

**City of Riverside  
Statistical Section  
For the year ended June 30, 2006**

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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.

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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 Statement 34 in the year ended June 30, 2001; schedules presenting government-wide information include information beginning in that year.

**Table 1**  
**City of Riverside**  
**Net Assets by Component**  
**Last Six Fiscal Years**  
**(accrual basis of accounting)**

(in thousands)

	Fiscal Year					
	2001	2002	2003	2004	2005	2006
<b>Governmental activities</b>						
Invested in capital assets, net of related debt	\$ 422,886	\$ 465,803	\$ 471,380	\$ 484,784	\$ 515,354	\$ 622,336
Restricted	106,320	115,352	106,862	137,126	154,957	158,038
Unrestricted	(54,406)	(59,893)	(10,227)	(41,353)	(46,419)	(51,261)
Total governmental activities net assets	<u>\$ 474,800</u>	<u>\$ 521,262</u>	<u>\$ 568,015</u>	<u>\$ 580,557</u>	<u>\$ 623,892</u>	<u>\$ 729,113</u>
<b>Business-type activities</b>						
Invested in capital assets, net of related debt	\$ 279,165	\$ 293,936	\$ 323,094	\$ 341,041	\$ 402,377	\$ 425,285
Restricted	31,154	38,535	40,869	49,242	54,540	71,386
Unrestricted	172,344	177,537	181,985	217,762	229,462	250,041
Total business-type activities net assets	<u>\$ 482,663</u>	<u>\$ 510,008</u>	<u>\$ 545,948</u>	<u>\$ 608,045</u>	<u>\$ 686,379</u>	<u>\$ 746,712</u>
<b>Primary government</b>						
Invested in capital assets, net of related debt	\$ 702,051	\$ 759,739	\$ 794,474	\$ 825,825	\$ 917,731	\$ 1,047,621
Restricted	137,474	153,887	147,731	186,368	209,497	229,424
Unrestricted	117,938	117,644	171,758	176,409	183,043	198,780
Total primary government net assets	<u>\$ 957,463</u>	<u>\$ 1,031,270</u>	<u>\$ 1,113,963</u>	<u>\$ 1,188,602</u>	<u>\$ 1,310,271</u>	<u>\$ 1,475,825</u>

The City of Riverside implemented GASB 34 for the fiscal year ended June 30, 2001. Information prior to the implementation of GASB 34 is not available.

**Table 2**  
**City of Riverside**  
**Changes in Net Assets**  
**Last Six Fiscal Years**  
**(accrual basis of accounting)**

(in thousands) Page 1 of 2

	Fiscal Year					
	2001	2002	2003	2004	2005	2006
<b>Expenses</b>						
Governmental activities:						
General government	\$ 60,688	\$ 47,245	\$ 59,530	\$ 63,000	\$ 58,460	\$ 74,458
Public safety	71,285	80,944	88,969	102,500	110,969	120,470
Highways and streets	12,277	6,819	15,625	22,017	20,364	20,757
Culture and Recreation	10,512	29,607	29,236	22,988	26,353	32,602
Interest on long-term debt	8,083	7,727	7,696	10,996	15,885	16,358
Total governmental activities expenses	162,845	172,342	201,056	221,501	232,031	264,645
Business-type activities:						
Electric	251,185	215,131	186,917	196,727	200,030	226,186
Water	27,460	28,978	29,715	33,921	36,709	39,486
Sewer	19,463	19,214	20,053	23,273	26,108	27,299
Refuse	11,069	10,821	11,577	11,510	12,841	14,546
Airport	892	1,045	1,151	1,088	1,185	1,004
Transportation	1,580	1,735	2,110	2,286	2,557	2,917
Public parking	-	-	1,392	1,389	824	2,701
Total business-type activities expenses	311,649	276,924	252,915	270,194	280,254	314,139
Total primary government expenses	\$ 474,494	\$ 449,266	\$ 453,971	\$ 491,695	\$ 512,285	\$ 578,784
<b>Program Revenues</b>						
Governmental activities:						
Charges for services:						
General government	\$ 27,910	\$ 20,265	\$ 22,675	\$ 26,160	\$ 25,995	\$ 24,683
Public safety	6,680	5,855	6,427	6,799	6,982	5,845
Highways and streets	22,067	18,891	20,867	22,286	23,108	25,412
Culture and recreation	5,121	4,671	8,304	5,056	7,002	7,716
Operating grants and contributions	3,490	7,257	12,716	12,935	16,140	13,150
Capital grants and contributions	617	19,528	2,144	1,136	5,292	18,618
Total governmental activities program revenues	65,885	76,467	73,133	74,372	84,519	95,424
Business-type activities:						
Charges for services:						
Electric	259,420	216,106	204,293	233,102	252,322	259,572
Water	26,597	29,527	28,637	32,382	34,002	37,613
Sewer	20,428	20,457	21,172	21,672	21,967	21,510
Refuse	11,475	11,220	11,795	13,759	14,492	15,160
Airport	955	1,089	1,046	1,051	1,088	1,162
Transportation	137	116	170	185	200	238
Public parking	-	-	2,385	2,760	2,961	2,837
Operating grants and contributions	2,411	2,992	3,663	1,723	2,261	2,704
Capital grants and contributions	3,293	1,877	4,976	26,390	32,317	29,293
Total business-type activities program revenues	324,716	283,384	278,137	333,024	361,610	370,089
Total primary government program revenues	\$ 390,601	\$ 359,851	\$ 351,270	\$ 407,396	\$ 446,129	\$ 465,513

continued

**Table 2**  
**City of Riverside**  
**Changes in Net Assets**  
**Last Six Fiscal Years**  
**(accrual basis of accounting)**

