

S 225589

COPY

IN THE SUPREME COURT
OF THE STATE OF CALIFORNIA

ROLLAND JACKS and ROVE ENTERPRISES, INC.,
Plaintiffs and Appellants

vs.

CITY OF SANTA BARBARA,
Defendant and Respondent.

**MOTION FOR JUDICIAL NOTICE
IN SUPPORT OF PETITION FOR REVIEW**

SUPREME COURT
FILED

APR - 7 2015

Of a Published Decision of the
Second Appellate District, Division Six, Case No. B253474

Frank A. McGuire Clerk
Deputy

Reversing a Judgment of the Superior Court of the State of California
for the County of Santa Barbara, Case No. 1383959
Honorable Thomas P. Anderle, Judge Presiding

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Attorneys for Petitioner City of Santa Barbara

To the Honorable Chief Justice of the State of California and Associate Justices of the Supreme Court of the State of California:

Pursuant to California Rules of Court, rule 8.252, California Evidence Code section 452, subds. (d) and (h), and section 459, the City of Santa Barbara hereby moves this Court to take judicial notice of the documents attached as Exhibits A through H to the Declaration of Ryan Thomas Dunn:

- A. Spreadsheets titled "Franchise Revenues – California Cities," "Franchise Revenues per Resident – California Cities," and "Franchise Revenues as a Percentage of General Revenues – California Cities" compiled from information provided by the California State Controller;
- B. Assembly Bill No. 2987 of the California State Legislature's 2005–2006 session (as chaptered, chapter 700 of Statutes 2006), which enacted the Digital Infrastructure and Video Competition Act of 2006 ("DIVCA");
- C. Plaintiff San Diegans for Open Government's Brief in Opposition to Defendant Downtown San Diego Partnership, Inc.'s Demurrer in *San Diegans for Open Government v. Downtown San Diego Partnership, Inc.*, San Diego Superior Court case no. 37-2013-00062382-CU-MC-CTL, dated January 31, 2014;
- D. Minute Order on Demurrer of Defendant City of San Diego and Defendant and Interested Party San Diego Tourism

Marketing District Corporation to the Second Amended Complaint by Plaintiff San Diegans for Open Government from *San Diegans for Open Government v. City of San Diego*, San Diego Superior Court case no. 37-2012-00088065-MC-CU-CTL, dated September 27, 2013;

E. Appellant's Opening Brief in *San Diegans for Open Government v. City of San Diego*, case no. D065929 in the Court of Appeal for the Fourth Appellate District, dated November 26, 2014;

F. Opposition to Defendant City of San Diego's Demurrer to Plaintiff San Diegans for Open Government's Complaint for Declaratory and Injunctive Relief in *San Diegans for Open Government v. City of San Diego*, San Diego Superior Court case no. 37-2013-00052721-CU-MC-CTL, dated September 9, 2013;

G. Appellant's Opening Brief in *The Inland Oversight Committee v. City of Ontario*, case no. E060022 in the Court of Appeal for the Fourth Appellate District, dated April 1, 2014; and

H. Page 103 from *The California Municipal Revenue Sources Handbook* by Michael Coleman (League of California Cities 2014), a treatise on California municipal finance.

These materials are relevant to the Petition for Review because they demonstrate the statewide significance of the issues the Petition

presents and the need for this Court to address whether the legal incidence or economic incidence of a revenue measure controls its interpretation and standing to challenge it. Exhibits A, B, and H will aid the Court's understanding of the importance of franchise fees to nearly every city in California. Exhibits C through G demonstrate lower courts are grappling with the questions raised here.

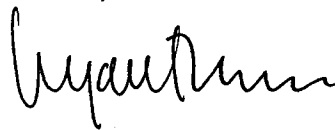
The above-listed materials were not presented to the trial court because they are relevant to the questions presented in the Petition for Review and necessary to demonstrate the implications of the Court of Appeal's opinion.

This motion is based on the attached Memorandum of Points and Authorities, Declaration of Ryan Thomas Dunn, and its attached Exhibits A through H, the records and files of this Court, and the accompanying proposed order granting this motion.

DATED: April 6, 2015

ARIEL PIERRE CALONNE, City Attorney
TOM R. SHAPIRO, Asst. City Attorney

**COLANTUONO, HIGHSMITH &
WHATLEY, PC**



MICHAEL G. COLANTUONO
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§ 453, subd. (b)1

§ 4591

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MEMORANDUM OF POINTS AND AUTHORITIES

I. INTRODUCTION

In support of its Petition for Review, the City of Santa Barbara ("City") moves this Court to take judicial notice of the documents attached here as Exhibits A through H. These documents demonstrate the importance of franchise fees to California cities, which are in issue here, and demonstrate the potential impacts of the Court of Appeal's published decision. The City believes this information will aid this Court's evaluation of the Petition.

II. JUDICIAL NOTICE IS APPROPRIATE HERE

A. GENERAL PRINCIPLES OF JUDICIAL NOTICE

A reviewing court may take judicial notice of any matter specified in Evidence Code section 452. (Evid. Code, § 459.) Pursuant to Evidence Code section 452, subdivision (d), the Court may notice "[r]ecords of (1) any court of this state or (2) any court of record of the United States or of any state of the United States." The Court may also notice "facts ... that are not reasonably subject to dispute." (Evid. Code, § 452, subd. (h).) Judicial notice of such facts is mandatory in the trial court upon request where the opposing party is permitted to raise objections and the court has enough information about the facts to make a determination that they come within a category subject to notice. (Evid. Code, § 453, subd. (b).) A

reviewing court may notice facts just as does a trial court. (Evid. Code, § 459, subd. (a).)

“Judicial notice is the recognition and acceptance by the court, for use ... by the court, of the existence of a matter of law or fact that is relevant to an issue in the action without requiring formal proof of the matter.” (*Lockley v. Law Office of Cantrell, Green, et al.* (2001) 91 Cal.App.4th 875, 882, citations and quotations omitted.) “The underlying theory of judicial notice is that the matter judicially noticed is a law or fact that is **not reasonably subject to dispute.**” (*Ibid.*, original emphasis; see Evid. Code, § 452, subd. (h).)

B. EXHIBITS A AND H ARE NOTICEABLE AND RELEVANT

The City respectfully avers this Court should notice the document attached as Exhibit A as a matter of public record subject to the immediate and accurate verification described in Evidence Code section 452, subdivision (h). Anyone may verify that the figures collected in the spreadsheet attached as Exhibit A are correct by referencing information published by the State Controller’s Office or by examining the underlying reports, which the State Controller’s Office collects from every city in California.

Exhibit A is relevant because it will aid the Court’s understanding of the importance of franchise fees to nearly every city in California. The spreadsheets in Exhibit A were compiled by Michael Coleman, a leading expert on California local government

finance, and posted on his website, CaliforniaCityFinance.com.¹ Mr. Coleman collected the information, which include the revenues cities derived from franchise fees for fiscal years 1991–1992 to 2011–2012 (the most recent fiscal year with information available), from the California State Controller, which collects this information annually from cities.² Mr. Coleman’s spreadsheets offer a helpful presentation of these data.

Likewise, Exhibit H is an excerpt from The California Municipal Revenue Sources Handbook, a leading treatise prepared by Mr. Coleman also based on publicly available information and thus also a proper subject for judicial notice. (See *Gould v. Maryland Sound Industries, Inc.* (1995) 31 Cal.App.4th 1137, 1145 [judicial notice under Evidence Code section 452, subdivision (h) includes facts “widely accepted as established by experts and specialists in the natural, physical, and social sciences which can be verified by reference to treatises, encyclopedias, almanacs and the like”].)

¹ These data appear on Mr. Coleman’s website at <<http://californiacityfinance.com/Franchises12p.xlsx>> (as of April 3, 2015).

² The State Controller’s Office issues an annual report of municipal revenue data, which Mr. Coleman compiles for his analyses. The Controller’s Office reports that serve as the basis for Exhibit A appear at <http://www.sco.ca.gov/ard_locrep_cities.html> (as of April 3, 2015).

Exhibit H, like Exhibit A, is relevant because it will aid the Court's understanding of franchise fees and how cities treat them. Its facts are not reasonably subject to dispute.

C. EXHIBIT B IS NOTICEABLE AND RELEVANT

The City respectfully avers this Court must notice the document attached as Exhibit B pursuant to Evidence Code section 451, subdivision (a) because it is part of the public statutory law of the State of California. Further, Exhibit B is a matter of public record subject to the immediate and accurate verification described in Evidence Code section 452, subdivision (h). Anyone may verify that the text of the bill attached as Exhibit A is correct by referencing bills adopted by the State Legislature and published by the Office of State Publishing in the Department of General Services.

The exhibit proposed for notice is relevant because it demonstrates the importance of franchise fee revenues to municipalities and will thus aid the Court's understanding of the dispute at the heart of this case. In adopting DIVCA, the Legislature expressed intent to expand opportunities for local agencies to collect franchise fees from cable television providers and thus protect local government revenues and public rights of way.

D. THE COURT SHOULD NOTICE EXHIBITS C THROUGH G, WHICH ARE COURT RECORDS DEMONSTRATING LITIGANTS CHALLENGE REVENUE MEASURES ON THE BASIS OF THEIR ECONOMIC INCIDENCE

The Court should judicially notice Exhibits C through G as documents filed in other cases addressing similar issues. These are court records within subdivision (d) of Evidence Code section 452. Furthermore, the fact of these documents is not reasonably subject to dispute. (Evid. Code, § 452, subd. (h).)

The City does not ask this Court to notice these documents for the truth of any fact stated within them, but for the proposition that litigants and lower courts are grappling with the issues raised here, specifically whether a revenue measure's legal or economic incidence controls its interpretation and standing to challenge it. These documents are therefore relevant to the issues raised in the Petition for Review, and should be noticed in consideration of the Petition.

III. CONCLUSION

The City respectfully requests the Court grant the City's motion to notice Exhibits A through H and consider them in support of its Petition for Review.

DATED: April 6, 2015

ARIEL PIERRE CALONNE, City Attorney
TOM R. SHAPIRO, Asst. City Attorney

COLANTUONO, HIGHSMITH &
WHATLEY, PC



MICHAEL G. COLANTUONO
RYAN THOMAS DUNN
LEONARD P. ASLANIAN

Attorneys for
Petitioner City of Santa Barbara

DECLARATION OF RYAN THOMAS DUNN

[Cal. Rules of Court, rule 8.54(a)(2)]

1. I am an attorney in good standing licensed to practice before the courts of this state and counsel of record for Petitioner City of Santa Barbara in this matter.

2. Attached as **Exhibit A** is a true and correct copy of spreadsheets titled "Franchise Revenues – California Cities," "Franchise Revenues per Resident – California Cities," and "Franchise Revenues as a Percentage of General Revenues – California Cities" compiled from information collected by the State Controller's Office from cities in California. I obtained the spreadsheets attached as Exhibit A on September 17, 2014 from the website CaliforniaCityFinance.com, which I know to be operated by Michael Coleman, a noted expert in California municipal finance. I believe Mr. Coleman to have collected the data compiled in these spreadsheets from publicly available sources, specifically the State Controller's Office. The data compiled by Mr. Coleman in the spreadsheets in Exhibit A are available at the State Controller's Office website at <http://www.sco.ca.gov/ard_locrep_cities.html> (as of April 3, 2014).

3. Attached as **Exhibit B** is a true and correct copy of Assembly Bill No. 2987 of the 2005–2006 session of the California Legislature, chaptered as chapter 700 of Statutes 2006. I obtained the bill attached as Exhibit B on October 30, 2014 from the State

Legislature's website at <<http://www.legislature.ca.gov/port-bilinfo.html>>.

4. Attached as **Exhibit C** is a true and correct copy of Plaintiff San Diegans for Open Government's Brief in Opposition to Defendant Downtown San Diego Partnership, Inc.'s Demurrer filed in *San Diegans for Open Government v. Downtown San Diego Partnership, Inc.*, San Diego Superior Court case no. 37-2013-00062382-CU-MC-CTL, dated January 31, 2014. I obtained this document from my firm's files on that matter; my firm is counsel for defendant Downtown San Diego Partnership in that case.

5. Attached as **Exhibit D** is a true and correct copy of the Minute Order on Demurrer of Defendant City of San Diego and Defendant and Interested Party San Diego Tourism Marketing District Corporation to the Second Amended Complaint by Plaintiff San Diegans for Open Government from *San Diegans for Open Government v. City of San Diego*, San Diego Superior Court case no. 37-2012-00088065-MC-CU-CTL, dated September 27, 2013. I obtained this document from my firm's files on that matter; my firm is counsel for defendant and interested party San Diego Tourism Marketing District Corporation in that case.

6. Attached as **Exhibit E** is a true and correct copy of Appellant's Opening Brief in *San Diegans for Open Government v. City of San Diego*, case no. D065929 in the Court of Appeal for the Fourth Appellate District, dated November 26, 2014. I obtained this

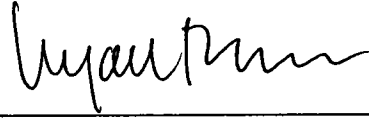
document from my firm's files on that matter; my firm is co-counsel for Respondent City of San Diego in that case.

7. Attached hereto as **Exhibit F** is a true and correct copy of the Opposition to Defendant City of San Diego's Demurrer to Plaintiff San Diegans for Open Government's Complaint for Declaratory and Injunctive Relief in *San Diegans for Open Government v. City of San Diego*, San Diego Superior Court case no. 37-2013-00052721-CU-MC-CTL, dated September 9, 2013. I obtained this document from my firm's files on that matter; my firm is co-counsel for defendant City of San Diego in that case.

8. Attached hereto as **Exhibit G** is a true and correct copy of Appellant's Opening Brief in *The Inland Oversight Committee v. City of Ontario*, case no. E060022 in the Court of Appeal for the Fourth Appellate District, dated April 1, 2014. I obtained this document from my firm's files on that matter; my firm is counsel for amicus curiae League of California Cities in that case.

9. Attached hereto as **Exhibit H** is a true and correct copy of page 103 from the 2014 edition of *The California Municipal Revenue Sources Handbook*, written by Michael Coleman and published by the League of California Cities.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed this 6th day of April 2015.



Ryan Thomas Dunn

[Proposed]

ORDER TAKING JUDICIAL NOTICE OF DOCUMENTS

Good cause appearing, IT IS HEREBY ORDERED that Petitioner City of Santa Barbara's Motion for Judicial Notice is granted. IT IS ORDERED that this Court shall take judicial notice of the following:

- A. Spreadsheets titled "Franchise Revenues – California Cities," "Franchise Revenues per Resident – California Cities," and "Franchise Revenues as a Percentage of General Revenues – California Cities" compiled from information provided by the California State Controller;
- B. Assembly Bill No. 2987 of the California State Legislature's 2005–2006 session (as chaptered, chapter 700 of Statutes 2006), which enacted the Digital Infrastructure and Video Competition Act of 2006;
- C. Plaintiff San Diegans for Open Government's Brief in Opposition to Defendant Downtown San Diego Partnership, Inc.'s Demurrer from *San Diegans for Open Government v. Downtown San Diego Partnership, Inc.*, San Diego Superior Court case no. 37-2013-00062382-CU-MC-CTL, dated January 31, 2014;
- D. Minute Order on Demurrer of Defendant City of San Diego and Defendant and Interested Party San Diego Tourism Marketing District Corporation to the Second Amended Complaint by Plaintiff San Diegans for Open

Government from *San Diegans for Open Government v. City of San Diego*, San Diego Superior Court case no. 37-2012-00088065-MC-CU-CTL, dated September 27, 2013;

E. Appellant's Opening Brief in *San Diegans for Open Government v. City of San Diego*, case no. D065929 in the Court of Appeal for the Fourth Appellate District, dated November 26, 2014;

F. Opposition to Defendant City of San Diego's Demurrer to Plaintiff San Diegans for Open Government's Complaint for Declaratory and Injunctive Relief in *San Diegans for Open Government v. City of San Diego*, San Diego Superior Court case no. 37-2013-00052721-CU-MC-CTL, dated September 9, 2013;

G. Appellant's Opening Brief in *The Inland Oversight Committee v. City of Ontario*, case no. E060022 in the Court of Appeal for the Fourth Appellate District, dated April 1, 2014; and

H. Page 103 from *The California Municipal Revenue Sources Handbook* by Michael Coleman (League of California Cities 2014).

DATED: _____

By: _____
Chief Justice Tani Cantil-Sakauye

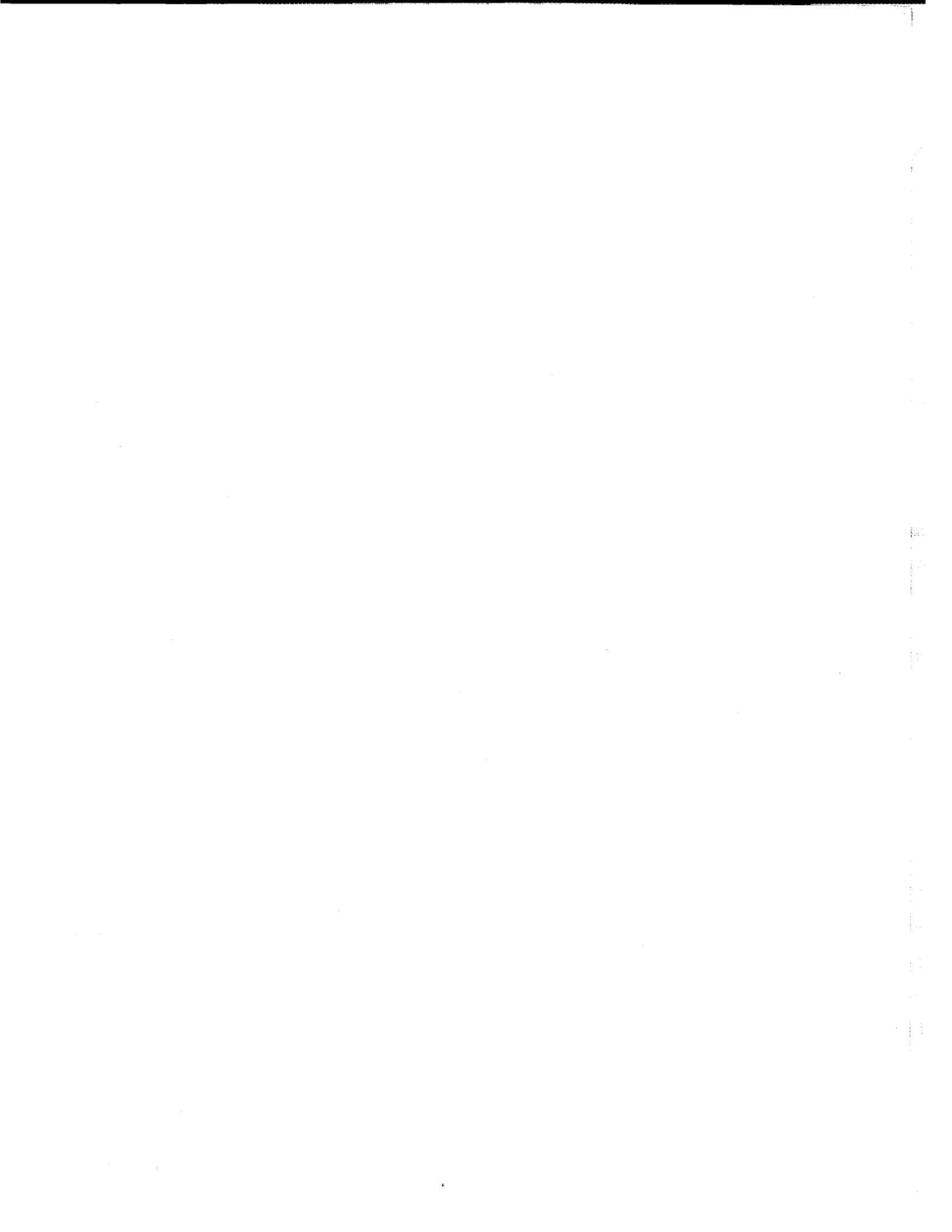


EXHIBIT A

Franchise Revenues - California Cities

Source: California State Controller Cities Annual Reports

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
TOTAL	338,989,438	388,376,028	384,031,427	402,907,943	403,116,990	437,537,680	478,980,173	496,840,245	546,898,180	625,091,140	689,026,511
COUNT	484	467	470	465	465	466	465	465	463	470	469

City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
Alameda	Alameda	4,306,507	4,631,739	5,198,386	5,057,609	4,510,477	4,317,320	4,088,578	3,872,736	3,819,135	4,194,403	4,387,071
Albany	Alameda	175,745	212,851	221,367	233,377	244,662	228,355	271,220	245,842	300,364	320,625	2,136,855
Berkeley	Alameda	731,564	777,353	883,147	869,378	897,375	877,785	948,173	1,014,922	949,556	1,720,073	1,333,154
Dublin	Alameda	443,013	584,860	481,163	481,155	607,147	723,385	769,804	849,959	963,070	1,313,087	1,386,816
Emeryville	Alameda	271,490	266,916	325,245	379,976	435,377	530,270	604,605	591,176	613,510	865,100	917,282
Fremont	Alameda	3,542,018	3,685,147	3,305,692	3,628,371	4,936,261	5,022,634	5,808,974	5,989,802	6,285,138	6,541,914	7,466,757
Hayward	Alameda	3,218,866	2,431,089	3,201,700	3,302,514	3,468,330	3,710,694	2,919,359	4,439,708	4,855,703	5,118,243	5,612,211
Livermore	Alameda	1,069,946	1,122,243	1,247,745	1,386,589	1,398,250	1,424,479	1,533,164	1,900,508	2,205,203	2,879,205	2,863,190
Newark	Alameda	873,335	831,686	965,006	1,023,193	1,406,479	1,428,280	1,531,808	1,574,625	1,906,618	2,100,398	2,241,991
Oakland	Alameda	5,616,661	7,411,320	6,605,370	7,267,911	7,875,709	8,579,264	8,196,971	9,301,665	14,406,899	10,395,851	10,946,800
Piedmont	Alameda	139,566	148,945	152,197	155,785	156,651	160,169	169,667	148,995	172,787	171,912	196,822
Pleasanton	Alameda	750,282	730,873	822,971	869,922	756,535	803,930	884,212	996,832	1,100,606	1,241,786	1,740,281
San Leandro	Alameda	2,771,762	2,613,464	2,867,789	3,173,363	3,029,907	2,514,780	3,709,041	3,228,204	2,821,702	3,088,211	3,517,482
Union City	Alameda	992,800	1,587,944	1,643,881	1,640,436	1,567,653	1,552,998	1,455,241	1,741,846	1,801,276	1,981,705	3,041,133
Amador	Amador	1,362	1,365	1,364	1,286	1,224	1,224	1,291	1,207	1,944	2,007	2,546
Lone	Amador	43,354	44,947	46,307	45,890	45,831	46,865	44,384	59,453	36,762	64,759	67,150
Jackson	Amador	68,418	68,722	71,007	61,124	60,189	61,580	63,972	77,342	86,820	91,227	92,819
Plymouth	Amador	10,712	12,977	11,302	13,775	15,263	13,564	14,105	14,000	14,035	8,570	18,286
Sutter Creek	Amador	28,806	31,538	32,384	32,544	32,024	32,024	34,949	33,892	47,109	45,555	52,448
Biggs	Butte	10,306	10,392	10,483	9,618	9,711	9,959	9,555	3,170	19,105	7,963	13,839
Chico	Butte	420,303	431,519	260,802	464,223	494,257	561,944	564,338	585,022	616,685	630,219	710,866
Gridley	Butte	31,773	32,154	33,428	32,583	33,948	33,180	32,090	37,181	37,056	43,677	49,983
Oroville	Butte	151,489	164,709	167,455	173,480	188,643	199,400	204,334	231,746	226,526	279,999	302,199
Paradise	Butte	243,853	229,900	246,362	227,168	266,983	318,591	332,305	329,879	365,336	373,276	427,791
Angels Camp	Calaveras	27,056	26,466	27,728	27,415	28,587	29,133	114,502	44,621	48,504	51,264	56,828
Colusa	Colusa	49,087	51,303	54,478	64,156	53,806	51,687	50,311	53,082	56,362	56,888	65,884
Williams	Colusa	25,403	27,975	29,202	33,349	44,686	48,481	52,356	59,451	80,202	114,797	116,695
Arltoch	Contra Costa	791,390	818,730	899,290	896,730	937,935	891,487	1,231,497	1,752,145	1,613,721	1,802,417	2,008,176
Brentwood	Contra Costa	132,589	147,320	111,331	128,170	140,159	161,991	203,500	197,030	225,795	264,651	339,692
Clyton	Contra Costa	102,487	124,900	189,500	206,759	186,830	180,087	199,512	187,672	236,025	266,674	285,672

SOURCE: Coleman Advisory Services
computations using State Controller reports.

CaliforniaCityFinance.com

City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
Concord	Contra Costa	1,859,327	1,966,864	2,147,214	1,957,908	2,062,264	2,102,174	2,236,973	2,320,171	2,413,327	2,533,097	2,638,336
Danville	Contra Costa	479,165	488,856	526,393	515,223	618,761	763,402	844,487	839,166	868,876	928,486	1,088,178
El Cerrito	Contra Costa	353,179	366,788	377,332	388,808	420,725	386,987	383,435	387,078	402,164	482,860	482,718
Hercules	Contra Costa	124,859	134,048	176,223	191,168	216,011	224,281	231,946	257,932	264,422	334,467	325,065
Lafayette	Contra Costa	288,820	310,608	374,923	369,329	392,627	462,213	522,844	539,972	573,552	639,213	771,845
Martinez	Contra Costa	373,824	505,417	637,304	619,528	738,010	723,646	718,142	832,851	772,739	834,981	883,750
Moraga	Contra Costa	174,761	173,964	182,125	178,102	189,666	265,402	265,006	288,012	315,409	342,763	291,567
Oakley	Contra Costa	NR	NR	NR	NR	NR	NR	NR	NR	NR	76,862	495,867
Orinda	Contra Costa	248,212	258,219	250,597	264,763	282,262	361,567	400,481	384,564	441,635	567,051	680,433
Pineole	Contra Costa	203,311	211,725	223,293	218,032	229,508	302,125	249,787	266,807	283,281	307,241	338,685
Pittsburg	Contra Costa	739,726	786,260	772,065	820,731	789,763	1,399,432	1,461,124	1,489,105	2,319,330	2,224,915	1,910,608
Pleasant Hill	Contra Costa	701,936	839,844	878,767	819,122	792,425	788,177	792,218	868,115	886,785	866,792	1,051,478
Richmond	Contra Costa	1,294,231	1,484,296	1,276,339	1,226,240	1,166,635	1,044,548	1,242,974	1,195,746	1,229,295	1,750,166	2,687,628
San Pablo	Contra Costa	271,189	284,137	336,794	327,056	296,972	331,878	335,227	345,272	360,870	368,178	410,411
San Ramon	Contra Costa	1,086,076	1,209,468	1,278,752	1,284,768	1,207,399	1,170,865	1,658,649	1,658,674	1,830,445	1,978,145	2,325,352
Walnut Creek	Contra Costa	1,665,812	1,570,653	1,628,910	1,581,123	1,627,557	1,728,582	2,031,471	1,905,028	2,111,746	1,927,410	2,567,420
Crescent City	Del Norte	100,010	108,680	110,441	112,181	116,842	112,649	112,304	110,373	112,293	106,517	105,528
Pleasantville	El Dorado	97,081	145,757	148,685	178,570	160,684	142,782	NR	187,311	NR	NR	NR
South Lake Tahoe	El Dorado	406,231	494,523	513,231	540,798	577,869	581,262	604,038	718,408	1,141,937	828,973	1,037,064
Clovis	Fresno	628,581	659,957	697,345	739,070	764,364	774,059	814,464	815,056	873,898	939,185	1,113,537
Coalinga	Fresno	49,339	45,867	48,174	43,727	37,788	45,889	46,937	46,614	49,433	51,959	66,508
Firebaugh	Fresno	38,270	38,292	115,894	55,949	52,862	50,228	53,584	52,384	60,608	75,652	91,151
Fowler	Fresno	61,285	88,681	73,940	71,867	29,910	30,901	35,167	108,185	123,636	75,637	80,872
Fresno	Fresno	3,083,683	3,158,650	3,249,414	3,357,425	3,341,580	3,388,133	3,449,056	3,578,792	3,793,698	4,054,195	5,160,965
Huron	Fresno	20,953	22,045	22,357	22,350	20,920	20,953	23,125	28,282	26,678	26,678	31,239
Kerman	Fresno	36,402	40,004	40,428	41,983	40,839	42,017	43,793	47,454	46,800	48,452	77,802
Kingsburg	Fresno	60,600	51,324	86,870	82,162	91,411	100,986	111,673	114,212	173,214	171,223	209,533
Merced	Fresno	42,327	42,680	43,695	46,021	44,446	36,895	43,685	44,925	45,405	47,580	70,527
Orange Cove	Fresno	30,181	34,486	34,500	35,050	33,911	35,781	38,196	39,525	36,503	32,923	42,965
Parlier	Fresno	50,045	44,927	44,549	45,801	49,127	47,181	55,644	57,095	86,461	109,906	124,352
Reedley	Fresno	228,947	244,429	323,792	324,649	373,440	377,210	390,071	400,762	421,642	451,436	500,956
San Joaquin	Fresno	15,383	13,316	13,402	13,325	13,546	11,915	14,528	13,410	14,173	14,342	18,144
Sanger	Fresno	117,194	274,183	135,828	113,061	135,908	121,194	526,993	530,899	540,008	554,509	696,666
Selma	Fresno	277,432	262,345	272,545	284,331	302,180	323,796	322,084	334,034	355,102	379,875	404,314
Orland	Glenn	52,234	55,401	55,679	55,658	60,368	60,616	63,199	52,642	58,186	63,506	79,559
Willows	Glenn	92,668	91,531	93,689	93,113	93,447	96,805	101,451	98,328	102,087	101,303	123,180
Arcaia	Humboldt	155,921	136,604	218,941	165,009	164,015	124,545	163,327	164,831	173,410	175,462	212,934
Blue Lake	Humboldt	11,874	11,736	15,926	17,536	16,931	13,548	16,056	14,651	16,751	16,734	23,566

SOURCE: Coleman Advisory Services
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City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
Eureka	Humboldt	399,864	391,691	439,168	452,646	450,112	452,671	454,820	505,199	516,817	556,808	617,578
Fernside	Humboldt	14,807	14,661	16,309	14,548	15,962	17,871	18,218	18,153	18,800	18,511	21,993
Fortuna	Humboldt	269,701	109,350	118,154	696,526	127,715	131,643	137,207	140,442	145,954	149,422	173,087
Rio Dell	Humboldt	33,763	32,947	36,098	NR	NR	NR	NR	NR	NR	NR	NR
Trinidad	Humboldt	4,832	4,825	5,377	7,787	5,635	6,537	8,299	8,186	8,186	NR	NR
Brawley	Imperial	67,927	73,472	71,473	72,044	67,861	69,372	76,018	77,770	77,596	92,723	103,571
Calxico	Imperial	59,150	69,992	67,044	65,467	63,145	63,989	73,178	273,956	285,198	327,751	449,966
Calipatria	Imperial	14,386	17,134	17,851	18,786	18,223	18,909	20,828	21,472	21,060	24,401	27,534
El Centro	Imperial	136,375	190,526	166,086	166,549	157,273	137,421	138,146	140,515	140,515	142,306	176,306
Holtville	Imperial	20,090	21,781	21,158	19,686	18,246	18,094	80,524	79,012	79,049	84,489	63,161
Imperial	Imperial	20,781	23,036	24,582	27,066	27,635	29,338	32,930	34,798	34,798	35,472	41,193
Westmorland	Imperial	7,338	8,104	8,104	NR	NR	NR	5,573	NR	NR	10,038	11,398
Bishop	Inyo	14,224	14,753	21,146	15,132	14,289	14,682	16,986	28,170	32,541	30,627	36,710
Arvin	Kern	87,066	49,564	72,025	82,310	101,977	96,950	206,805	191,737	274,297	372,703	454,879
Bakersfield	Kern	1,666,781	1,716,711	2,450,969	2,193,340	2,231,578	2,331,893	2,542,332	2,695,469	2,924,983	5,249,489	5,909,968
California City	Kern	81,009	78,124	78,800	102,497	101,794	104,473	29,324	142,870	146,951	149,559	168,218
Delano	Kern	139,783	151,897	160,691	234,944	229,316	269,947	294,015	309,129	98,808	101,868	415,722
Maricopa	Kern	7,783	7,532	7,335	7,276	7,197	7,552	9,828	11,198	NR	12,548	15,828
Mitchland	Kern	41,321	46,434	51,236	69,542	69,404	70,507	71,565	72,991	76,639	82,032	92,541
Ridgecrest	Kern	428,834	437,349	475,896	519,534	536,284	533,499	521,686	499,362	504,546	503,071	589,946
Shafter	Kern	88,664	92,110	129,641	115,011	137,522	135,735	148,070	153,083	157,817	165,400	240,110
Taft	Kern	67,721	67,193	66,071	73,652	72,652	73,207	77,763	237,389	240,119	249,939	271,515
Tehachapi	Kern	66,236	70,610	69,967	72,906	73,752	74,585	79,620	86,090	95,940	102,352	109,603
Wasco	Kern	114,908	138,906	146,828	141,746	144,217	152,285	168,485	162,355	179,956	184,660	218,936
Avenal	Kings	89,483	103,937	103,033	134,220	167,781	170,709	273,137	181,329	137,578	210,984	215,607
Corcoran	Kings	193,147	166,877	109,756	132,278	134,593	115,178	134,703	458,397	466,351	463,404	522,480
Hanford	Kings	281,416	302,500	306,776	314,507	325,564	459,972	466,351	466,351	463,404	522,480	615,868
Lemoore	Kings	113,402	106,651	165,097	144,796	NR	187,666	211,571	216,821	230,780	262,163	297,466
Charlatake	Lake	138,280	144,834	153,711	153,480	160,543	151,301	189,335	246,199	223,982	237,582	284,978
Lakeport	Lake	48,308	50,614	50,832	51,370	55,478	52,649	53,206	54,246	64,614	62,932	75,061
Susannah	Lassen	19,897	20,683	21,556	21,731	23,270	24,740	NR	NR	27,934	27,199	37,705
Agoura Hills	Los Angeles	259,309	281,947	335,467	370,787	399,482	378,070	555,085	432,404	436,986	486,688	561,945
Altamira	Los Angeles	601,834	660,590	621,145	1,533,177	1,789,771	814,233	893,824	923,571	971,966	1,054,646	1,043,788
Arcadia	Los Angeles	493,928	628,104	503,977	613,992	637,524	632,262	584,118	581,623	668,484	568,493	763,279
Artesia	Los Angeles	193,973	216,629	188,042	217,539	215,076	216,822	243,418	536,577	221,546	211,350	234,655
Avalon	Los Angeles	58,280	60,821	61,659	63,821	66,577	99,796	70,273	72,356	78,345	89,707	98,833
Azusa	Los Angeles	195,247	348,219	1,046,315	1,139,834	4,062,623	2,824,866	4,002,989	4,132,133	4,433,734	4,543,151	4,216,610
Baldwin Park	Los Angeles	688,557	661,145	746,257	784,036	799,813	769,388	530,571	492,172	588,309	939,595	1,046,854

SOURCE: Coleman Advisory Services
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CaliforniaCityFinance.com

