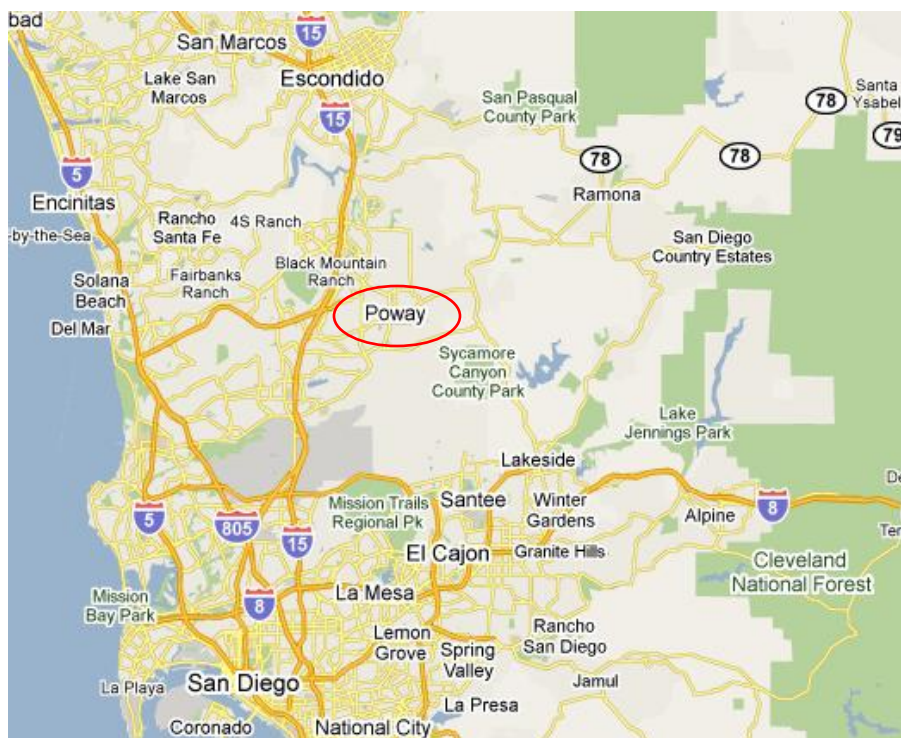


City of Poway Municipal Analysis

Analysis updated July 2010

City of Poway: General Statistics¹

Date of Incorporation: 1980	Type of City: General Law
Population: 52,056 ²	Size of City: 39.4 square miles
Median Household Income: \$105,420	2011 General Fund Budget: \$32,109,931
# of Full Time Employees: 229	Transient Occupancy Tax rate: 10.00%
Sales and Use Tax rate: 8.75%	



Source: Google Maps.

Key Findings

- Property and sales tax account for approximately 95% of the City of Poway's total governmental tax revenue. In FY 2009, property tax accounted for 79.83% of total governmental tax revenue.
- Poway's largest governmental expenditure is public safety, and single largest overall expenditure is debt service. The City's fastest growing areas of expenditure are public works and capital outlay.
- Between FY 1999 – FY 2009 the City's population increased by 5.90%, while staffing decreased by 5.53%.
- When adjusting for inflation, the City's total pension costs have increased 214.22% between FY 1999 and FY 2009.
- At the end of FY 2009, the City of Poway had long-term debt per capita of \$5,658.40.

¹ <http://www.poway.org/index.aspx?page=25>, Accessed 5-5-2010, Last Updated 11/4/2009, SANDAG, State Board of Equalization

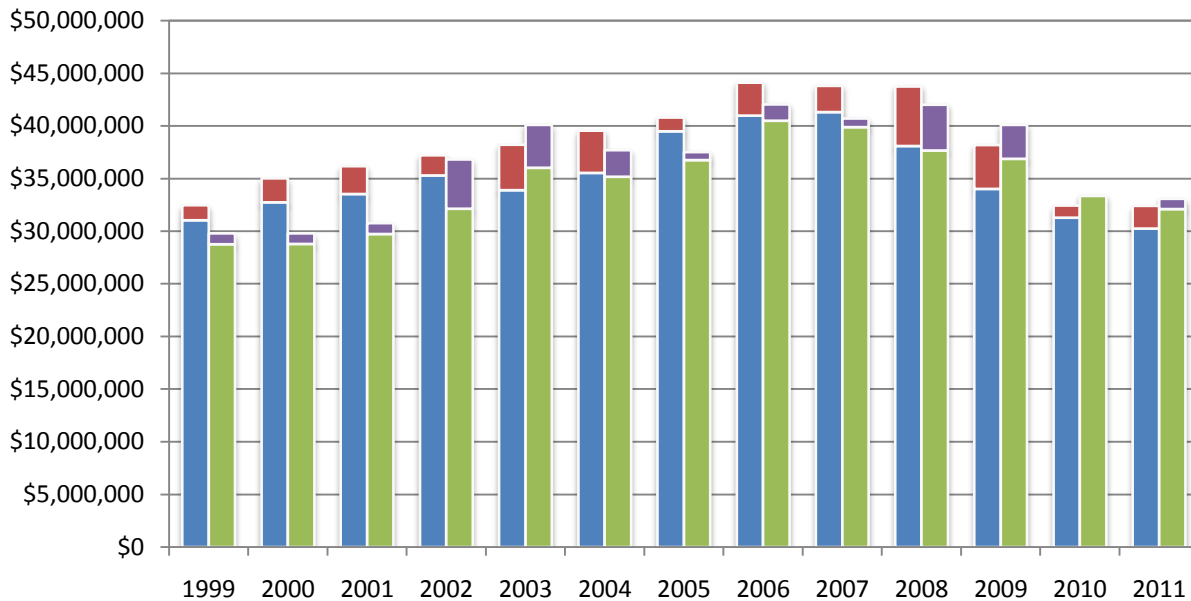
² California Department of Finance. 2010 estimates.

General Fund

(data found in Appendix A)

The following graph outlines General Fund inflows (revenue plus transfers in) and outflows (expenditures plus transfers out) within the City of Poway for the period FY 1999 – FY 2011.

City of Poway General Fund Inflows and Outflows FY 1999 - FY 2011



Source: FY 1999 - FY 2009 CAFRs, FY 2010 - FY 2011 Budgets; In 2009 Dollars

■ Revenue ■ Transfers In ■ Expenditure ■ Transfers Out

At the end of FY 2009, the City had \$22.2 million in “usable”³, General Fund reserves. The City’s policies call for available General Fund reserves to total no less than 25% of the prior year’s General Fund expenditures. Reserves as of FY 2009 totaled 66.37% of the City’s operating General Fund expenditures. The City has policies that designate several of the City’s other General Fund reserves for specific uses such as debt service, ongoing appropriations, etc. Total reserves, including those designated or reserved for other purposes amounted to \$37.7 million at the end of FY 2009.

³ Usable is in quotations here because although the money is not restricted in the classic sense, it may not be “cash on hand” either.