(in thousands) Page 2 of 2

	Fiscal Year					
	2001	2002	2003	2004	2005	2006
<b>Net Revenues (Expense)</b>						
Governmental activities	\$ (96,960)	\$ (95,875)	\$ (127,923)	\$ (147,129)	\$ (147,512)	\$ (169,221)
Business-type activities	13,067	6,460	25,222	62,830	81,356	55,950
Total primary government net expense	<u>\$ (83,893)</u>	<u>\$ (89,415)</u>	<u>\$ (102,701)</u>	<u>\$ (84,299)</u>	<u>\$ (66,156)</u>	<u>\$ (113,271)</u>
<b>General Revenues and Other Changes in Net Assets</b>						
Governmental activities:						
Taxes						
Sales	\$ 33,981	\$ 38,467	\$ 41,691	\$ 46,624	\$ 53,348	\$ 57,522
Property	35,037	29,471	33,584	35,911	61,553	80,934
Utility Users	3,746	18,510	19,928	21,362	22,133	23,502
Franchise	19,613	4,070	3,811	4,261	4,481	4,813
Other	2,725	2,777	2,967	3,213	3,828	4,372
Intergovernmental, unrestricted	13,772	14,848	15,533	12,528	1,795	1,747
Unrestricted grants and contributions	-	-	-	18,710	15,220	39,653
Investment earnings	13,297	11,058	8,064	1,284	7,815	10,150
Miscellaneous	14,091	5,079	2,241	5,476	5,756	26,173
Transfers	17,527	18,057	18,218	10,302	14,918	25,576
Contributions	-	-	(2,800)	-	-	-
Total governmental activities	<u>153,789</u>	<u>142,337</u>	<u>143,237</u>	<u>159,671</u>	<u>190,847</u>	<u>274,442</u>
Business-type activities:						
Unrestricted grants and contributions	19,501	12,638	15,972	-	-	-
Investment income	16,022	12,780	9,115	5,016	7,548	11,259
Miscellaneous	2,414	5,624	3,849	4,553	7,362	18,700
Special item	2,982	7,900	-	-	(3,014)	-
Transfers	(17,527)	(18,057)	(18,218)	(10,302)	(14,918)	(25,576)
Total business-type activities	<u>23,392</u>	<u>20,885</u>	<u>10,718</u>	<u>(733)</u>	<u>(3,022)</u>	<u>4,383</u>
Total primary government	<u><u>177,181</u></u>	<u><u>163,222</u></u>	<u><u>153,955</u></u>	<u><u>158,938</u></u>	<u><u>187,825</u></u>	<u><u>278,825</u></u>
<b>Change in Net Assets</b>						
Governmental activities	\$ 56,829	\$ 46,462	\$ 15,314	\$ 12,542	\$ 43,335	\$ 105,221
Business-type activities	36,459	27,345	35,940	62,097	78,334	60,333
Total primary government	<u>\$ 93,288</u>	<u>\$ 73,807</u>	<u>\$ 51,254</u>	<u>\$ 74,639</u>	<u>\$ 121,669</u>	<u>\$ 165,554</u>

The City of Riverside implemented GASB 34 for the fiscal year ended June 30, 2001. Information prior to the implementation of GASB 34 is not available.

**Table 3**  
**City of Riverside**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

(in thousands)

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General fund										
Reserved	\$2,399	\$5,008	\$4,245	\$11,049	\$9,089	\$10,947	\$14,362	\$17,268	\$44,487	\$59,930
Unreserved	23,076	27,061	28,149	33,643	61,048	63,829	67,376	117,259	109,266	68,967
Total general fund	<u>\$25,475</u>	<u>\$32,069</u>	<u>\$32,394</u>	<u>\$44,692</u>	<u>\$70,137</u>	<u>\$74,776</u>	<u>\$81,738</u>	<u>\$134,527</u>	<u>\$153,753</u>	<u>\$128,897</u>
All other governmental funds										
Reserved	\$43,005	\$23,638	\$30,346	\$25,564	\$30,589	\$29,856	\$28,123	\$35,177	\$47,677	\$54,173
Unreserved, reported in:										
Special revenue funds	9,549	8,415	21,992	23,945	12,350	12,168	14,691	14,960	24,991	26,718
Capital projects funds	44,487	48,765	63,034	68,027	65,698	67,211	69,444	93,722	89,303	94,070
Permanent funds	-	-	-	-	1,355	1,457	1,232	1,219	127	81
Total all other governmental funds	<u>\$97,041</u>	<u>\$80,818</u>	<u>\$115,372</u>	<u>\$117,536</u>	<u>\$109,992</u>	<u>\$110,692</u>	<u>\$113,490</u>	<u>\$145,078</u>	<u>\$162,098</u>	<u>\$175,042</u>