City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
Ball	Los Angeles	205,372	156,899	197,441	237,101	272,262	240,954	267,434	293,511	299,500	345,318	392,394
Ball Gardens	Los Angeles	195,019	178,411	204,907	214,184	224,087	225,605	246,783	257,383	272,062	312,391	290,548
Balflower	Los Angeles	635,036	780,782	828,349	882,511	932,890	930,338	991,305	998,691	1,057,004	1,280,342	1,241,641
Beverly Hills	Los Angeles	998,028	1,003,962	990,580	1,436,566	1,487,160	1,268,989	1,565,109	1,551,575	1,305,873	1,302,218	964,099
Bradbury	Los Angeles	26,334	23,861	25,299	28,489	33,142	35,332	45,700	48,648	52,558	51,463	47,719
Burbank	Los Angeles	609,280	672,441	694,554	748,625	1,002,664	879,633	1,018,000	1,096,017	1,144,468	1,363,760	1,555,913
Calabasas	Los Angeles	201,718	353,463	346,733	325,533	344,862	370,528	410,561	498,735	430,174	645,217	743,691
Carson	Los Angeles	2,518,569	2,297,562	2,816,944	2,669,569	2,503,814	2,496,650	3,098,603	3,241,600	3,645,681	4,884,650	5,121,807
Cerritos	Los Angeles	734,376	774,308	752,071	761,384	781,658	803,049	823,558	797,601	803,348	1,298,268	1,147,739
Claremont	Los Angeles	301,300	320,857	303,085	300,881	301,351	304,956	324,875	329,424	316,952	373,528	407,642
Commerce	Los Angeles	859,473	907,312	855,632	876,793	882,379	861,881	969,020	972,281	972,187	1,077,965	1,282,734
Compton	Los Angeles	876,405	1,021,505	1,048,722	970,204	1,009,740	824,075	998,003	1,024,068	987,684	2,983,709	943,269
Covina	Los Angeles	524,878	580,477	699,379	697,959	601,623	612,928	668,270	666,918	669,446	714,856	765,374
Cudahy	Los Angeles	136,336	147,294	148,959	135,911	123,819	121,147	163,088	151,222	153,024	190,039	208,692
Calver City	Los Angeles	676,331	816,141	827,667	779,451	800,461	804,359	835,732	848,716	802,164	979,503	1,183,716
Diamond Bar	Los Angeles	575,632	612,668	652,108	647,518	664,905	639,541	725,397	667,268	684,684	664,273	908,633
Downey	Los Angeles	1,187,437	1,279,320	1,197,680	1,285,007	1,407,293	1,436,670	1,543,649	1,593,883	1,566,624	1,966,436	1,969,513
Duarte	Los Angeles	325,950	338,590	320,193	382,657	401,160	352,330	474,923	428,436	437,817	486,781	630,784
El Monte	Los Angeles	990,267	968,471	992,063	1,023,362	1,007,622	1,033,246	1,054,675	1,141,397	1,222,156	1,281,445	1,653,113
El Segundo	Los Angeles	1,375,247	1,471,662	1,765,069	1,634,974	1,599,255	1,539,904	1,757,072	1,919,008	2,027,429	3,008,111	4,141,530
Gardena	Los Angeles	460,779	466,261	483,205	505,371	503,930	709,961	1,393,819	1,308,115	1,471,608	1,298,605	1,320,719
Glendale	Los Angeles	901,404	821,168	1,048,296	1,009,866	1,040,663	1,166,189	1,376,831	1,512,500	1,237,686	2,233,138	1,885,108
Glendora	Los Angeles	565,683	738,966	581,222	663,488	581,992	599,477	611,747	676,024	701,663	1,109,301	1,093,853
Hawthorne	Los Angeles	80,803	102,291	11,253	78,776	31,839	NR	109,744	115,228	73,079	136,263	159,941
Hermosa Beach	Los Angeles	2,530,606	955,268	812,048	1,009,214	1,084,465	1,186,979	1,186,346	1,051,134	1,130,491	1,269,262	1,465,718
Hildden Hills	Los Angeles	364,500	373,319	377,319	394,119	414,558	344,205	328,978	440,976	372,589	414,986	483,565
Huntington Park	Los Angeles	25,466	9,714	12,835	25,449	20,660	31,602	29,108	29,973	30,921	40,284	36,968
Industry	Los Angeles	224,889	348,153	361,965	400,991	397,648	383,497	419,632	414,976	464,325	494,308	561,712
Inglewood	Los Angeles	1,042,083	1,060,533	1,010,968	1,040,094	1,061,222	997,324	1,094,640	1,070,968	1,087,230	1,249,915	1,618,546
Intrudale	Los Angeles	938,096	994,800	1,012,143	1,008,594	1,032,168	1,228,318	1,443,906	1,168,580	1,243,770	1,325,002	1,445,267
La Canana Flintridge	Los Angeles	303,426	288,526	271,222	287,557	430,931	420,321	452,307	393,546	460,398	516,724	800,996
La Habra Heights	Los Angeles	481,152	393,144	374,497	441,949	400,727	399,423	434,378	441,856	454,816	499,064	689,352
La Mirada	Los Angeles	66,215	70,989	67,503	74,088	63,768	67,461	73,171	70,824	71,443	84,458	96,777
La Puente	Los Angeles	706,774	740,310	731,398	797,305	825,006	837,289	912,421	943,426	1,109,202	1,189,829	1,312,335
La Verne	Los Angeles	267,902	305,642	323,659	398,119	417,567	444,146	630,618	416,943	552,607	445,244	500,365
Lakewood	Los Angeles	293,103	301,177	281,283	267,053	283,964	189,170	173,896	292,936	290,402	407,634	368,776
Lancaster	Los Angeles	854,353	867,131	845,816	824,547	886,347	940,494	948,426	962,067	940,471	1,039,546	1,138,206
Los Angeles	Los Angeles	1,917,069	2,073,216	2,099,689	2,162,883	1,473,009	1,515,807	1,786,782	1,895,127	1,742,215	1,676,735	2,239,266

SOURCE: Coleman Advisory Services
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CaliforniaCityFinance.com

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City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
Lamondale	Los Angeles	248,334	339,216	274,601	286,619	324,909	336,716	377,511	337,568	353,089	455,583	420,106
Lomita	Los Angeles	221,602	229,676	219,519	234,282	231,941	241,089	248,054	241,586	271,696	308,723	401,782
Long Beach	Los Angeles	8,723,353	12,737,622	10,214,056	10,268,596	7,693,895	6,811,708	7,033,474	7,482,790	9,060,680	23,707,198	11,537,669
Los Angeles	Los Angeles	14,917,236	33,415,957	22,811,125	27,849,432	28,006,887	48,386,236	48,141,452	48,340,696	59,280,165	60,350,902	51,185,487
Lynwood	Los Angeles	721,754	752,987	767,030	806,189	819,655	783,782	803,334	847,249	889,067	846,579	863,190
Malibu	Los Angeles	269,501	385,480	351,747	349,056	335,549	328,071	372,690	507,044	381,865	406,959	449,284
Manhattan Beach	Los Angeles	471,666	474,993	517,881	567,441	516,461	492,865	477,780	533,944	626,770	688,304	882,273
Maywood	Los Angeles	120,920	167,008	139,516	147,578	152,057	168,275	76,875	158,294	182,817	120,337	243,166
Merrow	Los Angeles	472,258	540,463	708,377	707,973	733,395	732,705	663,742	782,049	820,305	751,506	898,280
Montebello	Los Angeles	513,210	539,161	532,944	553,466	704,733	788,718	586,299	586,304	740,931	854,461	976,577
Monterey Park	Los Angeles	610,136	638,458	648,640	675,584	738,763	746,845	734,659	748,194	769,181	845,503	939,488
Norwalk	Los Angeles	971,392	993,313	962,062	967,080	1,008,366	978,003	1,056,271	1,173,115	1,162,148	1,205,755	1,291,777
Palmdale	Los Angeles	1,307,914	1,481,912	1,644,461	1,826,458	1,940,363	2,048,822	2,190,477	2,277,210	2,277,210	2,748,383	2,971,991
Palms Verde Estates	Los Angeles	255,617	239,422	239,581	243,149	241,607	240,779	281,547	284,619	295,216	335,793	355,790
Paramount	Los Angeles	800,133	877,671	948,964	955,702	986,052	1,009,572	1,099,907	1,113,290	1,150,273	1,256,197	1,335,011
Pasadena	Los Angeles	1,147,744	1,010,713	1,645,432	1,353,307	1,163,332	1,115,606	1,299,250	1,522,014	1,534,206	2,132,623	1,907,108
Pico Rivera	Los Angeles	643,226	674,341	818,536	550,481	713,713	857,671	821,803	821,803	804,131	1,018,630	877,368
Pomona	Los Angeles	2,274,919	3,407,478	3,135,155	3,528,466	3,554,815	3,645,003	2,838,925	2,207,507	2,936,687	3,302,555	4,018,817
Rancho Palms Verdes	Los Angeles	792,856	766,078	783,810	796,623	803,927	835,328	899,317	916,369	972,018	1,087,028	1,138,539
Randolph Beach	Los Angeles	1,121,657	3,208,110	1,749,831	1,587,401	1,213,421	1,696,122	1,692,351	1,271,032	1,428,848	5,033,812	2,464,778
Rolling Hills	Los Angeles	795	4,125	4,467	4,712	4,789	4,661	5,320	6,062	7,594	8,265	7,895
Rolling Hills Estates	Los Angeles	191,373	203,628	194,680	247,969	255,263	281,413	303,557	304,626	342,900	349,993	363,601
Rosemead	Los Angeles	675,327	547,920	550,555	568,020	577,004	574,497	605,586	600,899	626,880	695,691	701,298
San Dimas	Los Angeles	908,830	972,423	985,686	937,333	1,074,056	1,175,679	1,077,331	1,059,801	1,116,595	1,233,693	1,416,520
San Fernando	Los Angeles	153,664	177,346	157,417	175,985	179,048	212,800	227,575	237,127	251,011	280,750	275,428
San Gabriel	Los Angeles	301,116	284,200	318,890	341,421	349,509	349,600	391,249	392,528	407,348	457,754	713,904
San Marino	Los Angeles	236,954	271,082	284,759	283,101	285,620	286,766	337,736	336,982	336,481	379,996	409,980
Santa Clarita	Los Angeles	1,803,157	2,861,360	3,030,396	3,142,833	3,320,389	3,449,964	3,889,580	4,036,072	4,174,809	4,446,879	4,806,512
Sanita Fe Springs	Los Angeles	1,415,999	1,510,560	1,482,771	1,517,385	1,506,252	1,392,799	1,609,268	1,666,133	1,814,761	2,130,726	2,309,174
Santa Monica	Los Angeles	823,515	839,998	935,009	861,848	886,058	593,624	632,081	623,544	618,588	705,048	866,662
Sierra Madre	Los Angeles	129,970	112,864	126,931	336,249	211,861	223,610	193,591	210,903	228,929	230,664	326,511
Signal Hill	Los Angeles	197,989	419,787	357,930	351,636	362,645	314,792	447,667	452,365	454,555	490,584	527,082
South El Monte	Los Angeles	256,320	311,613	367,235	432,787	443,026	432,292	436,922	428,263	439,955	709,095	772,018
South Gate	Los Angeles	1,002,968	1,192,123	1,195,812	1,881,401	1,453,367	1,717,548	1,670,003	1,673,663	1,318,426	1,796,722	1,700,104
South Pasadena	Los Angeles	370,337	385,958	387,798	405,821	409,166	436,600	491,935	515,586	522,483	609,667	585,540
Temple City	Los Angeles	314,804	346,469	337,798	352,580	349,318	360,570	406,157	396,563	410,053	454,259	474,797
Torrance	Los Angeles	2,453,414	2,662,288	3,352,993	3,381,536	3,438,479	3,546,943	3,921,253	5,575,888	4,517,857	2,844,952	3,497,798
Vernon	Los Angeles	659,215	524,662	43,408	43,633	51,662	308,918	411,133	915,456	1,028,045	1,330,145	1,331,766

SOURCE: Coleman Advisory Services
computations using State Controller reports.

CaliforniaCityFinance.com

City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
Mainland	Los Angeles	425,835	461,962	454,041	475,432	472,553	475,550	507,048	515,015	619,055	521,052	668,142
West Covina	Los Angeles	1,793,158	1,549,389	1,684,816	1,854,721	1,869,694	1,870,425	1,642,648	1,988,257	1,967,899	2,109,447	2,182,548
West Hollywood	Los Angeles	623,011	680,179	619,932	781,849	970,928	917,932	1,113,140	979,279	1,011,580	1,145,752	1,359,588
Westlake Village	Los Angeles	168,031	220,803	204,299	289,302	156,548	172,661	182,142	181,708	189,085	209,165	246,481
Whittier	Los Angeles	624,335	759,546	754,715	780,061	788,186	813,718	858,943	927,866	1,005,912	1,141,138	1,354,541
Chowchilla	Madera	75,269	66,066	75,226	89,389	74,332	68,105	94,034	93,259	92,529	86,526	146,061
Madera	Madera	224,705	235,191	241,632	253,173	257,627	251,473	267,066	276,169	303,241	323,946	357,770
Belvedere	Marin	45,214	52,093	65,628	65,346	65,676	62,763	72,276	68,800	72,212	74,724	83,258
Corte Madera	Marin	306,396	326,777	324,804	321,801	364,937	346,365	360,201	343,547	400,989	454,816	489,828
Fairfax	Marin	141,262	168,452	192,007	192,798	197,854	210,153	212,189	224,095	233,150	254,510	209,710
Larkspur	Marin	331,157	337,908	352,946	345,586	359,806	369,258	399,223	411,084	443,541	462,912	484,450
Mill Valley	Marin	485,277	517,757	542,069	545,040	541,690	558,563	567,013	577,596	609,917	633,865	697,185
Novato	Marin	520,166	537,059	579,671	546,369	638,799	600,726	621,169	636,269	686,815	769,253	933,728
Ross	Marin	52,512	56,444	58,517	58,731	60,180	58,669	63,968	72,826	76,981	91,024	80,986
San Anselmo	Marin	189,406	182,960	212,092	228,278	234,715	232,476	280,650	307,366	315,845	354,282	374,782
San Rafael	Marin	596,225	606,578	627,314	620,861	632,105	638,230	1,217,647	1,346,849	1,456,145	1,559,321	1,795,637
Sausalito	Marin	188,032	196,219	199,152	200,913	207,679	187,553	195,325	237,297	268,531	268,531	421,142
Tiburon	Marin	214,340	224,906	231,398	240,572	241,208	243,470	NR	260,727	273,326	265,216	335,318
Point Bragg	Mendocino	117,999	129,884	166,486	170,591	179,247	186,330	183,686	171,441	206,698	190,913	205,645
Fort Arena	Mendocino	2,661	9,356	4,460	8,225	9,278	10,995	5,249	5,341	10,673	6,199	8,988
Ukiah	Mendocino	285,884	283,204	1,090,974	1,162,323	1,271,082	1,355,800	1,148,204	1,073,853	1,079,416	1,084,275	1,112,240
Willits	Mendocino	137,471	136,075	312,017	349,586	362,663	284,746	131,833	142,291	125,619	199,360	165,657
Avater	Merced	250,985	249,827	249,277	246,216	223,673	227,966	237,275	243,908	262,546	276,276	382,691
Das Palms	Merced	36,343	37,819	37,373	37,149	35,646	32,345	38,413	34,425	35,194	33,516	43,393
Gustine	Merced	66,483	69,911	67,009	69,972	106,350	70,171	76,520	79,783	81,687	92,202	128,079
Lynnton	Merced	370,063	343,865	324,444	323,975	302,290	344,631	362,429	364,180	384,236	167,154	189,442
Los Banos	Merced	243,534	257,256	301,781	329,774	353,675	409,518	450,538	450,098	495,673	587,403	795,888
Merced	Merced	498,178	506,279	612,942	543,915	534,137	545,147	611,883	573,131	619,411	799,626	940,514
Alturas	Modoc	33,232	32,749	34,084	30,243	28,647	29,675	30,534	29,772	28,686	28,686	34,756
Marathon Lakes	Mono	NR	197,766	211,445	205,335	214,604	209,482	220,775	240,657	279,356	285,688	320,689
Garmel	Monterey	13,652	91,012	117,887	105,652	109,166	112,940	162,508	110,362	107,883	280,178	337,418
Del Rey Oaks	Monterey	27,964	32,874	29,406	28,589	46,148	38,865	41,858	43,509	42,817	71,821	57,792
Gonzales	Monterey	34,232	NR	68,668	50,230	50,899	106,649	83,563	51,804	420,273	176,468	270,248
Greenfield	Monterey	43,981	53,056	55,137	52,800	52,752	53,832	55,185	56,343	59,050	58,587	65,537
King City	Monterey	224,298	228,374	241,841	146,146	166,810	191,886	182,239	207,784	212,761	482,411	319,343
Marina	Monterey	227,645	205,212	227,411	302,343	271,876	251,987	241,887	249,280	356,089	424,062	424,627
Monterey	Monterey	679,393	725,902	785,394	881,512	992,493	906,045	983,174	1,137,368	1,134,621	1,346,343	1,226,249
Pacific Grove	Monterey	281,172	299,057	306,127	320,684	276,749	333,216	403,810	400,936	372,728	555,335	489,310

SOURCE: Coleman Advisory Services
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CaliforniaCityFinance.com

City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
Sallinas	Monterey	1,835,881	1,710,154	1,840,693	2,292,930	2,026,979	2,083,195	2,079,561	2,240,852	2,405,640	2,360,334	2,569,989
Sand City	Monterey	24,689	29,784	24,937	31,768	32,592	38,835	40,898	41,899	66,611	39,626	66,029
Seaside	Monterey	527,038	570,085	686,088	560,378	566,350	273,673	632,761	575,104	558,694	810,976	798,750
Seledad	Monterey	62,541	66,343	57,853	70,722	59,944	69,186	77,892	81,147	85,623	89,278	114,554
American Canyon	Napa	NR	66,046	76,319	69,500	78,349	156,574	114,901	129,925	139,182	110,416	152,913
Calistoga	Napa	79,459	78,082	86,119	82,412	76,413	40,369	97,981	89,455	117,313	89,764	106,561
Napa	Napa	965,691	1,268,336	1,121,534	1,188,278	1,168,986	1,241,938	1,371,638	1,434,497	1,519,913	1,671,327	1,680,806
Saint Helena	Napa	48,903	70,468	71,986	75,238	50,595	77,816	84,642	88,381	108,260	85,238	110,441
Yountville	Napa	26,849	29,670	27,750	24,717	28,417	26,107	29,636	29,746	32,737	34,766	50,833
Grass Valley	Nevada	162,660	195,112	137,055	136,520	142,727	139,647	151,162	165,130	176,904	197,391	222,657
Nevada City	Nevada	36,405	37,453	43,052	46,125	47,931	47,601	49,173	54,568	61,873	62,116	74,172
Truckee	Nevada	NR	NR	64,362	74,127	105,168	116,578	118,641	265,298	309,150	338,398	480,648
Aliso Viejo	Orange	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	669,807
Anaheim	Orange	1,406,763	1,407,896	1,406,785	5,193,379	1,495,822	1,521,818	1,619,781	1,725,059	2,656,532	2,244,353	2,103,066
Brea	Orange	701,799	711,680	750,866	690,018	699,663	703,635	755,806	756,988	782,677	865,970	1,048,231
Buena Park	Orange	5,308,410	6,036,463	6,084,601	1,243,255	1,213,974	1,219,338	1,276,282	1,252,070	1,568,203	1,369,442	1,550,411
Costa Mesa	Orange	1,542,121	1,580,745	1,525,551	1,575,636	1,616,885	1,670,333	1,827,148	1,844,442	2,008,090	2,008,090	2,054,380
Cypress	Orange	643,029	683,945	771,294	889,424	1,055,991	977,149	1,003,956	1,014,032	1,083,379	1,179,901	1,287,816
Dana Point	Orange	537,115	542,278	577,633	648,105	598,047	610,328	743,691	897,274	861,573	894,331	987,266
Fountain Valley	Orange	725,745	901,834	857,563	734,452	848,997	845,980	925,752	927,891	972,361	1,059,170	1,177,238
Fullerton	Orange	2,136,316	2,371,580	2,316,519	2,463,248	2,507,034	2,603,230	2,556,361	2,777,540	2,935,163	3,880,224	4,309,896
Garden Grove	Orange	1,307,065	1,471,058	1,432,729	1,467,733	1,478,198	1,569,983	1,561,920	1,663,861	1,683,190	1,771,813	1,912,931
Huntington Beach	Orange	2,996,826	2,780,864	3,204,931	3,063,007	2,975,941	3,169,180	3,529,976	3,587,389	3,833,275	5,880,702	5,180,211
Irvine	Orange	2,238,392	2,623,532	2,526,065	2,673,578	2,753,753	2,805,961	3,154,253	3,308,570	3,665,529	4,071,355	4,876,508
La Habra	Orange	770,364	857,395	821,934	812,094	904,917	862,707	975,938	816,786	940,729	1,043,212	1,551,306
La Palma	Orange	247,999	242,825	232,349	230,606	205,423	228,861	228,916	290,064	276,021	296,825	333,963
Laguna Beach	Orange	540,898	589,160	549,412	546,484	626,733	533,992	619,795	661,495	725,350	747,902	824,507
Laguna Hills	Orange	NR	403,973	378,574	490,496	363,891	536,032	721,773	698,087	694,278	732,062	853,808
Laguna Niguel	Orange	803,974	897,184	886,855	977,906	985,824	955,726	1,179,888	1,282,588	1,412,126	1,541,626	1,541,672
Laguna Woods	Orange	NR	NR	NR	NR	NR	NR	NR	32,199	288,126	412,083	168,064
Lake Forest	Orange	206,926	645,702	666,713	940,871	696,788	910,866	987,874	1,103,698	1,205,945	1,568,897	1,879,988
Los Alamitos	Orange	304,016	356,043	378,934	389,109	393,925	386,007	387,838	432,860	413,917	534,826	495,181
Mission Viejo	Orange	1,231,031	1,280,362	1,431,582	1,653,661	1,595,512	1,568,011	1,746,755	1,882,686	2,004,124	2,089,441	2,227,160
Newport Beach	Orange	1,110,445	982,910	1,127,831	1,223,091	1,330,523	1,478,902	1,746,373	2,386,918	2,429,059	2,726,384	3,149,000
Orange	Orange	1,167,554	1,255,263	1,224,124	1,228,384	1,375,999	1,317,987	1,516,614	1,564,346	1,634,180	1,866,179	2,086,232
Placentia	Orange	724,337	764,884	751,192	800,953	829,682	838,589	913,832	1,007,351	1,075,084	1,028,367	1,225,379
Rancho Santa Margarita	Orange	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	907,568
San Clemente	Orange	784,290	798,636	854,542	886,252	839,270	859,784	922,652	1,019,687	1,118,133	1,229,028	1,378,642

SOURCE: Coleman Advisory Services
 Computations using State Controller reports.
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City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
San Juan Capistrano	Orange	340,427	363,309	337,003	605,730	527,936	533,617	817,631	709,482	793,514	794,527	843,841
Santa Ana	Orange	1,731,661	1,938,849	1,673,242	1,716,943	1,783,353	1,737,213	1,894,819	1,990,175	3,514,007	3,693,806	4,203,540
Seal Beach	Orange	297,635	341,002	451,203	426,172	483,505	461,843	604,746	617,572	656,820	666,356	764,186
Stanton	Orange	414,287	421,745	456,607	467,186	477,680	611,261	447,208	528,028	528,700	597,911	580,168
Tustin	Orange	786,869	842,482	816,866	904,092	1,042,779	988,273	997,444	1,228,268	1,166,129	1,334,033	1,438,284
Villa Park	Orange	114,019	119,450	113,594	114,276	190,123	127,971	134,584	132,946	206,385	146,110	188,866
Westminster	Orange	749,929	806,916	746,318	643,596	632,634	751,326	818,429	839,812	875,168	976,924	1,033,692
Yorba Linda	Orange	709,735	1,000,896	921,819	878,634	1,019,252	980,666	1,118,529	1,066,885	1,053,449	1,041,678	1,266,743
Auburn	Placer	131,668	127,254	170,804	240,282	227,622	320,441	396,878	307,824	435,405	551,897	654,049
Colfax	Placer	7,866	8,737	8,254	8,478	8,964	14,474	11,136	9,254	9,364	9,843	14,472
Loomis	Placer	48,765	54,838	57,461	63,405	60,950	64,379	77,192	85,730	128,200	180,581	209,786
Rocklin	Placer	86,604	92,964	103,977	148,506	137,579	139,440	143,601	152,323	167,644	175,666	192,010
Roseville	Placer	294,482	334,805	382,108	504,686	503,106	671,018	573,750	667,631	780,203	946,031	1,167,330
Portola	Plumas	289,250	323,579	358,792	524,484	421,815	432,485	519,038	389,944	777,114	726,817	920,196
Banning	Riverside	15,906	334,219	17,050	18,109	19,457	19,902	39,360	27,707	26,060	26,527	28,855
Beaumont	Riverside	156,418	166,523	169,182	155,852	158,561	302,679	368,022	376,173	397,086	477,817	542,763
Blayne	Riverside	107,969	111,986	110,667	77,739	110,528	138,631	121,295	116,707	133,011	151,621	188,346
Calimesa	Riverside	117,590	141,598	161,481	182,227	188,926	244,363	267,193	283,816	293,642	301,106	329,046
Canyon Lake	Riverside	87,247	106,525	137,649	152,844	156,811	158,807	172,074	172,416	179,432	190,690	204,806
Cathedral City	Riverside	75,482	104,715	112,413	143,240	181,699	178,471	195,411	196,206	214,842	230,037	235,477
Coachella	Riverside	623,700	736,922	789,283	914,260	792,528	745,964	828,341	829,863	875,009	1,139,896	1,294,327
Corona	Riverside	143,971	165,352	155,325	161,408	141,864	210,153	199,444	231,884	212,357	242,610	248,086
Desert Hot Springs	Riverside	723,490	780,474	755,944	842,422	894,130	954,799	1,366,863	1,542,614	1,635,455	1,870,141	2,106,569
Hemet	Riverside	236,769	246,293	243,606	263,123	263,278	266,950	294,624	293,367	314,262	327,429	366,958
Indian Wells	Riverside	339,549	372,016	491,467	383,006	517,374	535,745	594,609	648,485	506,708	645,555	841,606
Indio	Riverside	289,152	356,445	314,889	324,196	323,808	344,416	364,274	439,744	436,982	492,260	642,740
La Quinta	Riverside	447,059	423,384	489,422	578,889	444,614	513,491	405,082	507,964	578,957	600,845	653,847
Lake Elsinore	Riverside	199,870	274,225	294,655	255,485	320,724	272,046	378,628	359,877	389,462	626,790	654,695
Moreno Valley	Riverside	424,161	434,088	328,914	371,583	398,459	597,164	629,865	698,988	766,811	824,084	908,466
Murrieta	Riverside	2,272,970	2,226,395	2,185,672	2,361,050	2,380,571	2,633,326	2,568,837	2,493,792	2,793,135	2,711,990	3,222,149
Norco	Riverside	159,298	340,995	363,469	506,133	641,276	673,742	744,874	800,821	820,735	944,914	1,037,986
Palm Desert	Riverside	256,960	302,077	280,344	303,121	483,199	476,469	474,863	539,279	627,925	660,591	727,761
Palm Springs	Riverside	966,568	1,082,922	1,124,003	1,287,902	1,360,554	1,395,523	1,540,656	1,612,055	1,837,806	1,981,697	2,131,820
Perris	Riverside	1,549,850	1,657,927	1,708,581	1,962,378	1,823,830	1,862,826	1,938,728	1,932,118	2,057,129	2,206,391	2,456,645
Rancho Mirage	Riverside	430,769	527,549	430,460	739,775	667,684	1,105,566	898,077	921,979	1,209,265	1,322,975	1,410,512
Riverside	Riverside	467,728	623,127	605,421	627,342	807,219	647,678	675,061	673,425	712,820	656,234	773,331
San Jacinto	Riverside	3,011,034	2,656,766	2,801,220	2,863,471	2,902,431	2,832,531	3,086,108	3,786,690	3,463,773	3,388,981	4,066,392
San Jacinto	Riverside	482,425	526,200	641,086	633,680	667,901	663,200	372,691	801,202	874,865	920,563	1,030,777

SOURCE: Coleman Advisory Services
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City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
Tamucua	Riverside	683,756	743,009	774,067	885,231	994,976	998,033	1,137,484	1,266,610	1,331,593	1,618,679	1,861,385
Wildomar	Riverside											
Menifee	Riverside											
Essexville	Riverside											
Jurupa Valley	Riverside											
Citrus Heights	Sacramento	NR	NR	NR	NR	NR	19,869	140,187	303,591	483,092	535,052	755,288
Elk Grove	Sacramento	NR	NR	NR	NR	NR	NR	NR	NR	NR	55,489	453,968
Folsom	Sacramento	76,495	66,788	66,868	72,405	133,230	92,387	106,460	144,495	170,770	212,610	435,076
Gail	Sacramento	13,548	31,022	16,399	32,894	55,961	53,348	56,508	65,213	91,526	94,724	170,120
Isleton	Sacramento	10,568	8,752	10,796	19,660	11,122	15,277	NR	NR	NR	9,569	16,083
Rancho Cordova	Sacramento	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
Sacramento	Sacramento	740,578	718,490	668,862	867,056	595,081	1,002,362	1,088,000	1,426,000	3,985,000	1,766,000	3,979,000
Hollister	San Benito	251,966	238,486	489,902	508,528	521,894	603,099	740,224	759,572	718,003	NR	NR
San Juan Bautista	San Benito	105,351	31,048	10,936	9,683	9,609	11,038	11,815	12,108	68,194	48,756	48,337
Adelanto	San Bernardino	60,395	106,395	124,187	201,285	261,710	299,673	125,745	123,029	NR	454,217	524,823
Apple Valley	San Bernardino	605,809	629,898	596,050	671,793	574,907	582,828	623,597	574,112	622,597	735,821	793,245
Barstow	San Bernardino	419,476	489,635	504,724	536,286	600,719	545,054	577,087	616,293	601,866	587,563	727,873
Big Bear Lake	San Bernardino	258,018	186,341	193,920	204,024	195,203	193,818	283,553	360,754	404,407	450,329	479,686
Chino	San Bernardino	818,539	843,460	842,127	842,044	908,693	1,291,882	1,363,736	1,364,140	1,514,021	1,536,726	1,673,821
Chino Hills	San Bernardino	14,248	467,476	801,058	847,203	730,861	704,312	1,017,514	1,480,617	1,588,221	1,240,722	1,251,693
Colton	San Bernardino	437,551	466,773	399,017	390,808	405,851	728,663	772,110	813,881	851,940	918,728	1,031,366
Fontana	San Bernardino	1,150,739	1,821,540	1,955,912	2,280,490	2,228,409	2,372,766	2,786,941	3,165,325	3,109,393	3,724,016	4,167,937
Grand Terrace	San Bernardino	147,879	188,695	174,132	181,884	182,131	413,531	237,946	297,447	307,111	348,961	336,347
Heavner	San Bernardino	516,075	788,838	747,065	843,896	1,084,801	973,993	1,067,086	1,131,248	1,202,416	1,527,348	1,886,766
Highland	San Bernardino	578,264	627,417	639,976	701,226	723,470	761,039	815,932	846,779	866,217	883,506	1,021,936
Loma Linda	San Bernardino	222,492	246,443	198,699	218,179	227,716	241,716	321,081	297,729	308,788	371,484	414,011
Montclair	San Bernardino	336,934	389,391	393,485	407,997	400,045	375,766	403,086	422,467	394,452	462,822	504,334
Needles	San Bernardino	241,905	296,368	415,031	NR	NR	928,031	286,366	295,455	103,595	164,401	NR
Ontario	San Bernardino	1,016,546	1,161,779	1,107,450	1,348,276	1,201,384	1,237,260	1,404,710	1,516,084	1,481,242	1,753,126	2,019,481
Rancho Cucamonga	San Bernardino	3,043,856	3,221,408	3,243,864	3,675,727	3,551,749	3,541,578	3,698,513	4,168,039	3,925,473	5,579,262	6,562,055
Redlands	San Bernardino	627,149	643,709	627,703	638,508	624,639	638,144	669,686	701,906	721,331	797,777	885,907
Rialto	San Bernardino	976,287	1,099,026	1,264,901	1,189,455	1,059,335	1,453,021	1,510,034	1,367,921	1,267,805	1,805,873	1,838,101
San Bernardino	San Bernardino	1,605,997	1,149,210	1,550,516	3,062,694	3,157,263	3,286,986	3,412,799	3,677,448	3,912,992	4,112,844	4,715,200
Twentynine Palms	San Bernardino	196,027	213,209	231,725	248,139	252,141	253,614	272,423	248,937	270,284	326,763	421,296
Upland	San Bernardino	739,178	793,094	937,511	985,882	940,078	978,544	1,048,429	1,106,217	1,013,990	1,178,679	1,551,194
Victorville	San Bernardino	689,926	734,548	754,715	839,199	1,105,523	977,695	914,429	NR	NR	1,321,285	1,303,368
Yuccaipa	San Bernardino	360,224	398,544	505,965	517,702	522,763	542,030	589,346	644,612	656,048	743,217	819,073
Yucca Valley	San Bernardino	9,076	248,141	262,539	290,119	301,053	350,075	381,733	420,437	472,905	503,836	585,150

SOURCE: Coleman Advisory Services
computations using State Controller reports.

CaliforniaCityFinance.com

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City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
Carlsbad	San Diego	880,719	983,584	1,183,310	1,465,723	1,444,513	1,512,823	1,713,526	1,954,186	2,591,779	3,915,976	7,494,684
Chula Vista	San Diego	1,898,299	1,906,398	2,044,700	2,152,381	2,169,052	2,133,755	2,442,580	2,507,858	4,771,768	7,316,343	11,195,480
Coronado	San Diego	355,819	345,515	420,156	419,840	399,044	407,295	435,679	435,811	533,740	679,553	937,829
Del Mar	San Diego	92,862	94,688	123,781	109,906	110,223	112,850	276,626	146,658	172,285	185,257	236,205
El Cerrito	San Diego	1,052,038	1,093,600	1,356,818	1,328,986	1,870,408	1,643,153	1,913,084	2,313,398	2,463,676	2,698,185	3,044,085
Encinitas	San Diego	655,582	824,198	894,787	764,877	677,689	965,458	997,020	1,051,207	1,249,570	1,342,991	1,807,263
Escondido	San Diego	1,635,757	1,737,821	2,108,445	2,401,917	2,414,530	2,352,344	2,522,333	2,598,874	2,797,117	2,908,991	3,709,646
Imperial Beach	San Diego	485,087	380,245	714,597	408,738	404,818	422,410	437,419	447,443	485,445	553,153	784,680
La Mesa	San Diego	887,477	754,401	1,048,709	957,571	931,026	920,293	996,901	1,046,242	1,148,865	1,183,475	1,525,691
Lemon Grove	San Diego	306,242	329,747	349,168	379,658	431,834	397,300	414,946	425,721	476,980	526,093	683,080
National City	San Diego	540,590	627,129	546,349	765,848	759,884	766,878	872,070	875,057	1,019,498	1,298,110	1,550,645
Oceanside	San Diego	1,305,625	1,374,865	1,502,532	1,565,703	1,556,015	3,238,159	3,683,136	1,987,360	2,275,968	2,679,821	3,404,185
Poway	San Diego	403,911	510,581	689,035	627,215	597,782	618,366	714,901	764,077	905,382	1,021,058	1,441,379
San Diego	San Diego	27,237,206	34,208,016	28,889,188	32,331,530	29,694,856	31,484,151	41,702,824	40,040,569	46,150,822	53,980,528	68,529,262
San Marcos	San Diego	2,281,448	579,198	566,719	684,836	789,485	832,879	869,425	943,630	1,155,195	1,253,833	1,568,551
San Ramon	San Diego	577,396	609,081	609,818	612,386	601,310	641,066	681,524	726,669	804,733	916,645	1,361,725
Solana Beach	San Diego	133,649	130,272	198,931	212,610	215,700	399,344	262,388	278,350	540,957	364,759	550,917
Visita	San Diego	912,273	1,051,910	1,162,624	1,107,908	1,177,213	1,192,404	1,312,371	1,394,884	1,548,127	1,681,226	2,171,314
San Francisco	San Francisco	7,113,345	7,313,561	7,282,687	7,401,062	7,619,356	8,861,730	8,050,791	8,719,717	9,404,022	12,088,033	12,213,286
Escalon	San Joaquin	83,967	85,246	82,342	83,789	113,597	120,477	128,146	140,009	152,747	170,867	181,985
Lathrop	San Joaquin	218,911	271,607	352,411	221,231	251,063	289,273	333,280	396,518	369,282	436,532	561,945
Manteca	San Joaquin	233,392	446,985	507,818	505,911	502,628	523,971	613,660	6,244,807	6,395,888	6,834,875	7,500,504
Ripon	San Joaquin	277,666	288,761	342,857	342,336	594,831	583,778	613,660	631,725	677,750	747,943	870,850
Stockton	San Joaquin	99,311	147,234	147,353	133,203	132,421	160,128	172,876	174,942	184,707	191,447	266,881
Tracy	San Joaquin	3,096,749	3,414,396	3,174,434	3,934,888	2,418,847	4,128,279	3,990,482	4,630,432	NR	4,717,569	4,677,666
Arroyo Grande	San Luis Obispo	589,052	635,846	691,769	672,406	857,333	836,193	1,040,838	968,767	1,071,979	1,302,282	1,425,046
Atascadero	San Luis Obispo	163,604	186,269	187,346	182,038	179,285	189,674	174,845	211,316	317,482	318,490	443,004
El Paso De Robles	San Luis Obispo	379,223	403,121	411,235	462,662	402,171	509,240	542,136	477,320	489,783	556,969	669,840
Grover Beach	San Luis Obispo	675,564	566,028	651,033	651,033	267,650	303,297	331,433	356,880	377,404	390,862	1,543,310
Marro Bay	San Luis Obispo	134,787	136,393	150,789	138,717	135,519	163,878	198,665	237,214	315,191	324,947	402,391
Plano Beach	San Luis Obispo	173,874	186,069	286,061	480,169	456,208	411,967	450,369	774,566	1,158,057	2,984,184	4,431,930
San Luis Obispo	San Luis Obispo	182,455	183,226	190,502	198,584	201,450	185,492	205,378	210,053	286,107	286,881	369,094
Atherton	San Mateo	663,544	700,300	714,200	692,700	831,900	841,000	1,009,900	883,900	1,089,800	1,211,800	1,388,100
Belmont	San Mateo	188,443	197,214	214,213	150,480	168,575	216,000	224,897	232,483	241,550	221,276	296,609
Brisbane	San Mateo	352,702	397,489	391,274	420,334	394,311	483,332	411,304	389,753	427,575	619,221	587,195
Burlingame	San Mateo	98,969	101,344	166,576	96,504	102,981	97,051	106,028	115,678	103,260	116,546	144,340
Colma	San Mateo	368,345	372,445	480,457	506,624	415,749	521,942	538,794	245,718	582,673	631,732	694,280
	San Mateo	30,298	31,833	37,591	39,572	41,052	38,249	38,226	42,159	47,974	47,171	60,813

SOURCE: Coleman Advisory Services
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CaliforniaCityFinance.com