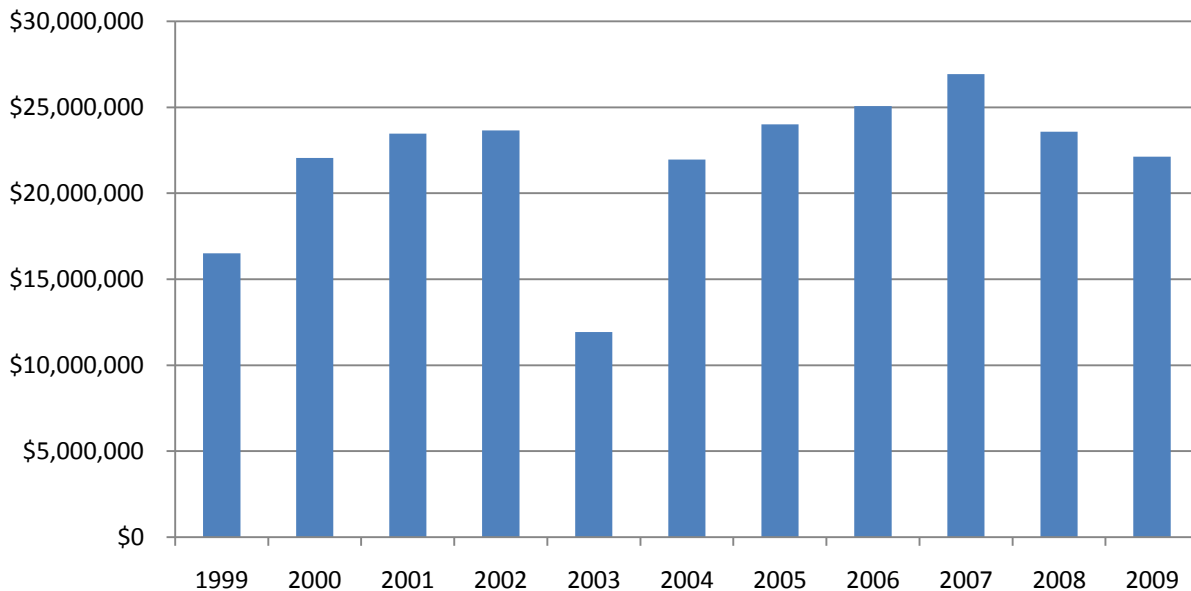
City of Poway General Fund Reserves FY 1999 – FY 2009, (in 2009 dollars)

Fiscal Year	GF Reserves (Unreserved), Designated, Revenue Shortfall	GF Reserves (Unreserved), Designated Miscellaneous	Total GF Reserves Available for Contingencies	% Change in Total GF Reserves for Contingencies	GF Reserves Available for Contingencies as a % of GF Operating Expenditures
1999	\$ -	\$16,509,785	\$16,509,785		57.38%
2000	\$ -	\$22,044,442	\$22,044,442	33.52%	74.17%
2001	\$ -	\$23,473,320	\$23,473,320	6.48%	73.06%
2002	\$ -	\$23,659,594	\$23,659,594	0.79%	65.71%
2003	\$ -	\$11,921,390	\$11,921,390	-49.61%	33.90%
2004	\$3,529,309	\$18,438,803	\$21,968,112	84.27%	59.80%
2005	\$3,404,519	\$20,603,984	\$24,008,503	9.29%	59.29%
2006	\$3,245,732	\$21,819,057	\$25,064,789	4.40%	62.87%
2007	\$3,217,875	\$23,719,670	\$26,937,545	7.47%	71.51%
2008	\$3,276,411	\$20,298,452	\$23,574,864	-12.48%	63.96%
2009	\$3,133,550	\$18,994,571	\$22,128,121	-6.14%	66.37%

Source: FY 1999 – FY 2009 CAFRs

The following graph displays Poway’s General Fund reserves available for contingencies for FY 1999 – FY 2009. As depicted in the chart above, a portion of Poway’s designated funds may be used for general operations in the event of a revenue short fall.

City of Poway Available General Fund Reserves FY 1999 - FY 2009



Source: FY 1999 - FY 2009 CAFRs; In 2009 dollars

Governmental Tax Revenues

(data found in Appendix B)

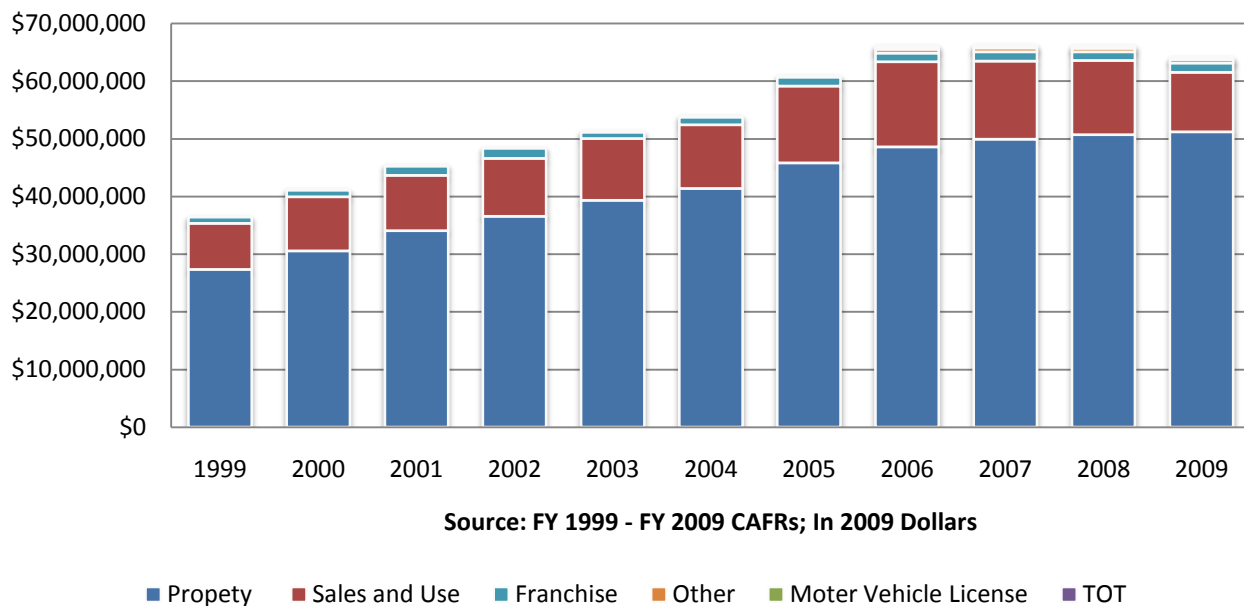
The City of Poway collects several types of taxes including: property, sales and use, franchise fees, transient occupancy (TOT), and motor vehicle license fees.

Governmental tax revenues by source; in 2009 dollars

Tax	Governmental Revenue		Overall Change	Percent of Total Governmental Revenue	
	FY 1999	FY 2009		FY 1999	FY 2009
Property	\$27,318,191	\$51,190,712	87.39%	74.81%	79.83%
Sales and Use	\$10,325,455	\$8,011,244	28.89%	21.94%	16.10%
Franchise	\$1,071,255	\$1,590,066	48.43%	2.93%	2.48%
TOT	\$117,870	\$247,787	110.22%	0.32%	0.39%