**Table 4**  
**City of Riverside**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis accounting)**

(in thousands) Page 1 of 2

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>Revenues:</b>										
Taxes	\$ 68,606	\$ 72,936	\$ 77,617	\$ 84,445	\$ 88,121	\$ 93,879	\$ 102,286	\$ 113,118	\$ 142,056	\$ 170,638
Licenses and permits	6,062	6,331	7,854	12,273	13,232	12,317	14,394	11,343	14,389	16,351
Intergovernmental	39,858	35,534	44,055	42,259	48,960	47,410	43,829	42,609	42,568	55,178
Charges for services	4,986	5,499	6,922	7,160	7,879	7,866	8,878	10,046	11,299	11,538
Fines and forfeitures	964	872	1,702	2,226	2,330	2,346	2,095	2,188	2,006	2,098
Special assessments	4,051	4,018	4,060	6,587	5,258	5,420	6,324	10,259	6,272	6,247
Use of money and property	9,289	11,878	11,856	12,470	22,329	13,017	11,255	10,587	10,915	14,324
Miscellaneous	10,418	4,828	4,503	7,900	6,325	4,816	5,042	7,133	9,996	8,502
Total revenues	\$ 144,234	\$ 141,896	\$ 158,569	\$ 175,320	\$ 194,434	\$ 187,071	\$ 194,103	\$ 207,283	\$ 239,501	\$ 284,876
<b>Expenditures:</b>										
General government	\$ 23,099	\$ 24,318	\$ 22,046	\$ 19,942	\$ 28,552	\$ 27,748	\$ 22,031	\$ 36,938	\$ 28,800	\$ 49,381
Public safety	72,329	70,116	72,687	76,386	84,134	91,245	96,487	107,637	119,036	131,688
Highways and streets	7,811	7,071	9,292	9,388	9,979	10,551	12,034	12,124	13,446	12,171
Culture and recreation	25,082	16,933	17,573	18,856	21,239	23,835	27,579	25,919	34,180	34,264
Capital outlay	28,770	25,497	30,647	36,784	33,195	41,058	39,098	37,035	48,366	87,972
Debt Service:										
Principal	6,772	23,445	7,082	14,559	9,326	6,174	4,470	2,422	8,599	9,733
Interest	10,252	9,130	9,285	8,268	8,154	7,785	7,785	9,945	15,025	19,205
Debt issuance costs	-	-	2,185	469	-	-	-	950	1,538	-
Total expenditures	\$ 174,115	\$ 176,510	\$ 170,797	\$ 184,652	\$ 194,579	\$ 208,396	\$ 209,484	\$ 232,970	\$ 268,990	\$ 344,414
Excess of revenues over (under) expenditures	\$ (29,881)	\$ (34,614)	\$ (12,228)	\$ (9,332)	\$ (145)	\$ (21,325)	\$ (15,381)	\$ (25,687)	\$ (29,489)	\$ (59,538)

continued

**Table 4**  
**City of Riverside**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis accounting)**

(in thousands) Page 2 of 2

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>Other financing sources (uses):</b>										
Transfers in	\$ 21,804	\$ 49,869	\$ 39,089	\$ 32,914	\$ 41,364	\$ 31,305	\$ 36,202	\$ 41,440	\$ 49,944	\$ 59,545
Transfers out	(7,068)	(31,612)	(21,258)	(15,902)	(23,837)	(13,248)	(17,984)	(31,338)	(35,026)	(33,969)
Sales of general fixed assets	24	1,304	(225)	(191)	168	153	1,314	(675)	6,230	20,969
Advances from other funds	1,830	2,052	918	613	1,599		81			
Long-term obligation proceeds	1,322	3,379	48,936	6,360		8,454	750	247,594	85,578	1,281
Premiums on bonds issued	-			-					113	
Payments to refunded bond agent			(20,360)					(58,657)	(9,167)	
Total other financing sources (uses)	17,912	24,992	47,100	23,794	19,294	26,664	20,363	198,364	97,672	47,826
Special item - pension contribution	-	-	-	-	-	-	-	(88,300)	(32,141)	-
Net change in fund balances	\$ (11,969)	\$ (9,622)	\$ 34,872	\$ 14,462	\$ 19,149	\$ 5,339	\$ 4,982	\$ 84,377	\$ 36,042	\$ (11,712)
Debt service as a percentage of noncapital expenditures	13.267%	27.504%	13.460%	18.324%	12.147%	9.101%	7.750%	6.772%	12.086%	12.720%
		(1)						(2)	(2)	

(1) Higher than average debt service included \$16 million interfund advance payoff.

(2) Restatement of debt service principal payments to reflect proper reporting of payment to refunded bond agent for refundings during the fiscal year.

**Table 5**  
**City of Riverside**  
**Governmental Activities Tax Revenues By Source**  
**Last Six Fiscal Years**  
**(accrual basis of accounting)**

(in thousands)

<b>Fiscal Year</b>	<b>Sales Tax</b>	<b>Property Tax</b>	<b>Utility Users Tax</b>	<b>Franchise Tax</b>	<b>Other Tax</b>	<b>Total Taxes</b>
2001	\$ 35,037	\$ 33,981	\$ 19,613	\$ 3,746	\$ 2,725	\$ 95,102
2002	38,467	29,471	18,510	4,070	2,777	93,295
2003	41,691	33,584	19,928	3,811	2,967	101,981
2004	46,624	35,911	21,362	4,261	3,213	111,371
2005	53,348	61,553	22,133	4,481	1,795	143,310
2006	57,522	80,934	23,502	4,813	4,372	171,143

The City of Riverside implemented GASB 34 for the fiscal year ended June 30, 2001. Information prior to the implementation of GASB 34 is not available.