City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
Daly City	San Mateo	1,078,042	1,239,266	1,259,579	1,342,460	1,571,545	1,671,120	1,723,028	1,824,640	1,952,925	2,067,608	2,231,220
East Palo Alto	San Mateo	110,226	108,747	127,774	121,092	146,846	252,027	331,338	381,660	443,402	412,746	505,091
Foster City	San Mateo	412,005	439,109	738,293	505,916	507,587	514,612	581,455	801,765	584,854	671,730	831,930
Half Moon Bay	San Mateo	132,633	124,899	61,393	140,954	147,908	162,462	216,471	185,402	192,433	159,532	229,879
Hillsborough	San Mateo	158,403	151,984	157,450	166,570	158,180	165,963	209,125	182,457	220,371	268,136	302,033
Menlo Park	San Mateo	528,111	653,110	588,047	600,022	823,096	896,678	948,170	941,284	996,029	1,033,722	1,246,838
Millbrae	San Mateo	361,867	320,715	348,846	362,454	386,174	404,489	445,825	450,388	475,233	488,568	549,041
Pacifica	San Mateo	659,606	700,069	732,234	758,544	818,475	831,433	958,802	872,100	1,048,257	1,129,759	NR
Piedra Valley	San Mateo	90,485	103,981	113,772	124,323	118,184	119,193	109,316	137,804	135,521	127,287	143,941
Redwood City	San Mateo	573,205	588,222	606,938	683,521	685,914	726,858	851,896	681,141	901,940	1,034,270	1,227,900
San Bruno	San Mateo	540,321	684,974	727,600	741,027	737,524	781,532	766,504	777,298	827,234	877,483	980,880
San Carlos	San Mateo	1,247,820	1,442,431	1,478,298	1,694,147	1,814,389	1,923,968	1,960,131	1,985,369	2,075,428	2,075,428	2,075,428
San Mateo	San Mateo	961,925	989,601	1,025,593	1,088,762	1,116,006	1,091,964	1,265,206	1,286,166	1,399,842	1,583,397	1,781,764
South San Francisco	San Mateo	963,950	1,292,481	1,366,387	1,393,923	1,510,173	1,576,619	1,713,585	1,874,081	2,068,283	1,679,807	1,874,103
Woodside	San Mateo	138,652	138,660	141,359	154,843	189,214	188,438	176,501	179,705	194,985	199,828	221,293
Buellton	San Barbara	4,428	53,987	59,424	54,167	57,512	60,132	70,417	74,284	71,685	88,532	99,354
Capitola	San Barbara	226,906	242,166	304,370	321,515	323,279	321,826	358,223	358,494	365,144	409,824	448,650
Goleta	San Barbara	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	109,945
Guadalupe	San Barbara	55,370	71,739	61,717	55,259	49,107	59,450	60,126	80,564	85,578	85,527	99,536
Lompoc	San Barbara	182,617	192,489	342,983	324,948	326,282	294,483	340,448	359,821	306,122	355,595	377,997
Sanja Barbara	San Barbara	1,205,325	1,334,319	1,443,930	1,430,308	1,398,782	1,625,045	1,513,315	1,582,459	1,634,086	1,783,331	2,066,867
Sanja Barbara	San Barbara	571,299	667,196	793,239	782,843	771,204	810,350	947,269	929,399	881,564	1,004,491	1,145,754
Solvang	San Barbara	78,103	78,827	122,698	106,729	104,128	113,500	124,668	121,431	117,240	122,300	182,162
Campbell	San Clara	787,489	875,224	953,632	976,256	1,010,093	1,036,063	1,032,305	1,101,101	1,194,630	1,189,038	1,249,678
Cupertino	San Clara	1,283,047	1,403,090	1,504,813	1,453,986	2,281,308	2,373,825	1,611,133	1,675,535	1,932,784	1,976,641	2,274,178
Gilroy	San Clara	686,486	663,976	641,215	634,671	598,661	693,146	680,771	695,572	763,740	899,416	1,026,966
Los Altos	San Clara	637,866	674,523	769,000	745,625	755,969	779,226	812,052	837,296	899,416	909,915	1,026,966
Los Altos Hills	San Clara	155,164	163,943	193,157	229,287	239,086	246,055	249,806	274,584	282,005	286,952	343,624
Los Gatos	San Clara	589,552	581,771	713,595	722,580	660,714	755,850	747,389	803,100	836,500	929,865	990,861
Millpitas	San Clara	1,397,307	1,639,929	1,880,394	1,140,225	1,734,204	2,187,903	2,359,180	2,307,476	2,517,922	2,587,815	2,882,412
Monte Sereno	San Clara	104,355	104,962	102,754	118,560	112,307	114,156	60,084	93,276	124,334	140,100	155,066
Morgan Hill	San Clara	405,268	433,446	483,117	558,728	584,070	657,874	641,610	764,872	1,139,991	1,210,653	1,291,993
Mountain View	San Clara	1,388,000	1,932,787	1,972,954	1,859,026	2,437,794	2,791,607	2,659,715	2,827,129	3,191,722	3,386,283	3,599,489
Palo Alto	San Clara	336,730	532,712	501,175	508,738	366,743	281,921	304,849	NR	NR	NR	0
San Jose	San Clara	29,779,683	30,354,192	27,570,124	27,227,503	24,535,808	23,292,410	25,599,844	27,478,743	30,322,289	29,172,058	34,432,153
Sanja Clara	San Clara	594,501	920,713	1,158,338	1,491,897	1,532,659	1,675,323	1,888,316	1,768,109	1,947,990	2,544,111	3,128,273
Saratoga	San Clara	655,014	647,989	758,611	707,822	669,467	671,705	744,594	777,561	759,305	876,652	1,010,609
Sunnyvale	San Clara	3,244,837	3,208,708	3,780,806	3,879,267	3,974,244	4,008,782	4,226,794	4,271,355	4,456,216	4,680,090	5,494,040

SOURCE: Coleman Advisory Services
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City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
Capitola	Santa Cruz	146,109	151,338	157,172	147,320	169,921	157,991	165,042	179,420	184,870	196,300	247,100
Santa Cruz	Santa Cruz	416,214	439,096	476,097	549,426	521,276	524,685	535,669	599,186	693,645	733,206	795,842
Scotts Valley	Santa Cruz	426,237	449,770	499,725	450,337	464,232	504,410	469,610	473,805	549,517	617,797	658,180
Watsonville	Santa Cruz	757,746	479,972	471,169	445,213	741,005	764,351	816,413	838,162	966,660	1,133,116	1,287,953
Anderson	Shasta	129,964	152,618	128,179	189,184	153,544	155,550	163,956	114,794	166,348	193,227	210,897
Redding	Shasta	549,797	567,595	568,577	560,565	580,461	565,851	664,061	587,775	597,108	685,730	826,601
Shasta Lake	Shasta	NR	NR	86,993	NR	104,270	99,733	102,169	96,235	98,104	109,324	128,430
Loyalton	Sierra	6,571	6,511	6,866	7,224	7,580	14,417	10,969	9,265	11,989	10,546	10,721
Dorris	Siskiyou	7,996	7,331	7,825	8,170	8,211	9,987	10,428	6,152	5,947	8,193	6,066
Dunsmuir	Siskiyou	16,671	16,692	19,792	17,256	31,549	30,381	26,400	26,538	25,754	25,623	22,138
Etna	Siskiyou	4,815	5,044	4,806	5,247	5,147	5,503	NR	5,099	NR	5,225	5,458
Fort Jones	Siskiyou	9,534	5,679	5,657	NR	NR	NR	5,575	NR	5,207	NR	5,001
Mount Shasta	Siskiyou	10,771	14,641	14,225	13,412	15,514	18,398	4,760	13,788	14,634	14,664	15,388
Tulalake	Siskiyou	36,772	46,116	57,591	53,484	55,097	55,917	56,967	58,453	59,290	58,556	61,073
Weed	Siskiyou	6,626	8,425	7,813	7,802	8,222	8,623	8,274	7,514	7,450	8,961	NR
Yreka	Siskiyou	36,828	33,621	34,734	34,604	34,441	35,732	37,126	38,022	41,055	42,486	50,592
Bentick	Solano	110,739	106,404	109,431	110,921	113,123	114,485	122,063	118,570	117,046	128,950	151,167
Dixon	Solano	611,402	605,444	517,197	493,420	517,184	563,551	721,428	694,137	761,048	978,045	1,428,737
Fairfield	Solano	144,782	156,169	177,603	202,752	209,547	244,861	316,117	289,620	437,080	473,020	481,739
Rio Vista	Solano	1,351,110	1,365,117	1,515,769	1,586,923	1,609,790	1,618,902	1,795,514	1,774,572	1,905,013	2,075,177	2,568,947
Suisun City	Solano	31,964	33,584	34,835	36,331	33,576	34,254	37,229	42,461	39,858	74,537	84,454
Vacaville	Solano	273,201	307,235	347,655	299,846	315,829	316,062	339,761	367,492	411,079	437,786	521,315
Vallejo	Solano	666,820	851,503	593,081	740,863	1,484,672	810,460	1,724,257	1,355,221	1,262,827	1,210,706	1,641,589
Cloverdale	Sonoma	1,728,552	1,831,002	2,435,791	2,267,931	2,687,557	2,523,562	3,936,087	3,020,894	2,798,837	2,978,719	3,298,654
Colt	Sonoma	50,379	61,843	70,677	65,320	62,749	70,896	74,447	98,877	102,741	115,447	156,357
Headburburg	Sonoma	115,169	102,625	121,932	135,545	176,594	152,860	169,870	166,341	217,365	200,749	193,523
Palatuma	Sonoma	86,280	73,484	76,703	76,379	92,863	143,116	135,509	145,927	185,688	236,590	277,732
Robert Park	Sonoma	768,852	832,044	965,903	922,988	994,370	1,038,877	1,128,366	1,131,556	1,360,395	1,510,747	1,789,433
Santa Rosa	Sonoma	442,859	454,739	504,139	537,287	491,460	474,789	519,803	594,508	560,643	840,710	1,051,411
Sebastopol	Sonoma	1,326,414	1,332,452	1,453,696	1,507,175	1,915,670	1,938,468	2,027,843	2,119,692	2,242,175	2,312,864	2,679,538
Sonoma	Sonoma	66,920	69,566	78,087	88,645	90,125	133,374	162,262	173,823	183,788	178,532	183,331
Windsor	Sonoma	105,407	132,002	147,514	152,242	173,795	157,385	176,407	276,792	191,448	208,958	226,941
Ceres	Stanislaus	NR	330,042	377,940	488,672	522,407	503,553	527,449	532,817	597,130	637,678	792,152
Hughson	Stanislaus	378,230	357,303	398,260	347,832	382,846	318,260	455,994	532,060	545,785	568,116	628,163
Modesto	Stanislaus	35,904	28,874	38,076	27,058	42,990	45,309	51,689	47,447	49,853	59,354	81,317
Newman	Stanislaus	1,624,663	1,681,322	1,783,580	1,902,995	1,854,211	2,028,004	2,034,492	2,214,418	2,427,833	2,496,671	3,018,703
Oakdale	Stanislaus	43,634	50,765	57,663	56,319	63,250	68,335	68,811	71,280	75,066	90,397	116,917
	Stanislaus	305,005	314,230	322,586	333,460	345,482	351,182	395,220	428,153	451,494	568,387	578,972

SOURCE: Coleman Advisory Services
computations using State Controller reports.

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City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
Patterson	Stanislaus	91,884	100,150	111,570	107,739	103,988	111,522	121,363	117,292	128,467	138,262	171,911
Riverbank	Stanislaus	171,053	190,787	192,450	222,420	219,838	231,199	435,807	284,353	264,353	326,817	370,099
Turlock	Stanislaus	858,991	971,814	1,071,670	1,032,832	1,058,822	1,150,890	1,223,304	1,340,228	1,444,967	1,551,346	1,724,157
Waterford	Stanislaus	49,778	34,501	46,477	46,328	39,167	58,639	61,787	52,312	48,010	93,814	83,352
Live Oak	Sutter	53,498	61,446	62,446	67,086	63,788	77,410	78,076	77,346	88,930	96,368	107,147
Yuba City	Sutter	477,134	510,830	518,450	563,421	560,905	392,794	613,534	662,579	818,905	756,233	895,648
Corning	Tehama	79,247	79,154	81,653	83,679	82,879	90,293	91,120	99,141	103,943	104,607	119,389
Red Bluff	Tehama	170,107	173,377	173,472	166,592	178,891	177,857	214,318	232,096	178,586	182,422	211,576
Tehama	Tehama	2,028	2,945	2,151	1,846	2,640	2,339	2,375	2,223	2,402	2,250	NR
Dinuba	Tulare	105,278	90,763	102,553	94,945	104,007	103,204	113,469	115,959	120,950	139,262	166,878
Exeter	Tulare	83,493	101,700	98,200	98,413	97,845	98,014	103,575	104,488	106,646	109,886	114,302
Farmersville	Tulare	53,242	67,432	67,203	70,157	64,833	64,914	110,937	111,611	107,838	86,370	100,342
Lindsay	Tulare	68,248	73,244	65,559	14,009	63,146	65,851	74,160	116,610	72,978	22,816	111,594
Porterville	Tulare	281,505	305,259	308,165	306,547	297,857	299,285	322,548	328,829	327,236	384,533	446,080
Tulare	Tulare	343,811	359,257	317,246	379,050	367,483	542,666	399,590	407,264	408,688	511,452	638,063
Visalia	Tulare	812,239	871,879	856,676	879,282	877,242	885,465	982,410	1,031,151	1,038,803	1,225,561	1,478,668
Woodlake	Tulare	66,919	70,553	54,928	71,416	66,818	75,408	41,130	44,840	40,925	51,029	57,471
Sonora	Tuolumne	32,542	31,494	32,681	37,790	35,541	32,980	38,094	35,445	36,685	35,414	43,547
Cambridge	Ventura	906,594	949,759	998,439	1,014,657	1,018,701	1,019,006	1,209,543	1,216,048	1,310,305	1,513,981	1,593,242
Fillmore	Ventura	139,058	158,137	166,304	166,069	140,896	179,025	186,902	193,948	213,121	224,615	238,224
Woodpark	Ventura	310,847	323,057	433,132	333,440	335,801	547,950	548,503	724,678	710,105	600,937	839,920
Olai	Ventura	133,880	147,577	151,639	206,424	182,226	225,372	213,421	212,267	229,986	193,924	247,169
Oxnard	Ventura	1,550,549	1,907,900	3,082,877	2,413,639	1,872,601	1,886,383	1,811,761	2,842,255	2,506,613	4,807,104	7,104,994
Port Huerneme	Ventura	234,623	238,078	299,390	299,471	301,642	337,921	314,635	306,577	322,163	278,336	390,293
San Buenaventura	Ventura	786,809	822,238	1,140,746	1,265,685	1,279,861	1,388,205	1,558,884	1,563,282	1,613,780	1,893,099	2,107,599
Santa Paula	Ventura	195,224	209,147	219,804	245,435	253,178	252,805	277,773	279,616	283,337	280,780	311,878
Sirni Valley	Ventura	1,289,016	1,347,453	1,416,689	1,775,065	1,929,330	2,029,473	2,236,396	2,328,904	2,560,319	2,687,806	3,255,020
Thousand Oaks	Venture	2,173,711	2,504,185	2,324,077	2,461,712	2,842,338	2,836,864	3,228,395	3,050,029	3,379,439	3,649,276	3,857,711
Davis	Yolo	426,704	451,933	458,420	585,698	591,987	537,333	565,680	628,990	615,445	759,812	804,643
West Sacramento	Yolo	412,261	456,665	1,455,419	453,418	473,028	702,099	551,544	542,764	573,557	585,040	567,393
Winners	Yolo	28,554	27,019	32,678	109,180	35,284	NR	48,728	45,706	48,869	51,460	186,608
Woodland	Yolo	302,954	380,209	386,652	529,150	650,928	596,264	673,891	815,062	766,476	856,787	898,589
Marysville	Yuba	141,324	143,119	144,864	143,931	140,368	142,888	147,037	157,058	198,608	193,805	196,252
Wheatland	Yuba	17,096	18,011	20,152	26,523	28,981	28,391	30,285	31,006	37,035	35,486	42,485

SOURCE: Coleman Advisory Services
computations using State Controller reports.

CaliforniaCityFinance.com

Franchise Reve

Source: California State Contr

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
TOTAL	638,460,337	746,588,921	794,864,517	738,198,928	908,288,564	940,654,651	979,798,140	811,407,981	968,008,125	1,015,571,788
COUNT	487	470	488	471	467	472	472	470	472	480

City	County	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Alameda	Alameda	4,671,726	5,075,929	5,222,735	5,471,816	5,667,967	5,856,234	6,200,365	6,017,725	6,153,285	6,120,226
Albany	Alameda	430,382	483,247	477,618	497,721	516,720	577,509	564,314	548,176	570,639	578,464
Berkeley	Alameda	1,218,235	1,393,504	1,436,751	1,532,000	1,685,798	1,774,680	2,025,309	2,090,828	1,955,321	1,722,110
Dublin	Alameda	1,394,953	1,505,435	1,559,900	1,789,366	2,111,281	2,221,930	2,180,846	2,271,674	2,639,584	2,974,367
Emeryville	Alameda	946,415	942,245	949,735	1,077,991	1,111,244	1,119,024	1,141,576	1,062,273	1,178,842	1,483,662
Fremont	Alameda	6,872,912	7,003,922	7,383,150	7,666,471	7,902,408	7,953,642	8,344,499	8,256,133	8,663,923	8,659,836
Hayward	Alameda	5,383,572	5,567,726	6,624,327	7,102,018	6,971,925	8,615,624	8,786,217	8,800,648	9,030,101	9,788,671
Livermore	Alameda	2,886,204	2,870,073	2,939,587	1,037,026	2,885,990	2,501,688	3,566,736	3,709,042	3,445,581	3,778,006
Newark	Alameda	2,157,074	2,171,362	2,230,691	2,366,097	2,442,917	2,448,596	2,452,681	2,475,364	2,512,032	2,638,294
Oakland	Alameda	10,823,828	11,039,216	9,663,568	10,809,431	13,070,466	12,685,646	14,381,748	14,542,366	14,654,679	15,829,021
Piedmont	Alameda	209,466	220,935	238,796	262,329	287,014	405,570	366,919	376,798	383,956	417,614
Pleasanton	Alameda	1,489,968	1,403,790	1,466,139	1,678,669	1,727,617	1,783,405	1,829,153	1,955,493	2,001,935	2,012,970
San Leandro	Alameda	3,329,375	3,605,259	3,597,465	3,362,663	4,466,415	4,142,286	4,126,704	4,034,089	4,279,513	4,231,465
Union City	Alameda	2,985,109	3,484,217	3,020,666	3,607,011	3,194,826	3,497,359	3,606,541	3,799,332	3,623,414	4,039,840
Amador	Amador	2,932	3,001	1,567	1,645	4,789	4,123	4,266	4,103	4,038	4,423
Ione	Amador	68,781	79,941	74,104	75,721	80,376	82,247	85,358	85,631	83,638	84,878
Jackson	Amador	108,053	117,597	120,279	114,780	164,856	138,503	146,777	135,108	138,508	121,211
Plymouth	Amador	11,736	22,277	20,841	31,919	30,651	33,662	35,669	31,008	34,596	35,151
Sutter Creek	Amador	50,360	53,521	60,919	62,705	NR	66,900	59,613	62,304	59,435	69,688
Biggs	Butte	12,193	13,884	12,740	12,373	11,711	11,726	13,360	12,750	14,784	13,940
Chico	Butte	783,728	836,794	899,843	939,754	1,046,346	1,083,091	1,142,091	1,109,838	1,238,202	1,293,326
Gridley	Butte	43,068	50,564	50,172	49,878	46,405	55,683	55,451	56,248	60,482	69,242
Oroville	Butte	307,456	301,911	311,702	302,601	411,410	395,561	450,174	399,028	420,095	422,239
Paradise	Butte	480,894	496,325	522,916	474,338	474,013	730,679	796,081	758,568	782,601	790,283
Angels Camp	Calaveras	61,847	65,266	67,004	68,612	NR	76,844	NR	NR	81,279	79,781
Colusa	Colusa	63,283	55,034	49,189	139,133	147,323	166,360	219,637	174,289	171,838	246,682
Williams	Colusa	NR	133,530	NR	139,133	147,323	166,360	219,637	174,289	171,838	246,682
Antioch	Contra Costa	1,928,300	2,024,343	2,054,996	2,409,709	2,868,771	3,594,659	3,465,604	4,171,888	3,900,623	4,165,957
Brentwood	Contra Costa	428,731	584,868	672,173	808,368	965,066	1,018,540	1,057,537	1,168,412	1,183,245	1,216,588
Clayton	Contra Costa	292,368	295,366	309,076	333,014	358,350	382,679	365,802	373,479	380,782	430,141

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CaliforniaCityFinance.com

City	County	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Concord	Contra Costa	2,950,504	3,256,347	3,368,778	3,347,904	3,853,559	3,991,366	4,128,525	4,097,708	4,438,806	4,779,135
Danville	Contra Costa	1,106,171	1,189,007	1,231,487	1,340,343	1,484,039	1,544,728	1,614,156	1,723,057	1,950,296	1,977,649
El Cerrito	Contra Costa	410,911	553,815	689,777	705,087	806,036	769,647	953,483	939,189	982,799	1,020,930
Hercules	Contra Costa	308,276	301,072	383,009	478,876	496,266	472,403	1,898,001	603,155	618,345	566,373
Lafayette	Contra Costa	802,366	838,886	885,009	981,538	1,093,899	1,140,008	1,296,308	1,538,647	1,596,143	1,609,146
Marinez	Contra Costa	926,379	962,045	946,323	1,294,839	1,377,064	1,432,161	1,380,404	1,356,211	1,405,576	1,428,233
Moraga	Contra Costa	243,580	260,709	269,179	338,551	418,616	659,421	600,737	710,239	735,390	738,185
Oakley	Contra Costa	230,832	286,311	451,368	372,060	447,701	472,182	517,893	618,270	939,828	1,028,073
Orinda	Contra Costa	661,516	684,577	730,824	806,193	876,111	898,693	937,982	861,147	1,052,335	976,030
Pineville	Contra Costa	316,301	343,167	348,123	372,272	399,156	390,673	343,904	477,315	520,448	699,653
Pittsburg	Contra Costa	1,966,779	2,184,927	2,028,746	2,161,142	2,246,603	2,340,661	2,130,149	2,378,602	2,660,883	3,403,823
Pleasant Hill	Contra Costa	1,068,212	1,127,574	1,186,234	1,524,366	1,649,677	1,785,754	1,689,552	1,686,794	1,730,348	1,750,883
Richmond	Contra Costa	1,666,660	NR	NR	165,102	881,016	992,968	125,542	163,342	18,859	243,806
San Pablo	Contra Costa	414,423	428,600	445,676	482,063	488,091	568,378	519,761	503,823	540,918	540,565
San Ramon	Contra Costa	1,477,978	1,822,788	2,482,642	2,953,202	2,892,311	3,341,442	3,517,234	3,584,540	3,817,434	3,978,051
Walnut Creek	Contra Costa	2,366,233	2,889,105	2,633,460	2,633,221	2,839,865	3,004,524	3,156,939	3,147,975	3,199,514	3,266,475
Crescent City	Del Norte	116,509	136,877	135,753	140,447	145,148	170,723	183,031	192,259	194,077	217,242
Placerville	El Dorado	212,493	223,643	226,245	221,808	NR	248,749	NR	244,361	NR	273,042
South Lake Tahoe	El Dorado	1,156,065	1,106,804	1,137,962	1,240,162	1,281,202	1,312,812	1,438,077	1,233,559	1,266,843	1,372,732
Colvis	Fresno	1,102,498	1,247,302	1,314,403	1,731,936	1,665,669	1,751,911	1,783,405	1,914,357	2,018,800	2,035,746
Coalinga	Fresno	66,908	64,484	75,712	89,208	278,424	306,525	345,809	339,016	330,848	315,165
Firebaugh	Fresno	63,007	80,324	87,546	142,496	147,413	103,919	141,143	111,761	110,118	124,733
Fowler	Fresno	81,996	98,933	109,572	113,363	132,061	134,135	150,190	166,893	172,493	166,265
Fresno	Fresno	4,645,800	5,130,190	5,366,660	5,600,554	6,076,900	7,012,562	7,298,786	8,187,592	7,683,036	10,645,922
Huron	Fresno	45,390	32,828	34,105	34,993	37,889	35,578	39,437	2,274	67,763	35,248
Kerman	Fresno	77,931	86,871	92,169	103,271	122,666	83,360	89,369	84,699	89,471	89,895
Kingsburg	Fresno	183,340	255,555	277,479	298,532	312,706	318,131	343,475	333,394	335,279	324,743
Mendota	Fresno	60,527	70,443	78,785	82,725	74,981	104,734	84,095	95,028	120,184	80,975
Orange Cove	Fresno	44,965	20,606	NR	49,723	54,632	57,684	33,236	55,691	80,268	71,817
Parlier	Fresno	130,766	144,319	91,245	166,618	181,497	194,008	208,988	192,709	221,886	224,494
Reedley	Fresno	507,532	537,747	569,863	296,716	325,987	343,032	365,469	325,872	343,420	425,684
San Joaquin	Fresno	16,995	18,189	18,970	19,108	22,169	23,840	27,226	27,048	27,664	27,708
Sanger	Fresno	534,051	594,364	578,745	595,365	588,872	615,896	780,268	783,066	804,392	800,715
Selma	Fresno	403,890	442,929	480,938	539,054	580,098	613,350	654,003	675,607	704,187	697,701
Orland	Glenn	71,812	77,728	80,366	73,774	81,302	95,456	100,157	106,389	105,044	112,001
Willows	Glenn	107,380	120,394	126,788	124,780	125,565	123,303	133,262	137,336	134,724	162,024
Arceata	Humboldt	196,089	211,064	277,646	246,983	260,313	264,713	273,659	261,621	255,659	239,973
Blue Lake	Humboldt	21,835	24,610	23,640	29,603	28,556	27,527	29,196	31,823	31,931	31,235

SOURCE: Coleman Advisory Services
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CaliforniaCityFinance.com

City	County	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Eureka	Humboldt	594,535	635,858	676,216	826,044	743,197	753,915	825,841	837,152	851,300	830,539
Ferndale	Humboldt	23,028	23,997	23,833	28,252	24,626	36,142	31,985	31,072	32,676	32,693
Fortuna	Humboldt	171,890	183,436	181,009	185,409	247,387	226,990	325,736	312,296	382,793	264,069
Rio Dell	Humboldt	46,654	43,232	47,657	57,284	60,611	80,301	76,866	66,707	79,719	80,196
Trinidad	Humboldt	NR	22,151	NR	NR	36,659	43,073	41,063	28,173	32,124	15,946
Brawley	Imperial	114,664	182,754	203,421	220,551	1,178,461	589,666	589,283	461,028	670,358	625,002
Calico	Imperial	479,999	566,168	486,929	563,003	608,066	206,106	221,498	179,402	195,576	181,282
Calipatria	Imperial	21,985	25,584	26,531	29,857	30,223	69,663	51,493	30,201	33,736	34,347
El Centro	Imperial	159,436	351,091	331,614	363,598	454,036	380,085	393,958	337,914	356,699	337,263
Holtville	Imperial	100,439	12,471	29,173	32,583	34,602	79,072	124,530	106,842	107,969	91,797
Imperial	Imperial	78,512	NR	NR	116,334	138,313	216,422	283,155	NR	NR	281,251
Westmorland	Imperial	NR	NR	19,551	27,094	29,902	29,740	21,621	NR	NR	19,548
Bishop	Inyo	39,920	38,760	38,883	37,670	47,884	50,671	68,843	46,548	47,034	45,280
Arvin	Kern	323,229	370,232	678,215	440,604	567,191	564,323	594,604	568,991	584,583	598,388
Bakersfield	Kern	5,820,638	6,174,642	6,421,066	6,622,644	7,210,158	7,144,717	7,727,871	10,408,614	10,083,705	10,371,830
California City	Kern	180,995	162,376	160,359	177,828	200,389	208,880	264,851	189,214	11,391	203,066
Delano	Kern	417,207	423,696	452,238	474,936	522,960	590,661	563,076	536,916	567,706	626,289
Maricopa	Kern	15,535	16,164	16,137	16,748	22,135	36,405	36,228	18,880	124	23,446
McFarland	Kern	50,038	80,929	NR	89,862	90,982	98,317	158,059	148,869	136,744	337,031
Ridgecrest	Kern	589,744	581,407	559,012	556,115	539,355	2,105,350	1,320,356	1,267,911	1,339,083	573,695
Shafter	Kern	215,381	240,447	265,332	272,279	293,799	301,775	342,685	285,738	334,936	278,076
Taft	Kern	268,801	297,575	304,666	NR	NR	NR	NR	NR	NR	336,586
Tehachapi	Kern	97,736	122,828	135,357	150,333	171,230	182,089	198,944	176,340	186,562	183,638
Wasco	Kern	208,699	222,737	234,247	261,062	273,391	289,841	331,021	310,000	321,593	226,492
Avenal	Kings	217,214	228,479	226,774	224,937	231,287	229,753	238,675	243,082	231,346	265,327
Corcoran	Kings	191,844	203,924	208,608	213,520	228,276	247,318	267,239	246,698	252,634	234,960
Hanford	Kings	550,861	626,968	665,590	737,196	838,431	848,731	937,864	787,264	841,937	860,912
Lemoore	Kings	280,027	388,114	454,378	512,881	631,213	547,623	611,666	498,964	566,443	576,807
Clearlake	Lake	320,672	266,475	259,513	216,095	327,756	295,732	289,350	280,407	292,944	377,456
Lakeport	Lake	79,272	76,472	187,896	213,884	129,313	93,095	95,174	109,504	132,673	131,609
Suanville	Lassen	38,328	47,608	43,281	39,161	35,821	55,428	45,197	48,855	60,840	49,988
Agoura Hills	Los Angeles	582,290	547,266	545,193	581,312	713,001	692,886	764,392	757,737	703,309	763,957
Altamira	Los Angeles	1,063,813	1,166,355	1,231,947	1,371,089	1,048,241	1,409,671	1,510,060	1,311,350	1,487,761	1,280,980
Arcadia	Los Angeles	650,853	706,344	580,524	968,366	936,330	1,129,174	1,077,046	972,481	1,045,099	1,061,719
Artesia	Los Angeles	227,531	237,020	256,958	271,054	305,178	310,621	352,254	332,773	334,087	328,747
Avalon	Los Angeles	101,411	94,096	97,076	112,671	113,028	115,075	133,824	135,501	136,281	182,241
Azusa	Los Angeles	4,849,115	4,655,392	3,942,930	3,992,311	5,019,603	4,230,058	4,437,278	4,289,315	4,643,377	4,623,138
Baldwin Park	Los Angeles	1,077,977	821,946	1,223,237	1,415,181	1,556,904	1,590,075	1,997,823	2,312,090	2,239,905	2,368,975

SOURCE: Coleman Advisory Services
computations using State Controller reports.

CaliforniaCityFinance.com

City	County	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Bell	Los Angeles	390,115	332,633	495,653	446,105	452,805	445,900	551,899	489,929	486,106	556,992
Bell Gardens	Los Angeles	297,042	345,336	360,963	341,667	386,700	341,295	414,256	321,060	336,049	382,267
Bellflower	Los Angeles	1,254,579	1,298,670	1,318,757	1,403,432	1,356,987	1,536,573	1,517,558	1,410,398	1,447,478	1,458,239
Beverly Hills	Los Angeles	1,004,243	976,535	947,613	1,006,139	1,226,099	1,179,294	1,735,835	1,091,811	1,093,875	1,079,164
Burbury	Los Angeles	52,122	58,552	54,788	62,255	106,205	115,469	85,480	78,263	79,277	81,356
Burbank	Los Angeles	1,341,619	1,487,001	1,265,629	2,264,532	2,287,185	2,344,810	2,726,702	1,615,864	1,918,108	1,998,012
Calabasas	Los Angeles	NR	252,306	548,945	821,028	1,087,100	786,351	868,667	812,284	746,228	846,329
Carson	Los Angeles	4,244,704	5,863,822	6,888,794	6,433,494	7,876,882	8,042,144	9,231,572	6,876,484	7,483,227	7,746,907
Cerritos	Los Angeles	1,011,239	1,123,865	1,072,893	1,146,323	1,341,635	1,418,403	1,507,108	1,498,545	1,487,320	1,547,784
Claremont	Los Angeles	351,499	375,687	406,557	454,466	492,206	557,316	537,286	420,837	494,885	544,566
Commerce	Los Angeles	1,171,103	1,172,413	1,112,744	1,199,544	1,239,109	1,157,899	1,187,398	1,041,665	1,009,514	1,017,727
Compton	Los Angeles	1,006,511	985,737	977,010	1,179,642	1,181,606	1,057,731	1,366,945	1,170,020	1,228,340	1,472,535
Covina	Los Angeles	965,402	1,031,016	1,028,228	1,098,988	1,187,401	1,191,561	1,321,309	1,148,788	3,196,311	1,280,760
Cudahy	Los Angeles	158,699	95,242	133,143	270,214	191,943	389,773	282,505	250,126	148,797	219,668
Culver City	Los Angeles	2,047,038	1,279,164	1,114,433	1,212,771	1,253,283	1,338,872	1,457,293	1,278,427	1,348,274	1,271,563
Diamond Bar	Los Angeles	828,242	912,531	941,319	996,587	1,084,623	1,024,710	1,083,039	1,115,980	1,259,471	1,283,081
Downey	Los Angeles	1,887,011	1,952,402	1,984,933	2,076,110	2,167,948	2,141,714	2,275,750	2,201,377	2,340,401	2,333,942
Duarte	Los Angeles	549,067	570,607	539,689	621,278	664,499	707,951	681,656	556,355	797,195	813,180
El Monte	Los Angeles	1,645,731	1,580,171	3,672,731	2,217,438	2,118,030	1,986,985	2,105,725	2,679,892	2,117,391	2,354,121
El Segundo	Los Angeles	2,459,800	2,847,867	2,103,771	2,522,627	3,210,688	3,119,383	3,576,352	2,320,141	2,416,009	2,368,505
Glendale	Los Angeles	1,898,618	1,789,034	2,057,801	1,830,779	2,095,135	2,386,965	1,931,146	1,706,257	2,259,808	2,277,748
Glendora	Los Angeles	2,566,234	2,995,353	2,537,410	2,850,317	2,665,483	3,070,458	2,707,762	2,586,619	2,806,589	2,667,280
Hawthorne	Los Angeles	1,209,219	1,091,496	1,498,259	1,525,536	1,787,638	1,559,118	1,833,032	1,673,463	1,764,757	1,838,194
Hawaiian Gardens	Los Angeles	108,921	243,083	185,249	162,522	168,341	153,861	181,547	182,528	186,371	197,451
Hawthorne	Los Angeles	1,674,872	2,482,582	2,332,217	4,027,915	4,880,603	4,646,974	4,642,470	NR	NR	1,705,681
Hermosa Beach	Los Angeles	486,417	514,403	543,683	597,754	607,076	636,082	681,136	659,036	710,291	689,514
Hunting Hills	Los Angeles	62,803	48,556	48,908	55,014	61,473	70,687	56,756	65,394	65,190	68,904
Huntington Park	Los Angeles	520,712	558,819	673,080	616,014	643,875	641,561	659,521	569,777	647,472	636,095
Industry	Los Angeles	1,719,711	1,643,788	1,563,313	1,608,642	1,781,801	1,664,272	1,606,688	1,368,343	1,369,547	1,337,239
Inglewood	Los Angeles	1,390,015	1,481,809	1,616,914	1,797,266	2,001,053	1,871,781	3,045,829	1,608,062	1,762,447	6,876,815
Inverdale	Los Angeles	776,312	822,577	822,143	870,423	990,254	921,889	970,619	943,735	910,274	1,114,846
La Canada Flintridge	Los Angeles	566,450	581,981	650,430	575,360	689,912	656,534	679,464	609,184	627,323	619,892
La Habra Heights	Los Angeles	86,762	109,926	182,248	122,079	153,794	146,129	147,213	125,535	145,347	130,267
La Mirada	Los Angeles	1,304,442	1,299,221	1,387,819	1,371,888	1,446,091	1,626,317	1,531,991	2,493,098	2,521,653	2,300,741
La Puente	Los Angeles	478,400	528,867	650,845	694,516	709,320	741,598	979,752	677,125	914,436	836,328
La Verne	Los Angeles	391,104	408,002	436,399	476,564	627,844	395,765	742,578	512,057	653,197	678,637
Lakewood	Los Angeles	1,045,746	1,078,926	1,117,100	1,143,817	1,226,819	1,249,586	1,453,817	1,374,501	1,455,300	1,538,088
Lancaster	Los Angeles	2,181,810	2,366,104	2,183,953	2,577,019	2,754,230	2,563,307	2,980,908	3,388,414	2,687,165	2,655,536