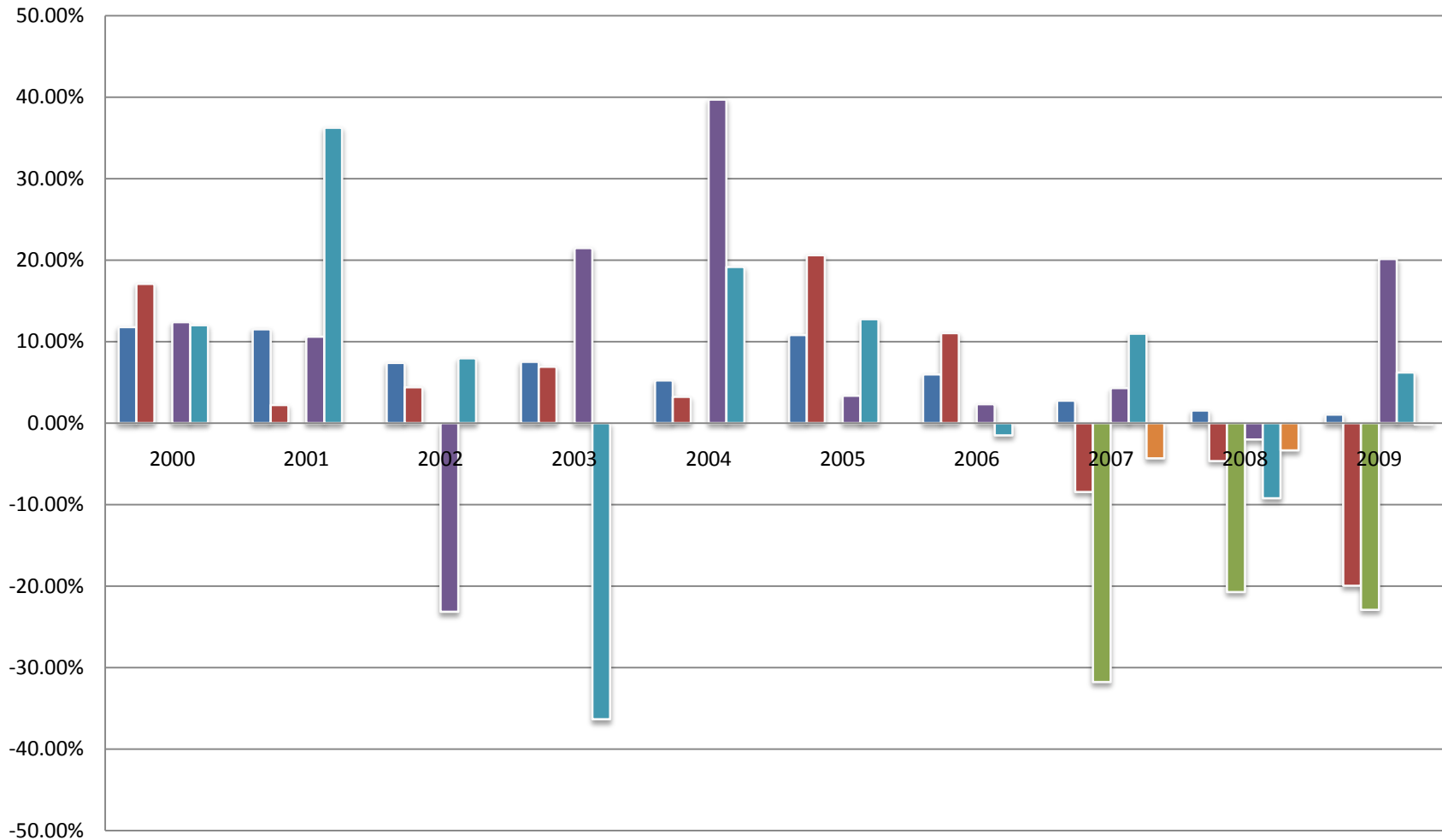
Historically, 95% of the City of Poway's governmental tax revenues have been comprised of property and sales tax, with property taxes being the larger of the two major sources. The City also collects motor vehicle license fees, franchise taxes, and transient occupancy tax (TOT) that made up a combined 3.14% of total tax revenue in FY 2009. Total tax revenue for the City of Poway has grown an average of 5.92% per year between FY 1999 and FY 2009.

City of Poway Governmental Tax Revenue by Source FY 1999 - FY 2009



The following graph depicts tax revenue changes from year to year.

City of Poway Governmental Tax Revenue Growth FY 2000 - FY 2009



Source: FY 1999 - FY 2009 CAFRs; In 2009 Dollars

■ Property ■ Sales and Use ■ Motor Vehicle License ■ TOT ■ Franchise ■ Other

* indicates budgeted figures.

Governmental Expenditure Detail

(data found in Appendix C)

The City of Poway's governmental expenditures can be classified into the following seven groups: public safety, public works, general government, community services, development services, capital outlay, and debt service.

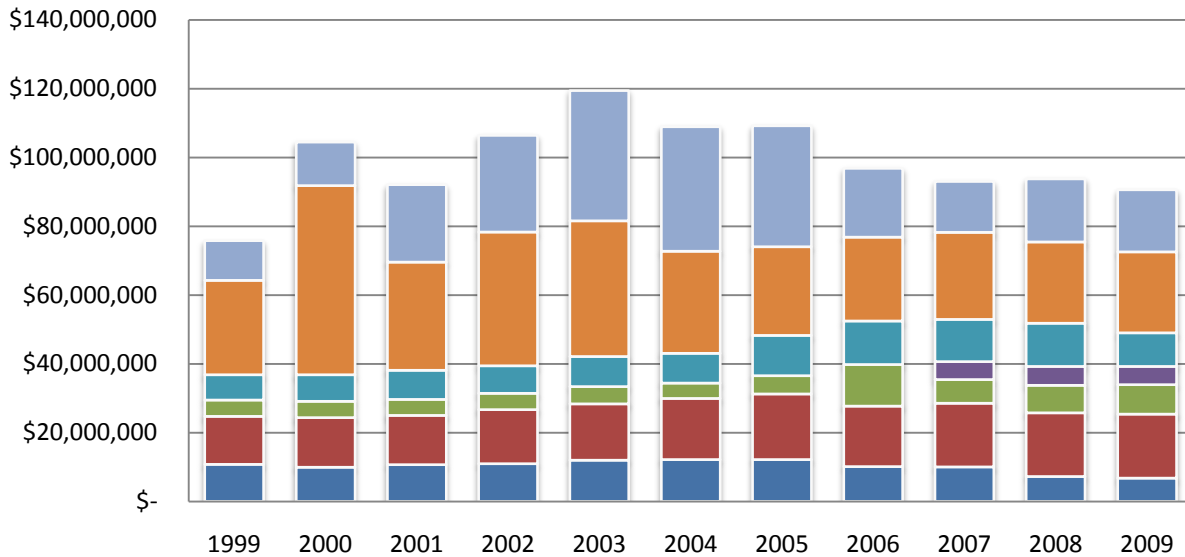
Governmental Expenditures by Category; in 2009 dollars

	Expenditure		Overall Change	Percent of Total Expenditure	
	FY 1999	FY 2009		FY 1999	FY 2009
Public Safety	\$ 13,961,807	\$ 18,673,036	33.74%	18.42%	20.62%
Public Works	\$ 4,687,114	\$ 8,566,157	82.76%	6.18%	9.46%
General Government*	\$ 10,801,684	\$ 12,012,432	11.21%	14.25%	13.26%
Community Services	\$ 7,383,848	\$ 9,741,990	31.94%	9.74%	10.76%
Debt Service	\$ 27,444,029	\$ 23,587,005	-14.05%	36.21%	26.05%
Capital Outlay	\$ 11,515,179	\$ 17,981,861	56.16%	15.19%	19.86%

*General government includes legislative, administrative, and development services.

During the period FY 1999 – FY 2009, the City's fastest growing expenditures were public works and capital outlay. In FY 1999, public works and capital outlay combined comprised 21.37% of total expenditures, while in FY 2009 they comprised 29.32%. In contrast, the City exhibited slow growth in general government expenditures and a decline in annual debt service payments.