**Table 6**  
**City of Riverside**  
**Assessed Value and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**

(in thousands)

Fiscal Year Ended June 30	City				Redevelopment Agency				Total Direct Tax Rate
	Secured	Unsecured	Less: Exemptions	Taxable Assessed Value	Secured	Unsecured	Less: Exemptions	Taxable Assessed Value	
1997	\$ 10,135,216	\$ 548,897	\$ (1,817,324)	\$ 8,866,789	N/A	N/A	N/A	N/A	1.000
1998	10,188,885	540,358	(1,840,080)	8,889,163	N/A	N/A	N/A	N/A	1.000
1999	10,158,747	576,029	(1,819,089)	8,915,687	N/A	N/A	N/A	N/A	1.000
2000	10,557,523	632,940	(1,899,625)	9,290,838	N/A	N/A	N/A	N/A	1.000
2001	11,269,877	686,215	(2,017,543)	9,938,549	N/A	N/A	N/A	N/A	1.000
2002	12,103,179	799,323	(2,129,115)	10,773,387	1,240,768	205,181	(16,263)	1,429,686	1.000
2003	13,071,416	980,529	(2,406,961)	11,644,984	1,390,108	276,506	(27,690)	1,638,924	1.000
2004	14,188,658	845,858	(2,526,503)	12,508,013	1,508,478	228,775	(30,286)	1,706,967	1.000
2005	15,540,982	951,211	(2,751,844)	13,740,349	1,775,655	158,148	(33,654)	1,900,149	1.010
2006	17,557,341	1,058,995	(4,002,177)	14,614,159	2,914,600	210,025	(51,992)	3,072,633	1.009

Notes:

In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only re-assessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above. Assessed valuations are based on 100 percent of estimated actual value.

NA - not available

Source: Riverside County Auditor-Controller

**Table 7**  
**City of Riverside**  
**Direct and Overlapping Property Tax Rates**  
**Last Ten Fiscal Years**

Fiscal Year	City Direct Rates			Overlapping Rates			
	Basic Rate	General Obligation Debt Service	Total Direct Rate	Alvord Unified School District	Jurupa Unified School District	Riverside Unified School District	Moreno Valley Unified School District
1997	1.00	-	1.000	-	0.002	-	0.012
1998	1.00	-	1.000	0.041	0.000	-	0.007
1999	1.00	-	1.000	0.095	0.000	-	-
2000	1.00	-	1.000	0.116	-	-	-
2001	1.00	-	1.000	0.134	-	-	-
2002	1.00	-	1.000	0.128	-	-	-
2003	1.00	-	1.000	0.116	0.060	0.050	-
2004	1.00	-	1.000	0.076	0.060	0.050	-
2005	1.00	0.010	1.010	0.075	0.060	0.040	0.034
2006	1.00	0.009	1.009	0.073	0.060	0.041	0.031

Notes:

In 1978, California voters passed Proposition 13 which sets the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of the various intergovernmental overlapping debt.

Source: Riverside County, Auditor-Controller's Office

**Table 8**  
**City of Riverside**  
**Principal Property Taxpayers**  
**June 30, 2006**

(in thousands)

Property Owner	2006			1997		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Tyler Mall LTD Partnership	\$ 144,601	1	0.8%	-		
Riverside Healthcare System	101,878	2	0.6%	-		
State Street Bank	78,581	3	0.4%	77,674	3	0.9%
BRE Prop. Inc.	66,543	4	0.3%	-		
Calif. State Teachers' Retire System	56,482	5	0.3%	-		
Pepsi Bottling Group	50,607	6	0.3%	30,378	8	0.3%
Press Enterprise	47,893	7	0.3%	56,189	5	0.6%
Rohr/Goodrich	47,007	8	0.3%	89,863	2	1.0%
Mission Grove Park Apts.	45,051	9	0.3%	-		
Raph's Grocery Company	41,064	10	0.2%	-		
Ohio Teacher Retirement	-			130,327	1	1.4%
Kaiser Foundation Hospitals (Clinic)	-			70,961	4	0.8%
Metal Container Corp	-			42,478	6	0.5%
Wal Mart Stores	-			35,384	7	0.4%
Gruner & Jahr Printing & Publishing	-			29,180	9	0.3%
Canyon Springs Marketplace Corp	-			28,821	10	0.3%
Totals	<u>\$ 679,707</u>		<u>3.9%</u>	<u>591,255</u>		<u>6.5%</u>

Notes:

The amounts shown above include assessed value data for both the City and the Redevelopment Agency.

Source: California Municipal Statistics, Inc.

**Table 9**  
**City of Riverside**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

(in thousands)

<b>Fiscal Year Ended June 30</b>	<b>Total Tax Levy for Fiscal Year</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Delinquent Tax Collections for Fiscal Year</b>	<b>Total Fiscal Year Collections</b>	
		<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
1997	\$ 22,202	\$ 20,750	93.5%	\$569	\$ 21,319	96.0%
1998	22,429	21,055	93.9%	584	21,639	96.5%
1999	23,113	21,888	94.7%	537	22,425	97.0%
2000	24,241	23,431	96.7%	626	24,057	99.2%
2001	25,205	24,436	96.9%	370	24,806	98.4%
2002	25,237	23,098	91.5%	513	23,611	93.6%
2003	26,050	25,186	96.7%	603	25,789	99.0%
2004	31,954	31,092	97.3%	966	32,058	100.3%
2005	37,144	36,004	96.9%	706	36,710	98.8%
2006	53,680	51,503	95.9%	746	52,249	97.3%

Notes:

The table includes the City of Riverside Redevelopment Agency. Total Tax collections include supplemental tax levies not included in the total tax levy column.