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CaliforniaCityFinance.com

City	County	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Lawndale	Los Angeles	556,828	554,456	631,243	789,048	874,642	827,021	882,788	806,257	806,954	632,982
Long Beach	Los Angeles	299,066	308,212	312,536	326,866	346,749	344,817	430,589	418,269	416,129	385,186
Long Beach	Los Angeles	13,363,208	14,458,873	16,689,897	18,500,574	22,339,945	27,146,698	23,773,706	21,487,888	24,672,484	23,143,214
Los Angeles	Los Angeles	41,344,629	53,801,387	54,178,029	67,816,633	58,487,959	63,354,058	67,185,367	62,473,412	64,816,479	64,152,329
Linwood	Los Angeles	1,035,958	2,027,649	994,836	1,089,589	1,180,080	799,555	1,225,298	1,232,463	1,185,465	1,288,398
Malibu	Los Angeles	473,763	435,036	520,277	519,880	621,182	466,713	649,270	622,980	671,180	686,251
Manhattan Beach	Los Angeles	904,080	929,251	903,490	1,149,740	1,200,503	1,166,383	1,185,406	1,220,171	1,289,443	1,335,815
Maywood	Los Angeles	239,030	237,768	252,467	265,935	409,230	328,363	363,316	296,594	223,029	178,441
Morrovia	Los Angeles	1,171,629	887,859	952,342	1,186,964	966,288	1,099,182	1,272,842	1,240,074	1,368,234	1,384,526
Montebello	Los Angeles	1,047,750	1,091,074	942,845	1,059,821	1,228,866	1,220,316	1,088,537	1,264,753	1,311,388	1,221,311
Monterey Park	Los Angeles	921,198	984,634	978,880	1,023,947	1,073,341	1,043,238	1,087,602	934,505	967,322	942,985
Norwalk	Los Angeles	1,275,125	1,331,822	1,353,442	1,414,502	1,750,193	1,539,710	1,637,196	1,615,826	1,676,175	1,747,542
Palmdale	Los Angeles	3,285,645	3,401,238	3,570,329	3,713,778	3,851,987	3,910,119	4,101,425	3,795,048	3,870,215	4,097,971
Palms Verdes Estates	Los Angeles	338,637	372,102	382,108	414,614	486,411	486,048	515,516	439,547	573,204	537,274
Paramount	Los Angeles	1,316,700	1,355,071	1,434,113	1,583,480	1,582,811	1,627,368	1,689,404	1,521,380	1,591,111	1,616,412
Pasadena	Los Angeles	1,755,872	2,026,257	2,078,654	2,193,997	2,187,351	2,107,758	2,401,933	1,933,376	2,215,701	2,014,794
Pico Rivera	Los Angeles	975,759	978,546	1,108,691	989,595	1,202,680	1,110,638	1,281,687	1,155,951	1,180,286	1,212,463
Pomona	Los Angeles	3,603,809	4,078,364	4,018,038	5,397,384	5,871,318	5,776,052	6,861,266	5,493,046	5,910,791	5,919,829
Rancho Palms Verdes	Los Angeles	1,087,266	1,275,030	1,189,781	1,246,786	1,511,637	1,598,645	1,709,008	1,711,456	1,824,891	1,743,677
Redondo Beach	Los Angeles	1,343,154	1,842,050	1,761,441	2,172,452	1,782,963	1,648,295	1,970,548	1,673,632	1,911,714	1,980,924
Rolling Hills	Los Angeles	7,984	11,086	9,441	10,612	11,859	9,625	16,912	15,084	16,507	17,565
Rolling Hills Estates	Los Angeles	370,978	381,790	360,033	449,007	474,638	530,796	513,902	492,746	518,175	551,059
Rosemead	Los Angeles	700,704	739,413	613,413	921,447	666,987	949,006	781,411	562,317	576,904	587,108
San Dimas	Los Angeles	1,386,593	1,508,875	1,545,925	1,666,129	1,794,473	1,842,797	1,971,602	1,888,420	2,016,079	2,068,099
San Fernando	Los Angeles	281,509	331,395	346,710	350,718	373,991	325,742	418,974	341,642	333,522	307,119
San Gabriel	Los Angeles	608,215	556,582	555,710	581,641	688,599	626,398	639,870	563,514	582,088	682,469
San Marino	Los Angeles	376,083	361,321	439,462	436,021	504,366	502,797	586,761	494,514	506,458	524,774
Santa Clarita	Los Angeles	4,863,519	5,030,153	6,282,481	5,568,378	5,955,143	5,618,933	7,034,085	6,407,924	6,897,242	6,920,244
Santa Fe Springs	Los Angeles	2,346,629	2,288,948	2,341,098	2,710,842	3,030,001	2,873,885	2,789,336	2,524,816	2,553,483	2,615,087
Santa Monica	Los Angeles	819,664	863,028	908,814	951,431	1,021,098	986,844	1,073,123	884,679	831,857	935,940
Sierra Madre	Los Angeles	NR	NR	NR	192,541	288,656	282,733	371,192	351,508	344,913	446,145
Signal Hill	Los Angeles	553,846	561,891	571,161	530,466	726,503	623,307	719,116	634,302	656,517	669,359
South El Monte	Los Angeles	721,213	745,628	724,710	760,866	750,688	761,589	748,132	700,478	668,640	695,875
South Gate	Los Angeles	2,209,501	2,393,065	1,416,348	1,512,103	1,475,448	1,403,842	1,404,060	1,071,717	1,121,771	1,112,401
South Pasadena	Los Angeles	566,281	624,326	671,111	717,823	768,549	777,676	821,143	777,843	803,989	814,765
Temple City	Los Angeles	466,528	491,360	502,259	526,725	569,796	560,375	581,526	533,542	542,523	553,698
Torrance	Los Angeles	3,397,452	4,419,711	4,434,943	5,107,449	5,299,978	5,418,353	5,746,531	4,541,023	4,693,735	4,156,963
Vernon	Los Angeles	951,232	1,082,091	1,343,201	1,479,619	1,805,002	1,451,760	1,607,248	1,483,940	1,256,019	1,043,813

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City	County	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Walnut	Los Angeles	704,906	769,587	809,141	770,143	799,614	805,605	895,872	844,511	850,101	872,593
West Covina	Los Angeles	2,425,160	2,617,462	2,870,211	2,845,520	2,874,165	3,367,958	3,512,830	3,093,538	3,159,080	3,224,053
West Hollywood	Los Angeles	1,443,357	1,483,870	1,568,412	2,045,702	2,050,258	2,001,762	1,940,165	2,123,396	2,212,579	2,278,536
Westlake Village	Los Angeles	251,377	254,115	248,280	287,280	318,932	341,298	428,307	385,511	377,499	388,064
Whittier	Los Angeles	1,393,882	1,127,792	1,587,565	1,617,802	1,777,984	2,035,552	1,717,599	1,914,199	1,372,501	1,706,763
Chowchilla	Madera	131,566	156,978	139,459	133,196	165,019	187,218	234,920	200,183	434,435	208,120
Madera	Madera	348,224	387,818	408,853	438,894	368,486	504,533	475,128	531,629	619,343	558,779
Belvedere	Marin	82,988	91,246	86,953	104,860	110,850	100,823	116,977	113,264	123,028	128,336
Corte Madera	Marin	509,081	496,350	530,855	564,460	602,922	646,884	785,716	768,610	839,792	931,732
Fairfax	Marin	301,573	223,933	260,437	246,029	NR	NR	NR	NR	308,789	338,808
Larkspur	Marin	492,989	547,390	576,533	589,337	683,546	681,030	694,243	719,735	740,452	785,172
Mill Valley	Marin	729,517	714,295	787,185	847,018	893,183	902,058	992,322	986,307	1,092,183	1,181,871
Novato	Marin	941,355	1,027,851	1,060,163	1,147,575	1,296,173	1,355,053	1,402,786	1,377,382	1,446,452	1,486,645
Ross	Marin	78,423	89,552	112,593	109,311	136,389	133,070	138,030	125,538	155,255	149,054
San Anselmo	Marin	341,911	385,617	385,405	457,351	461,423	481,211	496,566	484,181	534,958	598,486
San Rafael	Marin	1,787,293	1,829,144	2,152,830	2,489,578	2,770,196	2,874,952	2,941,149	2,868,332	2,929,513	3,076,094
Sausalito	Marin	585,242	520,781	595,036	621,278	692,865	683,080	716,129	644,039	726,010	721,946
Tiburon	Marin	335,589	348,446	413,928	375,350	470,670	442,170	488,852	410,133	509,163	563,842
Port Bragg	Mendocino	208,842	205,049	236,409	248,549	230,706	327,751	333,036	467,093	468,042	820,386
Fort Arena	Mendocino	9,146	8,914	8,657	6,106	6,779	7,628	8,176	8,108	18,639	9,854
Ukiah	Mendocino	421,386	444,817	475,936	530,011	530,373	551,656	582,764	545,503	548,783	567,486
Willits	Mendocino	193,694	192,667	212,083	211,675	232,265	243,161	230,733	224,470	211,164	217,589
Alvater	Merced	333,196	354,152	334,182	366,229	403,545	402,098	420,146	388,790	428,208	420,636
Dos Palos	Merced	43,854	52,225	53,658	55,848	54,494	77,638	56,823	64,522	63,359	62,421
Gustine	Merced	111,538	117,931	155,579	NR	87,269	115,657	93,321	76,203	80,386	78,451
Livingston	Merced	170,030	197,245	339,033	247,488	266,633	282,948	326,091	300,757	275,854	301,934
Los Banos	Merced	804,890	896,310	935,740	998,570	408,338	359,440	440,975	430,543	419,554	428,292
Merced	Merced	989,185	1,107,172	1,194,132	1,270,076	1,363,288	1,429,260	1,471,949	1,485,034	1,460,274	1,445,277
Alturas	Mocdoc	48,842	48,882	46,278	43,504	44,591	47,021	49,442	50,470	52,395	56,217
Mammoth Lakes	Mono	421,501	435,519	495,219	532,490	615,725	602,832	770,497	843,023	711,912	728,310
Carmel	Monterey	335,637	356,822	378,926	397,607	466,108	426,150	487,284	452,935	476,597	408,549
Del Rey Oaks	Monterey	59,599	61,444	78,721	70,177	59,720	74,766	67,275	121,452	189,128	194,019
Gonzales	Monterey	280,532	282,444	48,885	73,440	66,947	70,971	65,731	59,986	65,779	76,410
Greenfield	Monterey	63,180	62,412	58,589	63,577	61,120	63,778	65,453	61,028	63,864	63,183
King City	Monterey	317,126	342,156	285,351	311,696	304,686	313,008	349,419	308,285	263,123	309,675
Marina	Monterey	493,962	441,483	513,600	543,744	662,237	667,299	599,341	599,341	671,996	648,792
Monterey	Monterey	1,372,116	1,420,341	1,478,475	1,578,568	1,648,118	1,716,013	1,727,026	1,639,164	1,734,577	1,719,972
Pacific Grove	Monterey	456,279	640,728	667,866	753,377	691,880	747,678	852,640	805,820	818,115	823,320

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City	County	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Salinas	Monterey	2,441,250	2,399,871	2,558,513	3,241,179	3,243,558	3,169,753	3,885,836	4,024,010	7,212,225	7,732,384
Sand City	Monterey	52,185	60,423	68,101	90,046	85,857	79,978	75,751	73,511	83,106	81,886
Seaside	Monterey	734,524	840,028	903,924	1,001,445	1,058,446	1,399,031	1,016,071	940,588	1,207,342	1,288,180
Soledad	Monterey	117,336	126,108	123,949	131,883	129,297	133,576	471,430	620,886	536,448	487,124
American Canyon	Napa	169,545	268,421	308,033	372,172	368,922	504,241	522,956	547,297	546,628	565,412
Calistoga	Napa	171,748	127,052	130,702	145,257	163,947	166,536	168,154	156,811	167,604	159,607
Napa	Napa	1,652,253	1,798,541	2,243,052	1,439,415	1,376,621	1,423,236	1,609,594	1,610,107	1,684,730	1,747,943
Saint Helena	Napa	111,468	132,475	128,643	141,561	152,442	166,182	139,821	153,392	161,652	178,383
Yountville	Napa	41,852	49,789	50,602	63,984	68,212	66,875	71,811	70,840	104,339	110,616
Grass Valley	Nevada	214,358	237,828	315,923	338,455	376,561	340,127	341,220	325,396	305,164	323,212
Nevada City	Nevada	68,783	38,763	106,082	74,847	102,946	87,843	91,451	83,925	84,285	132,963
Truckee	Nevada	464,960	637,844	768,794	920,302	947,611	829,501	1,057,390	954,619	917,736	1,024,698
Aliso Viejo	Orange	888,918	965,913	1,015,573	1,144,506	1,353,882	1,420,355	1,457,863	1,466,541	1,490,642	1,479,885
Anaheim	Orange	2,013,531	2,123,097	2,290,386	2,809,016	2,494,866	2,480,954	1,166,734	700,658	801,524	870,571
Brea	Orange	1,103,807	1,195,711	1,221,851	1,341,242	1,481,163	1,454,010	1,513,468	1,480,286	1,707,498	1,706,631
Buena Park	Orange	1,513,197	1,566,944	1,561,350	1,681,256	1,590,485	1,400,638	1,756,217	1,618,038	1,480,286	1,593,522
Costa Mesa	Orange	2,308,663	2,329,340	2,833,347	3,674,652	3,911,800	4,046,517	4,174,171	3,945,159	4,240,254	4,471,326
Cypress	Orange	1,282,728	1,295,066	1,340,371	1,437,927	1,759,609	1,596,313	1,629,896	1,560,278	1,642,607	1,653,857
Dana Point	Orange	941,368	935,841	1,034,037	1,076,105	1,201,464	1,238,912	1,293,519	1,254,944	1,246,901	1,198,174
Fountain Valley	Orange	1,231,632	1,239,062	1,266,573	1,349,172	1,664,384	1,702,902	1,789,533	1,691,451	1,710,185	1,775,922
Fullerton	Orange	4,271,282	4,577,797	4,821,114	5,402,071	5,438,098	5,568,439	6,267,477	5,863,862	6,009,946	5,753,671
Garden Grove	Orange	1,909,152	2,045,711	2,088,276	2,234,668	2,413,280	2,337,053	2,265,425	2,482,282	2,349,125	2,502,184
Huntington Beach	Orange	5,925,434	6,874,774	7,603,428	7,277,346	7,202,456	8,376,087	6,668,192	5,809,892	6,897,470	5,726,921
Irvine	Orange	5,089,344	5,201,492	5,506,756	5,883,730	6,582,320	7,167,736	7,424,029	6,993,534	6,028,012	6,311,191
La Habra	Orange	1,659,465	1,684,208	1,698,105	1,807,637	1,996,481	2,477,380	NR	NR	NR	NR
La Palma	Orange	296,180	306,413	306,192	318,679	370,960	345,924	361,387	347,316	353,974	357,553
Laguna Beach	Orange	796,800	861,332	968,085	1,702,726	1,152,272	1,012,505	1,187,478	1,116,343	1,151,501	1,166,703
Laguna Hills	Orange	851,198	888,821	920,778	1,006,109	1,218,116	1,201,493	1,236,119	1,216,575	1,198,726	1,222,085
Laguna Niguel	Orange	1,589,863	1,748,801	1,856,585	2,037,713	2,258,166	2,266,240	2,350,145	2,314,813	2,277,124	2,320,351
Laguna Woods	Orange	171,242	239,144	271,879	334,405	366,815	386,303	391,352	389,576	379,821	517,497
Lake Forest	Orange	1,866,110	1,924,558	1,885,704	2,055,114	2,353,030	2,287,907	2,354,423	2,237,285	2,269,023	2,899,354
Los Alamitos	Orange	508,317	519,054	539,305	565,926	674,175	695,568	602,606	574,040	595,093	623,037
Mission Viejo	Orange	2,206,246	2,232,287	2,411,905	2,752,067	2,927,803	2,880,671	2,953,524	2,851,736	2,753,821	2,793,042
Newport Beach	Orange	2,916,655	3,170,079	3,456,914	3,614,415	4,558,446	4,309,327	4,227,494	4,489,229	4,253,739	4,381,394
Orange	Orange	1,965,473	2,188,210	2,277,614	2,431,321	2,568,042	2,500,582	2,719,951	2,545,449	2,771,661	3,001,851
Pleasanton	Orange	1,117,808	1,126,878	1,125,391	1,156,016	1,077,428	1,226,354	1,146,306	1,203,320	1,445,987	2,066,036
Rancho Santa Margarita	Orange	911,547	983,868	1,012,123	1,223,420	1,407,872	1,413,133	1,453,986	1,417,648	1,446,587	1,514,389
San Clemente	Orange	1,408,820	1,552,703	1,727,451	2,127,234	3,186,832	2,168,274	2,280,967	2,186,180	2,236,551	2,288,084

SOURCE: Coleman Advisory Services
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CaliforniaCityFinance.com

City	County	2002-03	2003-04	2004-05	2008-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
San Juan Capistrano	Orange	868,004	921,862	905,232	1,156,030	1,139,567	1,074,834	1,101,665	1,127,133	1,144,368	1,004,017
Santa Ana	Orange	3,741,023	5,422,301	5,672,501	7,107,148	5,088,144	6,618,503	5,886,855	7,777,112	7,561,911	7,469,991
Seal Beach	Orange	744,882	703,825	812,675	772,348	941,702	1,053,907	980,148	941,785	929,926	1,008,031
Stanton	Orange	612,763	604,091	662,119	728,438	692,160	738,830	766,130	721,327	932,977	932,917
Tustin	Orange	1,395,190	1,288,054	1,352,945	1,452,981	1,589,846	1,720,371	1,589,529	1,620,272	1,795,882	1,765,398
Villa Park	Orange	173,501	191,437	199,353	233,130	236,297	229,695	237,104	214,109	220,770	228,368
Westminster	Orange	898,667	1,004,350	1,118,263	1,185,666	1,276,637	1,137,316	1,337,974	1,206,421	1,273,931	1,297,369
Yorba Linda	Orange	1,229,880	1,364,534	1,552,945	1,568,111	1,465,662	1,715,988	1,832,141	1,789,424	1,789,424	1,912,471
Auburn	Placer	597,154	582,670	467,557	484,432	508,982	505,344	518,756	621,108	580,267	579,784
Colfax	Placer	15,943	15,129	14,085	14,229	13,161	13,226	12,689	13,033	13,568	59,011
Lincoln	Placer	232,116	284,518	346,555	378,473	545,108	462,059	509,745	533,931	678,036	718,502
Loomis	Placer	192,894	196,407	223,144	206,155	223,918	230,783	226,025	213,394	223,481	284,327
Roseville	Placer	1,127,868	1,261,835	1,376,479	1,457,402	1,514,343	1,547,104	1,668,179	1,694,426	1,782,163	1,867,441
Roseville	Placer	657,864	954,396	1,080,903	1,267,707	1,429,165	1,607,214	1,625,122	1,615,166	1,735,485	1,822,889
Portola	Plumas	27,962	30,653	28,815	29,721	29,607	36,337	32,841	21,712	19,631	21,802
Banning	Riverside	518,455	627,901	697,858	654,828	784,791	812,466	903,740	770,429	931,544	916,522
Beaumont	Riverside	161,850	208,344	291,655	NR	NR	539,626	661,499	714,926	NR	810,061
Byline	Riverside	333,015	336,312	338,376	353,312	377,737	359,855	382,317	331,849	361,172	333,517
Calimesa	Riverside	172,182	230,432	247,521	249,364	285,703	268,018	357,698	273,453	286,326	294,269
Carvon Lake	Riverside	228,502	227,338	233,412	249,943	286,822	278,621	288,989	293,200	295,216	306,878
Cathedral City	Riverside	1,332,926	1,706,857	1,780,577	1,888,262	2,030,966	1,974,823	1,995,093	1,855,325	1,860,656	1,866,102
Coachella	Riverside	280,355	306,081	380,101	432,077	428,744	448,963	569,867	396,090	669,991	663,870
Corona	Riverside	1,948,533	2,172,396	2,320,167	2,515,187	4,164,072	4,457,189	4,572,900	4,319,684	4,343,908	4,465,160
Desert Hot Springs	Riverside	423,116	461,824	943,946	1,044,663	1,086,024	1,029,288	1,089,842	1,009,188	1,113,957	766,226
Hemet	Riverside	801,634	2,441,955	2,576,983	3,534,802	1,074,579	1,050,399	1,165,370	1,076,934	1,275,438	15,378,970
Indian Wells	Riverside	587,984	617,422	641,951	726,334	884,378	902,635	870,700	817,663	835,725	846,269
Indio	Riverside	683,199	834,582	1,061,307	1,313,361	1,923,277	2,010,073	1,982,884	1,881,008	2,186,506	2,183,645
La Quinta	Riverside	690,544	617,050	1,185,087	1,044,470	1,299,963	1,748,082	1,643,763	1,585,427	1,607,829	1,867,440
Lake Elsinore	Riverside	884,455	996,348	1,140,484	1,475,018	1,689,809	1,785,742	1,892,460	1,792,669	1,913,807	2,004,560
Moreno Valley	Riverside	3,253,708	3,580,319	3,791,547	3,894,587	4,401,933	4,473,429	4,997,024	4,757,920	5,038,599	4,466,621
Murrieta	Riverside	1,198,423	1,703,356	1,836,586	2,052,457	2,521,913	2,999,105	3,076,644	2,985,520	3,185,493	3,417,726
Norco	Riverside	764,923	757,142	855,732	903,918	1,021,059	1,081,220	1,128,130	1,037,604	1,017,267	1,034,701
Palm Desert	Riverside	2,198,663	2,417,866	2,439,134	2,580,917	2,907,062	2,887,727	2,818,729	2,705,902	2,771,594	2,866,679
Palm Springs	Riverside	2,537,910	2,572,297	2,652,740	2,648,982	3,081,969	3,051,031	3,085,852	2,906,018	2,995,503	3,007,511
Paris	Riverside	1,445,133	1,601,655	1,867,969	1,861,887	1,937,247	2,030,395	2,080,427	2,014,818	2,154,514	2,245,068
Rancho Mirage	Riverside	868,641	921,876	970,997	1,068,537	1,246,691	1,222,758	1,240,960	1,190,558	1,223,839	1,229,565
Riverside	Riverside	3,610,913	4,261,040	4,480,150	4,812,926	5,031,366	4,972,103	4,672,062	4,476,193	4,937,375	4,883,311
San Jacinto	Riverside	1,073,783	1,131,858	884,994	1,096,460	1,731,091	1,453,404	1,459,648	1,374,985	1,424,625	1,463,153

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CaliforniaCityFinance.com

City	County	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Temecula	Riverside	1,866,915	2,030,634	2,207,989	2,568,691	3,033,014	3,534,694	3,322,981	3,155,013	3,219,085	3,393,439
Wildomar	Riverside						NR	387,754	503,540	725,775	637,784
Menifee	Riverside						NR	843,622	1,905,563	2,818,450	2,916,302
Eastvale	Riverside								NR	593,658	1,346,489
Jurupa Valley	Riverside								NR	NR	1,679,411
Citrus Heights	Sacramento	714,593	601,038	626,573	559,609	863,050	968,009	987,048	1,230,053	1,209,087	1,187,741
Elk Grove	Sacramento	450,830	547,900	749,178	703,256	724,351	820,604	870,568	1,213,908	1,324,620	1,364,693
Folsom	Sacramento	393,236	463,878	463,737	492,328	504,514	549,918	736,982	711,456	736,927	741,146
Galt	Sacramento	163,513	183,381	186,600	192,455	192,325	280,532	430,177	482,973	478,816	485,428
Isleton	Sacramento	42,188	13,056	31,024	15,096	11,321	10,122	17,414	21,872	32,257	27,703
Rancho Cordova	Sacramento	NR	522,262	794,875	981,518	1,065,680	1,332,257	1,213,596	1,359,689	1,609,332	1,580,318
Sacramento	Sacramento	3,833,000	4,230,000	4,268,000	4,724,000	4,178,000	5,869,000	5,335,000	6,376,000	5,904,000	5,987,000
Hollister	San Benito	NR	564,629	545,285	548,886	672,273	582,202	608,732	532,871	606,810	682,381
San Juan Bautista	San Benito	59,492	76,645	44,815	42,867	54,005	55,253	45,584	50,412	48,580	46,605
Adelanto	San Bernardino	NR	NR	575,058	590,358	NR	325,428	369,812	336,861	1,082,786	1,144,085
Apple Valley	San Bernardino	806,889	786,818	815,573	924,662	1,062,167	1,101,299	1,370,808	1,565,696	1,674,156	1,720,033
Barstow	San Bernardino	703,195	730,924	788,489	778,950	820,931	826,543	888,125	846,602	866,517	689,593
Big Bear Lake	San Bernardino	506,239	603,623	672,930	616,808	642,987	780,367	654,136	638,289	688,238	694,400
Chino	San Bernardino	1,985,942	1,920,284	1,990,219	2,268,118	2,575,787	2,636,334	2,770,950	2,006,466	2,720,199	2,862,676
Chino Hills	San Bernardino	1,203,981	1,361,333	1,430,439	1,667,966	1,689,848	1,692,599	1,980,538	1,938,846	2,039,246	2,127,570
Colton	San Bernardino	964,541	1,012,799	1,069,529	883,399	1,175,718	1,002,236	1,113,280	1,163,817	948,147	874,908
Fonthana	San Bernardino	4,005,996	4,682,470	4,651,003	5,366,560	5,251,517	6,082,536	5,687,798	5,922,728	6,040,985	6,171,721
Grand Terrace	San Bernardino	383,501	441,880	426,999	468,902	438,701	960,189	469,222	444,172	474,666	478,011
Hesperia	San Bernardino	1,611,451	1,711,464	1,619,420	1,910,994	2,176,231	2,265,387	2,687,274	2,460,262	2,497,863	2,576,946
Highland	San Bernardino	966,270	1,104,212	1,145,319	1,280,418	1,466,842	1,411,566	1,487,340	1,456,089	1,440,500	1,482,418
Loma Linda	San Bernardino	350,577	442,994	466,528	522,074	644,195	558,975	730,413	648,890	664,536	756,527
Monclair	San Bernardino	491,528	509,939	498,721	507,486	555,213	150,494	652,902	814,409	637,290	628,707
Needles	San Bernardino	39,220	43,297	44,773	49,389	181,875	757,266	1,213,843	792,172	916,296	916,626
Ontario	San Bernardino	1,946,199	2,136,494	2,188,460	2,337,806	2,561,379	2,686,335	3,162,639	2,741,116	2,879,831	2,897,780
Rancho Cucamonga	San Bernardino	5,523,223	5,535,184	6,289,731	6,316,899	6,882,944	6,588,716	7,391,564	5,708,397	5,642,811	4,982,768
Fedlands	San Bernardino	816,204	939,519	996,826	1,097,157	3,659,356	4,044,161	5,476,066	2,886,836	3,227,606	2,826,469
Rialto	San Bernardino	2,027,235	2,176,487	2,221,963	2,310,646	2,478,989	2,357,973	2,460,998	2,893,809	2,728,809	3,108,026
San Bernardino	San Bernardino	2,878,720	3,084,721	3,137,384	3,343,990	3,348,563	3,611,074	3,513,506	3,126,973	3,164,831	3,268,800
Twenty-nine Palms	San Bernardino	336,866	389,053	440,839	443,780	407,737	573,537	535,866	597,644	644,710	663,805
Upland	San Bernardino	1,102,952	846,547	872,063	919,424	1,012,228	1,186,013	1,245,629	1,087,533	982,385	1,358,901
Vicorville	San Bernardino	1,656,148	1,527,077	1,817,596	1,837,141	2,429,437	2,291,448	2,302,232	2,387,534	2,491,729	2,553,560
Yucaipa	San Bernardino	798,188	904,480	966,801	1,038,147	1,244,092	1,195,629	1,328,053	1,246,206	1,294,626	1,202,216
Yucaipa Valley	San Bernardino	606,796	649,130	682,162	773,076	779,957	793,740	816,713	754,714	778,255	809,736

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City	County	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Carlsbad	San Diego	3,729,712	5,027,425	5,692,953	6,161,528	6,048,034	5,369,015	5,912,981	5,544,370	5,310,465	5,456,296
Chula Vista	San Diego	4,301,710	7,820,569	9,837,900	9,492,759	8,813,054	9,662,517	9,379,964	8,465,199	8,260,411	8,400,178
Coronado	San Diego	770,377	941,565	1,038,228	944,326	943,160	1,029,850	1,105,223	1,009,114	1,066,281	1,005,382
Del Mar	San Diego	247,113	243,796	270,894	282,941	356,120	382,404	343,781	312,081	369,765	389,959
El Cajon	San Diego	2,988,437	3,500,702	3,657,639	3,739,375	3,887,928	4,207,443	4,603,765	4,630,306	4,851,068	5,033,676
Escondido	San Diego	1,604,340	1,611,676	1,837,213	1,951,637	2,011,947	2,212,915	2,307,564	2,204,082	2,303,235	2,348,957
Escondido	San Diego	3,418,198	3,510,938	3,930,492	4,241,211	6,403,284	6,188,069	6,538,890	5,662,877	5,588,880	5,467,083
Imperial Beach	San Diego	761,211	800,797	836,365	709,394	882,758	752,544	731,380	1,395,401	1,864,796	1,791,099
La Mesa	San Diego	1,346,918	1,456,069	1,595,169	1,656,473	1,749,044	1,791,279	2,084,684	2,006,001	2,042,182	1,837,104
Lemon Grove	San Diego	616,812	636,623	676,212	709,238	768,562	701,212	767,005	754,867	918,018	864,458
National City	San Diego	1,311,077	1,965,216	1,421,313	1,357,256	1,509,822	1,283,595	1,683,918	1,890,222	1,806,699	1,586,223
Oceanside	San Diego	2,869,643	3,156,125	3,519,787	3,711,531	3,882,369	3,932,716	4,130,602	3,912,710	4,125,808	4,041,626
Poway	San Diego	1,272,287	1,522,814	1,760,675	1,771,966	2,353,262	2,352,729	2,374,513	2,230,156	2,216,370	2,269,010
San Diego	San Diego	63,201,593	105,288,817	116,866,628	NR	124,772,330	124,576,600	128,629,164	NR	121,125,692	129,557,398
San Marcos	San Diego	1,427,468	1,600,211	1,845,266	1,995,984	2,210,341	2,148,183	2,442,412	2,482,704	2,681,808	2,713,099
Santee	San Diego	1,262,194	1,358,864	1,613,081	1,928,092	2,067,216	2,067,948	2,380,367	2,263,092	2,681,808	2,715,390
Salina Beach	San Diego	505,523	568,016	599,409	666,321	679,746	686,952	723,244	723,623	734,798	768,011
Visita	San Diego	2,086,404	2,774,634	3,001,534	2,864,007	2,679,182	2,563,443	2,877,716	2,617,022	2,806,642	2,967,319
San Francisco	San Francisco	10,946,527	13,053,004	13,921,236	14,982,996	16,982,991	17,526,417	18,347,018	16,807,400	18,315,590	17,924,873
Escalon	San Joaquin	185,768	211,849	290,093	223,366	232,784	249,048	263,331	211,051	230,339	219,324
Lathrop	San Joaquin	499,261	603,289	630,027	625,480	629,265	691,679	723,826	623,979	662,429	679,285
Lodi	San Joaquin	7,624,551	8,381,634	8,917,505	8,721,496	8,600,595	8,678,774	8,356,766	8,708,894	8,792,612	8,814,925
Manteca	San Joaquin	866,458	908,634	961,870	1,036,624	1,128,692	1,145,162	1,202,489	1,227,873	1,247,444	1,350,560
Ripon	San Joaquin	248,872	285,226	316,997	333,607	377,238	380,970	394,308	363,088	328,583	322,555
Stockton	San Joaquin	5,623,204	5,725,500	9,811,719	10,332,912	10,816,753	11,537,410	11,807,817	11,354,317	NR	NR
Tracy	San Joaquin	1,398,933	1,762,763	1,204,609	1,182,635	1,288,461	1,271,481	1,283,651	2,324,480	2,636,358	2,618,697
Arroyo Grande	San Luis Obispo	408,636	515,406	526,792	566,000	588,841	621,987	639,776	604,325	539,673	570,172
Atascadero	San Luis Obispo	657,873	739,985	766,769	811,195	855,132	956,930	1,091,094	1,019,175	990,036	989,637
El Paso De Robles	San Luis Obispo	1,740,499	2,106,292	2,190,986	2,197,981	2,429,063	2,166,079	1,964,039	1,794,918	2,039,633	1,805,899
Grover Beach	San Luis Obispo	409,486	412,745	476,997	464,181	NR	507,799	NR	480,972	483,015	471,372
Morro Bay	San Luis Obispo	932,011	645,903	654,909	675,961	677,278	784,944	602,649	486,713	543,314	514,862
Pismo Beach	San Luis Obispo	335,720	375,266	408,216	440,193	466,905	477,892	493,662	460,208	464,818	514,182
San Luis Obispo	San Luis Obispo	1,366,200	1,967,800	2,005,600	2,101,300	2,153,700	2,361,700	2,439,400	2,396,700	2,352,100	2,462,300
Atascadero	San Mateo	307,341	293,939	388,297	443,681	474,696	560,400	637,799	570,642	611,851	731,105
Belmont	San Mateo	689,551	842,714	825,942	1,044,242	926,445	1,062,232	979,897	972,364	1,162,579	1,176,099
Brisbane	San Mateo	145,792	144,198	183,445	192,357	186,541	221,692	214,109	201,982	212,978	215,672
Burlingame	San Mateo	600,010	733,259	777,251	820,177	875,229	907,734	969,127	993,864	1,115,666	1,239,722
Colma	San Mateo	55,234	85,645	54,946	50,626	53,656	53,775	52,262	50,025	56,465	74,736

SOURCE: Coleman Advisory Services
computations using State Controller reports.

CaliforniaCityFinance.com

City	County	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Daly City	San Mateo	2,281,204	2,471,180	2,534,935	2,690,415	2,721,594	2,788,859	3,378,546	3,432,346	3,471,922	3,500,118
East Palo Alto	San Mateo	637,663	553,410	589,790	566,087	623,092	654,643	663,678	677,773	769,041	833,129
Foster City	San Mateo	777,956	838,572	875,033	909,123	981,494	1,029,576	1,044,988	1,017,749	1,088,266	1,122,847
Halt Moon Bay	San Mateo	329,929	293,398	319,030	321,534	350,086	348,668	346,448	328,137	348,616	539,055
Hillsborough	San Mateo	271,332	597,022	586,574	672,947	538,079	565,232	557,077	491,855	562,941	612,218
Menlo Park	San Mateo	1,184,284	1,243,569	1,250,606	1,280,707	1,442,688	1,477,768	1,535,223	1,565,106	1,747,605	1,758,706
Millbrae	San Mateo	563,159	578,086	715,049	843,703	873,202	920,046	947,267	1,040,187	978,574	993,512
Pacific	San Mateo	NR	1,346,348	NR	1,458,418	1,538,123	1,558,184	1,382,089	1,698,768	1,585,634	1,595,929
Portola Valley	San Mateo	153,710	155,267	170,956	181,047	203,297	213,358	220,390	225,498	238,848	251,260
Redwood City	San Mateo	2,549,988	2,686,845	2,700,533	2,827,828	3,054,962	3,287,433	3,447,130	3,292,077	3,625,566	3,823,501
San Bruno	San Mateo	874,185	961,084	995,475	1,655,300	1,531,910	1,608,177	1,638,855	1,644,391	1,753,458	1,775,285
San Carlos	San Mateo	1,006,578	1,047,124	1,004,888	1,025,618	1,105,680	1,151,797	1,256,109	1,415,395	1,560,454	1,734,535
San Mateo	San Mateo	1,680,801	1,792,175	1,924,648	2,167,952	2,305,976	2,433,806	2,567,246	2,538,520	2,661,264	2,821,816
South San Francisco	San Mateo	1,873,804	2,602,529	2,710,213	2,808,554	3,087,912	2,953,160	3,167,497	3,212,022	3,212,266	3,247,256
Woodside	San Mateo	242,281	246,781	258,503	274,578	308,910	312,431	368,317	360,566	372,000	391,627
Buellton	San Barbara	101,240	111,297	114,142	124,115	132,300	136,557	142,731	131,659	189,220	202,981
Carpintheria	San Barbara	453,932	520,164	501,493	462,938	643,854	572,960	524,458	541,559	594,460	627,107
Goleta	San Barbara	346,426	1,061,333	946,066	982,866	1,300,228	938,206	1,078,338	1,002,546	1,031,098	1,187,154
Guadalupe	San Barbara	137,695	157,262	135,541	114,319	100,396	100,029	151,100	137,752	144,365	142,900
Lompoc	San Barbara	301,927	789,280	1,017,764	604,913	620,472	649,856	696,480	602,331	617,060	610,968
Santa Barbara	San Barbara	2,049,716	2,383,256	2,496,776	3,280,063	3,592,547	3,616,823	3,703,175	3,351,275	3,505,141	3,669,441
Santa Maria	San Barbara	1,099,966	3,118,187	3,241,889	3,341,810	3,443,105	3,600,994	3,427,070	3,366,191	3,578,754	3,787,688
Schvang	San Barbara	144,793	162,789	156,042	184,466	174,726	179,961	188,468	170,509	193,501	208,006
Campbell	Santa Clara	1,199,011	1,237,222	1,262,319	1,346,968	1,685,456	2,323,063	2,368,278	2,337,022	2,619,457	2,657,964
Cupertino	Santa Clara	2,175,914	2,194,652	2,217,313	2,353,575	2,537,018	2,547,439	2,618,125	2,597,930	2,841,344	2,808,136
Gilroy	Santa Clara	1,011,829	1,103,192	1,117,294	1,205,645	1,293,289	1,298,198	1,387,931	1,279,863	1,293,850	1,355,340
Los Altos	Santa Clara	951,053	1,011,933	1,048,406	1,110,369	1,164,077	2,028,727	1,547,292	1,543,694	1,892,122	1,807,362
Los Altos Hills	Santa Clara	299,122	318,134	318,606	336,798	368,024	388,301	420,498	385,732	428,331	430,150
Los Gatos	Santa Clara	897,158	930,996	942,647	1,130,180	1,162,036	1,659,829	1,698,080	1,699,839	1,801,805	1,952,488
Mountain View	Santa Clara	2,673,944	2,649,820	2,771,467	2,643,391	2,911,594	2,967,818	3,151,420	2,993,511	3,082,533	3,210,254
Mountain View	Santa Clara	145,129	175,630	157,761	160,045	195,317	1,062,783	1,220,063	1,416,485	1,481,282	1,505,061
Mountain View	Santa Clara	966,134	975,498	995,298	1,025,412	1,088,529	1,082,783	1,220,063	3,618,649	3,838,466	3,984,078
Palo Alto	Santa Clara	3,296,561	3,391,609	3,609,461	3,865,831	3,674,430	3,738,946	3,752,124	3,618,649	3,838,466	3,984,078
San Jose	Santa Clara	0	0	0	0	0	0	540,000	787,000	812,000	808,000
San Jose	Santa Clara	32,092,363	31,712,351	33,721,621	36,759,867	40,415,136	41,063,799	41,067,393	38,410,068	41,275,476	41,708,844
Santa Clara	Santa Clara	2,409,630	2,770,793	2,610,472	2,967,018	3,185,894	3,299,451	3,386,236	2,990,983	3,151,405	3,413,287
Saratoga	Santa Clara	932,807	983,620	994,798	1,040,424	1,187,806	1,621,518	1,656,716	1,663,657	1,821,131	1,862,390
Sunnyvale	Santa Clara	5,226,408	5,520,537	5,394,792	5,531,248	5,713,842	5,955,124	6,127,050	5,979,301	6,246,832	6,372,876

SOURCE: Coleman Advisory Services
computations using State Controller reports.