City of Poway Governmental Expenditures by Category FY 1999 - FY 2009



Source: FY 1999 - FY 2009 CAFRs; In 2009 Dollars

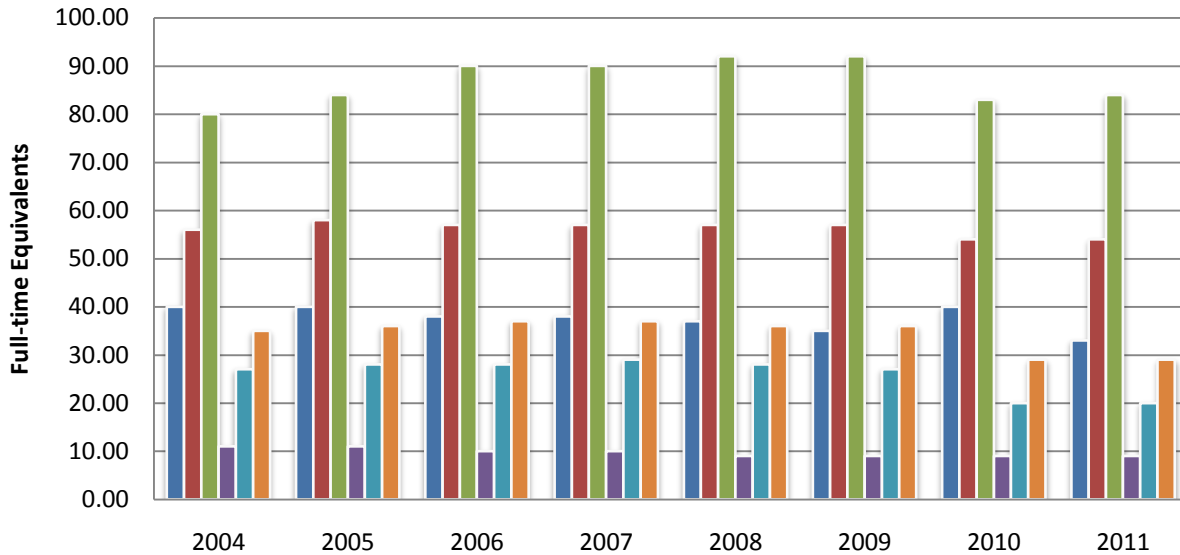
- General Government
- Public Safety
- Public Works
- Development Services
- Community Services
- Debt Service
- Capital Outlay

Staffing Levels

(data found in Appendix D)

Between FY 1999 and FY 2009, the City decreased staffing levels by 15.00 full-time employees. Between FY 2003 and FY 2009, the majority of these decreases came in the community services and development services departments.

City of Poway Staffing by Service FY 2004 - FY 2011*

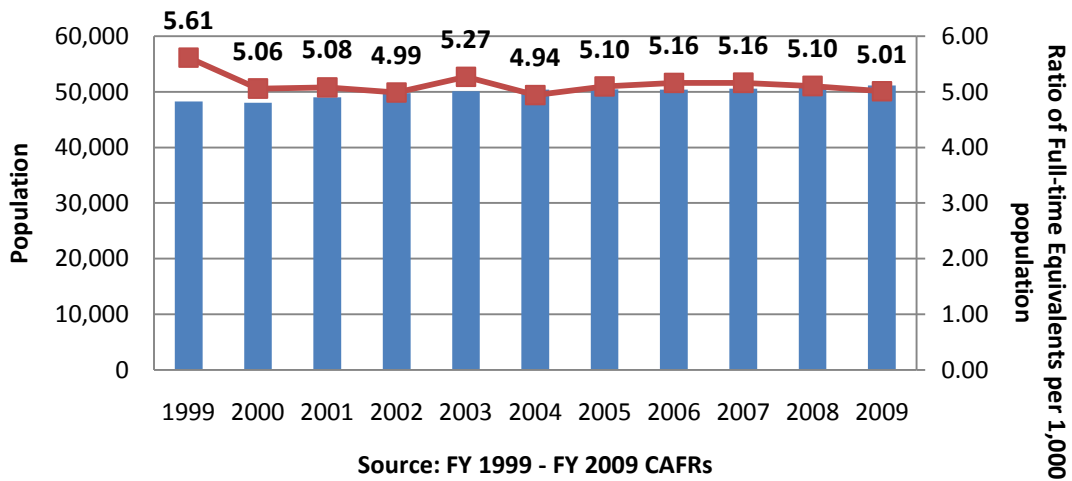


Source: FY 2004 - FY 2009 CAFRS, FY 2010 - FY 2011 Budget

- General Government ■ Public Safety ■ Public Works
- Redevelopment ■ Community Services ■ Development Services

While staffing decreased 5.53% between FY 1999 and FY 2009, population increased by 5.90%.

City of Poway Staffing vs Population FY 1999 - FY 2009



Source: FY 1999 - FY 2009 CAFRS

- Population ■ Staff per 1000 Residents

* indicates budgeted figures.

Personnel Costs

The City currently has two Memorandums of Understanding (MOU) with its labor groups. These MOUs outline all of the benefits that each group of City employees receives, including salary increases and pension benefits.

Group	Representing	Benefit Formula	Pickup Rate	Employees Pay	Value of Pick-up Reported	Term of agreement
Mayor and Council	Miscellaneous	2% @ 55, 12 month FAC	3%	4%	No	no contract
Management/Supervisory/Professional/Confidential	Miscellaneous	2% @ 55, 12 month FAC	3%	4%	Yes*	7/1/2010 - 6/30/2011
Nonsafety Unit	Miscellaneous	2% @ 55, 12 month FAC	3%	4%	No	7/1/2010 - 6/30/2011
Poway Firefighters Association	Safety	3% @ 50, 36 month FAC	5%	4%	Yes	tentative agreement 7/1/2010 - 6/30/2011

Note: Directors and Managers are the only ones receiving the reporting of EPMC in the management/supervisory/professional/confidential group.

FAC = Final Average Compensation

city verified 8/23/2010

The City contributes to the California Public Employees' Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. PERS provides retirement and personal disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California.

Poway active plan members are "required" by State statute to contribute 7% for miscellaneous and 9% for safety employees of their annual covered salary. The City of Poway requires all employees to pay 4% of their pensions contributions. This means that the City picks up 3% of costs of contributions for non-safety employees and 5% of contributions for safety employees. This is known as employer-paid member contributions, or EPMC.

The City also reports the value of EPMC as additional compensation to CalPERS for its fire employees. This additional contribution allows employees to earn an addition 3%-5% in retirement benefits.

Miscellaneous Employee Example		Public Safety Employee Example	
Single Highest Year Salary	\$85,000	Single Highest Year Salary	\$100,000
Inclusion of Pick-Up	\$2,550	Inclusion of Pick-Up	\$5,000
Total Calculated Salary	\$87,550	Total Calculated Salary	\$105,000
Service Years	30	Service Years	30
Benefit Factor	2%	Benefit Factor	3%
Total Pension Benefit	\$52,530	Total Pension Benefit	\$94,500

Poway Employee Retirement Benefits
CalPERS Formula: 2% @ 55 for miscellaneous employees and 3% @ 50 for public safety
Employee Contribution: All employees are required to pay 4% of their pensions costs (The city pays 3% for non-safety employees and 5% for safety employees).
Single highest year benefit for final compensation used for non-safety. Average of highest consecutive 36 months benefit for final compensation used for safety employees.

