the City's outstanding debt can be found in Note 9 in the notes to the financial statements.  
(2) Refer to Table 6 for Taxable Value of Property data.  
(3) Refer to Table 18 for population data.

CITY OF WOODLAND, CALIFORNIA  
 DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
 JUNE 30, 2007

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable <sup>a</sup>	Estimated Share of Direct and Overlapping Debt	2006-07 Assessed Valuation	Ratio to Assessed Valuation
Debt repaid with property taxes					
City of Woodland	\$ -	100.00%	\$ -	\$4,667,291,142	0.000%
Other debt			-		
Subtotal, overlapping debt			-		
City direct debt			-		
Total direct and overlapping debt			\$ -		

**CITY OF WOODLAND, CALIFORNIA  
LEGAL DEBT MARGIN INFORMATION  
LAST FIVE FISCAL YEARS**

Legal Debt Margin Calculation for Fiscal Year 2006-2007

Assessed value	\$ 4,667,291,142
Debt limit (3.75% of assessed value)	175,023,418
Debt applicable to limit	-
Legal debt margin	<u>\$ 175,023,418</u>

	Fiscal Year				
	2002-03	2003-04	2004-05	2005-06	2006-07
Debt Limit	\$ 114,813,186	\$ 124,766,187	\$ 141,445,268	\$ 142,292,662	175,023,418
Total net debt applicable to limit	835,000	570,000	290,000	-	-
Assets in debt service fund available for payment	257,499	256,178	258,194	-	-
Legal debt margin	<u>\$ 114,235,685</u>	<u>\$ 124,452,365</u>	<u>\$ 141,413,462</u>	<u>\$ 142,292,662</u>	<u>\$ 175,023,418</u>
Total net debt applicable to the limit as a percentage of debt limit	0.73%	0.46%	0.21%	0%	0%

NOTE: Assessed value of property subject to taxation at full market value as a result of Proposition 13.

SOURCE: Yolo County Assessor's Office.

**CITY OF WOODLAND, CALIFORNIA  
PLEGDED-REVENUE COVERAGE  
LAST FIVE FISCAL YEARS**

Fiscal Year	Wastewater Revenue Bonds*						
	Gross Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage Ratios	
				Principal	Interest	Including Demand Fees	Excluding Demand Fees
2002-03	\$ 4,046,639	\$ 3,755,491	\$ 291,148	\$ 510,000	\$ 977,711	29.78%	29.78%
2003-04	11,214,459	2,819,081	8,395,378	535,000	524,833	1599.63%	1599.63%
2004-05	5,433,769	3,252,175	2,181,594	575,000	249,875	873.07%	873.07%
2005-06	7,122,994	4,167,685	2,955,309	605,000	335,804	880.07%	880.07%
2006-07	8,257,345	5,202,827	3,054,518	645,000	299,241	1020.76%	1020.76%

- NOTES:
- (1) Gross revenue and expenses are based upon bond counsel interpretation.
  - (2) Net Revenues are equal to Gross Revenues less operating costs.
  - (3) Details regarding the City's outstanding debt can be found in the notes to the financial statements. Operating expenses do not include interest, depreciation, or amortization expenses.

SOURCE: City of Woodland Wastewater Utility Fund Financial Statements  
1992 Wastewater Improvement Certificates of Participation and  
2005 Lease Revenue Bond.

**CITY OF WOODLAND, CALIFORNIA  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
1997-98	44,450	\$ 609,987,350	\$ 13,723	4.6%
1998-99	45,600	614,414,400	13,474	4.4%
1999-00	46,300	658,524,900	14,223	3.9%
2000-01	50,600	705,870,000	13,950	4.8%
2001-02	50,370	712,080,690	14,137	4.5%
2002-03	51,003	741,430,611	14,537	5.6%
2003-04	52,519	777,333,719	14,801	5.8%
2004-05	53,382	800,463,090	14,995	5.4%
2005-06	52,972	792,302,204	14,957	4.8%
2006-07	54,060	810,737,820	14,997	4.7%

- NOTES:
- (1) Personal income is calculated as per capita personal income multiplied by the City's population.
  - (2) Per capita personal income is calculated as median household income divided by median household size (three persons).

- SOURCES:
- (1) Population data source - State Department of Finance
  - (2) Per capita personal income data source (calculated from median household income) - from U.S. Housing and Urban Development data
  - (3) Unemployment rate data source - State Department of Employment Development and U.S. Bureau of Labor Statistics: [www.calmis.ca.gov](http://www.calmis.ca.gov)

**CITY OF WOODLAND, CALIFORNIA  
PRINCIPAL EMPLOYERS  
CURRENT YEAR AND SIX YEARS AGO**

Employer	2007			2001		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Target Distribution Center	800	1	15.79%			
Walgreen Co., Distribution	659	2	13.01%			
Woodland Memorial Hospital	480	3	9.48%			
Woodland Clinic Medical	450	4	8.88%			
Silvercrest/Western Homes	303	5	5.98%			
Pacific Coast Producers	300	6	5.92%			
Fleetwood Homes of California	255	7	5.03%			
Baker & Taylor Marketing Svcs	250	8	4.94%			
Truck Accessories Group Inc.	180	9	3.55%			
Butterfield Electric Inc.	176	10	3.47%			
Skyline Homes	165	11	3.26%			
Sherwin-Williams Co.				121	1	2.68%
Sizzler				103	2	2.28%
Western Power Products Inc.				92	3	2.03%
Valley Truck & Tractor				85	4	1.88%
Baby Nutritional Care				80	5	1.77%
Robert's Arco Main				73	6	1.61%
Cache Creek Foods, LLC				64	7	1.42%
Mac Go, Inc.				55	8	1.22%
Rafael's Family Restaurant				48	9	1.06%
Total Top 20 Employers	<u>5,065</u>		<u>79.31%</u>	<u>4,522</u>		<u>15.95%</u>

Source: City Community Development Division.