CaliforniaCityFinance.com

City	County	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Capitola	Santa Cruz	321,027	363,655	394,000	420,451	438,412	437,085	459,042	461,937	477,084	482,782
Santa Cruz	Santa Cruz	743,038	764,546	2,442,939	2,138,686	2,607,388	2,911,919	2,972,281	2,919,351	2,905,127	3,017,332
Scotts Valley	Santa Cruz	549,674	667,448	689,974	756,946	792,521	784,856	784,284	791,649	809,403	777,613
Watsonville	Santa Cruz	1,100,936	1,063,841	1,115,163	1,150,725	1,183,128	1,176,821	1,202,469	1,207,027	1,537,156	724,835
Anderson	Shasta	222,777	228,958	236,630	209,579	230,378	289,434	224,641	215,802	219,441	277,563
Redding	Shasta	794,739	828,939	827,175	916,818	997,756	967,150	992,321	888,406	911,180	930,731
Shasta Lake	Shasta	158,204	189,245	186,174	198,601	185,959	184,756	184,597	153,181	153,865	153,522
Loyalton	Sierra	10,643	NR	10,087	NR	10,695	12,857	11,290	8,742	8,374	9,300
Dorris	Siskiyou	NR	NR	NR	7,728	7,526	8,273	9,618	9,713	9,044	10,594
Dunsmuir	Siskiyou	27,277	27,556	30,544	34,272	34,762	41,411	37,542	34,919	36,564	41,840
Etna	Siskiyou	5,722	6,179	6,254	6,358	6,462	6,882	11,574	7,247	7,051	8,070
Fort Jones	Siskiyou	5,534	5,918	6,139	6,170	6,053	6,896	9,575	6,240	5,908	6,881
Montague	Siskiyou	19,145	17,776	15,887	19,072	14,938	17,406	22,006	18,392	16,037	16,088
Mount Shasta	Siskiyou	63,020	67,050	70,017	70,806	67,681	83,010	81,363	70,770	69,986	72,144
Tulelake	Siskiyou	NR	NR	NR	NR	NR	NR	NR	NR	8,829	10,119
Weed	Siskiyou	56,288	59,177	57,982	58,427	60,041	NR	NR	NR	65,256	68,307
Yreka	Siskiyou	140,268	181,182	218,104	206,474	220,470	234,541	242,229	248,540	239,658	252,400
Benicia	Solano	1,042,829	1,383,943	1,112,115	1,399,659	1,407,818	1,569,752	1,851,511	1,292,872	1,385,074	1,598,206
Dixon	Solano	514,262	639,280	660,524	354,239	389,609	471,870	499,623	501,798	505,876	466,611
Fairfield	Solano	2,396,178	2,779,885	3,047,216	3,256,278	3,483,263	3,497,062	3,510,727	3,534,460	3,677,753	3,748,219
Rio Vista	Solano	91,098	93,167	111,566	80,829	161,592	166,233	199,112	154,620	100,955	101,100
Suisun City	Solano	555,757	624,575	657,763	696,160	721,199	735,569	797,707	764,282	782,257	763,270
Vacaville	Solano	1,641,114	1,749,664	1,858,204	3,255,275	4,171,071	3,710,560	3,924,549	4,026,261	4,302,180	4,461,337
Vallejo	Solano	3,303,276	3,431,576	2,978,332	2,391,159	3,061,529	3,992,172	4,866,294	4,057,051	4,452,189	4,461,934
Cloverdale	Sonoma	157,519	166,379	230,840	209,894	249,043	249,043	233,905	241,019	392,845	360,002
Colat	Sonoma	205,744	258,788	282,163	306,912	342,727	343,464	350,580	376,384	394,697	394,059
Healdsburg	Sonoma	322,529	289,149	304,290	324,924	368,610	373,725	381,153	378,152	662,219	420,427
Petaluma	Sonoma	1,740,501	1,829,940	1,840,187	2,418,832	2,607,627	2,286,150	2,497,396	3,132,791	3,202,734	3,063,428
Richert Park	Sonoma	1,073,224	1,725,402	1,263,721	1,308,839	1,428,827	1,440,749	1,292,681	1,799,155	1,500,461	1,665,706
Santa Rosa	Sonoma	2,977,458	4,131,884	4,323,500	4,683,928	5,111,918	5,189,541	5,193,295	5,805,094	6,998,581	7,025,379
Sebastopol	Sonoma	181,980	216,774	238,118	230,976	267,071	290,235	254,763	321,495	303,180	294,232
Sonoma	Sonoma	240,444	264,688	294,150	319,691	348,011	364,566	386,338	386,211	316,357	370,967
Windsor	Sonoma	464,330	512,003	945,036	582,152	642,802	836,392	831,456	813,890	920,494	1,026,201
Ceres	Stanislaus	637,678	659,282	634,390	689,607	679,570	615,200	702,088	652,365	703,614	678,183
Hughson	Stanislaus	69,941	84,054	78,359	87,199	118,625	111,625	118,240	121,198	86,090	107,998
Modesto	Stanislaus	3,382,199	3,455,537	4,182,797	3,693,306	3,822,216	4,031,613	4,779,855	3,962,159	5,721,142	4,236,705
Newman	Stanislaus	92,715	105,113	106,497	117,334	121,967	121,486	124,136	109,714	111,287	116,194
Calhale	Stanislaus	514,236	588,390	555,334	622,884	689,666	764,940	776,203	736,717	800,545	795,124

SOURCE: Coleman Advisory Services
computations using State Controller reports.

CaliforniaCityFinance.com

City	County	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Patterson	Stanislaus	175,565	177,828	80,816	115,505	138,704	135,456	137,306	137,236	173,004	168,451
Riverbank	Stanislaus	367,113	399,065	431,955	476,822	489,244	482,312	496,416	487,525	501,276	506,994
Turlock	Stanislaus	1,682,961	1,661,882	1,939,181	2,010,164	2,058,824	2,091,155	2,216,111	2,145,922	2,046,355	2,418,218
Waterford	Stanislaus	44,823	75,139	84,776	87,456	87,355	101,306	92,917	104,295	88,600	114,223
Live Oak	Butter	94,980	102,596	109,101	128,622	148,067	138,040	136,523	136,247	138,306	135,518
Yuba City	Sutter	915,657	1,031,819	1,111,651	1,264,092	1,377,674	1,374,274	1,431,844	1,357,607	1,351,524	1,436,625
Corning	Tehama	109,930	116,975	107,572	108,659	111,354	108,521	113,010	103,817	109,259	107,924
Red Bluff	Tehama	216,488	224,472	225,613	235,442	242,891	220,185	298,557	211,542	300,985	306,588
Tehama	Tehama	2,920	2,590	2,709	2,661	2,577	6,493	4,778	4,257	4,274	4,365
Diuba	Tulare	155,168	181,658	195,186	203,705	214,886	222,599	248,553	214,722	233,109	230,513
Exeter	Tulare	116,047	118,663	124,179	139,101	144,533	146,369	170,239	127,001	132,659	133,970
Farmersville	Tulare	54,022	127,000	127,711	136,874	136,047	155,455	146,594	131,767	126,076	122,827
Lindsay	Tulare	60,042	75,639	66,834	81,424	97,549	128,666	107,246	94,419	NR	2,812
Porterville	Tulare	403,256	451,391	458,376	475,794	640,886	696,961	574,885	443,856	484,048	481,823
Tulare	Tulare	575,177	690,468	742,979	869,007	913,251	941,491	1,023,386	830,782	873,979	1,002,090
Visalia	Tulare	1,292,672	1,465,362	1,566,894	1,736,805	1,820,157	1,613,916	2,134,845	1,919,594	2,092,613	2,116,547
Woodlake	Tulare	58,885	65,781	66,108	70,690	73,321	73,230	78,080	88,079	66,712	65,521
Sonora	Tuolumne	46,332	67,269	78,294	75,600	73,115	96,806	92,381	87,519	87,924	89,985
Camarillo	Ventura	1,600,041	1,751,660	1,907,625	2,033,842	2,302,642	2,665,402	2,493,568	2,436,788	2,593,268	2,647,767
Filimore	Ventura	236,154	251,791	294,396	408,117	327,994	299,756	411,039	347,999	351,931	358,024
Moorpark	Ventura	835,345	916,287	955,828	1,010,952	1,050,081	971,141	1,102,435	1,114,317	1,144,989	1,163,346
Ojai	Ventura	330,097	284,305	281,586	378,402	332,450	332,400	356,651	330,441	365,526	360,045
Orland	Ventura	2,830,461	3,718,917	4,614,668	3,914,316	3,686,627	3,986,567	4,635,616	3,439,645	3,495,532	3,435,823
Port Huemene	Ventura	385,397	326,489	335,710	308,585	376,899	419,942	431,946	353,748	361,276	385,557
San Buenaventura	Ventura	2,292,690	2,344,298	2,482,414	2,573,741	2,878,283	2,770,318	3,107,786	2,984,316	3,278,467	3,920,079
Santa Paula	Ventura	212,579	315,014	331,639	377,621	492,340	386,577	481,662	442,676	780,607	694,347
Simi Valley	Ventura	3,366,957	3,773,013	3,856,273	4,062,464	3,686,161	3,708,972	4,756,939	4,448,731	4,719,987	4,789,948
Thousand Oaks	Ventura	4,175,821	4,374,667	4,715,999	4,693,705	5,063,492	5,117,984	5,282,424	5,200,169	5,790,082	5,984,920
Davis	Yolo	794,452	848,649	876,117	877,671	1,003,229	1,022,880	1,086,031	1,034,530	1,067,658	1,089,210
West Sacramento	Yolo	582,572	619,571	647,456	682,094	736,249	718,937	766,386	758,871	782,152	790,126
Winters	Yolo	162,839	169,634	165,242	191,511	187,939	218,521	209,813	203,985	224,608	187,338
Woodland	Yolo	930,797	1,416,716	1,332,035	1,271,166	1,402,902	1,548,963	1,607,431	1,641,841	1,833,993	2,915,858
Marysville	Yuba	187,895	278,764	308,311	319,712	334,079	331,608	343,055	335,304	339,421	393,276
Wheatland	Yuba	43,829	41,024	54,307	64,752	71,177	9,733	84,065	68,151	68,108	65,039

SOURCE: Coleman Advisory Services
computations using State Controller reports.

CaliforniaCityFinance.com

Franchise Revenues Per Resident - California Cities

Source: Computations by CaliforniaCityFinance.com from State Controller and Dept of Finance data.

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Count	472	472	472	472	472	472	472	472	472	472	472	472	472	472	472	472	472
Mean	37.06	34.37	21.76	22.34	23.20	30.49	34.32	47.04	51.89	58.33	62.80	62.05	66.16	62.78	68.98	73.21	70.04
Standard Deviation	393.60	311.27	73.50	75.45	79.67	187.25	240.92	510.34	568.18	670.11	667.80	478.68	633.70	658.87	722.64	787.29	708.90
Median	12.80	13.40	13.97	14.80	16.08	16.00	16.61	17.02	18.39	19.73	22.08	21.84	23.08	24.40	24.64	26.78	27.46
Wtd Mean (statewide sum/sum)	13.81	16.64	15.28	15.91	15.77	16.86	16.08	18.51	20.18	22.64	24.51	22.36	26.69	26.61	26.98	26.64	30.63
Minimum	0.33	1.68	0.78	1.80	1.54	1.45	1.64	1.83	1.63	-	-	-	-	-	-	1.97	2.77
Maximum	8,344	6,558	1,474	1,507	1,545	3,767	4,953	10,388	12,095	14,488	14,314	10,119	11,390	14,139	16,675	18,895	16,282

City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Alameda	Alameda	56.83	59.88	66.64	64.77	67.88	66.31	65.89	67.80	61.81	68.41	62.34	68.22	70.57	73.54	76.32	78.15	
Albany	Alameda	10.53	12.39	12.81	13.67	14.29	13.13	15.31	13.76	16.84	19.31	127.83	25.64	28.80	28.67	28.84	30.82	35.76
Berkeley	Alameda	7.02	7.46	8.47	8.32	8.57	8.25	8.77	8.29	8.67	16.81	12.77	11.85	13.98	13.81	14.54	16.85	16.68
Emeryville	Alameda	17.59	22.78	22.78	18.43	18.32	23.11	26.97	29.51	29.62	41.05	41.42	39.24	39.28	39.23	42.70	48.39	47.42
Fremont	Alameda	19.94	20.27	18.04	19.62	28.37	28.91	28.12	29.32	30.21	31.80	35.88	32.89	33.50	36.26	36.48	37.34	37.32
Hayward	Alameda	27.14	20.15	26.35	27.15	28.57	28.81	23.00	34.64	37.46	35.94	38.88	37.27	38.63	45.58	48.51	47.16	57.85
Livermore	Alameda	17.99	18.28	19.89	21.87	21.36	20.83	21.55	25.72	28.68	38.45	37.38	36.89	36.53	36.60	12.73	34.84	28.68
Newark	Alameda	22.68	21.47	24.61	26.79	35.18	38.15	37.01	36.68	44.30	48.74	51.46	49.07	49.63	51.28	54.41	55.81	55.91
Oakland	Alameda	14.85	19.52	17.32	19.03	20.51	22.01	20.61	23.17	35.83	26.77	28.28	28.82	23.85	26.28	31.31	31.31	30.27
Piedmont	Alameda	12.88	13.98	13.83	14.00	14.21	14.12	14.88	12.82	14.88	16.58	17.62	18.83	19.98	21.70	23.85	26.68	36.61
Pleasanton	Alameda	14.26	13.96	14.95	6.54	13.08	13.40	14.07	15.46	16.88	19.06	26.35	22.24	20.90	21.78	23.26	26.13	28.73
San Leandro	Alameda	39.86	36.85	40.36	44.51	42.34	34.48	48.71	42.87	38.77	38.43	43.35	40.92	44.24	44.39	41.48	50.61	50.61
Union City	Alameda	17.87	27.85	26.77	28.45	26.87	27.58	23.20	26.54	26.78	28.14	43.41	42.44	49.21	42.84	50.89	44.19	47.73
Amador	Amador	6.66	6.78	6.69	6.30	6.03	6.04	6.24	5.88	9.00	12.39	14.10	14.43	14.43	7.19	7.72	22.28	18.54
Ilona	Amador	6.18	6.35	6.57	6.57	6.46	6.57	6.44	8.39	5.18	8.94	9.02	9.23	10.63	9.73	9.85	10.25	11.04
Jackson	Amador	18.88	18.34	18.86	18.42	18.15	16.45	18.93	17.65	22.20	22.77	23.07	26.59	28.70	28.04	26.39	35.19	31.82
Plymouth	Amador	13.08	16.00	13.78	17.26	19.15	16.88	17.81	20.63	18.99	17.79	10.93	10.93	20.90	19.57	30.11	29.19	32.47
Sutter Creek	Amador	16.28	16.41	16.56	16.52	16.26	16.03	17.25	18.88	22.51	19.52	22.16	20.65	21.81	22.18	21.30	NR	24.68
Biggs	Butte	6.33	6.43	6.52	5.87	5.93	5.96	5.71	1.83	10.90	4.44	7.88	6.74	7.89	7.09	6.95	6.62	6.64
Chico	Butte	9.81	9.77	5.82	10.04	10.51	11.30	10.83	10.91	11.12	9.89	10.83	11.43	11.73	12.17	11.88	12.40	12.48
Gidley	Butte	6.81	6.81	7.11	6.85	7.14	6.87	6.82	7.45	7.35	7.99	8.88	7.80	8.76	8.76	8.40	7.52	8.75
Crowley	Butte	12.62	13.88	13.82	14.24	15.23	15.81	16.41	18.47	17.91	21.64	23.15	23.17	22.83	23.21	22.33	28.49	27.45
Paradise	Butte	9.56	8.98	9.54	8.81	10.32	12.32	12.77	12.68	13.61	14.12	16.12	18.01	18.57	18.63	17.89	18.02	27.89
Angels Camp	Calaveras	9.89	9.72	9.89	9.88	10.06	10.18	9.87	14.92	15.84	18.31	17.27	18.47	18.87	18.95	19.21	NR	21.49
Colusa	Colusa	9.71	10.09	10.50	10.33	10.14	9.50	9.12	9.66	10.28	10.45	11.95	11.36	9.80	8.77	8.60	NR	NR

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City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Villams	Colusa	9.68	10.08	10.01	11.09	14.67	15.80	18.93	19.01	25.29	30.52	30.19	NR	31.55	NR	27.35	28.03	31.48
Antioch	Contra Costa	12.01	11.94	12.63	11.25	12.52	11.54	16.43	21.30	19.10	19.38	20.78	19.42	20.12	20.38	23.87	26.84	35.99
Brentwood	Contra Costa	15.23	15.47	10.79	12.05	10.80	11.08	11.80	9.74	8.76	10.55	11.44	12.98	15.78	15.98	17.82	18.73	20.14
Clayton	Contra Costa	12.92	16.12	22.35	23.64	19.93	17.80	18.71	18.77	20.75	24.38	26.05	28.82	28.98	28.18	30.48	33.24	36.51
Concord	Contra Costa	16.65	17.54	19.12	17.49	18.41	18.63	18.81	20.08	21.00	20.56	22.78	23.63	26.08	27.01	28.80	31.20	32.27
Danville	Contra Costa	14.70	14.55	15.28	14.42	16.67	19.86	21.42	20.86	21.48	21.76	23.33	23.60	27.80	28.50	31.13	34.84	36.26
El Cerrito	Contra Costa	15.48	15.89	16.24	16.71	18.05	18.48	18.56	18.13	18.85	18.35	20.98	17.48	23.67	28.51	30.04	34.76	33.02
Hercules	Contra Costa	6.96	7.31	9.41	10.28	11.48	11.83	12.09	13.29	13.52	16.88	18.16	15.08	13.87	18.42	20.09	20.70	18.43
Lafayette	Contra Costa	12.83	13.28	15.81	15.69	16.64	19.41	21.67	22.08	23.54	26.60	31.65	32.88	34.82	36.44	40.57	45.87	47.80
Marinez	Contra Costa	11.65	14.65	18.19	17.65	20.98	20.29	19.76	22.56	20.87	23.00	24.10	25.11	26.14	25.74	35.40	38.09	36.65
Mountain View	Contra Costa	10.81	10.65	11.11	10.92	11.81	16.12	15.93	15.95	18.56	20.84	17.88	14.75	15.88	18.40	20.72	25.80	40.89
Orinda	Contra Costa	NR	NR	NR	NR	NR	NR	NR	NR	2.93	24.67	18.98	8.55	10.51	15.99	12.80	14.03	14.23
Orinda	Contra Costa	14.87	15.37	14.87	15.71	17.29	21.20	23.18	21.97	25.34	31.92	38.20	37.10	38.55	41.12	45.57	48.86	51.27
Pittsburg	Contra Costa	11.36	11.82	12.37	12.04	12.66	18.48	13.46	14.22	15.18	16.91	17.45	16.22	17.56	17.78	19.13	20.23	20.28
Pleasant Hill	Contra Costa	15.11	15.84	15.43	16.29	15.84	27.29	27.83	27.84	42.65	38.40	31.93	32.82	35.54	32.45	34.03	36.89	38.95
Richmond	Contra Costa	22.39	26.74	27.91	26.01	25.13	24.84	24.20	25.85	26.74	29.11	31.55	31.72	33.54	35.31	45.56	49.81	53.53
San Pablo	Contra Costa	14.34	16.39	13.98	13.49	12.80	11.35	13.31	12.64	13.03	17.45	26.62	16.34	NR	NR	1.80	6.49	9.17
San Ramon	Contra Costa	10.38	11.03	13.13	12.59	11.42	12.70	12.80	12.81	13.45	12.10	13.43	13.47	13.94	14.24	14.80	16.09	18.89
Walnut Creek	Contra Costa	30.29	31.57	32.78	32.17	29.63	27.87	37.87	38.79	40.05	43.14	48.73	31.41	37.50	48.72	53.58	48.84	64.81
Del Norte	Contra Costa	27.16	25.53	26.30	25.52	26.20	27.54	31.93	28.53	32.63	29.42	39.01	35.85	39.26	39.65	39.53	43.43	46.04
Crescent City	Del Norte	12.49	12.78	12.93	13.74	14.42	14.42	13.80	13.12	13.61	13.71	14.55	14.52	15.98	18.41	17.63	18.22	19.70
Pleasantville	El Dorado	11.52	17.01	17.18	20.35	18.23	16.00	NR	20.11	NR	NR	NR	NR	NR	NR	NR	NR	24.10
South Lake Tahoe	El Dorado	18.32	22.17	22.78	23.49	25.07	25.64	28.24	31.14	49.64	34.63	43.28	48.45	48.88	47.98	52.89	54.05	56.04
Clowis	Fresno	11.87	11.85	11.70	11.70	11.75	11.87	12.10	11.91	12.56	13.37	15.28	14.51	15.42	15.28	16.28	18.02	18.86
Coalinga	Fresno	6.58	5.00	5.17	4.54	3.80	4.49	4.94	4.48	3.26	3.18	4.05	4.08	4.10	4.43	5.20	5.28	16.10
Fresno	Fresno	7.78	7.61	22.18	8.89	9.08	8.38	8.83	8.63	8.88	13.06	15.28	10.21	12.20	12.89	21.24	22.03	15.28
Fowler	Fresno	16.91	24.26	19.53	19.39	7.98	8.17	9.28	28.39	31.99	18.78	18.42	19.18	21.81	23.17	23.35	24.95	24.12
Fresno	Fresno	8.15	8.16	8.30	8.49	8.34	8.35	8.43	8.66	9.02	9.32	11.87	10.38	11.25	11.55	11.88	12.83	14.45
Huron	Fresno	4.26	4.12	4.04	4.09	3.78	3.76	4.09	4.98	4.58	4.47	4.72	6.58	4.71	4.86	4.78	5.08	4.72
Kerman	Fresno	6.40	8.42	6.37	6.45	6.07	5.88	5.84	6.30	6.00	5.82	8.12	7.80	8.05	8.04	8.17	9.03	6.16
Kingsburg	Fresno	7.98	6.59	10.58	9.90	10.78	11.59	12.51	12.44	18.39	17.88	20.84	17.48	22.81	24.89	28.57	27.84	28.32
Mendota	Fresno	6.87	5.86	5.83	6.21	5.99	4.97	5.78	5.85	6.79	5.99	8.75	7.41	8.14	8.01	8.43	7.85	10.73
Orange Cove	Fresno	5.25	6.04	5.74	5.58	5.08	4.63	4.89	5.09	4.62	3.98	5.04	5.15	2.23	NR	NR	5.18	5.39
Parlier	Fresno	6.03	5.34	6.01	5.07	5.19	4.86	5.16	5.17	7.80	9.63	10.30	10.75	11.77	7.18	12.82	13.88	14.59
San Joaquin	Fresno	13.14	13.54	17.91	17.91	18.55	19.35	19.44	18.62	20.14	21.52	23.63	23.78	24.72	25.21	12.71	13.09	13.43
Sanger	Fresno	6.80	6.03	6.03	4.75	4.83	6.52	4.83	4.36	4.35	4.30	5.33	4.87	5.10	5.24	6.10	5.73	5.88
Sanger	Fresno	15.29	15.29	7.52	6.23	7.42	6.44	28.28	28.32	28.33	30.51	28.84	28.97	26.18	26.53	25.20	24.29	24.29
Selma	Fresno	17.80	15.94	16.18	18.81	17.45	18.33	17.96	18.20	19.01	19.05	19.88	18.32	20.34	21.46	23.51	26.01	28.39
Orland	Glen	10.31	10.27	10.17	9.84	10.70	10.70	11.00	8.11	9.92	10.05	12.58	11.25	11.91	12.01	10.55	11.31	13.04
Willows	Glen	15.13	14.88	15.00	14.80	14.88	15.48	15.94	15.44	15.97	16.22	19.75	17.08	18.88	18.84	18.40	18.41	18.05
Arcaia	Humboldt	10.05	8.74	14.08	10.44	10.12	7.66	10.08	10.16	10.57	10.42	12.63	11.58	12.33	15.98	14.28	15.10	15.15
Blue Lake	Humboldt	9.41	8.25	12.89	14.07	13.71	10.97	12.13	11.94	13.53	16.45	20.38	18.82	21.02	19.97	25.30	24.79	23.73
Eureka	Humboldt	14.57	14.31	16.01	18.42	18.45	18.52	18.63	18.53	18.77	21.32	23.76	22.78	24.22	25.60	30.54	27.32	28.99
Ferrisville	Humboldt	10.96	10.73	12.27	11.75	12.97	14.52	13.13	13.35	13.73	14.33	15.38	16.34	17.21	16.52	18.88	17.45	25.15

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Fortuna	Humboldt	30.10	12.02	12.75	67.73	13.07	13.28	13.68	13.86	14.26	14.19	16.15	15.80	16.56	16.01	16.39	22.07	20.06
Rio Dell	Humboldt	11.12	11.12	12.23	NR	NR	NR	NR	NR	NR	NR	NR	NR	14.68	13.48	14.82	17.60	18.71
Thibault	Humboldt	13.50	13.26	14.68	21.45	15.65	18.21	22.93	23.26	NR	NR	NR	NR	70.32	NR	NR	114.66	198.50
Brewley	Imperial	3.33	3.55	3.36	3.43	3.17	3.22	3.46	3.54	3.55	4.07	4.53	6.08	7.66	8.47	8.65	45.87	22.33
Calexico	Imperial	2.92	3.27	2.81	2.79	2.97	2.53	2.83	10.36	10.56	11.47	14.86	15.10	17.37	13.44	15.32	18.19	5.34
California	Imperial	4.91	2.55	2.47	2.63	2.51	2.55	2.80	2.56	2.78	3.32	3.59	2.86	3.26	3.36	3.81	3.89	8.98
El Centro	Imperial	3.87	5.42	4.62	4.53	4.19	3.65	3.58	3.66	3.72	4.15	4.50	4.10	8.67	8.09	8.66	10.79	8.81
Holtville	Imperial	4.33	4.13	3.80	3.63	3.31	3.28	14.48	14.14	14.24	14.82	10.91	17.72	2.14	5.08	5.58	5.48	12.27
Imperial	Imperial	4.88	4.30	4.13	4.25	4.01	4.07	4.38	4.48	4.39	5.21	5.57	9.28	NR	NR	NR	11.47	17.04
Westmorland	Imperial	4.94	5.23	5.20	NR	NR	NR	3.22	NR	NR	4.57	4.53	5.11	NR	8.01	11.47	12.61	12.41
Bishop	Inyo	4.13	4.28	6.05	4.31	4.10	4.24	4.88	7.59	9.47	8.51	10.18	11.04	10.87	10.68	10.42	13.30	14.30
Arvin	Kern	7.11	4.98	6.86	7.75	9.61	8.82	18.46	16.87	23.15	28.28	33.58	23.03	25.54	45.02	29.32	35.15	34.28
Bakersfield	Kern	8.85	8.82	12.41	10.57	10.57	10.85	11.52	11.72	12.33	21.02	22.88	21.82	22.08	21.56	21.24	22.31	21.81
California City	Kern	10.34	8.26	8.22	11.82	11.60	11.31	3.35	16.41	16.61	16.24	15.53	13.59	14.36	13.87	14.76	15.27	14.59
Delano	Kern	5.71	6.00	5.47	7.68	7.34	8.33	8.84	9.00	2.72	2.55	10.15	9.93	9.81	9.98	9.82	9.86	11.00
Manteca	Kern	6.40	6.08	5.92	5.89	5.83	6.13	7.95	8.12	NR	11.17	13.89	13.78	14.19	13.97	14.73	19.50	32.22
McFarland	Kern	5.63	6.24	6.86	7.78	8.79	8.76	8.48	7.93	8.12	8.31	9.22	4.70	7.26	NR	7.17	7.17	7.35
Ridgecrest	Kern	14.71	14.88	18.26	17.97	18.71	18.58	18.66	18.24	18.50	16.65	23.11	23.44	22.50	20.98	20.87	19.30	75.32
Shafter	Kern	8.62	8.56	11.88	10.92	12.59	12.91	13.24	13.20	13.27	12.82	18.37	16.14	17.96	17.97	18.76	18.61	18.39
Taft	Kern	10.46	10.32	10.11	11.26	11.09	10.88	11.32	26.57	26.27	28.09	30.37	29.94	33.20	33.91	NR	NR	NR
Tehachapi	Kern	10.80	10.75	10.54	11.23	11.36	11.47	12.15	6.74	7.60	8.97	8.80	8.59	10.49	11.32	11.82	13.11	13.94
Wasco	Kern	6.80	8.07	8.40	8.00	7.97	8.07	8.39	8.01	8.98	8.81	10.09	9.37	9.74	9.85	10.34	11.32	11.82
Arvinel	Kings	8.46	9.07	8.66	11.24	13.82	13.95	22.43	14.83	10.50	13.87	14.51	14.17	14.10	13.82	13.76	13.82	13.88
Corcoran	Kings	13.75	11.41	7.48	8.92	9.41	8.08	7.81	6.41	6.41	6.26	6.64	9.08	9.21	8.26	8.11	8.98	9.52
Handford	Kings	8.58	8.93	8.75	8.92	8.75	12.00	11.75	11.94	11.31	12.26	14.08	12.43	13.52	13.80	15.03	16.85	16.44
Lamont	Kings	7.94	7.27	11.05	9.39	NR	11.33	12.23	12.12	12.27	12.98	14.35	13.34	17.71	20.12	21.93	22.04	22.50
Cleburne	Lake	11.51	12.03	12.83	12.78	12.54	12.68	15.91	20.70	18.81	17.82	19.72	23.71	19.04	18.65	15.52	23.18	20.84
Lakeport	Lake	10.95	11.17	11.14	11.33	12.17	11.54	11.84	11.84	14.05	12.91	15.11	15.83	14.91	39.52	41.73	25.36	18.63
Susunville	Lassen	1.71	1.68	1.76	1.79	1.60	NR	NR	NR	1.63	1.55	2.15	2.14	2.63	2.36	2.14	1.97	3.14
Arroyo Hills	Los Angeles	12.43	13.39	15.89	17.58	17.45	17.70	26.72	18.82	18.83	23.44	25.99	26.55	24.73	23.51	25.45	30.55	20.88
Alhambra	Los Angeles	7.10	7.62	7.17	17.39	20.22	9.12	8.81	10.13	10.47	12.16	11.87	11.86	12.89	13.68	15.35	11.71	15.88
Artesia	Los Angeles	10.08	12.71	10.07	12.03	10.46	10.27	11.16	10.80	12.14	10.68	13.82	11.72	12.84	10.57	17.26	16.56	20.10
Artesia	Los Angeles	12.27	13.53	12.25	13.33	13.12	13.08	14.55	31.73	12.94	12.73	13.86	13.38	13.78	13.78	14.83	15.49	17.36
Avalon	Los Angeles	19.28	19.82	19.38	19.88	19.56	29.04	20.23	20.35	21.71	29.36	30.78	30.67	28.91	27.83	32.30	32.10	32.77
Azusa	Los Angeles	4.65	8.19	24.24	26.04	82.38	63.41	88.88	90.56	95.64	100.56	91.51	102.81	98.65	81.73	82.65	103.20	87.28
Baldwin Park	Los Angeles	5.73	8.24	10.31	10.70	10.88	10.36	6.48	7.63	7.53	12.15	13.37	13.55	10.23	15.16	17.47	18.19	18.60
Bell	Los Angeles	5.78	4.38	5.48	6.54	7.48	6.58	7.21	7.53	7.87	9.32	10.47	10.20	8.60	12.80	11.48	11.62	11.57
Bell Gardens	Los Angeles	4.46	4.08	4.66	4.93	5.12	5.11	5.53	5.71	5.95	7.02	6.43	6.49	7.52	7.84	7.42	8.27	7.34
Bullflowser	Los Angeles	10.05	12.26	12.80	13.57	14.28	14.13	14.45	14.58	15.47	17.38	16.56	16.42	16.87	17.12	18.22	17.57	20.03
Beverly Hills	Los Angeles	30.87	30.89	30.24	43.32	44.08	37.74	46.04	45.11	37.41	32.92	27.68	28.41	27.35	26.50	28.08	33.88	32.80
Bradbury	Los Angeles	31.85	28.07	29.55	32.34	37.24	38.98	49.88	51.82	54.46	56.66	53.44	56.59	62.42	57.88	60.23	113.22	122.58
Burbank	Los Angeles	6.27	6.88	7.00	7.41	8.88	8.80	9.80	10.45	10.75	13.46	15.14	12.84	14.10	11.89	21.18	21.18	21.88
Calabasas	Los Angeles	11.38	19.51	18.76	17.56	18.32	19.37	21.06	24.93	21.03	31.84	35.81	NR	11.02	23.88	36.11	46.12	33.33
Carson	Los Angeles	29.73	26.80	32.46	30.41	28.40	27.92	34.28	35.43	39.12	53.16	55.01	44.76	60.89	70.48	89.07	80.23	82.22

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 compilations using State Controller reports