A summary of pension costs since FY 1999 is presented in the following table:

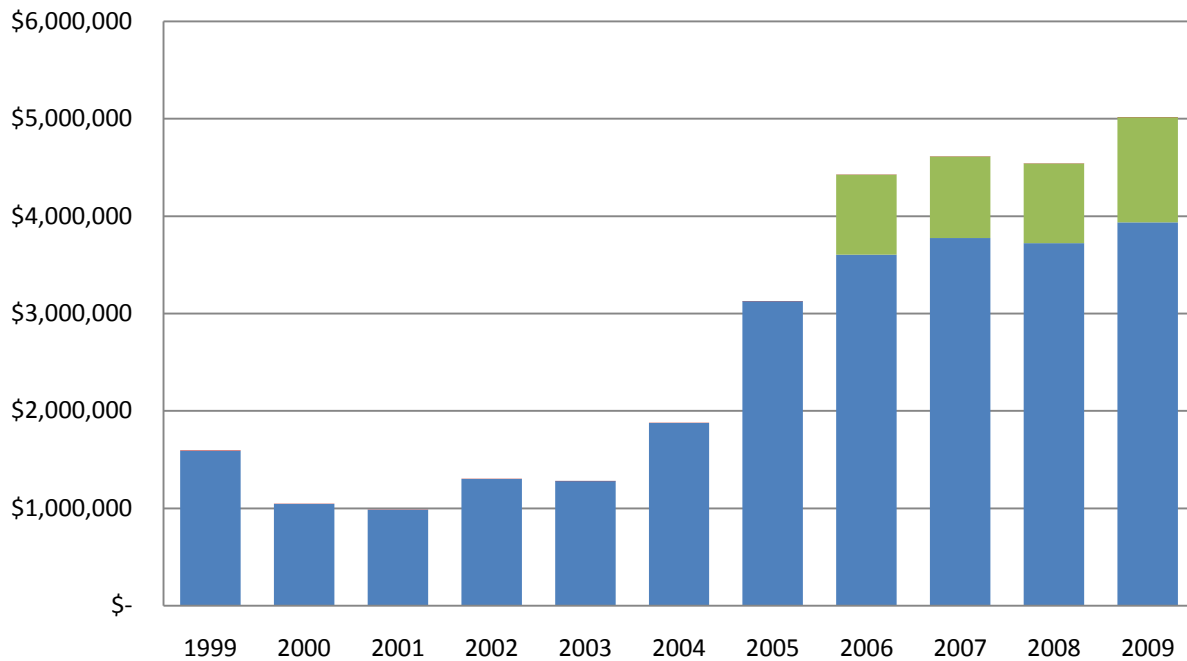
City of Poway Pension Costs FY 1999 - FY 2009					
(not adjusted for inflation)					
Source: FY 1999 - 2009 CAFRs, PRAs					
Fiscal Year	City Annual Required Contribution (ARC) + EPMC	Defined Contribution	PARS	Total Pension Costs	Ratio of Total Pension Costs to General Fund Expenditures
1999	\$1,135,124	\$3,948	\$0	\$1,139,072	5.36%
2000	\$789,054	\$2,044	\$0	\$791,098	3.52%
2001	\$778,722	\$2,717	\$0	\$781,439	3.22%
2002	\$1,062,130	\$3,922	\$0	\$1,066,052	3.55%
2003	\$1,085,371	\$1,409	\$0	\$1,086,780	3.20%
2004	\$1,648,228	\$1,300	\$0	\$1,649,528	4.98%
2005	\$2,848,128	\$1,442	\$0	\$2,849,570	8.34%
2006	\$3,395,015	\$1,346	\$773,513	\$4,169,874	10.54%
2007	\$3,637,021	\$771	\$805,498	\$4,443,290	11.34%
2008	\$3,724,726	\$429	\$818,197	\$4,543,352	10.82%
2009	\$3,935,078	\$527	\$1,082,561	\$5,018,166	12.52%

Note: Defined Contribution costs were excluded from SDCTA's Phase I updated study as the plan is offered in lieu of Social Security.

When adjusting for inflation, the City's total pension costs have increased 214.22% between FY 1999 and FY 2009.

Payment toward pensions will continue to consume greater portions of the City's General Fund. This past fiscal year, CalPERS lost nearly 1/3 of its portfolio. These losses, in return, get pushed back onto cities in the coming years through higher rates.

City of Poway Pension Costs FY 1999 - FY 2009



Source: FY 1999 - FY 2009 CAFRs; In 2009 Dollars

■ ARC+EPMC ■ PARS ■ Defined Contribution

For a more comprehensive look at public pensions in the region, please review SDCTA's Phase I updated report issued in September of 2010.

SDCTA recognizes that while pension costs consume increasing portions of a City's General Fund, total compensation needs to be taken into account as well. SDCTA has reviewed three "typical" positions in city government: firefighter/paramedics, executive assistants, and assistant planners and each of their corresponding monthly salaries.

City	Position	Monthly Salary	Position	Monthly Salary	Position	Monthly Salary
Carlsbad	Firefighter/ Paramedic	\$6,415	Executive Assistant	\$6,050	Assistant Planner	\$5,504
Del Mar	Firefighter/ Paramedic	\$5,846	Executive Assistant	\$4,623	Assistant Planner	\$5,309
Encinitas	Firefighter/ Paramedic	\$6,582	Executive Assistant	\$5,561	Assistant Planner	\$5,561
Poway	Firefighter/ Paramedic	\$6,088	Executive Assistant	\$4,499 - \$5,468	Assistant Planner	\$5,632
Solana Beach	Firefighter/ Paramedic	\$6,183	Executive Assistant	\$5,021	Assistant Planner	\$5,124
Vista	Firefighter/ Paramedic	\$5,872	Executive Assistant	\$5,195	Assistant Planner	\$5,745

Source for Firefighter/Paramedic Data: Del Mar Compensation Survey Data (dated thru October 2009).

Source for Executive Assistant Data: Coronado Compensation Survey Data (dated thru April 2009). City of Poway's Salary Schedule for FY 2008/2009.

Source for Assistant Planner Data: Coronado Compensation Survey Data (dated thru April 2009).

As can be seen in the compensation table, Poway pays the second highest for Assistant Planners, but pays about the median compensation to Firefighter/Paramedics and Executive Assistants.

Other Long-Term Obligations (governmental only)

(please see SDCTA 101 on governmental long-term liabilities, available at www.sdcta.org)

The following chart summarizes the City of Poway's governmental long-term liabilities as of FY 2009. In FY 2009, the City's long-term debt per capita was \$5,658.40.

The following is a summary of long-term debt for the year ended June 30, 2009:

	Balance July 1, 2008	Debt Issued	Debt Retired	Balance June 30, 2009	Classification	
					Due in One Year	Due in more than One Year
Governmental Activities:						
Tax Allocation Bonds	\$ 246,402,452	\$ -	\$ (5,601,814)	\$ 240,800,638	\$ 5,813,566	\$ 234,987,072
Certificates of Participation	51,602,984	-	(1,534,821)	50,068,163	1,614,067	48,454,096
Contract payable	35,372	-	(35,372)	-	-	-
Notes payable	2,215,093	154,734	(87,126)	2,282,701	-	2,282,701
Compensated absences	1,345,046	311,855	(254,898)	1,402,003	265,692	1,136,311
Total governmental activities	\$ 308,350,999	\$ 466,589	\$ (7,514,031)	\$ 294,553,505	\$ 7,693,325	\$ 286,860,180

Source: FY 2009 CAFR.

The City also has significant liabilities in other areas relating to personnel. This can be seen in the following table:

Debt Type	Amount
Pension Unfunded Liability - Safety	Unknown, risk pooled
Pension Unfunded Liability - Nonsafety	\$7,153,000 ⁴

⁴ As of June 30, 2008 valuation

* indicates budgeted figures.