Source: Riverside County Auditor Controller's Office

**Table 10**  
**City of Riverside**  
**Electricity Sold by Type of Customer,**  
**Last Ten Fiscal Years**

(in millions of kilowatt-hours)

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>Type of Customer:</b>										
Residential	563.0	555.0	575.0	594.0	610.0	600.0	618.0	707.0	675.0	696.0
Industrial	408.0	404.0	406.0	436.0	432.0	434.0	451.0	522.0	530.0	474.0
Commercial	618.0	620.0	619.0	651.0	654.0	629.0	658.0	687.0	707.0	810.0
Military	50.0	135.0	151.0	419.0	600.0	541.0	378.0	354.0	470.0	287.0
Government	49.0	45.0	46.0	53.0	54.0	53.0	49.0	52.0	50.0	58.0
<b>Total</b>	<b>1,688.0</b>	<b>1,759.0</b>	<b>1,797.0</b>	<b>2,153.0</b>	<b>2,350.0</b>	<b>2,257.0</b>	<b>2,154.0</b>	<b>2,322.0</b>	<b>2,432.0</b>	<b>2,325.0</b>
<b>Total direct rate</b>										
Monthly Base Rate <sup>1</sup>	\$ 3.06	3.06	3.06	3.06	3.06	3.06	3.18	3.28	3.36	3.36
Rate per 250 KWH <sup>1</sup>	\$ 20.18	20.18	20.18	20.18	20.18	20.18	20.98	21.65	22.20	22.20

<sup>1</sup> Rates are based on a monthly base rate plus energy charge for the first 250 KWH.  
The Utility charges an excess use rate over 250 KWH.

Source: Riverside Public Utilities, Finance Services

**Table 11**  
**City of Riverside**  
**Electricity Rates**  
**Last Ten Fiscal Years**  
**(Average Rate in Dollars per Kilowatt-Hour)**

<b>Fiscal Year Ended June 30</b>	<b><u>Residential</u></b>	<b><u>Commercial</u></b>
1997	\$ 0.10761	\$ 0.10652
1998	0.10726	0.10663
1999	0.10744	0.10632
2000	0.10767	0.10640
2001	0.10798	0.10637
2002	0.10768	0.10615
2003	0.10990	0.10779
2004	0.11439	0.10936
2005	0.11813	0.11321
2006	0.12222	0.11330

**NOTE:**

Rates are based on a monthly base rate plus an energy charge for the first 250 KWH. The Utility charges an excess use rate over 250 KWH.

Source: Riverside Public Utilities, Finance Services

**Table 12**  
**City of Riverside**  
**Top 10 Electricity Customers**  
**Current Year and Nine Years Ago**

Electricity Customer	2006		1997	
	Electricity Charges	Percent of Total Electric Revenues	Electricity Charges	Percent of Total Electric Revenues
Local Government	\$ 6,800,955	3.13%	N/A	N/A
County Agency	6,055,610	2.79%	N/A	N/A
State University	5,721,910	2.63%	N/A	N/A
Local School District	3,528,009	1.62%	N/A	N/A
Grocery Store	3,251,327	1.50%	N/A	N/A
Corporation	2,014,477	0.93%	N/A	N/A
Shopping Mall	1,688,791	0.78%	N/A	N/A
Corporation	1,543,389	0.71%	N/A	N/A
Hospital	1,500,129	0.69%	N/A	N/A
Hospital	1,456,954	0.67%	N/A	N/A
	<u>\$ 33,561,552</u>	<u>15.45%</u>	<u>N/A</u>	<u>N/A</u>

Retail Sales Per Financial Statements \$ 217,238,904

N/A - not available

Source: Riverside Public Utilities, Finance Services

**Table 13**  
**City of Riverside**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

(in thousands)

Fiscal Year	Governmental Activities							
	General Obligation Bonds	Redevelopment Bonds	Revenue Bonds	Assessment Bonds	Pension Obligation Bonds	Certificates of Participation	Capital Leases	Notes Payable
1997	-	97,045	11,895	540	-	11,640	1,628	10,202
1998	-	95,774	10,295	480	-	7,865	4,666	9,571
1999	-	116,600	8,595	285	-	7,440	5,375	13,674
2000	-	115,605	6,795	245	-	6,050	4,719	12,998
2001	-	113,980	2,830	195	-	5,615	7,316	11,629
2002	-	111,880	525	135	-	5,150	6,430	11,096
2003	-	109,615	-	-	-	4,650	5,517	11,447
2004	20,285	131,590	-	-	89,540	58,706	8,938	11,057
2005	20,280	144,024	-	-	148,280	57,336	7,431	10,645
2006	19,858	140,195	-	-	146,470	55,571	6,008	10,215

  

Fiscal Year	Business-Type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	Revenue Bonds	Loans Payable	Capital Leases			
1997	281,494	-	8	414,452	13.65%	1.72
1998	331,592	-	107	460,350	13.62%	1.84
1999	321,058	7,956	428	481,411	13.43%	1.89
2000	310,424	7,956	409	465,201	12.96%	1.79
2001	299,244	7,315	653	448,777	12.01%	1.71
2002	355,621	6,966	571	498,374	13.70%	1.88
2003	342,559	11,524	498	485,810	12.54%	1.77
2004	440,970	11,066	439	772,591	18.68%	2.79
2005	419,581	10,459	392	818,428	19.02%	2.87
2006	509,577	9,841	317	898,052	14.29%	3.12

Source: City of Riverside Notes to Financial Statements and Statistical Table 18.