CaliforniaCityFinance.com

City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Cerritos	Los Angeles	13,67	14,31	13,81	13,81	14,12	14,33	14,55	13,93	13,64	24,18	21,92	16,55	20,56	16,60	20,91	24,42	26,95
Claremont	Los Angeles	9,22	9,76	9,10	8,88	8,95	8,88	9,37	8,87	8,87	10,78	11,48	9,74	10,34	11,15	12,41	13,25	15,04
Commerce	Los Angeles	89,58	73,57	88,54	69,94	69,38	67,06	73,69	73,92	72,71	84,80	99,02	88,98	87,67	82,89	85,26	91,83	86,03
Compton	Los Angeles	9,52	11,12	11,39	10,44	10,82	8,74	10,47	10,62	10,08	31,36	16,55	10,38	9,76	9,95	11,82	11,86	10,72
Covina	Los Angeles	12,05	13,38	15,65	13,12	13,09	13,22	14,27	14,10	13,74	15,10	16,55	19,81	20,99	20,87	22,26	23,88	24,18
Cudahy	Los Angeles	5,86	6,30	6,24	5,59	5,59	4,91	6,54	5,99	5,92	7,70	8,31	6,23	3,71	5,18	10,53	7,42	14,92
Culver City	Los Angeles	17,32	20,66	20,87	19,30	19,75	19,65	20,16	20,18	18,75	24,99	29,75	50,85	31,53	27,43	28,82	30,72	33,09
Diamond Bar	Los Angeles	10,67	11,22	11,90	11,61	11,69	11,29	12,69	11,50	11,56	11,88	15,66	14,05	15,34	15,80	16,69	17,69	17,07
Downey	Los Angeles	12,87	13,62	12,87	13,21	14,42	14,80	15,31	15,84	16,24	18,01	17,78	16,90	17,31	17,68	18,39	18,09	19,00
Duarte	Los Angeles	15,49	15,97	14,98	17,53	18,31	15,94	21,15	19,01	19,04	22,41	24,03	24,54	25,27	23,77	27,01	28,74	31,02
El Monte	Los Angeles	8,99	8,72	8,90	9,08	8,99	8,99	9,08	9,08	10,19	10,93	13,85	13,50	12,80	26,36	17,69	16,77	15,85
El Segundo	Los Angeles	88,42	94,22	111,65	102,23	99,56	94,84	107,17	115,71	120,22	185,22	251,37	147,32	166,80	124,31	148,68	188,02	184,55
Gardena	Los Angeles	6,49	6,23	6,92	6,32	6,87	6,32	6,87	6,32	6,08	11,33	9,43	12,81	14,15	12,33	13,82	12,87	14,91
Glendale	Los Angeles	4,85	4,34	5,43	5,21	5,34	5,93	6,85	7,55	6,08	11,33	9,43	12,81	14,15	12,33	13,82	12,87	14,91
Glendora	Los Angeles	11,60	14,97	11,21	12,82	11,36	11,57	11,68	12,75	13,05	22,15	21,47	22,22	21,00	28,78	29,23	33,63	29,94
Hawaiian Gardens	Los Angeles	5,66	7,11	0,79	5,41	2,19	NR	7,42	7,70	4,81	9,12	10,46	6,99	15,48	9,84	10,25	10,57	9,73
Hawthorne	Los Angeles	34,28	12,88	10,86	13,20	14,13	15,32	15,15	13,38	14,05	14,93	16,87	19,16	28,15	28,42	45,53	54,56	61,92
Hermosa Beach	Los Angeles	16,69	18,97	20,06	21,18	22,18	18,23	17,26	22,84	18,89	22,08	25,24	26,07	26,07	26,31	27,89	31,17	32,85
Hidden Hills	Los Angeles	13,77	5,25	6,90	13,65	11,08	16,51	14,79	14,90	15,07	18,89	31,32	23,08	24,14	27,03	30,13	35,29	32,85
Huntington Park	Los Angeles	3,86	5,96	6,15	6,77	6,81	6,32	6,76	6,82	7,14	7,97	8,94	8,14	8,67	10,43	9,53	9,92	9,97
Industry	Los Angeles	1,523,51	1,943,72	1,473,71	1,907,38	1,544,72	1,445,40	1,577,29	1,566,91	1,577,98	1,588,36	2,048,85	2,163,18	2,054,74	1,854,14	2,005,80	2,181,29	2,086,05
Inglewood	Los Angeles	8,31	8,72	8,88	6,73	8,89	10,49	9,67	9,78	10,28	11,86	12,54	11,88	12,60	13,78	15,22	16,79	15,84
Inverdale	Los Angeles	283,31	274,26	255,39	293,81	394,99	392,35	395,93	332,11	383,03	353,86	542,27	521,01	551,33	550,67	558,32	588,34	537,86
La Brea	Los Angeles	20,67	19,98	18,91	22,17	20,71	19,68	21,15	21,54	21,54	24,25	28,16	26,70	27,17	30,28	27,00	32,78	31,04
La Habra Heights	Los Angeles	10,33	10,94	10,34	11,40	10,21	10,21	10,86	10,47	10,36	14,58	16,32	14,29	17,88	28,80	19,88	25,03	23,94
La Mirada	Los Angeles	16,38	16,91	16,46	17,60	18,02	18,01	18,04	19,41	22,22	25,17	27,40	26,68	25,91	27,65	27,55	28,77	32,89
La Puente	Los Angeles	7,05	7,31	8,18	9,91	10,34	10,91	15,33	10,03	13,10	10,72	11,68	11,22	12,24	15,10	16,09	16,37	17,24
La Verne	Los Angeles	9,35	8,95	8,89	8,31	8,17	4,85	6,20	6,65	8,34	12,64	11,91	11,98	12,28	13,17	14,31	16,77	11,69
Lakewood	Los Angeles	11,53	11,56	11,18	10,75	11,82	12,05	12,03	11,84	11,82	12,86	14,00	12,70	12,88	13,43	13,73	14,79	15,05
Lancaster	Los Angeles	18,10	18,05	17,98	17,85	11,98	12,14	14,08	13,09	13,16	15,95	18,20	17,31	18,31	18,43	18,62	18,15	17,86
Lawndale	Los Angeles	8,80	11,63	9,51	9,86	11,02	11,25	12,53	11,08	11,44	14,22	12,84	16,82	16,70	16,88	23,66	28,05	24,80
Lomita	Los Angeles	11,30	11,67	11,13	11,71	11,54	11,80	12,12	11,70	12,97	16,82	19,53	14,35	14,59	14,84	15,52	16,47	16,42
Long Beach	Los Angeles	18,70	28,95	23,27	23,50	17,57	15,45	15,79	16,55	19,78	50,82	24,41	27,78	28,88	34,11	37,74	46,32	55,42
Los Angeles	Los Angeles	4,15	9,21	6,27	7,65	7,70	13,16	12,98	12,84	15,51	16,13	13,45	10,70	13,76	13,77	17,06	14,56	15,76
Lynwood	Los Angeles	11,38	11,86	11,87	12,28	12,43	11,76	11,92	12,42	12,82	11,88	12,04	14,27	14,27	13,67	13,67	14,82	10,88
Malibu	Los Angeles	22,16	30,80	30,80	28,80	27,55	26,22	29,37	39,30	28,65	31,82	34,48	35,58	32,09	38,19	38,04	46,18	34,26
Marlinton Beach	Los Angeles	14,47	14,39	15,58	18,80	15,23	14,30	13,72	15,17	17,35	18,94	24,88	24,92	25,41	24,67	31,50	32,82	32,17
Maywood	Los Angeles	4,21	5,79	4,81	5,08	5,21	5,72	2,59	5,28	6,01	4,24	8,45	8,20	8,08	8,58	9,00	13,66	11,02
Monrovia	Los Angeles	12,88	14,56	18,77	18,42	18,64	18,63	18,72	18,38	19,99	20,12	23,68	30,47	22,39	24,47	29,66	24,33	28,11
Monterey Park	Los Angeles	8,46	8,99	8,71	8,94	11,34	12,60	11,24	9,16	11,41	13,80	15,33	16,20	16,73	14,44	16,20	18,71	18,69
Norwalk	Los Angeles	9,83	10,23	10,24	10,61	11,55	11,56	11,24	11,31	11,41	13,79	16,01	14,53	15,09	15,24	15,80	18,64	18,29
Palmdale	Los Angeles	10,12	10,27	10,04	9,79	10,10	9,71	10,37	11,39	11,12	11,44	12,01	11,73	12,17	12,36	12,80	15,91	14,12
Palms Verdes Estates	Los Angeles	18,64	16,43	16,65	17,32	17,32	17,87	18,70	18,04	18,49	22,97	24,04	25,89	26,81	26,28	29,34	26,48	26,74
Palms Verdes Estates	Los Angeles	18,64	17,44	17,46	17,47	17,29	17,04	18,70	19,66	20,03	24,99	25,69	24,31	26,42	27,05	29,53	33,11	34,80

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Paramount	Los Angeles	15.59	16.83	17.91	17.82	18.29	18.54	19.98	19.98	20.32	22.49	22.56	22.97	23.47	24.93	27.39	27.42	28.23
Pasadena	Los Angeles	6.59	7.48	12.16	9.82	8.48	8.05	9.27	10.73	10.68	15.78	13.75	12.55	14.07	14.30	14.01	14.95	14.31
Pico Rivera	Los Angeles	10.71	11.15	13.44	9.04	11.98	13.91	13.15	12.92	12.33	15.98	13.48	14.80	14.67	16.59	14.81	17.93	16.67
Pomona	Los Angeles	16.81	24.70	22.51	25.35	25.42	25.83	20.57	15.25	19.88	21.78	26.13	23.03	25.75	25.14	33.35	36.21	35.51
Rancho Palms Verdes	Los Angeles	18.90	18.13	18.48	18.76	18.94	18.40	20.64	20.76	21.63	26.92	25.40	29.53	27.50	29.00	29.00	35.08	37.42
Redondo Beach	Los Angeles	18.31	51.19	27.78	24.98	18.98	28.28	25.78	19.12	21.12	78.52	37.57	20.18	27.52	26.52	32.37	28.42	24.57
Rolling Hills	Los Angeles	0.43	2.18	2.33	2.39	2.42	2.34	2.84	2.98	3.68	4.38	4.12	4.12	5.65	4.78	5.40	6.01	4.92
Rolling Hills Estates	Los Angeles	24.09	25.41	24.17	30.38	31.17	34.00	38.19	35.48	39.02	44.94	45.98	46.08	46.99	44.22	55.80	55.60	65.22
Rosemead	Los Angeles	12.76	10.30	10.18	10.50	10.58	10.44	10.88	10.65	10.92	12.77	12.88	12.80	13.04	10.78	16.13	11.61	18.92
San Dimas	Los Angeles	27.22	28.90	28.93	28.80	30.51	30.51	32.95	28.83	29.85	34.84	38.44	38.08	41.08	42.02	44.93	48.48	50.25
San Fernando	Los Angeles	6.51	7.48	6.61	7.49	7.59	8.93	9.45	9.73	10.56	10.92	11.38	11.48	13.38	14.06	14.01	14.87	12.99
San Gabriel	Los Angeles	7.91	7.45	8.20	8.66	8.68	8.75	8.89	9.59	9.78	11.36	17.45	14.63	13.28	13.43	13.74	16.66	14.71
San Marino	Los Angeles	18.40	20.78	21.70	21.20	21.31	21.19	24.71	24.39	24.02	28.07	30.88	27.88	26.61	32.33	32.34	37.34	37.58
San Mateo	Los Angeles	14.87	22.98	23.42	24.35	25.56	26.56	28.31	27.09	27.60	27.60	28.94	29.96	30.50	31.64	33.25	33.61	31.92
Santa Fe Springs	Los Angeles	90.95	97.51	94.93	95.31	95.94	87.88	100.15	102.00	110.23	128.63	136.62	137.17	129.01	131.81	152.47	168.78	160.42
Santa Monica	Los Angeles	9.39	8.44	10.36	9.58	9.81	8.51	6.84	6.65	6.41	8.25	8.75	8.18	9.58	10.02	10.48	11.21	10.85
Sierra Madre	Los Angeles	11.89	10.35	11.45	30.25	18.96	18.83	16.95	18.26	18.53	21.98	30.10	NR	NR	NR	17.49	27.05	25.58
Signal Hill	Los Angeles	23.98	48.24	40.44	40.22	41.32	42.37	48.91	48.77	49.16	53.11	63.98	52.85	52.85	52.48	47.84	64.70	54.98
South El Monte	Los Angeles	12.08	14.59	17.04	19.95	20.38	18.72	19.83	19.17	19.37	33.18	35.88	32.84	33.74	32.52	34.11	33.42	34.21
South Gate	Los Angeles	11.31	13.40	13.38	20.78	15.96	18.70	17.98	16.75	13.83	18.45	17.18	22.03	23.80	13.95	14.89	14.43	13.73
South Pasadena	Los Angeles	15.25	15.81	16.88	16.38	16.45	17.40	18.40	20.12	20.10	24.80	23.49	22.45	24.47	26.18	27.85	28.80	30.33
Temple City	Los Angeles	9.96	10.80	10.44	10.74	10.57	10.79	12.01	11.59	11.81	13.48	13.84	13.44	13.91	14.17	14.85	15.96	14.78
Torrance	Los Angeles	18.28	19.58	24.40	24.31	24.59	26.12	27.35	38.43	30.65	21.08	24.64	23.55	30.23	30.27	34.72	35.47	36.58
Vernon	Los Angeles	8,344.49	6,558.28	542.50	545.41	637.80	3,787.29	4,953.41	#####	#####	#####	#####	#####	#####	#####	#####	#####	#####
Walnut	Los Angeles	14.30	15.17	14.84	15.16	14.96	14.90	15.70	15.74	18.64	17.18	22.29	22.43	24.28	25.52	23.96	24.76	25.08
West Covina	Los Angeles	18.34	15.88	16.79	18.29	18.34	18.12	15.70	18.75	18.28	19.67	20.03	21.94	23.50	25.68	25.30	28.45	30.07
West Hollywood	Los Angeles	17.08	17.63	16.85	21.11	28.11	24.48	28.39	28.53	26.00	31.70	36.90	38.70	39.28	41.48	54.49	54.45	53.60
Westlake Village	Los Angeles	22.13	28.77	26.80	37.05	19.98	21.82	21.88	21.46	22.00	24.73	28.74	28.88	28.78	28.05	32.42	36.84	38.72
Whittier	Los Angeles	7.85	9.46	9.31	9.26	9.55	8.78	10.21	10.92	11.68	13.51	15.84	16.12	12.96	18.30	18.83	20.39	23.55
Chowchilla	Madera	11.69	10.23	11.45	13.64	11.32	5.36	7.07	6.65	6.77	5.95	10.30	8.17	10.16	8.89	7.79	9.26	10.01
Madera	Madera	7.16	7.31	7.28	7.51	7.47	7.08	7.36	7.55	8.07	7.17	7.71	7.41	8.02	8.06	8.35	6.82	8.94
Belvedere	Marin	20.98	24.07	30.08	29.36	29.20	27.61	31.67	28.99	31.15	35.08	39.07	38.82	42.86	45.80	49.08	47.05	47.05
Corie Madera	Marin	37.04	39.52	38.97	38.00	42.54	39.74	40.73	38.22	44.05	49.99	52.28	54.20	53.04	56.76	60.06	63.70	66.21
Fairfax	Marin	20.15	24.01	27.45	27.77	28.17	28.70	28.87	31.47	32.44	34.78	28.88	41.16	30.68	35.73	33.58	NR	NR
Larkspur	Marin	37.11	29.00	30.87	30.07	31.00	31.92	33.81	34.73	37.12	37.12	40.35	40.97	45.88	48.12	48.95	54.74	56.00
Mill Valley	Marin	28.48	38.40	40.67	40.17	39.44	40.29	40.78	41.37	42.51	48.80	61.18	53.41	52.46	58.20	61.87	64.82	65.09
Novato	Marin	10.95	11.24	12.04	11.49	13.75	13.08	13.29	13.42	14.23	15.98	18.26	19.35	20.82	21.01	22.44	24.72	25.79
Ross	Marin	24.23	25.78	26.83	26.54	26.94	25.99	28.25	31.87	33.30	39.05	34.63	33.54	38.17	48.06	48.38	57.33	55.79
San Anselmo	Marin	14.34	15.42	17.93	18.99	19.32	18.66	22.81	24.97	25.33	28.71	30.38	30.78	32.14	37.72	43.59	38.86	38.32
San Rafael	Marin	11.83	11.80	12.13	12.02	12.09	11.98	22.71	24.91	26.60	27.75	31.88	30.78	32.14	37.72	43.59	47.72	48.54
Sebastopol	Marin	28.20	27.02	27.31	28.62	27.19	24.36	28.29	30.62	34.27	53.28	57.42	79.54	71.04	80.80	84.02	92.95	91.38
Tiburon	Marin	27.87	28.57	28.87	28.20	28.78	28.59	NR	28.86	30.74	30.54	38.58	38.18	39.78	47.51	42.57	52.89	48.75
Fort Bragg	Mendocino	18.06	22.62	27.23	27.60	28.87	29.78	28.20	27.06	32.16	27.90	29.99	30.11	28.73	33.95	35.70	33.35	47.80
Point Arena	Mendocino	6.55	23.10	11.07	19.54	21.88	24.35	12.15	12.33	24.37	12.97	18.80	19.13	18.46	17.42	12.19	13.87	15.54

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Ukiah	Mendocino	18.33	18.03	73.60	78.20	86.37	91.45	77.20	72.30	72.16	70.99	71.26	26.92	27.86	29.73	33.22	33.41	35.17
Willits	Mendocino	27.19	28.95	61.99	68.69	71.07	56.64	25.70	24.33	24.40	39.30	32.65	36.62	39.27	41.69	41.69	48.00	49.55
Aviater	Marced	10.92	10.53	10.89	10.70	10.72	10.89	11.04	11.63	11.63	11.86	16.87	12.81	13.43	12.95	13.41	14.81	14.72
Dos Palos	Marced	8.47	8.75	8.56	8.99	8.17	7.37	8.89	7.77	7.90	7.51	9.28	8.16	10.89	10.98	11.27	11.12	16.80
Guadalupe	Marced	16.81	17.23	16.43	17.01	25.12	17.02	18.28	18.75	18.42	19.13	26.98	21.75	22.57	29.13	NR	16.94	22.47
Livingston	Marced	41.76	35.91	32.52	31.80	28.97	32.99	34.47	34.87	36.36	15.01	17.44	15.41	16.87	27.32	18.82	20.07	20.71
Los Banos	Marced	14.83	14.73	16.34	16.86	17.58	19.87	21.19	20.39	21.33	21.57	28.15	27.92	27.62	28.23	28.74	11.63	10.07
Merced	Marced	8.52	8.54	10.23	9.03	8.76	8.91	9.92	9.18	9.78	12.43	14.19	14.63	15.86	16.13	16.66	17.10	17.89
Alturas	Merced	10.24	10.01	10.48	9.49	9.21	9.39	9.88	9.85	9.57	10.01	12.22	16.88	16.51	16.09	15.18	15.77	16.84
Mammoth Lakes	Merced	NR	38.54	40.43	38.90	40.80	39.83	41.75	45.89	52.17	39.30	43.28	56.80	58.89	65.14	69.00	81.45	82.12
Carmel	Merced	3.18	20.77	27.01	24.08	24.73	23.55	25.02	24.33	23.31	63.94	82.64	81.98	87.47	93.24	98.47	115.00	105.72
Del Rey Oaks	Merced	16.83	19.69	17.60	17.36	27.92	23.55	25.02	25.87	25.00	43.71	35.10	34.12	37.15	48.15	48.15	42.86	48.18
Gonzales	Merced	6.44	NR	12.00	8.45	8.38	17.03	12.75	7.61	68.71	22.81	33.54	33.86	33.53	5.86	8.89	7.66	8.10
Greenfield	Merced	5.51	6.38	6.40	5.92	5.72	5.57	5.60	5.46	5.51	4.88	6.15	4.88	4.74	4.42	4.15	3.88	3.70
King City	Merced	28.98	26.48	28.89	15.48	17.04	19.38	17.59	19.95	19.65	44.27	28.42	26.13	29.81	24.12	27.50	28.45	28.53
Marina	Merced	8.70	7.92	11.73	16.93	15.46	14.34	13.37	13.71	19.23	21.70	21.88	26.11	23.10	27.13	28.89	34.83	34.44
Monterey	Merced	20.84	22.87	24.16	27.74	29.98	27.64	29.50	34.68	34.08	45.88	41.48	45.24	46.97	48.64	82.34	54.72	58.77
Pacific Grove	Merced	17.15	18.02	18.41	18.93	18.31	19.68	23.50	23.18	21.17	35.92	32.20	29.35	41.13	43.27	49.22	44.79	48.55
Salinas	Merced	16.25	14.98	15.56	19.24	16.72	17.02	18.44	17.28	17.88	16.10	17.45	16.25	15.70	17.20	21.85	21.89	21.10
Sand City	Merced	128.88	134.32	127.88	184.80	172.44	207.67	216.39	218.22	398.13	146.41	247.30	185.05	188.18	227.00	300.15	285.24	288.38
Seaside	Merced	13.27	14.90	22.02	19.13	20.22	9.74	18.11	19.33	18.44	24.55	23.77	21.95	26.22	28.97	28.97	30.55	41.08
Soledad	Merced	4.52	3.88	3.78	4.80	3.84	3.48	3.55	3.52	3.58	4.04	5.22	4.85	4.81	4.55	4.70	4.96	4.73
American Canyon	Napa	NR	7.75	8.62	8.00	8.85	17.36	12.89	14.23	14.85	10.94	13.66	13.75	20.40	21.37	24.88	23.01	31.10
Calistoga	Napa	17.65	17.14	18.58	17.88	16.30	18.39	20.23	19.18	23.88	17.16	20.36	32.80	32.80	24.47	25.08	27.93	31.62
Napa	Napa	15.17	19.82	17.19	18.08	17.43	18.36	20.05	20.71	21.28	22.88	22.68	22.13	23.89	29.45	28.45	18.77	18.55
Saint Helena	Napa	9.70	13.41	13.04	13.60	9.12	13.86	14.46	14.84	17.08	14.18	18.33	18.45	22.10	21.47	23.84	25.44	28.50
Yountville	Napa	7.97	8.59	7.89	7.19	8.25	7.52	8.22	8.00	8.89	10.60	16.42	12.76	15.25	16.86	16.84	20.73	20.56
Grass Valley	Nevada	16.64	21.04	14.64	14.74	15.31	14.91	15.80	16.64	17.80	18.68	18.60	17.86	19.70	24.15	28.97	28.06	28.38
Nevada City	Nevada	12.55	13.21	15.16	16.36	16.98	16.87	17.01	18.75	21.14	20.51	24.40	22.89	22.94	34.57	24.17	33.43	29.66
Truckee	Nevada	NR	NR	5.97	6.55	8.18	9.81	9.88	21.16	23.98	23.67	33.38	31.39	42.49	48.82	67.83	89.19	67.69
Aliso Viejo	Orange	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	15.78	20.26	21.56	22.64	28.48	30.08	31.42
Anaheim	Orange	5.07	4.97	4.80	17.81	5.09	5.12	5.35	5.61	8.55	6.80	6.30	6.30	6.19	6.70	8.20	7.22	7.18
Brea	Orange	21.09	21.11	21.84	18.98	20.05	19.82	20.98	20.70	21.17	23.93	28.52	28.08	30.72	30.98	33.80	37.15	36.43
Buena Park	Orange	75.51	84.92	84.36	17.12	16.88	16.57	17.05	16.42	20.17	17.63	19.49	18.77	19.45	18.33	18.44	19.29	16.98
Costa Mesa	Orange	15.76	15.78	15.08	15.43	15.80	16.18	17.45	17.38	18.84	18.37	18.80	20.70	20.83	25.06	32.48	34.37	35.68
Cypress	Orange	14.65	18.35	16.95	18.27	16.58	20.83	20.88	22.70	22.10	25.33	27.32	28.92	28.75	27.53	29.43	35.88	32.38
Fountain Valley	Orange	16.32	16.11	16.78	18.18	16.56	16.74	20.85	23.92	22.42	25.28	27.61	26.87	28.64	28.23	28.35	32.52	29.83
Dana Point	Orange	18.33	20.01	18.27	13.64	15.59	15.33	16.57	19.36	17.08	18.18	21.12	21.89	21.82	22.16	23.50	28.82	29.83
Fullerton	Orange	18.33	20.01	18.27	20.25	20.80	21.05	20.35	21.81	22.89	30.24	33.42	32.49	34.15	36.66	39.60	39.59	40.66
Garden Grove	Orange	8.90	9.92	8.54	9.64	9.74	10.26	10.07	9.94	10.06	10.27	11.37	11.24	11.87	12.18	13.01	13.87	13.66
Huntington Beach	Orange	16.32	15.01	17.12	16.42	15.86	16.70	18.28	18.05	18.23	30.34	26.76	30.08	30.82	34.61	38.01	36.81	41.66
Irvine	Orange	19.62	22.44	21.06	19.42	21.58	21.56	23.58	24.11	25.28	27.47	31.06	30.89	30.30	30.02	30.36	32.42	34.48
La Habra	Orange	14.82	16.28	15.35	15.04	16.88	16.76	17.82	14.57	16.55	17.47	26.82	27.12	27.43	27.59	28.25	31.95	39.72
La Palma	Orange	15.96	15.87	14.88	14.87	13.22	14.42	14.23	17.31	16.89	18.16	21.13	18.86	18.12	19.07	19.82	22.85	21.48

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City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Laguna Beach	Orange	22.77	24.50	23.19	23.13	28.28	22.02	26.16	28.41	28.89	31.24	34.00	32.40	34.80	38.91	68.21	48.85	40.46
Laguna Hills	Orange	NR	16.47	16.26	19.67	15.30	17.77	23.65	16.35	22.38	22.87	26.22	26.89	26.98	27.78	30.28	36.48	36.10
Laguna Niguel	Orange	18.03	17.10	16.65	17.85	17.70	18.84	20.31	21.57	23.49	23.87	24.33	24.58	26.86	28.18	30.78	33.80	34.03
Laguna Woods	Orange	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
Lake Forest	Orange	3.63	11.22	11.82	18.34	12.04	15.64	16.77	18.51	20.11	21.10	24.81	24.00	24.80	24.28	28.40	30.07	28.34
Los Alamitos	Orange	25.31	29.49	31.51	31.84	31.83	32.88	32.88	35.81	34.13	46.13	42.37	43.02	43.54	45.09	47.14	47.27	48.05
Mission Viejo	Orange	18.47	15.36	16.79	18.72	17.70	19.92	18.36	18.45	20.35	21.88	22.72	22.30	22.86	24.65	28.08	29.73	28.87
Newport Beach	Orange	16.43	14.41	16.46	17.75	16.21	20.87	23.94	32.12	32.12	38.23	43.54	39.48	39.28	41.74	43.39	54.13	51.16
Orange	Orange	10.27	10.88	10.49	10.40	11.46	10.71	12.07	12.20	12.63	14.18	15.81	14.81	15.80	16.89	17.84	18.87	17.83
Pico Rivera	Orange	17.45	17.80	17.22	17.97	18.39	18.28	19.30	20.41	21.42	21.92	25.43	22.77	22.81	24.98	22.56	20.88	23.86
Rancho Santa Margarita	Orange	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
San Clemente	Orange	18.30	18.24	19.17	19.28	17.98	18.05	18.04	20.60	22.23	23.19	24.21	23.21	24.64	26.53	24.88	32.08	28.52
San Juan Capistrano	Orange	12.60	13.13	12.03	21.16	18.19	17.88	18.78	22.00	24.42	23.30	24.38	24.68	26.75	26.18	32.05	31.26	28.35
Santa Ana	Orange	6.72	6.34	6.46	6.60	6.82	6.62	6.06	6.29	11.06	10.87	10.87	10.77	16.55	16.19	20.23	14.34	16.98
Seal Beach	Orange	11.80	13.21	17.80	16.18	18.28	17.02	22.51	22.60	23.86	27.51	31.05	29.88	28.22	32.18	30.53	36.27	40.73
Stanton	Orange	13.31	13.30	14.32	14.66	14.94	16.41	13.31	15.52	15.39	15.81	15.27	16.96	15.66	17.12	18.78	17.76	18.82
Tustin	Orange	14.58	14.78	13.81	14.71	16.35	16.04	14.95	18.29	17.07	19.58	20.88	20.00	17.53	18.16	20.26	22.60	23.33
Village Park	Orange	18.14	18.82	17.88	18.04	29.79	19.74	20.46	19.98	30.43	24.44	30.70	27.98	30.88	32.11	37.49	37.80	38.86
Westminster	Orange	9.43	10.04	9.24	7.86	7.85	8.87	9.58	9.89	9.99	11.03	11.56	9.91	10.99	12.17	12.51	13.75	15.28
Yorba Linda	Orange	12.98	17.86	16.24	15.39	17.84	18.64	18.48	17.17	16.69	17.54	20.92	19.82	21.34	23.75	23.33	21.58	28.28
Auburn	Placer	11.89	11.48	15.19	21.51	19.88	27.70	34.00	28.35	38.22	44.50	44.86	48.87	46.91	50.04	37.34	38.82	37.88
Colfax	Placer	6.34	6.36	5.97	5.82	6.17	9.83	7.51	6.14	6.23	9.43	8.77	9.31	8.50	7.86	7.80	7.16	7.11
Loomis	Placer	14.95	15.88	17.46	24.96	22.85	23.07	23.68	25.18	28.34	33.24	33.05	31.12	31.30	31.38	35.22	31.81	34.30
Rocklin	Placer	13.01	14.41	16.38	18.54	18.68	23.97	18.47	20.90	22.15	24.71	26.31	25.86	25.79	27.00	28.82	29.15	28.63
Roseville	Placer	5.84	6.16	6.56	8.28	7.05	6.81	7.71	5.13	10.47	8.86	10.73	7.25	8.85	10.28	12.11	13.46	14.89
Portola	Plumas	7.28	182.13	7.98	6.34	9.10	9.39	18.58	13.30	12.55	11.94	13.10	11.31	12.78	12.84	11.27	14.87	11.76
Banning	Riverside	6.83	7.26	7.24	6.81	6.65	12.48	14.82	14.79	15.27	20.01	22.01	20.33	23.09	24.81	23.28	27.76	28.86
Beaumont	Riverside	10.61	10.98	10.57	7.48	10.59	13.23	11.38	10.71	12.08	13.16	15.42	11.74	12.75	15.27	NR	NR	17.23
Blythe	Riverside	9.88	11.08	12.55	11.08	10.31	11.78	12.71	13.49	13.69	14.48	15.80	15.70	16.31	16.32	15.93	16.70	16.84
Calimesa	Riverside	4.89	14.76	19.00	21.13	21.47	21.49	22.76	22.45	23.16	26.54	28.15	23.48	31.36	33.08	33.63	35.84	36.11
Calverley Lake	Riverside	6.88	9.56	10.15	12.85	16.11	15.88	16.77	17.61	22.72	22.75	28.48	28.19	21.59	21.28	22.65	26.16	26.34
Cardinal City	Riverside	16.63	21.77	23.32	28.21	22.34	21.04	22.89	22.44	22.65	25.95	28.48	28.19	35.13	34.94	37.16	38.97	38.00
Coachella	Riverside	7.85	8.61	7.83	7.98	6.74	9.85	9.12	10.38	8.20	10.42	10.21	10.47	11.07	11.60	12.27	11.14	11.14
Corona	Riverside	8.37	8.63	8.16	8.83	8.98	9.15	12.26	13.08	13.30	14.47	14.22	15.33	16.00	17.39	17.39	28.42	30.38
Desert Hot Springs	Riverside	18.04	17.77	17.26	18.10	17.76	17.74	18.23	18.95	20.28	19.59	22.84	24.83	26.54	46.39	47.46	46.55	46.55
Hemet	Riverside	6.85	7.29	9.50	7.36	9.84	10.09	10.34	10.53	8.07	9.12	13.88	12.98	38.28	38.54	50.83	14.99	14.35
Indian Wells	Riverside	107.00	121.71	103.88	108.92	105.23	107.87	111.57	128.39	122.67	119.10	124.74	133.75	139.28	133.48	149.30	180.97	180.53
Indio	Riverside	11.26	10.46	11.85	14.98	10.58	11.89	9.25	11.35	12.66	11.95	10.81	12.55	14.11	15.86	18.33	24.83	24.83
La Quinta	Riverside	13.73	17.88	18.06	14.84	17.77	14.16	18.52	16.44	16.07	24.08	22.78	22.68	18.87	32.58	37.24	30.86	40.80
Lake Elsinore	Riverside	18.44	18.41	13.80	15.13	15.44	22.39	22.69	23.73	25.25	27.54	29.23	26.77	28.18	29.78	29.78	35.88	36.03
Moreno Valley	Riverside	17.57	17.01	16.54	17.83	17.84	18.82	18.72	17.84	18.77	18.86	19.77	18.86	21.89	21.89	22.31	24.39	24.46
Murrieta	Riverside	6.57	12.26	12.02	15.55	18.55	18.41	19.09	19.17	18.86	20.42	20.09	21.03	21.93	21.44	22.09	25.83	30.12
Norco	Riverside	10.89	12.68	11.52	12.49	18.72	19.34	18.83	21.07	24.24	27.06	29.21	30.30	29.71	31.88	33.16	37.32	39.83

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Palms Desert	Riverside	39.66	41.73	42.01	39.30	40.65	40.85	43.82	44.18	48.83	47.26	48.71	50.08	55.96	48.18	52.10	58.43	58.97
Palms Springs	Riverside	37.70	39.84	41.03	47.51	43.74	44.23	45.48	44.82	47.30	51.01	56.18	57.68	58.12	57.67	61.35	65.77	64.88
Perce	Riverside	16.08	16.83	14.54	24.46	21.91	36.48	28.91	29.05	37.56	35.87	37.88	37.83	58.77	47.62	39.50	38.24	38.07
Rancho Mirage	Riverside	46.53	39.98	57.87	90.02	57.52	60.51	61.14	58.96	59.69	47.57	53.89	58.04	59.41	88.78	84.09	73.58	72.03
Riverside	Riverside	12.88	11.20	11.89	11.88	11.82	11.55	12.30	14.61	13.94	12.87	15.10	13.90	15.38	15.59	16.72	17.27	16.79
San Jacinto	Riverside	23.53	24.18	27.26	28.93	27.93	26.95	15.00	31.57	33.49	37.53	40.73	41.23	42.35	30.92	35.29	50.40	40.95
Temecula	Riverside	22.05	22.36	21.64	22.03	23.77	22.81	24.43	26.80	24.75	26.30	26.68	26.29	28.22	28.85	27.24	30.97	35.38
Wildomar	Riverside																	NR
Yorba Linda	Riverside																	NR
Eastvale	Riverside																	NR
Yorba Valley	Riverside																	NR
Clute Heights	Sacramento	NR	NR	NR	NR	NR		1.84	3.43	5.42	6.22	8.68	8.20	6.91	6.03	6.44	9.92	11.00
Elk Grove	Sacramento	NR	NR	NR	NR	NR			NR	NR	0.74	5.62	5.26	5.02	6.17	5.37	5.31	5.90
Folsom	Sacramento	2.12	1.76	1.70	1.82	3.21	2.14	2.97	2.97	3.24	3.78	7.17	6.17	7.07	6.83	7.09	7.12	7.80
Gall	Sacramento	1.24	2.45	1.20	2.22	3.63	3.35	3.45	3.78	5.07	4.73	7.99	7.43	8.28	8.20	8.37	8.19	10.92
Isleton	Sacramento	12.82	10.25	12.75	23.72	13.42	18.32	NR	NR	NR	11.49	18.18	50.40	15.69	37.88	18.57	13.89	12.42
Rancho Cordova	Sacramento	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	14.44	17.42	18.04	21.94
Sacramento	Sacramento	1.95	1.87	1.73	2.28	1.54	2.58	2.82	3.63	9.77	4.28	9.37	8.84	9.59	9.44	10.33	8.94	12.37
Hollister	San Benito	12.33	11.19	22.01	21.73	21.16	23.12	26.82	28.27	24.17	NR	NR	NR	16.26	14.73	14.80	18.11	18.79
San Juan Bautista	San Benito	66.76	19.32	6.21	6.03	5.92	6.71	6.89	7.26	41.89	31.04	31.07	37.04	44.54	28.01	24.84	29.59	28.81
Adelanto	San Bernardino	7.60	10.91	10.57	15.99	18.63	21.78	8.78	8.04	NR	24.94	21.97	NR	NR	24.94	23.73	NR	11.62
Apple Valley	San Bernardino	11.86	12.21	11.38	12.87	10.80	10.91	11.47	10.37	10.83	13.28	13.88	13.88	12.81	12.74	13.70	15.11	15.81
Berkeley	San Bernardino	19.21	22.11	22.08	24.41	26.88	24.41	26.36	26.73	25.95	27.88	32.51	30.60	31.49	33.40	33.01	34.28	34.72
Big Bear Lake	San Bernardino	46.43	33.98	34.14	34.58	32.81	32.30	46.82	58.08	63.90	80.53	83.78	86.21	83.55	82.85	99.77	103.99	128.69
Chino	San Bernardino	13.83	13.97	13.64	6.71	14.39	20.42	21.34	20.71	22.89	22.67	24.23	23.86	28.65	28.11	29.07	31.71	30.74
Chino Hills	San Bernardino	0.33	10.35	17.31	17.73	14.71	13.55	18.51	25.41	26.53	18.10	17.86	16.49	17.82	18.34	21.39	21.48	21.57
Colton	San Bernardino	10.46	10.99	9.03	8.85	9.13	16.15	18.71	17.40	18.00	19.07	20.91	19.21	19.94	20.66	18.46	22.70	19.42
Fontana	San Bernardino	11.89	18.27	19.34	22.11	21.81	22.52	25.76	28.23	26.49	27.98	28.50	27.46	30.25	28.37	32.37	28.81	32.52
Grand Terrace	San Bernardino	11.43	14.45	13.31	13.82	13.82	31.23	17.87	22.17	22.88	29.76	28.25	22.21	36.14	34.38	37.07	35.44	77.03
Hesperia	San Bernardino	8.26	13.72	12.89	14.40	17.98	18.18	17.43	18.18	16.91	24.04	26.82	23.76	24.34	21.22	23.81	25.34	25.89
Highland	San Bernardino	15.69	16.80	16.54	17.73	17.90	18.51	19.35	19.71	19.48	19.66	22.21	20.89	22.42	22.46	24.87	28.09	27.05
Loma Linda	San Bernardino	11.22	11.92	9.51	10.37	10.78	11.33	14.90	13.78	13.89	18.36	20.88	17.41	21.14	21.56	23.83	24.24	24.85
Monclair	San Bernardino	11.89	13.16	13.31	13.72	13.37	12.50	13.30	13.79	13.89	18.36	20.88	17.41	14.82	14.68	14.00	14.24	4.09
Needles	San Bernardino	44.22	52.43	71.77	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
Ontario	San Bernardino	7.37	8.34	7.86	9.52	8.45	8.64	9.66	10.28	8.78	10.99	12.38	11.76	12.72	12.81	13.66	14.83	15.82
Rancho Cucamonga	San Bernardino	27.73	28.88	28.78	32.08	30.88	30.19	31.08	34.08	31.26	42.91	47.82	37.66	36.76	38.71	37.05	39.82	37.50
Randalls	San Bernardino	9.76	9.94	9.66	9.73	9.53	9.68	10.08	10.46	10.64	12.94	13.96	12.07	13.66	14.14	15.43	15.27	56.66
Rialto	San Bernardino	12.71	14.07	16.16	15.01	13.21	17.91	18.43	16.51	16.03	19.41	18.90	20.89	22.18	22.34	23.30	26.03	23.78
San Bernardino	San Bernardino	8.11	6.39	8.58	16.96	17.40	17.87	18.60	19.82	21.00	21.98	24.84	14.83	15.72	16.86	16.57	16.33	17.66
Upland	San Bernardino	15.34	16.42	15.94	16.88	17.09	17.08	18.26	18.54	17.91	11.32	16.44	13.34	14.89	16.10	16.14	16.42	18.81
Victorville	San Bernardino	11.35	12.08	14.18	14.98	14.21	14.73	15.56	16.24	14.74	17.00	21.89	15.36	11.84	11.80	12.41	13.47	15.88
Yucca Valley	San Bernardino	14.56	13.92	13.46	14.28	18.45	16.01	14.75	NR	NR	18.80	18.70	22.85	19.86	20.97	19.31	23.68	21.37
Yucca Valley	San Bernardino	10.24	11.05	13.94	13.94	13.98	14.29	15.34	19.54	18.47	17.74	18.73	17.58	18.07	18.53	20.54	24.02	23.38
San Bernardino	San Bernardino	0.54	14.57	15.22	15.65	16.18	18.73	20.29	22.14	24.60	29.48	33.37	33.77	34.68	34.80	37.84	37.06	37.55