City of Poway General Fund Inflows and Outflows FY 1999 - FY 2011

Source: FY 1999 - FY 2009 CAFRs, FY 2010 - FY 2011 Budgets; In 2009 Dollars

Change in CPI

	Revenues	Transfers In	Total	Change in CPI		Revenues	Transfers In	Total	Yearly Change
1999	\$ 22,135,361	\$ 1,018,596	\$ 23,153,957	0.713253808	1999	\$ 31,034,340	\$ 1,428,098	\$ 32,462,437	
2000	\$ 24,696,509	\$ 1,724,824	\$ 26,421,333	0.75453007	2000	\$ 32,730,980	\$ 2,285,958	\$ 35,016,938	0.078690985
2001	\$ 26,467,322	\$ 2,066,687	\$ 28,534,009	0.78920213	2001	\$ 33,536,810	\$ 2,618,704	\$ 36,155,514	3.25%
2002	\$ 28,818,642	\$ 1,578,756	\$ 30,397,398	0.816857225	2002	\$ 35,279,901	\$ 1,932,720	\$ 37,212,621	2.92%
2003	\$ 28,724,318	\$ 3,648,675	\$ 32,372,993	0.847401659	2003	\$ 33,896,934	\$ 4,305,721	\$ 38,202,655	2.66%
2004	\$ 31,218,850	\$ 3,507,324	\$ 34,726,174	0.878358856	2004	\$ 35,542,250	\$ 3,993,042	\$ 39,535,292	3.49%
2005	\$ 35,946,821	\$ 1,193,380	\$ 37,140,201	0.91055434	2005	\$ 39,477,953	\$ 1,310,608	\$ 40,788,561	3.17%
2006	\$ 38,559,329	\$ 2,946,039	\$ 41,505,368	0.941511537	2006	\$ 40,954,707	\$ 3,129,052	\$ 44,083,759	8.08%
2007	\$ 39,780,498	\$ 2,383,704	\$ 42,164,202	0.963061873	2007	\$ 41,306,274	\$ 2,475,131	\$ 43,781,405	-0.69%
2008	\$ 38,095,853	\$ 5,634,386	\$ 43,730,239	1.000177488	2008	\$ 38,089,093	\$ 5,633,386	\$ 43,722,479	-0.13%
2009	\$ 34,013,422	\$ 4,153,196	\$ 38,166,618	1	2009	\$ 34,013,422	\$ 4,153,196	\$ 38,166,618	-12.71%
2010	\$ 31,283,110	\$ 1,134,305	\$ 32,417,415	1	2010	\$ 31,283,110	\$ 1,134,305	\$ 32,417,415	-15.06%
2011	\$ 30,252,740	\$ 2,137,340	\$ 32,390,080	1	2011	\$ 30,252,740	\$ 2,137,340	\$ 32,390,080	-0.08%

	Nominal Expenditure			Change in CPI		Real Expenditure			Yearly Change
	Expenditures	Transfers Out	Total			Expenditures	Transfers Out	Total	
1999	\$ 20,507,834	\$ 744,921	\$ 21,252,755	0.713253808	1999	\$ 28,752,505	\$ 1,044,398	\$ 29,796,904	
2000	\$ 21,711,059	\$ 770,000	\$ 22,481,059	0.75453007	2000	\$ 28,774,279	\$ 1,020,503	\$ 29,794,782	-0.01%
2001	\$ 23,457,207	\$ 822,513	\$ 24,279,720	0.78920213	2001	\$ 29,722,686	\$ 1,042,208	\$ 30,764,894	3.26%
2002	\$ 26,244,537	\$ 3,827,060	\$ 30,071,597	0.816857225	2002	\$ 32,128,671	\$ 4,685,103	\$ 36,813,774	19.66%
2003	\$ 30,512,153	\$ 3,456,060	\$ 33,968,213	0.847401659	2003	\$ 36,006,719	\$ 4,078,420	\$ 40,085,139	8.89%
2004	\$ 30,890,291	\$ 2,216,845	\$ 33,107,136	0.878358856	2004	\$ 35,168,190	\$ 2,523,849	\$ 37,692,039	-5.97%
2005	\$ 33,447,699	\$ 711,718	\$ 34,159,417	0.91055434	2005	\$ 36,733,337	\$ 781,632	\$ 37,514,968	-0.47%
2006	\$ 38,123,294	\$ 1,452,975	\$ 39,576,269	0.941511537	2006	\$ 40,491,585	\$ 1,543,237	\$ 42,034,821	12.05%
2007	\$ 38,394,844	\$ 784,730	\$ 39,179,574	0.963061873	2007	\$ 39,867,474	\$ 814,828	\$ 40,682,302	-3.22%
2008	\$ 37,677,780	\$ 4,326,832	\$ 42,004,612	1.000177488	2008	\$ 37,671,094	\$ 4,326,064	\$ 41,997,158	3.23%
2009	\$ 36,858,248	\$ 3,233,667	\$ 40,091,915	1	2009	\$ 36,858,248	\$ 3,233,667	\$ 40,091,915	-4.54%
2010	\$ 33,340,149	\$ -	\$ 33,340,149	1	2010	\$ 33,340,149	\$ -	\$ 33,340,149	-16.84%
2011	\$ 32,109,931	\$ 945,410	\$ 33,055,341	1	2011	\$ 32,109,931	\$ 945,410	\$ 33,055,341	-0.85%

City of Poway Governmental Tax Revenue by Source FY 1999 - FY 2009

Source: FY 1999 - FY 2009 CAFRs; In 2009 Dollars							
Government Nominal Tax Revenues, Major Sources							
Year	Propety	Sales and Use	Moter Vehicle License	TOT	Franchise	Other	Total
1999	\$ 19,484,804	\$ 5,714,050	\$ -	\$ 84,071	\$ 764,077	\$ -	\$ 26,047,002
2000	\$ 23,037,054	\$ 7,076,323	\$ -	\$ 99,928	\$ 905,382	\$ -	\$ 31,118,687
2001	\$ 26,870,620	\$ 7,564,616	\$ -	\$ 115,590	\$ 1,290,116	\$ -	\$ 35,840,942
2002	\$ 29,867,524	\$ 8,174,511	\$ -	\$ 91,938	\$ 1,441,379	\$ -	\$ 39,575,352
2003	\$ 33,307,332	\$ 9,064,660	\$ -	\$ 115,846	\$ 951,989	\$ -	\$ 43,439,827
2004	\$ 36,327,960	\$ 9,697,097	\$ -	\$ 167,726	\$ 1,175,900	\$ -	\$ 47,368,683
2005	\$ 41,729,697	\$ 12,122,553	\$ -	\$ 179,704	\$ 1,374,158	\$ -	\$ 55,406,112
2006	\$ 45,725,853	\$ 13,918,879	\$ 392,240	\$ 190,097	\$ 1,399,524	\$ 609,982	\$ 62,236,575
2007	\$ 48,048,249	\$ 13,032,518	\$ 273,727	\$ 202,767	\$ 1,588,677	\$ 596,868	\$ 63,742,806
2008	\$ 50,669,452	\$ 12,904,265	\$ 225,353	\$ 206,323	\$ 1,497,724	\$ 598,965	\$ 66,102,082
2009	\$ 51,190,712	\$ 10,325,455	\$ 173,673	\$ 247,787	\$ 1,590,066	\$ 597,880	\$ 64,125,573