**Table 14**  
**City of Riverside**  
**Ratios of General Bonded Debt Outstanding**  
**Last Ten Fiscal Years**

(in thousands, except per capita amount)

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Pension Bonds</b>	<b>Certificates of Participation</b>	<b>Tax Allocation Bonds <sup>2</sup></b>	<b>Total</b>	<b>Percent of Assessed Value <sup>1</sup></b>	<b>Per Capita</b>
1997	-	-	-	92,188	92,188	1.04%	382
1998	-	-	-	90,952	90,952	1.02%	376
1999	-	-	-	110,414	110,414	1.24%	457
2000	-	-	-	109,414	109,414	1.18%	453
2001	-	-	-	107,859	107,859	1.09%	446
2002	-	-	-	106,020	106,020	0.98%	439
2003	-	-	-	103,752	103,752	0.89%	429
2004	20,285	89,540	58,706	125,405	293,936	2.35%	1,216
2005	20,280	148,280	57,336	136,982	362,878	2.64%	1,502
2006	19,858	146,470	55,571	133,150	355,049	2.43%	1,469

Notes:

General bonded debt is debt payable with governmental fund resources and general obligation bonds recorded in enterprise funds (which, the City has none.)

<sup>1</sup> Assessed value has been used because the actual value of taxable property is not readily available in the State of California.

<sup>2</sup> Amount presented is net of restricted resources held for the repayment of outstanding debt principal.

Source: City of Riverside Notes to Financial Statements and Reserve Cash Reconciliation maintained by City Finance Division.

**Table 15**  
**City of Riverside**  
**Direct and Overlapping Debt**  
**As of June 30, 2006**

City Assessed Valuation:	\$ 18,016,372,043
Redevelopment Agency Incremental Valuation:	<u>3,131,985,255</u>
Adjusted Assessed Valuation:	<u><u>\$ 14,884,386,788</u></u>

	<u>Percentage Applicable <sup>3</sup></u>	<u>Outstanding Debt 6/30/2006</u>	<u>Estimated Share of Overlapping Debt</u>
Direct and Overlapping Tax and Assessment Debt:			
Metropolitan Water District	1.017%	\$ 3,961,876	\$ 40,292
Riverside City Community College District	30.102%	20,149,108	6,065,284
Alvord Unified School District	67.749%	32,282,399	21,871,002
Riverside Unified School District	84.037%	99,239,293	83,397,725
Corona-Norco Unified School District	0.002%	1,090	0
Jurupa Unified School District	0.001%	561	0
Moreno Valley Unified School District	4.005%	2,002,498	80,200
City of Riverside	100%	19,590,000	19,590,000
Riverside Unified School District Community Facilities Districts	96.650-100%	94,426,090	91,262,816
City of Riverside Community Facilities Districts	100%	54,223,000	54,223,000
City of Riverside 1915 Act Bonds	100%	43,220,000	43,220,000
Total Direct and Overlapping Tax and Assessment Debt:		<u>\$ 369,095,915</u>	<u>\$ 319,750,320</u>

continued

**Table 15  
City of Riverside  
Direct and Overlapping Debt  
As of June 30, 2006**

Direct and Overlapping General Fund Debt:			
Riverside County General Fund Obligations	12.065%	\$ 76,072,910	\$ 9,178,197
Riverside County Pension Obligations	12.065%	47,879,349	5,776,643
Riverside County Board of Education Certificates of Participation	12.065%	1,356,106	163,614
Alvord Unified School District Certificates of Participation	67.748%	16,350,980	11,077,462
Corona-Norco Unified School District Certificates of Participation	0.002%	1,668	0
Jurupa Unified School District Certificates of Participation	0.001%	80	0
Moreno Valley Unified School District Certificates of Participation	4.005%	1,072,739	42,963
Riverside Unified School District General Fund Obligations	84.037%	22,122,740	18,591,287
City of Riverside General Fund Obligations	100%	55,315,000	55,315,000 (1)
City of Riverside Pension Obligations	100%	146,470,000	146,470,000
Total Gross Direct and Overlapping General Fund Debt:		366,641,572	246,615,166
Less: Riverside County Self-Supporting Obligations		2,363,665	2,363,665
Total Net Direct and Overlapping General Fund Debt:		<u>\$ 364,277,907</u>	<u>\$ 244,251,501</u>
Net Direct and Overlapping Debt:			<u>\$ 564,001,821</u>
Gross Direct and Overlapping Debt:			<u>\$ 566,365,486 (2)</u>

- (1) Excludes certificates of participation to be sold
- (2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.
- (3) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries and dividing it by each unit's total taxable assessed value.

Overlapping governments are those that coincide at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: California Municipal Statistics, Inc.

**Table 16**  
**City of Riverside**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**

	(in thousands)									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Assessed valuation	\$8,866,789	\$8,889,163	\$8,915,687	\$9,290,838	\$9,938,549	\$10,773,387	\$11,644,984	\$12,508,013	\$13,740,349	\$14,614,159
Conversion percentage	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Adjusted assessed valuation	2,216,697	2,222,291	2,228,922	2,322,710	2,484,637	2,693,347	2,911,246	3,127,003	3,435,087	3,653,540
Debt limit percentage	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
Debt limit	332,505	333,344	334,338	348,406	372,696	404,002	436,687	469,050	515,263	548,031
General obligation bonds	-	-	-	-	-	-	-	20,285	20,280	19,858
Pension obligation bonds	-	-	-	-	-	-	-	89,540	148,280	146,470
Total net debt applicable to limit:	-	-	-	-	-	-	-	109,825	168,560	166,328
Legal debt margin	332,505	333,344	334,338	348,406	372,696	404,002	436,687	359,225	346,703	381,703
Total net debt applicable to the limit as a percentage of debt limit	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	23.4%	32.7%	30.4%

The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the State.

Source: City of Riverside, Statistical Table 6 and Notes to Financial Statements.