SOURCE: Caltrans Advisory Services
computations using State Controller reports

CaliforniaCityFinance.com

City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Carlsbad	San Diego	13.48	14.78	17.87	21.97	21.14	21.45	23.25	25.18	31.80	47.21	85.46	41.32	54.06	89.88	92.49	58.88	51.86
Chula Vista	San Diego	13.46	13.20	13.96	14.37	14.21	13.94	15.07	16.01	27.37	40.43	58.84	21.54	37.40	45.40	42.49	48.79	41.94
Concord	San Diego	13.99	14.96	16.18	14.55	13.80	13.92	13.92	15.17	21.63	28.40	38.24	29.23	35.59	38.59	35.98	41.08	44.72
Del Mar	San Diego	18.79	18.98	24.88	21.61	21.61	21.89	21.89	27.48	31.96	41.73	62.70	64.88	53.52	59.88	62.54	78.30	79.46
El Cajon	San Diego	11.72	12.12	14.89	14.58	20.38	17.71	20.24	24.19	25.50	28.14	31.65	30.92	35.85	37.58	38.80	40.08	43.13
Encinitas	San Diego	11.68	16.28	15.72	13.50	11.90	16.74	18.92	17.38	20.13	22.77	30.25	28.23	24.15	29.38	31.07	31.80	34.79
Escondido	San Diego	14.61	15.27	18.38	20.48	20.48	18.88	20.47	20.87	21.88	21.51	27.18	24.77	24.88	27.91	30.13	45.16	43.19
Imperial Beach	San Diego	18.02	13.87	26.01	14.76	14.57	16.06	15.31	16.48	16.64	20.28	28.60	27.56	28.83	30.30	25.74	31.86	28.79
La Mesa	San Diego	12.82	13.68	18.89	17.24	16.51	16.16	17.19	17.82	18.40	21.44	27.62	24.22	23.98	28.43	28.73	31.09	31.73
Lemon Grove	San Diego	12.52	13.40	14.18	15.44	17.54	16.02	18.38	16.56	18.39	20.92	27.08	24.31	24.88	29.67	27.96	30.20	27.49
National City	San Diego	9.28	11.21	9.89	14.25	13.94	13.93	16.03	15.81	18.38	23.27	26.77	21.93	23.93	22.36	21.36	24.70	22.86
Oceanside	San Diego	9.53	9.82	10.53	10.76	10.62	10.62	23.93	12.64	14.16	16.36	20.43	16.90	18.21	20.18	21.22	21.88	22.08
Poway	San Diego	8.90	11.20	12.86	13.83	13.19	13.42	15.17	15.77	18.37	20.91	28.13	25.53	30.08	34.88	35.18	48.30	48.36
San Diego	San Diego	23.86	28.58	24.84	27.63	25.18	26.26	34.04	31.89	36.14	43.69	55.55	48.57	81.36	89.87	NR	94.75	93.41
San Marcos	San Diego	53.29	13.18	12.86	14.61	16.47	18.98	17.10	18.10	21.42	21.80	25.88	22.47	23.73	23.36	26.01	27.69	28.08
Sanleite	San Diego	10.81	11.27	11.30	11.54	11.09	11.09	11.57	12.05	12.65	13.79	17.16	25.47	23.54	25.16	29.72	35.24	37.03
Solana Beach	San Diego	10.22	9.87	16.09	15.74	15.92	24.77	18.81	19.85	37.67	27.70	42.39	37.93	42.29	44.91	60.00	60.86	61.09
Valle	San Diego	12.14	13.66	14.90	13.96	14.76	14.89	15.82	18.52	18.07	18.48	23.67	22.48	28.60	32.02	27.15	28.21	28.87
San Francisco	San Francisco	9.87	9.82	9.88	9.84	10.03	11.47	10.28	10.99	11.73	16.41	16.48	13.83	18.47	17.86	18.77	20.87	20.88
Escalon	San Joaquin	17.19	17.38	16.44	18.12	21.57	22.37	23.28	24.35	26.26	27.80	28.68	27.88	31.59	41.85	41.85	32.83	35.13
Lathrop	San Joaquin	31.22	38.98	42.51	26.87	28.39	28.99	35.83	41.48	37.01	40.48	48.42	41.39	48.56	48.80	42.77	38.19	38.89
Lodi	San Joaquin	4.41	8.44	9.57	9.44	9.23	9.52	10.80	10.80	10.80	11.78	12.03	14.54	15.62	14.97	15.19	18.49	17.32
Manteca	San Joaquin	6.62	6.74	7.88	7.76	13.02	12.65	12.89	13.09	13.68	14.54	16.82	14.57	15.19	14.87	15.19	18.27	17.34
Ripon	San Joaquin	12.17	17.81	17.47	15.10	14.56	17.21	17.80	17.42	17.74	18.03	24.18	21.51	24.05	23.88	23.89	26.88	26.87
Stockton	San Joaquin	14.03	15.31	14.11	17.17	10.38	17.39	16.80	18.91	NR	19.02	18.40	21.52	21.27	35.01	36.12	31.33	38.99
Tracy	San Joaquin	16.83	15.83	16.71	15.43	18.11	18.08	21.83	18.16	19.76	21.40	21.88	20.08	23.80	15.34	14.70	18.00	15.87
Atascadero	San Luis Obispo	12.63	12.71	12.71	12.23	11.97	13.07	11.21	13.33	18.33	20.00	27.25	24.73	31.08	31.78	34.10	35.14	36.88
El Paso De Robles	San Luis Obispo	16.29	17.16	17.39	18.09	16.47	20.81	21.86	18.93	18.99	20.88	24.85	24.01	26.72	27.72	28.33	30.78	33.80
Grover Beach	San Luis Obispo	11.44	11.44	12.44	11.81	11.33	12.89	18.95	24.89	24.78	30.71	31.28	31.14	35.98	38.13	NR	38.89	NR
Morro Bay	San Luis Obispo	17.98	18.11	30.36	50.46	47.92	42.78	48.26	79.24	18.24	28.02	30.84	33.83	42.88	43.08	47.13	63.47	58.78
Pismo Beach	San Luis Obispo	23.88	23.88	24.55	24.83	24.93	23.83	24.81	28.02	30.84	33.83	42.88	38.54	43.08	47.13	51.08	63.47	58.78
San Luis Obispo	San Luis Obispo	19.71	16.53	16.78	16.77	20.08	20.12	23.83	20.82	25.32	27.41	31.31	30.57	44.54	44.96	47.29	48.98	53.05
Alhambra	San Mateo	26.41	27.46	28.74	20.76	23.02	29.15	30.01	30.85	32.05	30.83	41.08	42.80	40.96	50.98	61.10	63.94	73.18
Bethune	San Mateo	14.37	18.04	15.53	16.78	15.76	19.08	15.84	15.30	16.34	24.52	23.33	27.15	33.56	32.58	40.71	35.77	40.47
Burlingame	San Mateo	32.72	33.05	53.39	30.78	32.94	30.12	32.03	34.16	25.41	31.89	38.81	39.88	39.56	49.45	51.58	57.87	57.58
Colma	San Mateo	13.61	13.96	17.35	18.14	14.74	18.17	18.17	8.36	19.74	22.27	20.89	21.23	28.25	27.80	28.98	30.53	31.54
Daly City	San Mateo	28.85	27.80	32.13	32.46	33.28	30.70	28.86	32.76	37.28	39.57	50.80	46.22	61.05	35.72	32.14	33.86	33.44
East Palo Alto	San Mateo	4.57	4.50	5.25	4.90	5.80	10.01	13.01	14.89	17.85	13.89	16.29	17.42	17.58	18.40	18.88	19.10	19.08
Foster City	San Mateo	14.48	15.21	25.57	17.39	17.27	17.19	19.12	28.06	18.92	23.22	28.87	28.08	28.48	29.41	30.41	32.43	34.08
Half Moon Bay	San Mateo	13.54	12.48	6.05	13.84	13.92	14.89	18.46	18.55	17.04	13.30	18.95	26.86	23.94	26.24	26.24	27.11	26.80
Hillsborough	San Mateo	14.89	13.92	14.34	14.98	14.07	14.57	18.08	18.87	18.87	24.58	27.82	24.75	55.03	53.81	61.37	48.98	50.28
Menlo Park	San Mateo	18.26	18.81	19.87	19.97	27.17	29.16	30.30	29.79	31.35	33.36	40.31	38.45	40.92	40.98	41.66	46.32	47.07

SOURCE: Coleman Advisory Services
computations using State Controller reports

CaliforniaCityFinance.com

City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Milbrae	San Mateo	17.56	15.38	16.81	17.14	18.11	18.76	20.44	20.81	22.21	23.47	26.47	27.18	28.30	34.67	40.98	41.55	43.15
Pacific	San Mateo	17.26	18.15	18.90	18.84	20.63	20.95	23.73	23.82	26.57	28.19	NR	NR	NR	NR	NR	NR	NR
Portola Valley	San Mateo	21.63	24.54	28.42	28.44	26.73	26.82	24.01	29.85	28.34	28.41	32.08	34.20	34.63	37.82	39.76	44.02	46.13
Redwood City	San Mateo	8.41	8.52	8.70	9.38	9.52	9.87	11.31	8.88	11.56	13.66	16.15	33.56	35.77	35.69	37.17	39.88	42.87
San Bruno	San Mateo	13.78	14.71	18.20	18.40	18.17	19.05	18.48	18.84	19.81	22.00	24.40	23.78	23.28	24.12	39.87	38.35	37.13
San Carlos	San Mateo	46.74	53.40	54.27	61.27	65.03	68.16	68.55	68.90	71.68	30.65	39.74	36.25	37.95	35.80	36.28	38.51	40.33
San Mateo	San Mateo	11.04	11.22	11.47	12.00	12.20	11.78	13.49	13.84	14.67	17.03	19.01	17.93	19.28	20.51	22.98	24.14	25.49
South San Francisco	San Mateo	17.38	23.13	23.97	24.66	26.42	27.22	28.88	30.70	33.07	27.57	30.84	30.79	43.10	44.14	45.43	49.32	46.47
Woodside	San Mateo	27.23	28.79	27.25	28.11	35.09	34.48	31.76	31.52	32.74	37.06	41.22	45.19	45.48	47.22	49.88	53.52	55.71
Buellton	San Barbara	15.90	17.34	17.34	15.91	16.46	16.79	18.87	19.45	18.36	22.64	25.05	24.03	24.97	25.15	27.29	28.37	29.14
Carpinteria	San Barbara	16.04	17.25	21.48	22.46	22.43	22.06	24.19	24.10	NR	NR	NR	NR	NR	NR	NR	NR	NR
Goleta	San Barbara	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
Gradeluppe	San Barbara	9.76	12.33	10.36	9.19	7.89	9.41	9.36	12.47	13.06	14.65	16.41	21.94	24.92	30.84	31.46	33.10	30.84
Lompoc	San Barbara	4.63	4.85	8.53	8.07	8.00	7.08	8.09	8.47	7.07	8.56	8.09	7.21	18.88	24.12	21.80	15.69	15.16
Santa Barbara	San Barbara	13.82	15.29	16.49	16.18	15.73	18.10	18.67	17.31	17.60	19.82	22.89	22.88	26.34	27.67	36.41	40.05	40.15
Santa Barbara	San Barbara	8.90	10.19	11.91	11.60	11.25	11.71	13.44	12.98	12.09	12.80	13.82	13.38	36.54	36.82	37.05	38.12	39.63
Savang	San Barbara	15.69	18.26	24.86	21.38	20.49	22.20	23.89	23.04	21.78	22.73	28.07	26.63	29.98	28.83	30.84	31.80	33.32
Cambell	San Clara	21.82	23.65	25.49	25.72	26.26	28.33	26.04	27.71	28.26	31.03	32.60	31.31	32.41	32.98	35.07	42.40	58.09
Clayton	San Clara	31.17	33.63	35.39	33.70	32.02	34.59	36.27	36.57	38.85	38.85	43.81	41.71	41.70	41.65	44.27	45.98	46.48
Gilroy	San Clara	21.47	20.36	19.35	19.07	17.51	19.55	18.21	17.86	19.02	23.57	23.41	22.50	23.88	23.53	24.84	26.05	26.48
Los Allos	San Clara	23.93	25.01	28.30	27.62	27.95	27.81	28.64	29.49	31.45	32.61	36.27	34.31	36.78	38.12	40.22	41.42	72.01
Los Allos Hills	San Clara	20.51	21.40	24.98	28.71	30.54	30.78	30.68	33.41	33.86	36.04	42.87	36.35	38.08	37.86	39.71	42.76	44.13
Los Gatos	San Clara	21.23	20.70	24.93	26.13	22.71	25.44	24.88	26.62	27.46	32.21	34.31	31.03	32.38	32.66	38.99	39.62	55.02
Milpitas	San Clara	25.65	28.01	32.75	18.30	28.98	35.70	37.77	38.89	38.59	41.02	44.27	41.11	41.00	42.80	40.50	43.74	42.83
Monte Sereno	San Clara	31.95	31.82	30.87	36.84	34.03	33.90	17.63	27.19	36.86	40.01	44.52	41.43	50.17	45.19	45.67	61.98	61.65
Mountain Hill	San Clara	16.14	16.91	18.45	20.75	20.80	22.47	20.88	23.74	34.45	35.42	37.20	27.67	27.48	27.43	27.65	28.33	27.22
Mountain View	San Clara	20.14	27.70	27.88	26.21	33.97	38.21	35.67	37.72	41.98	47.38	50.35	45.76	47.36	50.31	53.70	50.15	50.78
Palo Alto	San Clara	5.97	6.32	8.66	8.75	8.24	4.70	5.04	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
San Jose	San Clara	37.01	37.02	33.12	32.44	28.74	26.64	28.70	30.33	32.83	32.18	37.57	34.70	34.24	35.83	38.55	41.51	41.68
Santa Clara	San Clara	6.25	6.58	11.97	15.32	15.96	16.73	18.61	17.28	18.93	24.57	30.04	22.77	25.85	24.02	26.79	27.99	28.69
Saratoga	San Clara	23.32	22.88	26.52	24.12	22.52	21.68	23.89	24.86	24.24	28.25	33.25	30.60	32.45	32.37	33.74	37.83	51.55
Stanislaus	San Clara	28.87	26.32	30.63	31.05	31.35	30.98	32.30	33.45	36.37	41.43	41.91	38.44	41.91	40.70	41.42	42.10	43.75
Capitola	San Clara	14.03	14.58	15.08	13.78	15.76	14.88	14.88	16.16	16.53	18.46	24.46	31.67	36.16	38.69	42.28	44.92	43.78
Santa Cruz	San Clara	8.19	8.57	9.24	10.54	9.89	9.87	9.88	10.78	12.38	13.10	14.54	13.36	13.86	43.26	37.54	45.30	50.23
Scotts Valley	San Clara	46.35	48.60	53.13	48.75	47.21	50.13	44.71	44.41	50.55	53.88	57.14	47.28	56.66	58.80	65.13	68.23	65.57
Watsonville	San Clara	23.34	14.71	14.28	13.32	21.90	20.88	22.07	22.41	28.12	24.10	27.06	23.08	22.03	22.47	22.92	23.28	27.48
Anderson	San Clara	15.33	17.87	14.94	22.12	17.77	18.01	17.85	13.29	17.78	21.00	22.59	23.43	22.73	22.47	18.63	21.76	22.43
Redding	Shasta	7.89	7.68	7.57	7.40	7.58	7.33	7.22	7.49	7.50	8.29	8.77	8.27	9.50	9.27	10.18	11.08	10.72
Shasta Lake	Shasta	NR	NR	9.58	NR	11.37	10.56	10.89	10.32	10.42	11.92	13.67	18.28	18.88	18.09	19.23	18.07	18.04
Loyalton	Sierra	7.32	7.22	7.64	8.18	8.56	16.48	12.82	11.00	14.76	12.25	12.61	12.32	NR	11.41	NR	12.18	15.16
Dorris	Siakyou	8.97	8.30	8.93	9.20	9.31	11.49	12.17	7.89	7.03	8.25	6.89	NR	NR	8.70	8.92	8.93	8.93
Dunsmuir	Siakyou	7.76	7.83	9.34	8.50	15.70	15.34	13.55	13.81	13.48	13.35	11.84	14.46	14.64	18.04	18.15	18.78	22.72
Etna	Siakyou	5.94	6.16	6.83	6.72	6.64	7.17	NR	6.74	NR	6.69	7.05	7.44	8.04	8.02	8.18	8.51	8.20
Fort Jones	Siakyou	14.80	8.85	8.94	NR	NR	NR	9.35	NR	NR	NR	7.80	8.44	8.97	9.09	9.14	9.08	10.24

SOURCE: Coleman Advisory Services
computations using State Controller reports

CaliforniaCityFinance.com

City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Montague	Siskiyou	7.69	10.48	9.99	9.75	11.37	13.62	3.55	10.41	10.99	10.10	10.63	13.22	12.12	10.51	12.82	9.87	11.89
Mount Shasta	Siskiyou	10.43	12.99	16.15	15.07	16.95	16.11	15.49	16.99	16.05	16.02	16.80	17.97	18.36	18.83	19.15	18.58	23.17
Tulelake	Siskiyou	6.52	8.38	7.97	8.41	8.99	9.57	9.23	8.51	8.42	8.79	NR	NR	NR	NR	NR	NR	NR
Weed	Siskiyou	11.86	10.82	11.04	11.16	11.23	11.84	12.42	12.90	13.93	14.29	16.88	18.87	19.97	19.33	19.78	19.82	NR
Yreka	Siskiyou	15.92	14.99	15.44	15.40	15.86	16.24	17.46	17.19	16.86	17.66	20.88	18.24	24.78	28.44	28.14	29.97	31.89
Benton	Solano	23.46	22.87	19.30	18.10	19.08	20.59	26.02	24.22	26.24	36.31	52.90	38.67	51.28	40.87	51.23	50.43	57.15
Fairfield	Solano	12.68	13.38	14.47	16.12	16.08	17.92	21.88	19.19	28.07	28.39	28.88	31.80	39.18	38.61	20.16	22.08	27.00
Rio Vista	Solano	16.13	16.09	18.91	18.45	18.61	18.18	19.58	19.20	19.98	21.26	26.88	23.36	26.83	28.95	30.84	33.04	32.95
Rio Vista	Solano	8.98	8.21	8.80	9.80	8.21	8.24	9.53	9.77	8.21	15.72	15.88	15.83	14.85	16.39	10.86	20.86	20.87
Suisun City	Solano	11.72	12.95	14.20	11.94	12.43	12.24	12.98	13.75	15.09	16.62	18.60	20.68	22.78	23.83	25.09	28.78	28.24
Yacerville	Solano	8.47	10.64	7.27	8.92	17.70	8.82	19.74	15.17	13.70	13.43	17.82	17.47	18.40	19.28	33.77	43.23	38.49
Vallejo	Solano	18.23	18.00	21.23	20.17	24.04	22.83	35.47	28.81	24.40	25.34	27.76	27.50	28.34	24.67	19.75	28.21	33.15
Chico	Sonoma	9.68	11.70	13.18	12.11	11.44	12.77	13.15	16.25	16.01	18.33	21.32	20.97	20.97	28.08	24.93	29.24	29.16
Colusa	Sonoma	19.00	16.27	19.19	20.95	27.13	23.28	28.41	24.47	31.80	30.43	28.40	29.83	36.86	38.83	41.58	48.46	46.53
Headlandsburg	Sonoma	9.05	7.70	8.01	8.31	8.68	14.81	13.70	14.56	17.80	21.20	24.28	28.12	24.88	28.02	27.76	31.49	32.09
Petaluma	Sonoma	17.45	18.64	20.89	19.71	20.82	21.12	22.39	21.89	25.66	27.31	32.11	31.07	32.75	32.55	42.84	45.75	39.98
Robert Park	Sonoma	11.76	11.86	13.21	14.21	12.78	12.22	13.15	14.84	14.03	19.93	24.92	25.21	40.96	28.82	30.42	33.28	33.80
Sania Rosa	Sonoma	11.20	11.02	11.90	12.19	15.22	15.12	14.81	15.27	15.79	15.50	17.84	19.28	26.78	27.71	29.17	32.36	32.57
Sebastopol	Sonoma	9.33	8.69	10.84	11.87	11.96	17.51	20.82	21.97	22.92	22.94	23.48	24.98	28.27	30.80	29.79	34.42	37.79
Sonoma	Sonoma	12.64	15.89	17.34	17.66	19.86	17.54	19.21	28.80	20.35	22.39	24.33	25.42	27.33	29.86	32.31	34.89	36.82
Windor	Sonoma	NR	20.53	21.96	28.80	27.84	26.16	26.56	28.11	28.39	27.16	32.86	18.86	20.67	37.18	22.38	24.32	31.83
Ceres	Stanislaus	13.32	12.18	13.87	11.37	12.28	10.02	14.12	16.34	18.57	16.23	17.54	17.81	17.86	18.32	16.35	16.18	14.47
Hughson	Stanislaus	10.80	10.89	10.88	7.70	12.16	12.71	14.39	13.14	12.99	14.44	14.22	16.07	12.82	16.07	12.82	14.23	18.17
Modesto	Stanislaus	9.36	8.64	10.08	10.89	10.35	11.22	11.12	11.83	13.79	12.83	15.18	16.54	16.78	20.11	17.75	16.28	19.34
Newman	Stanislaus	8.99	9.74	10.32	10.16	10.98	11.81	11.76	11.78	11.76	12.08	15.48	11.94	12.65	11.64	11.67	11.84	11.56
Oakdale	Stanislaus	23.45	23.43	22.80	23.78	24.14	24.21	27.00	28.93	30.20	38.17	35.85	30.74	34.37	31.79	34.88	37.02	38.83
Patterson	Stanislaus	9.97	10.82	11.81	11.38	10.79	11.33	12.21	11.23	11.54	11.35	13.18	12.84	12.56	4.99	5.99	6.84	6.42
Riverbank	Stanislaus	15.97	15.86	15.28	17.51	16.41	18.83	30.43	18.17	18.11	20.24	21.74	21.27	21.93	21.57	22.48	22.76	22.32
Turlock	Stanislaus	18.86	20.91	22.58	21.19	21.48	22.98	24.01	26.66	27.02	27.05	29.01	27.45	28.98	28.89	28.82	28.70	30.01
Waterford	Stanislaus	9.06	5.81	7.52	7.36	6.14	9.06	9.45	7.87	7.10	13.37	11.82	5.82	9.57	10.72	10.84	10.17	11.84
Yuba Oak	Sutter	11.38	12.92	12.80	12.95	12.07	14.36	14.01	14.10	16.17	14.99	16.68	14.73	15.65	16.04	17.21	17.98	16.35
Yuba City	Sutter	16.97	16.50	16.70	16.83	16.53	14.43	17.60	18.79	18.89	23.03	19.05	18.93	20.32	19.00	20.89	22.19	21.95
Coming	Tehama	13.05	13.16	13.53	13.83	13.54	14.80	14.89	16.24	16.88	15.54	17.64	16.10	16.84	15.13	16.05	15.51	16.07
Red Bluff	Tehama	13.47	13.70	13.70	12.78	13.74	13.76	16.56	17.83	13.42	13.87	15.86	16.10	16.86	16.27	17.25	17.73	15.88
Tehama	Tehama	5.15	5.76	5.21	4.36	6.21	5.54	5.60	5.24	5.56	5.22	NR	NR	NR	6.14	6.08	6.04	16.21
Dorris	Tulare	7.87	6.82	7.43	6.69	7.80	7.44	7.54	7.54	7.71	8.16	9.50	8.76	9.77	10.09	10.40	10.64	10.64
Exeter	Tulare	11.05	13.07	12.45	11.90	11.90	11.94	12.22	12.16	12.27	11.84	12.11	12.08	11.98	11.93	13.08	13.48	13.78
Farmersville	Tulare	8.15	10.14	9.81	10.28	9.08	8.83	14.89	14.79	14.00	14.00	7.51	11.14	5.85	12.99	12.42	13.14	14.82
Lindsay	Tulare	7.97	8.45	7.82	1.80	7.15	7.39	8.27	12.83	8.08	2.21	10.77	5.70	7.05	6.03	8.17	6.73	11.18
Porterville	Tulare	9.04	9.45	9.30	8.11	8.81	8.44	8.89	8.88	8.70	9.58	10.90	9.81	10.46	10.26	10.52	10.51	13.54
Tulare	Tulare	9.51	8.82	8.30	9.74	8.39	13.43	9.78	9.84	8.77	11.49	14.12	12.43	14.48	14.85	16.88	16.33	16.46
Vallis	Tulare	9.81	10.29	9.88	9.82	9.80	9.56	10.47	10.87	10.74	13.11	15.40	13.07	14.27	14.90	15.82	16.31	13.99
Woodlake	Tulare	11.10	11.63	8.00	11.89	10.75	12.22	6.84	7.10	6.35	7.89	8.42	8.50	9.39	9.18	9.88	9.82	9.81
Sonoma	Tuolumne	7.75	7.37	7.80	8.89	8.49	7.87	9.03	8.40	8.66	7.90	9.58	10.06	14.46	16.66	15.74	13.39	20.70

SOURCE: Coleman Advisory Services
 Computations using State Controller reports

CaliforniaCityFinance.com

City	County	1991-92	1992-93	1993-94	1994-95	1998-99	1999-00	1999-01	1999-02	1999-03	1999-04	1999-05	1999-06	1999-07	1999-08	1999-09	1999-10	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	
Carmelito	Ventura	16.44	17.08	17.82	17.63	17.66	17.32	20.05	18.69	20.66	26.12	26.84	26.44	28.37	30.48	31.78	35.10	40.93								
Fillmore	Ventura	11.23	12.48	12.90	13.03	11.05	13.87	14.26	14.64	16.07	18.23	18.49	18.08	18.64	19.39	26.95	21.51	19.28								
Moorestown	Ventura	11.93	12.22	16.08	12.30	12.14	19.19	18.88	24.40	23.88	18.88	25.35	24.19	26.28	26.78	28.24	29.05	28.52								
Ojai	Ventura	17.31	18.89	19.31	25.72	20.18	27.93	28.09	25.75	27.85	24.53	31.14	41.31	35.11	34.93	46.40	40.88	40.97								
Orland	Ventura	10.61	12.88	20.48	15.87	12.26	12.27	11.59	17.88	15.64	27.55	38.73	15.57	19.98	24.50	20.80	19.10	20.56								
Port Hueneme	Ventura	11.79	11.75	13.90	13.97	13.80	14.94	13.91	13.50	13.72	12.88	17.78	17.98	14.75	15.00	13.83	18.86	19.01								
San Buenaventura	Ventura	8.38	8.84	11.88	12.77	12.80	13.80	15.33	15.22	15.99	18.65	20.53	21.98	22.34	23.18	24.12	26.78	25.72								
Sanicula Paula	Ventura	7.58	7.90	8.25	9.21	9.52	9.48	10.30	10.27	9.88	9.77	10.82	7.34	10.82	11.39	12.96	16.87	12.44								
Shinn Valley	Ventura	12.82	13.22	13.78	17.40	18.78	19.46	21.03	21.30	22.65	23.61	28.08	28.61	31.78	31.84	33.11	29.80	29.67								
Thousand Oaks	Ventura	20.48	23.17	21.28	22.22	25.45	24.99	27.84	25.84	27.99	30.81	31.78	33.68	34.70	37.20	38.77	41.99	39.88								
Devine	Yolo	8.81	9.14	9.12	11.37	11.30	10.11	10.39	11.29	10.50	12.28	12.71	12.36	13.18	13.82	13.59	15.45	15.33								
West Sacramento	Yolo	13.85	15.21	48.71	15.17	15.88	23.22	18.25	17.99	18.50	18.41	16.45	15.95	16.30	16.12	15.80	18.38	15.33								
Winters	Yolo	5.52	5.92	6.71	21.93	6.95	NR	8.34	8.62	8.85	8.38	29.67	24.95	24.70	23.70	27.89	27.30	31.11								
Woodland	Yuba	7.36	9.22	9.30	12.55	15.08	13.58	15.15	18.03	16.34	17.17	17.84	18.25	26.98	24.97	24.00	25.85	27.83								
Marysville	Yuba	14.28	11.61	11.82	11.55	11.33	11.72	12.10	12.98	16.20	15.78	15.78	15.02	21.74	24.18	26.98	26.28	26.06								
Wheatland	Yuba	9.58	9.77	10.71	13.62	13.94	14.73	15.54	16.04	18.74	15.48	17.94	16.30	12.91	15.67	18.89	20.26	2.77								

Franchise Revei

Source: Computations by Calif

	2008-09	2009-10	2010-11	2011-12
Count	472	472	472	472
Mean	74.47	68.80	64.46	61.40
Standard Deviation	783.09	716.27	501.81	421.26
Median	29.39	28.31	30.38	30.68
Wild Mean (singlewide sum/sum)	31.16	28.79	31.89	32.94
Minimum	1.20	0.28	0.11	0.23
Maximum	19,918	15,458	10,487	8,998

City	County	2008-09	2009-10	2010-11	2011-12
Alameda	Alameda	83.02	79.80	83.09	82.10
Albany	Alameda	33.42	32.21	31.11	31.32
Berkeley	Alameda	18.90	18.34	17.16	16.02
Dublin	Alameda	45.51	48.53	57.13	63.85
Emeryville	Alameda	113.17	103.87	118.38	145.68
Fremont	Alameda	38.70	37.85	40.22	39.83
Hayward	Alameda	58.23	58.18	62.23	66.02
Livermore	Alameda	42.28	43.48	42.25	45.91
Newark	Alameda	55.70	55.78	58.83	58.05
Oakland	Alameda	33.83	33.77	37.86	40.08
Piedmont	Alameda	32.88	33.46	36.78	38.69
Pleasanton	Alameda	28.08	27.85	28.38	28.28
San Leandro	Alameda	50.03	48.90	50.13	48.24
Union City	Alameda	48.74	50.82	51.85	57.25
Amador	Amador	20.41	19.73	21.95	24.30
Yone	Amador	11.08	11.11	11.16	11.69
Jackson	Amador	33.98	31.39	29.99	28.35
Plymouth	Amador	34.84	30.19	34.83	35.47
Sutter Creek	Amador	22.24	23.37	23.76	28.12
Byggs	Butte	7.52	7.13	8.69	8.25
Chico	Butte	13.02	12.58	14.30	14.85
Gridley	Butte	8.64	8.72	9.19	10.58
Oroville	Butte	30.75	27.17	27.08	27.25
Paradise	Butte	30.28	28.83	29.86	30.36
Angels Camp	Calaveras	NR	NR	21.43	21.09
Colusa	Colusa	23.60	28.45	28.80	28.18

SOURCE: Coleman Advisory Services
computations using State Controller reports

CaliforniaCityFinance.com

City	County	2009-09	2009-10	2010-11	2011-12
Williams	Colusa	41.54	32.89	33.05	47.23
Antioch	Contra Costa	34.33	40.77	37.95	40.08
Brentwood	Contra Costa	20.37	22.28	22.74	23.11
Clayton	Contra Costa	33.67	34.07	34.90	39.08
Concord	Contra Costa	33.13	32.59	36.21	38.75
Danville	Contra Costa	37.50	39.84	48.20	45.54
El Cerrito	Contra Costa	40.69	39.69	41.59	42.99
Hercules	Contra Costa	69.36	24.43	25.60	23.31
Lafayette	Contra Costa	53.92	63.21	66.52	66.53
Martinez	Contra Costa	37.98	38.99	38.98	39.38
Marissa	Contra Costa	37.07	43.49	45.74	45.86
Oakley	Contra Costa	15.03	17.34	26.11	28.11
Orinda	Contra Costa	53.09	48.20	59.41	64.71
Pineole	Contra Costa	17.74	24.41	28.19	32.27
Pittsburg	Contra Costa	33.40	38.61	41.75	52.59
Pleasant Hill	Contra Costa	50.39	49.81	51.99	52.30
Richmond	Contra Costa	1.20	1.53	0.19	2.32
San Pablo	Contra Costa	18.34	15.89	18.70	18.55
San Ramon	Contra Costa	59.67	55.42	62.21	63.22
Walnut Creek	Contra Costa	47.63	47.28	49.44	49.90
Grassent City	Del Norte	23.83	25.27	25.95	29.18
Pacerville	El Dorado	NR	23.43	NR	28.20
South Lake Tahoe	El Dorado	60.19	51.21	59.40	63.97
Clough	Fresno	18.75	19.78	20.66	20.69
Coalinga	Fresno	18.10	17.78	18.39	18.77
Fresno	Fresno	20.73	18.10	14.51	16.04
Fresno	Fresno	26.46	28.95	30.27	28.98
Fresno	Fresno	14.72	16.30	15.44	21.13
Huron	Fresno	5.03	0.28	10.02	5.21
Kerman	Fresno	6.28	5.89	6.53	6.46
Kingsburg	Fresno	30.06	28.98	29.24	28.22
Mantada	Fresno	8.52	9.54	10.89	7.27
Orange Cove	Fresno	3.04	5.03	6.58	7.72
Reedley	Fresno	15.42	14.11	16.20	15.18
Reedley	Fresno	14.21	12.43	14.07	17.33
San Joaquin	Fresno	6.71	6.64	6.80	6.89
Sanger	Fresno	30.70	30.51	32.98	32.56
Selma	Fresno	28.07	28.83	30.21	29.52
Oland	Glenn	13.50	14.18	14.06	14.90
Willows	Glenn	20.55	21.11	22.07	28.44
Arcata	Humboldt	15.54	14.77	14.48	13.51
Blue Lake	Humboldt	24.98	27.20	25.48	24.87
Eureka	Humboldt	31.79	32.12	31.49	30.77
Fandale	Humboldt	22.20	21.52	23.89	23.97

SOURCE: Coleman Advisory Services
 compilations using State Controller reports

CaliforniaCityFinance.com

City	County	2008-09	2009-10	2010-11	2011-12
Fortuna	Humboldt	28.70	27.48	30.56	22.28
Rio Dell	Humboldt	23.44	20.24	23.79	23.95
Trinidad	Humboldt	132.04	90.88	88.01	43.81
Brawley	Imperial	21.87	16.82	26.57	24.30
Celero	Imperial	6.53	4.48	5.02	4.54
Calipatria	Imperial	6.35	3.67	4.40	4.28
El Centro	Imperial	8.90	7.45	8.29	7.70
Hollville	Imperial	19.11	16.09	18.00	15.02
Imperial	Imperial	21.93	NR	NR	18.14
Westmorland	Imperial	8.91	NR	NR	8.53
Bishop	Inyo	16.84	13.14	12.19	11.88
Arvin	Kern	35.66	33.63	28.97	30.15
Bakersfield	Kern	23.18	30.71	28.81	28.28
California City	Kern	17.86	12.80	0.88	15.32
Delano	Kern	10.43	8.86	10.89	12.02
Maricopa	Kern	30.90	16.37	0.11	20.16
McFarland	Kern	11.73	10.88	10.77	27.33
Ridgecrest	Kern	46.57	44.14	48.11	20.42
Shafter	Kern	21.97	17.93	18.47	16.43
Taft	Kern	NR	NR	NR	37.80
Tehachapi	Kern	14.59	12.70	12.93	13.24
Wasco	Kern	13.01	12.14	12.42	8.94
Avenal	Kings	15.04	14.97	15.37	17.88
Corcoran	Kings	10.32	8.80	10.50	8.97
Hanford	Kings	17.80	14.78	15.40	16.51
Lemoore	Kings	24.05	19.60	22.93	23.32
Clearlake	Lake	20.11	19.49	19.27	24.87
Lakeport	Lake	16.48	21.30	28.13	27.97
Sussexville	Lassen	2.80	2.80	3.47	2.98
Agoura Hills	Los Angeles	32.76	32.40	34.53	37.40
Alhambra	Los Angeles	16.93	14.85	17.85	16.30
Arcadia	Los Angeles	19.05	17.15	18.50	18.77
Artesia	Los Angeles	20.07	18.80	20.17	19.88
Avalon	Los Angeles	37.80	38.07	36.17	48.19
Azusa	Los Angeles	90.58	88.76	100.18	88.12
Baldwin Park	Los Angeles	24.53	28.33	29.84	31.22
Bell	Los Angeles	14.24	12.81	13.68	15.63
Bell Gardens	Los Angeles	8.85	8.83	7.97	9.05
Bellflower	Los Angeles	19.86	19.24	18.86	18.95
Beverly Hills	Los Angeles	48.10	30.14	32.01	31.46
Brandenburg	Los Angeles	88.70	81.27	74.93	76.32
Burbank	Los Angeles	25.23	14.90	18.41	18.12
Calabasas	Los Angeles	38.60	34.15	32.25	35.72
Carson	Los Angeles	94.05	70.13	81.82	84.32