Real Government Tax Revenues									
Year	Propety	Propety Tax Change	As a % of Total Tax Revenue	Sales and Use	Sales and Use Tax Change	As a % of Total Tax Revenue	Moter Vehicle License	Moter Vehicle License Tax Change	As a % of Total Tax Revenue
1999	27318191.34		74.81%	\$ 8,011,244		21.94%	\$ -		0.00%
2000	\$ 30,531,658	11.76%	74.03%	\$ 9,378,451	17.07%	22.74%	\$ -	#DIV/0!	0.00%
2001	\$ 34,047,830	11.52%	74.97%	\$ 9,585,144	2.20%	21.11%	\$ -	#DIV/0!	0.00%
2002	\$ 36,563,947	7.39%	75.47%	\$ 10,007,270	4.40%	20.66%	\$ -	#DIV/0!	0.00%
2003	\$ 39,305,248	7.50%	76.67%	\$ 10,697,005	6.89%	20.87%	\$ -	#DIV/0!	0.00%
2004	\$ 41,358,904	5.22%	76.69%	\$ 11,040,017	3.21%	20.47%	\$ -	#DIV/0!	0.00%
2005	\$ 45,828,893	10.81%	75.32%	\$ 13,313,377	20.59%	21.88%	\$ -	#DIV/0!	0.00%
2006	\$ 48,566,429	5.97%	73.47%	\$ 14,783,546	11.04%	22.36%	\$ 416,607	#DIV/0!	0.63%
2007	\$ 49,891,134	2.73%	75.38%	\$ 13,532,379	-8.46%	20.45%	\$ 284,226	-31.78%	0.43%
2008	\$ 50,660,460	1.54%	76.65%	\$ 12,901,975	-4.66%	19.52%	\$ 225,313	-20.73%	0.34%
2009	\$ 51,190,712	1.05%	79.83%	\$ 10,325,455	-19.97%	16.10%	\$ 173,673	-22.92%	0.27%

Year	TOT	TOT Tax Change	As a % of Total Tax Revenue	Franchise	Franchise Tax Change	As a % of Total Tax Revenue	Other	Other Tax Change	As a % of Total Tax Revenue
1999	\$ 117,870		0.32%	\$ 1,071,255		2.93%	\$ -		0.00%
2000	\$ 132,437	0.123591717	0.32%	\$ 1,199,928	0.12011413	2.91%	\$ -	#DIV/0!	0.00%
2001	\$ 146,464	10.59%	0.32%	\$ 1,634,709	36.23%	3.60%	\$ -	#DIV/0!	0.00%
2002	\$ 112,551	-23.15%	0.23%	\$ 1,764,542	7.94%	3.64%	\$ -	#DIV/0!	0.00%
2003	\$ 136,707	21.46%	0.27%	\$ 1,123,421	-36.33%	2.19%	\$ -	#DIV/0!	0.00%
2004	\$ 190,954	39.68%	0.35%	\$ 1,338,747	19.17%	2.48%	\$ -	#DIV/0!	0.00%
2005	\$ 197,357	3.35%	0.32%	\$ 1,509,144	12.73%	2.48%	\$ -	#DIV/0!	0.00%
2006	\$ 201,906	2.31%	0.31%	\$ 1,486,465	-1.50%	2.25%	\$ 647,875	#DIV/0!	0.98%
2007	\$ 210,544	4.28%	0.32%	\$ 1,649,611	10.98%	2.49%	\$ 619,761	-4.34%	0.94%
2008	\$ 206,286	-2.02%	0.31%	\$ 1,497,458	-9.22%	2.27%	\$ 598,859	-3.37%	0.91%
2009	\$ 247,787	20.12%	0.39%	\$ 1,590,066	6.18%	2.48%	\$ 597,880	-0.16%	0.93%

Year	Total Tax Revenue	Total Tax Revenue Change
1999	\$ 36,518,560	
2000	\$ 41,242,474	0.129356531
2001	\$ 45,414,148	10.11%
2002	\$ 48,448,310	6.68%
2003	\$ 51,262,381	5.81%
2004	\$ 53,928,622	5.20%
2005	\$ 60,848,770	12.83%
2006	\$ 66,102,828	8.63%
2007	\$ 66,187,654	0.13%
2008	\$ 66,090,352	-0.15%
2009	\$ 64,125,573	-2.97%

City of Poway Governmental Expenditures by Category FY 1999 - FY 2009

Source: FY 1999 - FY 2009 CAFRs; In 2009 Dollars

Nominal Governmental Expenditures, Major Sources

Year	General Government	Public Safety	Public Works	Development Services	Community Services	Debt Service	Capital Outlay	Total	CPI Deflator
1999	\$ 7,704,342	\$ 9,958,312	\$ 3,343,102		\$ 5,266,558	\$ 19,574,558	\$ 8,213,245	\$ 54,060,117	
2000	\$ 7,486,657	\$ 10,900,368	\$ 3,552,863		\$ 5,805,605	\$ 41,504,574	\$ 9,524,359	\$ 78,774,426	
2001	\$ 8,407,234	\$ 11,324,004	\$ 3,702,963		\$ 6,666,018	\$ 24,811,578	\$ 17,733,164	\$ 72,644,961	
2002	\$ 8,918,157	\$ 12,905,831	\$ 3,817,814		\$ 6,579,853	\$ 31,703,405	\$ 22,972,729	\$ 86,897,789	
2003	\$ 10,178,866	\$ 13,866,595	\$ 4,246,773		\$ 7,373,691	\$ 33,429,111	\$ 32,096,700	\$ 101,191,736	
2004	\$ 10,668,972	\$ 15,588,991	\$ 3,966,484		\$ 7,569,324	\$ 26,118,123	\$ 31,743,517	\$ 95,655,411	
2005	\$ 11,114,009	\$ 17,304,746	\$ 4,865,184		\$ 10,671,636	\$ 23,444,373	\$ 31,981,651	\$ 99,381,599	
2006	\$ 9,552,247	\$ 16,563,059	\$ 11,338,373		\$ 11,884,718	\$ 22,976,983	\$ 18,802,010	\$ 91,117,390	
2007	\$ 9,614,109	\$ 17,897,811	\$ 6,556,796	\$ 5,028,405	\$ 11,877,425	\$ 24,366,630	\$ 14,205,962	\$ 89,547,138	
2008	\$ 7,252,320	\$ 18,528,701	\$ 8,009,622	\$ 5,420,200	\$ 12,593,136	\$ 23,637,417	\$ 18,354,376	\$ 93,795,772	
2009	\$ 6,733,135	\$ 18,673,036	\$ 8,566,157	\$ 5,279,297	\$ 9,741,990	\$ 23,587,005	\$ 17,981,861	\$ 90,562,481	

Real Governmental Expenditures

Year	General Government	General Government Change	As a % of Total Expenditure	Public Safety	Public Safety Change	As a % of Total Expenditure	Public Works	Public Works Change	As a % of Total Expenditure
1999	\$ 10,801,684		14.25%	\$ 13,961,807		18.42%	\$ 4,687,114		6.18%
2000	\$ 9,922,278	-8.14%	9.50%	\$ 14,446,565	3.47%	13.84%	\$ 4,708,710	0.46%	4.51%
2001	\$ 10,652,827	7.36%	11.57%	\$ 14,348,674	-0.68%	15.59%	\$ 4,692,034	-0.35%	5.10%
2002	\$ 10,917,645	2.49%	10.26%	\$ 15,799,372	10.11%	14.85%	\$ 4,673,784	-0.39%	4.39%
2003	\$ 12,011,855	10.02%	10.06%	\$ 16,363,663	3.57%	13.70%	\$ 5,011,523	7.23%	4.20%
2004	\$ 12,146,484	1.12%	11.15%	\$ 17,747,861	8.46%	16.30%	\$ 4,515,790	-9.89%	4.15%
2005	\$ 12,205,761	0.49%	11.18%	\$ 19,004,627	7.08%	17.41%	\$ 5,343,101	18.32%	4.90%
2006	\$ 10,145,651	-16.88%	10.48%	\$ 17,591,987	-7.43%	18.18%	\$ 12,042,734	125.39%	12.44%
2007	\$ 9,982,857	-1.60%	10.74%	\$ 18,584,279	5.64%	19.99%	\$ 6,808,281	-43.47%	7.32%
2008	\$ 7,251,033	-27.37%	7.73%	\$ 18,525,413	-0.32%	19.75%	\$ 8,008,201	17.62%	8.54%
2009	\$ 6,733,135	-7.14%	7.43%	\$ 18,673,036	0.80%	20.62%	\$ 8,566,157	6.97%	9.46%