**CITY OF WOODLAND, CALIFORNIA**  
**FULL-TIME-EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM**  
**LAST FIVE FISCAL YEARS**

Function/Program	Full-time-Equivalent Employees as of June 30				
	2003	2004	2005	2006	2007
<b>Governmental Activities:</b>					
General government	40	40	42	40	39
Public safety					
Police	88	91	95	94	97
Fire	45	48	58	62	62
Public works	71	76	89	89	91
Recreation and parks	38	37	38	39	42
Community development	16	19	19	21	28
<b>Business-type activities:</b>					
Water utility	2	2	2	2	2
Wastewater utility	7	7	7	7	7
Parking	1	1	1	1	1
Storm water	5	6	6	8	8
<b>Total</b>	<b>313</b>	<b>327</b>	<b>357</b>	<b>363</b>	<b>377</b>

NOTES: (1) The employees that support the housing opportunity and other function are included in other primary government functions/programs.

SOURCE: Various City departments.

**CITY OF WOODLAND, CALIFORNIA  
OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST FIVE FISCAL YEARS**

Function/Program	Fiscal Year				
	2002-03	2003-04	2004-05	2005-06	2006-07
<b>Governmental Activities:</b>					
General government					
Building permits issued	1,961	1,998	1,996	2,151	1,922
Building inspections conducted	6,958	8,183	9,621	12,483	12,876
Public safety					
Police					
Physical arrests	2,656	2,372	3,255	3,177	3,429
Traffic violations	2,124	3,665	5,942	5,754	5,977
Fire					
Emergency responses	4,104	4,160	4,072	4,171	4,285
Fires extinguished	266	292	262	260	293
Inspections	2,464	2,398	2,986	2,157	2,748
Public works					
Street resurfacing (miles)	9.8	11.4	13.4	13.7	12.53
Potholes repaired	922	981	963	984	4,049
Recreation and parks					
Athletic field permits issued	69	73	84	96	106
Community center admissions	-	-	-	-	-
Senior center participants	71,490	72,919	74,377	75,864	76,774
<b>Business-type Activities:</b>					
Water utility					
Number of customers	13,069	13,069	13,689	13,689	13,986
New connections	250	-	620	-	-
Water main breaks	44	32	30	33	30
Average daily consumption (per consumer)	306	306	306	305	250
Wastewater utility					
Average daily sewage treatment (per consumer/ton)	0.17%	0.25%	0.26%	0.28%	0.27%
Parking					
Number of lots	14	15	16	17	17
Average annual maintenance	\$13,486	\$16,545	\$15,830	\$22,962	\$23,243
Storm water					
Storm sewer miles	88	88	90	97	110
Average Daily Flows (mgd)	6.6	6.6	6.77	6.6	6.3

SOURCE: Various City departments

**CITY OF WOODLAND, CALIFORNIA  
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
LAST FIVE FISCAL YEARS**

Function/Program	Fiscal Year				
	2002-03	2003-04	2004-05	2005-06	2006-07
<b>Governmental Activities:</b>					
General government					
Public safety					
Police					
Stations	1	1	1	1	1
Vehicular patrol units	-	-	20	20	23
Fire					
Stations	3	3	3	3	3
Public works					
Streets (miles)	167	167	167	183.6	198.0
Streetlights	2,755	2,755	2,855	3,800	3,299
Traffic signals	55	55	55	57	59
Recreation and parks					
Parks - Number of developed acres	176.99	176.99	176.99	178.19	179.60
Number of parks	29	29	29	29	29
Number of swimming facilities	2	2	2	2	2
Number of community recreation centers	-	-	-	-	1
Number of senior centers	1	1	1	1	1
Number of bike lanes	60	60	60	60	62
<b>Business-type Activities:</b>					
Water utility					
Number of water connections	13,069	13,069	13,689	13,689	13,986
Billions of gallons sold	5,183,290,853	5,336,239,594	4,976,962,505	5,118,798,895	5,119,152,092
Wastewater utility					
Number of sewer connections	13,069	13,069	13,689	13,689	13,986
Plant treatment capacity (MGD)	7.8	7.8	7.8	7.8	7.8
Plant flow capacity (annual avg)	6.7	6.8	6.7	6.7	6.7
Parking					
Number of lots	14	15	16	17	17
Municipal transit					
Revenue service miles	N/A	N/A	N/A	N/A	N/A
Storm Water					
Miles	88	88	90	97	110

NOTES: N/A = Not available

SOURCE: Various City departments.

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