**Table 17**  
**City of Riverside**  
**Pledged-Revenue Coverage**  
**Governmental Activity Debt**  
**Last Ten Fiscal Years**

(in thousands)

Fiscal Year	Tax Allocation Bonds			
	Tax Increment	Debt Service		Coverage
		Principal	Interest	
1997	\$ 11,160.00	\$ 3,254.00	\$ 8,371.00	0.96
1998	11,179.00	1,902.00	7,540.00	1.18
1999	11,832.00	2,466.00	7,970.00	1.13
2000	12,829.00	1,894.00	7,194.00	1.41
2001	13,279.00	3,099.00	7,363.00	1.27
2002	14,859.00	2,745.00	7,252.00	1.49
2003	16,180.00	2,694.00	7,371.00	1.61
2004	17,410.00	1,873.00 (1)	9,599.00	1.52
2005	21,242.00	4,507.00 (1)	6,307.00	1.96
2006	35,268.00	4,390.00	7,236.00	3.03

Source: Annual Financial Report, Redevelopment Agency

(1) Restatement of debt service principal payments to reflect proper reporting of payment to refunded bond agent during the fiscal year.

**Table 18**  
**City of Riverside**  
**Pledged-Revenue Coverage**  
**Business Type Activity Debt**  
**Last Ten Fiscal Years**

(in thousands)

Fiscal Year	Electric Revenue Bonds						Water Revenue Bonds					
	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest					Principal	Interest	
1997	\$ 183,932	\$ 137,964	\$ 45,968	\$ 6,190	\$ 9,891	2.86	\$ 26,643	\$ 15,013	\$ 11,630	\$ 2,015	\$ 2,599	2.52
1998	207,934	143,828	64,106	6,635	10,371	3.77	26,126	14,776	11,350	2,265	2,642	2.31
1999	180,171	145,402	34,769	6,555	10,701	2.01	30,739	15,659	15,080	2,780	2,667	2.77
2000	197,842	150,175	47,667	6,610	10,669	2.76	33,327	16,397	16,930	2,755	2,591	3.17
2001	271,828	227,081	44,747	6,930	10,350	2.59	36,259	18,643	17,616	2,955	2,364	3.31
2002	229,529	190,426	39,103	7,385	9,841	2.27	43,215	19,244	23,971	3,215	2,941	3.89
2003	211,553	157,450	54,103	7,840	10,966	2.88	36,837	19,928	16,909	3,895	2,720	2.56
2004	239,842	168,162	71,680	10,780	10,183	3.42	47,093	23,767	23,326	4,010	2,622	3.52
2005	271,987	169,064	102,923	14,555	12,143	3.86	45,626	26,583	19,043	4,045	2,591	2.87
2006	275,478	191,758	83,720	15,015	14,545	2.83	51,313	27,385	23,928	3,875	3,388	3.29

  

Sewer Revenue Bonds						
Fiscal Year	Sewer Charges and Other	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
1997	\$ 21,315	\$ 11,894	\$ 9,421	\$ 1,960	\$ 2,917	1.93
1998	21,530	11,901	9,629	2,075	2,792	1.98
1999	21,322	12,117	9,205	2,200	2,662	1.89
2000	23,851	12,300	11,551	2,330	2,557	2.36
2001	25,056	12,451	12,605	2,435	2,729	2.44
2002	23,872	12,387	11,485	2,550	2,423	2.31
2003	24,297	13,433	10,864	2,665	2,165	2.25
2004	24,176	17,006	7,170	2,800	2,341	1.39
2005	25,444	19,163	6,281	2,970	2,061	1.25
2006	23,482	20,393	3,089	3,120	1,691	0.64

Source: City of Riverside, Propriety Fund Statement of Revenues, Expenses and Changes in Net Fund Balance.

**Table 19**  
**City of Riverside**  
**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**

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<b>Fiscal Year</b>	<b>Population</b>	<b>Personal Income (amounts expressed in thousands)</b>	<b>Per Capita Personal Income</b>	<b>Unemployment Rate</b>
1997	241,630	3,036,564,210	12,567	7.8
1998	250,799	3,381,021,319	13,481	7.0
1999	254,300	3,583,849,900	14,093	6.2
2000	259,738	3,590,877,850	13,825	5.3
2001	262,335	3,735,912,735	14,241	5.2
2002	265,700	3,636,635,900	13,687	6.5
2003	274,100	3,874,951,700	14,137	6.8
2004	277,030	4,135,503,840	14,928	6.2
2005	285,537	4,303,042,590	15,070	5.9
2006	288,203	6,283,978,212	21,804	5.4

Source: City of Riverside, Development Department

**Table 20**  
**City of Riverside**  
**Principal Employers**  
**Current Year and Nine Years Ago**

Employer	2006			1997		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
County of Riverside	7,000	1	4.5%	N/A	N/A	N/A
University of California	6,294	2	4.0%	N/A	N/A	N/A
Kaiser Permanente	4,000	3	2.6%	N/A	N/A	N/A
Riverside Community College	3,350	4	2.2%	N/A	N/A	N/A
Riversie Unified School District	2,924	5	1.9%	N/A	N/A	N/A
City of Riverside	2,460	6	1.6%	N/A	N/A	N/A
Fleetwood Enterprises	2,386	7	1.5%	N/A	N/A	N/A
Pacific Bell	1,800	8	1.2%	N/A	N/A	N/A
Riverside County Office of Education	1,782	9	1.1%	N/A	N/A	N/A
Riverside Community Hospital	1,641	10	1.1%	N/A	N/A	N/A
Total	<u>33,637</u>		<u>21.6%</u>	<u>N/A</u>		<u>N/A</u>

N/A - not available

Source: City of Riverside, Development Department



**Table 21**  
**City of Riverside**  
**Full-Time Equivalent City Government Employees by Function**  
**Last Ten Fiscal Years**