Year	Development Services	Development Services Change	As a % of Total Expenditure	Community Services	Community Services Change	As a % of Total Expenditure	Debt Service	Debt Service Change	As a % of Total Expenditure
1999	\$ -		0.00%	\$ 7,383,848		9.74%	\$ 27,444,029		36.21%
2000	\$ -	#DIV/0!	0.00%	\$ 7,694,332	4.20%	7.37%	\$ 55,007,183	100.43%	52.69%
2001	\$ -	#DIV/0!	0.00%	\$ 8,446,528	9.78%	9.18%	\$ 31,438,813	-42.85%	34.15%
2002	\$ -	#DIV/0!	0.00%	\$ 8,055,083	-4.63%	7.57%	\$ 38,811,440	23.45%	36.48%
2003	\$ -	#DIV/0!	0.00%	\$ 8,701,530	8.03%	7.29%	\$ 39,448,956	1.64%	33.04%
2004	\$ -	#DIV/0!	0.00%	\$ 8,617,576	-0.96%	7.91%	\$ 29,735,139	-24.62%	27.30%
2005	\$ -	#DIV/0!	0.00%	\$ 11,719,933	36.00%	10.74%	\$ 25,747,363	-13.41%	23.59%
2006	\$ -	#DIV/0!	0.00%	\$ 12,623,019	7.71%	13.04%	\$ 24,404,356	-5.22%	25.22%
2007	\$ 5,221,269	#DIV/0!	5.62%	\$ 12,332,982	-2.30%	13.26%	\$ 25,301,209	3.67%	27.21%
2008	\$ 5,419,238	3.79%	5.78%	\$ 12,590,901	2.09%	13.43%	\$ 23,633,222	-6.59%	25.20%
2009	\$ 5,279,297	-2.58%	5.83%	\$ 9,741,990	-22.63%	10.76%	\$ 23,587,005	-0.20%	26.05%

Year	Capital Outlay	Capital Outlay Change	As a % of Total Expenditure	Total Expenditure	Total Expenditure Change
1999	\$ 11,515,179		15.19%	\$ 75,793,661	
2000	\$ 12,622,902	9.62%	12.09%	\$ 104,401,970	37.74%
2001	\$ 22,469,737	78.01%	24.41%	\$ 92,048,612	-11.83%
2002	\$ 28,123,310	25.16%	26.44%	\$ 106,380,633	15.57%
2003	\$ 37,876,607	34.68%	31.72%	\$ 119,414,135	12.25%
2004	\$ 36,139,576	-4.59%	33.19%	\$ 108,902,427	-8.80%
2005	\$ 35,123,276	-2.81%	32.18%	\$ 109,144,062	0.22%
2006	\$ 19,970,026	-43.14%	20.63%	\$ 96,777,773	-11.33%
2007	\$ 14,750,830	-26.14%	15.86%	\$ 92,981,708	-3.92%
2008	\$ 18,351,119	24.41%	19.57%	\$ 93,779,127	0.86%
2009	\$ 17,981,861	-2.01%	19.86%	\$ 90,562,481	-3.43%

City of Poway Staffing by Service FY 1999 - FY 2010*

Source: FY 1999 - FY 2009 CAFRs, FY 2010 Budget

Year	General Government	% Change	% total	Public Safety	% Change	% total	Public Works	% Change	% total
1999			0.00%			0.00%			0.00%
2000			0.00%			0.00%			0.00%
2001			0.00%			0.00%			0.00%
2002			0.00%			0.00%			0.00%
2003			0.00%			0.00%			0.00%
2004	40.00		16.06%	56.00		22.49%	80.00		32.13%
2005	40.00	0.00%	15.56%	58.00	3.57%	22.57%	84.00	5.00%	32.68%
2006	38.00	-5.00%	14.62%	57.00	-1.72%	21.92%	90.00	7.14%	34.62%
2007	38.00	0.00%	14.56%	57.00	0.00%	21.84%	90.00	0.00%	34.48%
2008	37.00	-2.63%	14.29%	57.00	0.00%	22.01%	92.00	2.22%	35.52%
2009	35.00	-5.41%	13.67%	57.00	0.00%	22.27%	92.00	0.00%	35.94%
2010	40.00	14.29%	17.02%	54.00	-5.26%	22.98%	83.00	-9.78%	35.32%
2011	33.00	-17.50%	14.41%	54.00	0.00%	23.58%	84.00	1.20%	36.68%

Year	Redevelopment	% Change	% total	Community Services	% Change	% total	Development Services	% Change	% total
1999			0.00%			0.00%			0.00%
2000			0.00%			0.00%			0.00%
2001			0.00%			0.00%			0.00%
2002			0.00%			0.00%			0.00%
2003			0.00%			0.00%			0.00%
2004	11.00		4.42%	27.00		10.84%	35.00		14.06%
2005	11.00	0.00%	4.28%	28.00	3.70%	10.89%	36.00	2.86%	14.01%
2006	10.00	-9.09%	3.85%	28.00	0.00%	10.77%	37.00	2.78%	14.23%
2007	10.00	0.00%	3.83%	29.00	3.57%	11.11%	37.00	0.00%	14.18%
2008	9.00	-10.00%	3.47%	28.00	-3.45%	10.81%	36.00	-2.70%	13.90%
2009	9.00	0.00%	3.52%	27.00	-3.57%	10.55%	36.00	0.00%	14.06%
2010	9.00	0.00%	3.83%	20.00	-25.93%	8.51%	29.00	-19.44%	12.34%
2011	9.00	0.00%	3.93%	20.00	0.00%	8.73%	29.00	0.00%	12.66%

Year	Total	% Change
1999	271.00	
2000	243.00	-10.33%
2001	249.00	2.47%
2002	248.00	-0.40%
2003	264.00	6.45%
2004	249.00	-5.68%
2005	257.00	3.21%
2006	260.00	1.17%
2007	261.00	0.38%
2008	259.00	-0.77%
2009	256.00	-1.16%
2010	235.00	-8.20%
2011	229.00	-2.55%

Year	Population	% Change	Total Staff	Staff per 1000 Residents	% Change
1999	48277		271.00	5.61	
2000	48044	-0.48%	243.00	5.06	-9.90%
2001	49011	2.01%	249.00	5.08	0.45%
2002	49736	1.48%	248.00	4.99	-1.85%
2003	50104	0.74%	264.00	5.27	5.67%
2004	50396	0.58%	249.00	4.94	-6.23%
2005	50424	0.06%	257.00	5.10	3.16%
2006	50400	-0.05%	260.00	5.16	1.22%
2007	50566	0.33%	261.00	5.16	0.06%
2008	50744	0.35%	259.00	5.10	-1.11%
2009	51126	0.75%	256.00	5.01	-1.90%