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>Function</b>										
General government	337.30	283.38	273.50	276.22	288.26	313.29	314.39	318.36	331.88	377.15
Public safety										
Police	536.10	531.70	530.70	534.95	544.65	560.65	569.65	567.83	568.83	589.33
Fire										
Firefighters and officers	210.64	187.64	187.64	188.64	218.64	217.65	218.65	219.65	221.11	221.73
Highways and streets	343.03	310.49	310.59	311.59	313.59	310.59	324.59	333.59	329.84	321.84
Sanitation										
Culture and recreation	398.29	244.42	249.28	256.52	265.08	282.93	301.97	302.92	300.92	311.45
Airport	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Water	136.00	128.00	119.00	121.00	122.00	123.00	123.00	130.00	130.00	133.00
Electric	298.20	277.71	273.60	276.60	280.60	282.60	291.60	295.60	305.60	337.60
<b>Total</b>	<b>2,264.56</b>	<b>1,968.34</b>	<b>1,949.31</b>	<b>1,970.52</b>	<b>2,037.82</b>	<b>2,096.71</b>	<b>2,149.85</b>	<b>2,173.95</b>	<b>2,194.18</b>	<b>2,298.10</b>

Source: City of Riverside, Budget Office

**Table 22**  
**City of Riverside**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**

Function/Program	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Police										
Arrests	11,062	12,243	11,034	8,756	9,638	10,047	10,541	11,951	11,280	10,093
Fire										
Number of calls answered	22,016	21,639	20,920	22,824	23,968	24,115	24,886	25,876	26,505	26,696
Inspections	N/A	N/A	N/A	N/A	N/A	N/A	14,229	16,306	17,028	19,261 (1)
Public works:										
Street resurfacing (miles)	N/A	N/A	N/A	N/A	109.09	104.04	67.39	62.37	102.45	51.26
Parks and recreation										
Number of recreation classes	14,492	14,492	14,492	14,492	14,492	14,619	14,787	15,135	15,195	16,272
Number of facility rentals	26,327	26,327	26,327	26,327	26,327	26,533	26,854	27,014	27,074	27,483
Water										
Number of accounts	56,935	58,214	58,383	58,538	58,905	59,176	59,890	61,668	62,492	62,985
Annual consumption (ccf)	28,655,959	24,925,154	26,777,544	29,285,011	28,044,248	29,419,027	28,232,000	30,407,000	27,697,000	28,682,000
Electric										
Number of accounts	89,562	90,607	92,213	93,147	95,205	96,503	98,459	100,766	103,463	104,294
Annual consumption (kwh)	1,638,646,287	1,624,389,147	1,646,453,088	1,734,156,468	1,749,842,407	1,716,000,000	1,776,000,000	1,968,000,000	1,962,000,000	2,038,000,000
Sewer:										
New connections	N/A	N/A	N/A	N/A	4,073	5,267	5,825	7,034	9,621	16,717
Average daily sewage treatment (millions of gallons)	27.17	27.22	32.33	30.92	32.59	34.75	33.15	35.24	38.07	35.91

<sup>1</sup> Inspections were not tracked prior to 2003

N/A - not available

Source: City of Riverside, various departments

**Table 23**  
**City of Riverside**  
**Capital Asset Statistics by Function**  
**Last Ten Fiscal Years**

Function	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005 (1)	2006
Public Safety										
Police										
Stations	2	2	2	2	2	2	2	2	2	3
Substations	8	9	9	9	9	9	7	11	7	5
Helicopters	4	4	4	4	4	4	4	4	4	4
Fire										
Stations	13	13	13	13	13	13	13	13	13	13
Active apparatus	26	25	25	26	26	26	30	30	30	29
Reserve apparatus	5	6	6	4	4	5	6	5	5	6
Training facilities	1	1	1	1	1	1	1	1	1	1
Highways and streets										
Streets (miles)	791.87	796.84	804.04	811.74	819.18	816.34	1,100.00	829.00	836.00	845.35
Streetlights	25,929	26,144	27,406	27,622	27,841	28,058	28,246	28,401	28,581	28,847
Traffic signals	267	283	283	287	299	320	320	322	322	353
Culture and recreation										
Parks acreage	2,481.17	2,465.60	2,664.60	2,664.60	2,664.60	2,665.00	2,534.00	2,500.00	2,534.00	2,534.00
Community centers	10	10	10	10	10	10	10	10	11	11
Playgrounds	28	31	31	32	32	35	30	26	26	27
Swimming pools	9	9	9	9	9	9	6	6	7	6
Softball & baseball diamonds	33	36	36	36	36	36	34	34	35	33
Library branches	5	5	5	5	5	5	7	5	5	6
Museum exhibit-fixed	65	65	51	51	51	51	52	11	8	7
Museum exhibit-special	4	4	7	7	7	11	13	4	1	-
Museum reference library volumes	2,575	2,575	2,575	2,575	2,575	2,600	2,750	3,000	5,224	5,500
Water										
Fire hydrants	6,331	6,402	6,390	6,504	6,566	6,715	6,763	6,763	6,926	7,127
Sewer										
Sanitary sewers (miles)	1,100	1,100	1,100	1,100	1,100	800	750	755	755	810
Electric										
Miles of overhead distribution system	519.0	546.9	546.0	543.9	554.9	539.1	593.3	539.0	531.0	527.0
Miles of underground system	448.0	497.9	515.1	523.5	540.1	575.8	538.2	608.0	622.0	663.0

Source: City of Riverside, various departments

(1) During the 2004/05 fiscal year, four police substations closed.