SOURCE: Calerman Advisory Services
 compilations using State Controller reports

CaliforniaCityFinance.com

City	County	2008-09	2009-10	2010-11	2011-12
Cerritos	Los Angeles	27.47	27.27	30.27	31.43
Claremont	Los Angeles	14.22	11.19	14.13	15.42
Commerce	Los Angeles	87.63	76.70	78.59	79.03
Compton	Los Angeles	13.85	11.73	12.89	15.16
Covina	Los Angeles	28.67	23.15	66.76	26.23
Cudahy	Los Angeles	10.92	9.01	6.24	9.19
Culver City	Los Angeles	35.84	31.39	34.63	32.68
Diamond Bar	Los Angeles	18.09	18.29	22.81	22.97
Downey	Los Angeles	20.06	18.36	20.80	20.70
Duarte	Los Angeles	29.92	24.08	37.33	37.98
El Monte	Los Angeles	16.67	21.19	18.63	20.66
El Segundo	Los Angeles	210.39	136.09	144.76	141.58
Gardena	Los Angeles	31.24	27.55	38.34	38.51
Glendale	Los Angeles	13.06	12.44	14.80	13.84
Glendora	Los Angeles	34.93	31.88	35.15	36.48
Hawaiian Gardens	Los Angeles	11.43	11.49	13.06	13.80
Hawthorne	Los Angeles	51.80	NR	NR	20.05
Hermosa Beach	Los Angeles	34.95	33.63	36.36	35.21
Hidden Hills	Los Angeles	28.18	32.29	34.90	36.85
Huntington Park	Los Angeles	10.21	8.87	11.12	10.90
Industry	Los Angeles	2,015.92	1,704.04	3,119.70	3,067.08
Inglewood	Los Angeles	25.62	13.49	15.94	62.13
Inland	Los Angeles	582.03	549.84	699.24	787.32
La Cienega Flunridge	Los Angeles	32.02	28.65	30.93	30.47
La Habra Heights	Los Angeles	23.93	20.38	27.25	24.33
La Mirada	Los Angeles	30.68	48.85	51.88	47.22
La Puente	Los Angeles	22.84	15.62	22.93	20.90
La Verne	Los Angeles	21.85	15.04	17.78	18.38
Lakewood	Los Angeles	17.41	16.43	18.16	19.13
Lancaster	Los Angeles	20.55	23.23	17.11	16.82
Lawndale	Los Angeles	26.28	23.97	24.58	16.20
Lomita	Los Angeles	20.51	19.80	20.50	17.80
Long Beach	Los Angeles	48.25	43.44	63.11	48.78
Los Angeles	Los Angeles	16.53	15.26	17.03	18.76
Lynwood	Los Angeles	16.74	16.82	17.06	18.14
Malibu	Los Angeles	47.35	45.28	52.97	54.01
Manhattan Beach	Los Angeles	32.28	33.18	36.82	37.89
Maywood	Los Angeles	12.12	9.88	8.12	8.49
Monrovia	Los Angeles	32.20	31.01	37.34	37.68
Montebello	Los Angeles	16.58	19.07	20.91	19.42
Monterey Park	Los Angeles	16.76	14.37	16.02	15.41
Norwalk	Los Angeles	14.94	14.71	15.86	16.52
Palmdale	Los Angeles	27.10	24.87	25.27	26.65
Palms Verdes Estates	Los Angeles	36.70	31.21	42.57	39.73

SOURCE: Coleman Advisory Services
computations using State Controller reports

CaliforniaCityFinance.com

City	County	2008-09	2009-10	2010-11	2011-12
Paramount	Los Angeles	29.19	28.24	28.36	29.72
Pasadena	Los Angeles	15.89	12.78	15.87	14.46
Pico Rivera	Los Angeles	19.16	17.26	18.72	19.18
Pomona	Los Angeles	41.99	33.88	39.55	39.49
Rancho Palms Verdes	Los Angeles	39.83	39.90	43.74	41.60
Rancho Dominguez Beach	Los Angeles	29.13	24.57	28.89	29.10
Rolling Hills	Los Angeles	8.89	7.63	8.95	9.36
Rolling Hills Estates	Los Angeles	83.06	80.41	84.10	88.02
Rosemead	Los Angeles	13.22	9.74	10.69	10.83
San Dimas	Los Angeles	53.46	53.31	60.30	61.70
San Fernando	Los Angeles	18.57	13.47	14.08	12.92
San Gabriel	Los Angeles	14.94	13.11	14.63	14.58
San Marino	Los Angeles	43.81	38.88	38.48	39.75
Santa Clarita	Los Angeles	39.71	36.07	37.88	38.98
Santa Fe Springs	Los Angeles	156.85	140.82	155.40	158.28
Santa Monica	Los Angeles	11.60	9.54	10.34	10.37
Sierra Madre	Los Angeles	33.49	31.67	31.54	40.59
Signal Hill	Los Angeles	62.91	55.33	59.38	60.11
South El Monte	Los Angeles	33.09	30.85	33.18	34.45
South Gate	Los Angeles	13.66	10.52	11.86	11.79
South Pasadena	Los Angeles	31.79	30.05	31.33	31.86
Temple City	Los Angeles	16.27	14.87	15.22	15.48
Torrance	Los Angeles	38.54	30.33	32.20	42.12
Vernon	Los Angeles	##	##	##	8,698.44
Walnut	Los Angeles	27.58	25.89	28.91	29.40
West Covina	Los Angeles	31.18	27.40	29.72	30.20
West Hollywood	Los Angeles	51.63	58.17	63.95	65.87
Westlake Village	Los Angeles	48.13	41.20	45.57	48.73
Whittier	Los Angeles	19.79	21.97	18.08	19.92
Chowchilla	Madera	12.33	10.71	23.15	11.58
Madera	Madera	8.29	9.13	10.02	8.92
Belvedere	Merced	54.21	52.08	59.48	61.78
Corte Madera	Merced	80.88	78.30	80.71	100.22
Fairfax	Merced	NR	NR	41.47	46.30
Lakeport	Merced	56.65	58.05	62.08	65.57
Mill Valley	Merced	70.85	68.73	78.20	83.87
Novato	Merced	28.51	25.81	27.63	28.49
Ross	Merced	57.49	51.83	64.18	61.38
San Anselmo	Merced	39.27	37.88	43.34	48.28
San Rafael	Merced	50.39	48.78	50.71	53.05
Sausalito	Merced	95.06	84.78	102.73	101.73
Tiburon	Merced	52.44	45.57	68.77	62.80
Fort Bragg	Mendocino	48.48	66.66	64.46	112.58
Point Arena	Mendocino	16.62	16.52	41.80	22.00

SOURCE: Coleman Advisory Services
computations using State Controller reports

CaliforniaCityFinance.com

City	County	2008-09	2009-10	2010-11	2011-12
Ukiah	Mendocino	37.08	34.79	34.48	35.40
Willie	Mendocino	45.42	44.28	43.28	44.80
Alwala	Merced	15.35	14.01	15.18	14.85
Dos Palos	Merced	11.34	12.80	12.78	12.48
Gusline	Merced	17.94	14.51	14.54	14.07
Livingston	Merced	23.39	21.40	20.87	22.48
Los Banos	Merced	12.18	11.92	11.53	11.68
Merced	Merced	18.28	18.34	18.48	18.13
Alluras	Modoc	17.77	18.04	18.73	20.30
Marmolch Lakes	Modoc	108.22	88.10	88.34	88.07
Carmel	Monterey	115.75	111.76	127.53	108.53
Del Rey Oaks	Monterey	41.22	73.85	115.96	118.45
Gonzales	Monterey	7.28	6.58	8.00	9.27
Greenfield	Monterey	3.73	3.41	3.88	3.84
King City	Monterey	28.08	25.39	20.33	23.84
Marina	Monterey	31.11	30.82	34.01	32.58
Monterey	Monterey	89.08	85.68	61.91	60.58
Pacific Grove	Monterey	54.88	51.38	54.16	54.24
Salinas	Monterey	26.33	26.14	47.77	60.87
Sand City	Monterey	242.79	223.44	248.08	243.02
Seaside	Monterey	29.87	27.18	38.90	38.95
Soledad	Monterey	18.81	22.22	20.41	18.50
American Canyon	Napa	31.68	32.81	27.84	29.67
Calistoga	Napa	31.73	28.20	30.48	30.81
Napa	Napa	20.88	20.44	21.82	22.55
Saint Helena	Napa	23.43	25.82	27.73	30.58
Yountville	Napa	22.01	21.75	34.80	38.98
Grass Valley	Nevada	26.82	25.81	23.98	25.53
Nevada City	Nevada	30.05	27.81	27.36	43.34
Truckee	Nevada	85.11	58.84	57.28	64.28
Aliso Viejo	Orange	31.91	31.80	30.86	30.18
Anheim	Orange	3.35	1.89	2.35	2.83
Brea	Orange	37.87	38.86	42.82	41.87
Buena Park	Orange	21.08	19.23	20.81	19.55
Costa Mesa	Orange	35.84	33.87	38.54	40.34
Cypress	Orange	32.83	31.22	34.28	34.24
Dana Point	Orange	34.88	33.82	37.31	35.56
Fountain Valley	Orange	30.89	28.80	30.86	31.80
Fullerton	Orange	45.54	42.30	44.38	41.82
Garden Grove	Orange	12.97	14.13	13.71	14.48
Huntington Beach	Orange	32.83	28.55	38.23	28.73
Irvine	Orange	34.88	31.88	36.77	37.13
La Habra	Orange	NR	NR	NR	NR
Le Palms	Orange	22.30	21.30	22.70	22.76

SOURCE: Coleman Advisory Services
computations using State Controller reports

City	County	2008-09	2009-10	2010-11	2011-12
Laguna Beach	Orange	47.11	44.03	50.53	60.77
Laguna Hills	Orange	98.97	98.22	98.52	99.98
Laguna Niguel	Orange	34.97	34.21	36.02	36.41
Laguna Woods	Orange	21.16	20.78	23.30	31.50
Lake Forest	Orange	30.05	28.42	28.26	37.13
Lee Avonites	Orange	49.33	48.78	51.87	53.87
Mission Viejo	Orange	29.46	28.31	29.46	29.63
Newport Beach	Orange	48.01	51.76	49.83	50.92
Orange	Orange	19.20	17.84	20.22	21.74
Placentia	Orange	22.07	23.01	49.43	40.22
Rancho Santa Margarita	Orange	28.25	28.38	30.15	31.35
San Clemente	Orange	33.10	31.79	36.09	35.61
San Juan Capistrano	Orange	29.88	30.27	32.85	28.66
Santa Ana	Orange	16.50	21.74	23.24	22.74
Seal Beach	Orange	37.82	36.21	38.41	41.36
Stanton	Orange	18.15	18.12	24.35	24.22
Tustin	Orange	21.24	21.38	23.70	23.04
Villa Park	Orange	37.78	33.95	37.91	38.90
Westminster	Orange	14.34	12.79	14.17	14.30
Yorba Linda	Orange	26.79	25.83	28.49	31.77
Auburn	Placer	36.82	45.74	43.37	43.03
Colfax	Placer	6.76	6.54	6.90	29.85
Lincoln	Placer	12.72	12.89	13.40	16.48
Loomis	Placer	33.85	31.85	34.89	38.12
Rocklin	Placer	29.01	28.46	30.50	32.37
Roseville	Placer	14.47	13.95	14.43	14.83
Portola	Plumas	18.29	10.87	8.41	10.65
Banning	Riverside	31.78	26.80	31.34	30.50
Beaumont	Riverside	20.41	20.89	NR	20.79
Byte	Riverside	17.92	15.21	18.00	18.32
Calimesa	Riverside	47.71	38.19	37.46	36.68
Canyon Lake	Riverside	25.97	26.12	27.83	28.62
Cathedral City	Riverside	36.04	35.11	36.00	35.81
Coachella	Riverside	13.66	9.30	16.21	16.27
Corona	Riverside	30.77	28.72	28.39	28.81
Desert Hot Springs	Riverside	41.05	37.64	40.84	27.64
Hemet	Riverside	15.67	14.20	16.08	181.45
Indian Wells	Riverside	170.96	168.89	187.48	187.87
Indio	Riverside	24.11	22.48	28.46	28.02
La Quinta	Riverside	37.55	35.89	42.86	44.19
Lake Elsinore	Riverside	36.45	35.16	36.60	37.68
Morano Valley	Riverside	26.82	25.24	25.91	22.69
Murrieta	Riverside	30.55	29.42	30.61	32.46
Norco	Riverside	41.54	37.91	37.72	38.15

SOURCE: Caltrans Advisory Services
computations using State Controller reports

City	County	2008-09	2009-10	2010-11	2011-12
Palm Desert	Riverside	54.72	51.97	56.66	57.57
Palm Springs	Riverside	64.83	60.48	66.82	68.22
Perris	Riverside	38.48	36.54	31.00	31.88
Rancho Mirage	Riverside	72.23	70.00	70.34	70.81
Riverside	Riverside	15.55	14.72	16.13	15.78
San Jacinto	Riverside	40.02	37.22	32.07	33.01
Temecula	Riverside	32.39	30.04	31.79	32.82
Wildomar	Riverside	12.38	16.78	22.39	19.43
Menifee	Riverside	12.48	27.85	35.61	38.08
Eastvale	Riverside		NR	10.98	24.14
Lumpia Valley	Riverside		NR	NR	
Citrus Heights	Sacramento	11.27	13.98	14.47	14.18
EK Grove	Sacramento	6.16	8.44	8.58	8.78
Folsom	Sacramento	10.38	9.98	10.18	10.20
Gall	Sacramento	17.83	19.90	20.15	20.18
Jebeon	Sacramento	21.28	26.61	39.92	34.20
Rancho Cordova	Sacramento	18.83	21.82	24.38	23.85
Sacramento	Sacramento	11.08	13.11	12.58	12.73
Healdsburg	San Benito	13.73	14.28	17.28	15.74
San Juan Bautista	San Benito	24.11	26.80	25.01	24.98
Adelanto	San Bernardino	13.08	11.80	94.58	38.80
Apple Valley	San Bernardino	19.82	22.35	24.11	24.61
Barstow	San Bernardino	36.88	34.87	37.38	25.67
Big Bear Lake	San Bernardino	104.58	101.67	132.72	138.76
Chino	San Bernardino	32.82	23.98	34.48	36.23
Chino Hills	San Bernardino	25.16	24.55	27.16	28.18
Colton	San Bernardino	21.54	22.48	18.12	16.64
Fontana	San Bernardino	30.14	31.11	30.54	30.94
Grand Terrace	San Bernardino	36.78	34.83	39.33	39.40
Heaprite	San Bernardino	28.34	27.89	27.83	28.38
Highland	San Bernardino	28.58	27.74	27.05	27.68
Loma Linda	San Bernardino	32.28	28.50	28.80	32.41
Montclair	San Bernardino	17.66	16.37	17.27	16.95
Nesades	San Bernardino	208.54	134.85	188.85	187.88
Ontario	San Bernardino	18.28	15.71	17.47	17.48
Rancho Cucamonga	San Bernardino	41.89	31.81	33.85	28.46
Redlands	San Bernardino	78.43	40.14	46.78	40.75
Rialto	San Bernardino	24.80	26.88	27.37	30.99
San Bernardino	San Bernardino	17.18	16.28	16.08	16.47
Twentynine Palms	San Bernardino	17.38	18.50	25.59	25.86
Upland	San Bernardino	16.80	14.03	13.28	18.28
Victorville	San Bernardino	21.04	21.30	21.32	21.48
Yucaipa	San Bernardino	25.88	24.18	25.12	23.12
Yucca Valley	San Bernardino	38.45	35.45	37.48	38.79

SOURCE: Caltrans Advisory Services
computations using State Controller reports

City	County	2008-09	2009-10	2010-11	2011-12
Carlsbad	San Diego	58.50	51.91	49.81	50.92
Chula Vista	San Diego	40.24	35.63	33.98	33.85
Coronado	San Diego	47.99	42.19	45.71	43.92
Del Mar	San Diego	74.88	66.97	68.42	93.43
El Cajon	San Diego	46.91	46.47	48.62	50.29
Encinitas	San Diego	35.97	33.82	38.50	39.11
Escondido	San Diego	45.15	38.39	38.54	37.61
Imperial Beach	San Diego	25.90	48.65	70.54	67.63
La Mesa	San Diego	36.65	34.48	35.23	31.66
Lemon Grove	San Diego	29.90	28.89	36.00	33.93
National City	San Diego	29.79	32.70	30.78	27.02
Oceanside	San Diego	22.89	21.37	24.57	23.88
Poway	San Diego	46.44	42.84	46.09	46.92
San Diego	San Diego	95.00	NR	82.48	98.51
San Marcos	San Diego	29.37	29.42	31.65	31.86
Santee	San Diego	42.05	38.82	48.57	48.93
Solana Beach	San Diego	53.39	52.50	56.84	58.59
Vista	San Diego	29.95	28.84	29.77	31.58
San Francisco	San Francisco	21.70	19.63	22.65	21.96
Escalon	San Joaquin	35.37	28.37	32.21	30.66
Lathrop	San Joaquin	40.98	34.73	35.62	36.07
Lodi	San Joaquin	131.99	137.04	141.03	140.87
Maricopa	San Joaquin	17.75	17.83	18.27	19.42
Ripon	San Joaquin	25.84	23.47	22.89	22.28
Stockton	San Joaquin	39.97	38.87	NR	NR
Tracy	San Joaquin	15.71	28.31	31.07	31.34
Arroyo Grande	San Luis Obispo	37.46	35.25	31.18	32.97
Atascadero	San Luis Obispo	38.37	35.69	34.62	34.75
El Paso De Robles	San Luis Obispo	66.58	69.69	68.17	69.74
Grover Beach	San Luis Obispo	NR	36.23	36.69	35.81
Morro Bay	San Luis Obispo	57.10	46.73	52.76	49.88
Pismo Beach	San Luis Obispo	57.00	62.87	60.51	66.89
San Luis Obispo	San Luis Obispo	54.51	63.32	51.86	54.34
Atherton	San Mateo	85.40	76.54	88.80	108.37
Belmont	San Mateo	37.32	36.88	44.85	45.08
Burlingame	San Mateo	54.37	50.58	48.41	49.73
Burlingame	San Mateo	33.35	33.87	38.62	42.89
Colma	San Mateo	32.20	30.56	38.72	51.76
Daly City	San Mateo	31.55	31.87	34.23	34.21
East Palo Alto	San Mateo	20.00	20.22	27.23	29.33
Foster City	San Mateo	34.34	33.13	35.49	36.43
Half Moon Bay	San Mateo	26.15	24.54	30.65	47.07
Hillsborough	San Mateo	48.89	42.63	51.74	56.75
Menlo Park	San Mateo	48.18	48.83	54.27	54.21

SOURCE: Coleman Advisory Services
computations using State Controller reports

CaliforniaCityFinance.com

City	County	2008-09	2009-10	2010-11	2011-12
Millbrae	San Mateo	43.98	47.35	48.25	45.12
Pacific	San Mateo	34.86	42.02	41.90	42.48
Portola Valley	San Mateo	47.18	47.72	54.62	67.09
Redwood City	San Mateo	44.30	41.90	48.90	48.98
San Bruno	San Mateo	37.41	37.12	42.09	41.91
San Carlos	San Mateo	43.56	48.55	54.76	60.53
San Mateo	San Mateo	26.59	28.03	27.28	28.77
South San Francisco	San Mateo	48.72	48.78	50.33	50.61
Woodside	San Mateo	65.00	62.84	70.02	72.87
Buellton	Santa Barbara	30.11	27.24	38.98	41.88
Carphenteria	Santa Barbara	36.40	37.28	45.57	48.05
Goleta	Santa Barbara	35.42	32.24	34.50	38.75
Guadalupe	Santa Barbara	23.13	20.87	20.39	20.18
Lompoc	Santa Barbara	13.61	13.88	14.67	14.29
Santa Barbara	Santa Barbara	41.01	36.87	39.46	41.51
Santa Maria	Santa Barbara	37.03	36.11	35.94	37.89
Solving	Santa Barbara	34.24	31.08	36.78	35.47
Campbell	Santa Clara	58.59	57.20	68.13	68.75
Cupertino	Santa Clara	46.89	46.04	46.43	47.65
Gilroy	Santa Clara	26.95	24.80	28.24	27.06
Los Allos	Santa Clara	54.37	53.48	64.94	61.45
Los Allos Hills	Santa Clara	47.31	42.68	63.75	63.87
Los Gatos	Santa Clara	65.88	65.19	64.22	65.90
Milpitas	Santa Clara	44.50	41.84	48.26	48.13
Monte Sereno	Santa Clara	84.27	65.87	79.99	80.24
Morgan Hill	Santa Clara	30.64	35.20	38.72	38.53
Mountain View	Santa Clara	50.19	47.75	51.44	53.01
Palo Alto	Santa Clara	8.37	12.03	12.82	12.35
San Jose	Santa Clara	40.79	37.54	43.11	43.00
Santa Clara	Santa Clara	28.88	25.17	26.71	28.77
Saratoga	Santa Clara	52.30	51.99	60.40	61.10
Sunnyvale	Santa Clara	44.13	42.57	44.34	44.87
Capitola	Santa Cruz	45.97	45.30	48.08	48.48
Santa Cruz	Santa Cruz	50.39	48.97	47.43	48.80
Scotts Valley	Santa Cruz	66.67	66.51	69.89	66.98
Watsonville	Santa Cruz	23.18	22.97	30.01	14.08
Anderson	Shasta	20.88	19.83	21.88	27.18
Redding	Shasta	10.92	9.70	10.12	10.30
Shasta Lake	Shasta	17.98	14.88	15.23	15.21
Loyalton	Sierra	13.41	10.60	11.12	12.42
Dorris	Siskiyou	11.14	11.32	9.68	11.38
Dunsmuir	Siskiyou	20.57	19.25	22.28	25.62
Etna	Siskiyou	15.39	9.70	9.82	11.01
Fort Jones	Siskiyou	14.92	9.48	7.92	9.22

SOURCE: Coleman Advisory Services
computations using State Controller reports

CaliforniaCityFinance.com

City	County	2008-09	2009-10	2010-11	2011-12
Montague	Siskiyou	14.73	12.36	11.18	11.26
Mount Shasta	Siskiyou	22.85	19.89	20.73	21.43
Tulelake	Siskiyou	NR	NR	8.79	10.10
Weed	Siskiyou	NR	NR	21.85	23.00
Yreka	Siskiyou	32.54	33.52	30.77	32.44
Bentley	Solano	66.18	46.03	51.48	59.08
Dixon	Solano	28.43	28.50	27.66	27.03
Fairfield	Solano	32.98	33.36	34.71	36.05
Rio Vista	Solano	24.22	16.58	13.69	13.56
Suisun City	Solano	27.64	28.39	27.95	27.15
Vacaville	Solano	40.69	41.38	46.61	48.22
Vallejo	Solano	40.20	33.41	38.46	38.30
Cloverdale	Sonoma	27.21	27.91	45.56	41.86
Colaft	Sonoma	47.32	50.21	54.28	54.08
Healdsburg	Sonoma	32.35	31.78	48.23	36.69
Petaluma	Sonoma	43.25	53.64	55.19	52.60
Robert Park	Sonoma	30.05	41.23	36.76	40.72
Santa Rosa	Sonoma	32.16	35.52	41.65	41.55
Sebastopol	Sonoma	32.84	40.48	41.04	36.68
Sonoma	Sonoma	38.75	38.34	29.66	34.73
Windsor	Sonoma	31.17	30.19	34.34	37.95
Ceres	Stanislaus	16.33	15.09	15.45	14.81
Hughson	Stanislaus	19.09	18.42	12.87	15.80
Modesto	Stanislaus	22.75	18.73	28.35	20.89
Newman	Stanislaus	11.56	10.14	10.62	11.01
Orkdale	Stanislaus	39.59	37.11	38.53	38.00
Patterson	Stanislaus	6.49	6.46	8.44	8.17
Riverbank	Stanislaus	22.77	21.96	22.01	22.14
Turlock	Stanislaus	31.54	30.15	28.74	34.90
Waterford	Stanislaus	10.54	11.77	10.45	13.40
Live Oak	Sutter	16.16	15.50	16.39	16.42
Yuba City	Sutter	22.60	20.77	20.88	21.99
Corning	Tehama	15.28	14.01	14.41	14.17
Red Bluff	Tehama	21.87	16.30	21.52	21.76
Tehama	Tehama	11.24	8.99	10.32	10.44
Dinuba	Tulare	11.70	9.87	10.66	10.18
Exeter	Tulare	15.98	11.81	12.81	12.83
Farmersville	Tulare	13.61	12.01	11.72	11.33
Lindsay	Tulare	9.18	8.00	NR	0.23
Porterville	Tulare	11.04	8.39	8.85	8.72
Tulare	Tulare	17.49	13.95	14.64	16.50
Visalia	Tulare	17.26	15.24	16.70	16.68
Woodlake	Tulare	10.05	8.59	8.13	8.87
Sonora	Tuolumne	19.80	18.73	17.97	18.55

SOURCE: Coleman Advisory Services
computations using State Controller reports

City	County	2008-09	2009-10	2010-11	2011-12
Camarillo	Ventura	37.70	36.54	39.21	40.08
Fillmore	Ventura	28.28	22.04	23.33	23.75
Moopark	Ventura	29.73	29.66	33.06	33.56
Ojai	Ventura	43.72	40.17	46.78	48.01
Oknerd	Ventura	23.52	17.20	17.54	17.23
Port Huernme	Ventura	19.48	16.16	16.76	17.88
San Buenaventura	Ventura	28.57	27.14	30.86	36.75
Santa Paula	Ventura	16.20	14.73	26.49	23.35
Simi Valley	Ventura	37.81	35.06	37.84	38.40
Thousand Oaks	Ventura	41.09	38.94	45.50	46.97
Davis	Yolo	16.16	15.54	18.32	16.56
West Sacramento	Yolo	16.04	15.67	16.95	15.85
Winters	Yolo	29.77	28.74	33.98	27.08
Woodland	Yolo	28.50	28.66	33.14	51.81
Marysville	Yuba	26.72	26.09	28.09	32.49
Wheatland	Yuba	23.69	19.15	19.89	18.74

SOURCE: Coleman Advisory Services
computations using State Controller reports

CaliforniaCityFinance.com

Franchise Revenues as a Percentage of General Revenues - California Cities

Source: Computations by CaliforniaCityFinance.com from State Controller data.

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Count	464	467	470	465	485	466	465	465	463	470	469	467	470	466	471	467
Mean	5.1%	5.5%	5.6%	5.7%	5.5%	5.5%	5.7%	5.7%	5.5%	5.4%	6.1%	6.7%	6.2%	6.7%	6.3%	6.3%
Standard Deviation	0.03	0.04	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.03	0.03	0.03	0.03	0.03
Median	4.5%	4.8%	5.0%	4.9%	4.8%	4.8%	5.0%	5.1%	4.8%	4.7%	5.3%	5.1%	5.7%	5.2%	4.8%	5.6%
Wild Mean (statewide sum/sun)	3.4%	3.8%	3.8%	3.9%	3.9%	3.9%	4.0%	4.0%	4.1%	4.2%	4.6%	4.2%	4.7%	4.5%	4.0%	4.9%
Minimum	0.2%	0.5%	0.3%	0.2%	0.3%	0.4%	0.4%	0.4%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%
Maximum	23.5%	61.9%	27.0%	33.3%	27.1%	24.8%	28.6%	28.0%	26.6%	31.4%	38.8%	27.5%	28.8%	28.7%	28.0%	24.7%

City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Alameda	Alameda	13.6%	15.4%	15.8%	15.8%	12.9%	12.7%	10.4%	9.7%	8.2%	8.4%	9.4%	9.5%	10.1%	10.0%	9.0%	10.1%
Albany	Alameda	2.7%	3.5%	3.6%	3.8%	3.6%	3.8%	4.0%	3.5%	3.9%	4.2%	21.7%	5.2%	5.4%	4.8%	4.7%	4.8%
Berkeley	Alameda	1.1%	1.1%	1.3%	1.2%	1.3%	1.2%	1.2%	1.3%	1.1%	1.6%	1.5%	1.3%	1.5%	1.4%	1.4%	1.5%
Dublin	Alameda	4.0%	4.9%	3.8%	3.1%	4.4%	4.8%	4.1%	4.4%	3.3%	4.3%	4.7%	4.6%	4.8%	4.4%	4.6%	5.6%
Emeryville	Alameda	3.0%	2.8%	3.1%	3.2%	3.2%	3.5%	4.4%	4.3%	4.1%	3.9%	4.2%	4.5%	4.4%	4.6%	4.6%	5.0%
Fremont	Alameda	5.8%	6.4%	5.8%	6.1%	7.6%	7.0%	7.7%	7.8%	7.3%	6.6%	8.1%	7.6%	7.7%	7.1%	7.0%	7.1%
Hayward	Alameda	6.2%	4.8%	6.8%	7.2%	6.8%	7.1%	5.5%	7.0%	7.1%	6.3%	7.4%	7.0%	7.9%	8.4%	8.2%	8.3%
Livermore	Alameda	4.2%	4.0%	5.1%	4.8%	5.0%	4.8%	4.4%	4.9%	5.0%	6.1%	5.9%	5.8%	5.3%	5.3%	1.8%	4.9%
Newark	Alameda	5.6%	5.7%	6.7%	6.6%	8.7%	8.6%	8.3%	7.9%	8.0%	7.8%	8.2%	8.2%	8.3%	8.2%	7.9%	8.8%
Oakland	Alameda	3.0%	2.9%	2.7%	3.3%	3.8%	3.9%	3.7%	3.4%	5.5%	3.5%	3.6%	3.5%	3.5%	3.0%	3.0%	4.1%
Piedmont	Alameda	2.0%	2.2%	2.0%	2.1%	2.1%	1.9%	1.8%	1.5%	1.6%	1.6%	1.6%	1.7%	1.6%	1.8%	1.7%	1.9%
Pleasanton	Alameda	2.5%	2.3%	2.7%	1.2%	2.1%	1.8%	1.9%	2.0%	2.0%	1.9%	2.9%	2.3%	2.1%	2.1%	2.1%	2.3%
San Leandro	Alameda	8.1%	7.4%	7.8%	8.2%	7.7%	6.2%	8.4%	7.2%	5.5%	5.3%	6.3%	6.1%	6.6%	6.3%	5.4%	7.0%
Union City	Alameda	7.0%	10.5%	11.3%	10.6%	8.1%	8.0%	8.4%	8.3%	8.7%	8.3%	12.7%	12.4%	14.1%	11.8%	12.8%	11.5%
Amador	Amador	2.9%	2.9%	1.3%	1.9%	1.8%	1.7%	1.8%	1.0%	2.5%	2.2%	2.3%	2.5%	3.1%	0.5%	1.9%	6.0%
Yuba	Amador	5.0%	6.8%	6.8%	7.2%	6.3%	5.7%	5.9%	6.7%	3.8%	4.9%	6.2%	6.4%	8.7%	3.8%	3.8%	5.4%
Jackson	Amador	4.3%	4.4%	3.8%	3.8%	3.8%	3.8%	3.8%	3.9%	3.8%	3.7%	3.7%	4.2%	4.2%	3.7%	3.5%	5.3%
Plymouth	Amador	4.0%	5.2%	4.3%	5.0%	5.0%	4.8%	4.8%	4.5%	4.8%	2.4%	4.7%	3.3%	5.8%	4.4%	6.8%	6.5%
Sutter Creek	Amador	4.5%	4.4%	4.5%	4.7%	4.6%	4.1%	4.5%	3.9%	5.0%	4.8%	5.2%	4.9%	5.0%	5.4%	4.8%	NR
Biggs	Butte	5.3%	5.0%	5.4%	5.1%	4.7%	5.0%	4.1%	1.5%	7.9%	0.9%	2.4%	4.8%	5.5%	3.7%	2.9%	3.9%
Chico	Butte	2.6%	2.8%	1.6%	2.6%	2.6%	2.7%	2.9%	2.5%	2.9%	2.3%	2.5%	2.6%	2.7%	2.7%	2.4%	2.8%
Gardley	Butte	3.1%	3.0%	3.1%	3.1%	3.0%	2.2%	2.2%	2.5%	2.4%	2.5%	2.9%	1.9%	2.9%	2.7%	2.4%	2.2%

SOURCE: Coleman Advisory Services
computations using State Controller reports

CaliforniaCityFinance.com

City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Oroville	Butte	3.4%	3.5%	3.6%	3.9%	3.9%	4.1%	4.3%	4.8%	4.1%	4.5%	4.9%	5.0%	4.8%	4.3%	3.9%	5.3%
Paradise	Butte	4.7%	4.7%	4.8%	4.8%	5.3%	6.0%	6.0%	5.6%	5.3%	5.7%	6.2%	6.2%	6.8%	6.2%	5.7%	5.8%
Angels Camp	Calaveras	3.2%	3.3%	3.7%	3.7%	3.4%	13.9%	4.3%	4.3%	3.8%	3.6%	3.9%	3.5%	3.0%	3.0%	2.8%	NR
Colusa	Colusa	3.0%	3.5%	4.2%	4.3%	3.7%	3.3%	3.2%	3.0%	3.1%	2.8%	3.1%	3.1%	2.6%	2.0%	1.9%	NR
Williams	Colusa	2.9%	2.8%	3.1%	3.6%	4.7%	4.7%	4.8%	5.2%	5.9%	8.0%	7.6%	7.3%	7.3%	NR	5.9%	6.2%
Antioch	Contra Costa	4.9%	5.6%	6.1%	6.2%	4.3%	4.9%	7.7%	10.7%	8.7%	7.5%	8.2%	7.8%	7.3%	4.8%	6.5%	6.3%
Brentwood	Contra Costa	5.3%	6.3%	4.4%	4.7%	4.8%	5.3%	5.3%	3.9%	3.2%	3.6%	4.3%	3.9%	4.8%	4.8%	4.4%	4.8%
Clayton	Contra Costa	8.0%	8.6%	13.8%	13.9%	12.3%	11.9%	11.9%	9.8%	12.6%	10.1%	10.8%	12.7%	12.8%	11.8%	11.3%	14.4%
Concord	Contra Costa	5.4%	5.8%	6.1%	5.5%	5.5%	5.1%	5.4%	5.2%	4.9%	4.9%	5.3%	5.3%	6.1%	5.7%	6.7%	6.4%
Danville	Contra Costa	5.9%	6.3%	6.4%	6.3%	7.0%	8.0%	8.0%	7.6%	6.8%	6.5%	7.7%	7.5%	8.7%	7.7%	7.8%	8.8%
El Cerrito	Contra Costa	4.2%	4.0%	4.0%	4.1%	4.4%	4.1%	4.0%	3.8%	3.5%	3.4%	3.7%	2.9%	4.3%	4.8%	4.7%	5.4%
Hercules	Contra Costa	2.7%	2.9%	3.9%	4.2%	4.8%	5.0%	5.1%	6.4%	4.8%	4.8%	5.5%	4.5%	3.8%	3.2%	4.0%	6.4%
Lafayette	Contra Costa	5.5%	6.8%	7.1%	6.1%	8.1%	8.2%	8.6%	8.8%	8.2%	8.6%	10.3%	10.5%	10.8%	10.2%	10.2%	14.0%
Martinez	Contra Costa	4.0%	5.2%	6.7%	6.5%	7.6%	7.4%	7.2%	7.8%	6.4%	6.8%	6.2%	7.0%	7.3%	6.6%	7.3%	8.9%
Moraga	Contra Costa	6.8%	6.8%	7.5%	6.9%	7.5%	10.3%	9.2%	8.8%	8.8%	8.0%	8.0%	6.7%	6.8%	6.7%	8.1%	8.4%
Oakley	Contra Costa	NR	NR	NR	NR	NR	NR	NR	NR	2.1%	13.3%	10.3%	4.1%	5.7%	7.7%	5.4%	6.4%
Orinda	Contra Costa	6.5%	8.4%	8.3%	7.3%	8.3%	4.9%	10.0%	9.4%	8.5%	8.5%	11.5%	11.1%	12.0%	11.0%	11.8%	12.1%
Pineole	Contra Costa	4.1%	4.3%	4.5%	4.4%	4.4%	5.0%	4.8%	4.6%	3.8%	3.6%	4.1%	3.6%	3.9%	3.6%	3.8%	3.9%
Pittsburg	Contra Costa	8.2%	8.5%	8.8%	8.0%	7.6%	13.6%	13.5%	11.9%	15.1%	11.4%	9.6%	7.0%	12.0%	9.5%	8.5%	11.5%
Pleasant Hill	Contra Costa	8.3%	9.2%	9.6%	8.5%	8.4%	7.5%	7.2%	7.3%	6.4%	6.0%	6.8%	6.8%	7.4%	7.3%	8.4%	9.1%
Richmond	Contra Costa	3.1%	2.7%	2.4%	2.1%	2.1%	1.8%	2.1%	1.8%	1.8%	2.4%	3.6%	2.1%	4.0%	NR	0.2%	0.9%
San Pablo	Contra Costa	4.9%	5.0%	6.4%	5.4%	4.4%	3.9%	4.1%	4.6%	4.3%	3.9%	4.2%	4.0%	4.5%	4.0%	10.8%	9.9%
San Ramon	Contra Costa	7.4%	8.9%	8.4%	8.6%	7.8%	8.9%	8.3%	7.2%	6.8%	6.9%	8.3%	8.4%	8.4%	8.7%	10.8%	9.7%
Walnut Creek	Contra Costa	6.2%	5.8%	6.4%	5.8%	5.5%	5.5%	5.3%	5.0%	4.8%	4.4%	6.4%	5.6%	6.5%	6.2%	5.7%	6.1%
Crescent City	Del Norte	5.5%	5.3%	5.9%	5.7%	5.9%	4.6%	5.4%	5.4%	5.0%	4.6%	4.5%	5.1%	6.0%	5.3%	4.8%	5.2%
Placerville	El Dorado	2.6%	3.7%	4.8%	5.8%	4.7%	4.8%	NR	5.3%	NR	NR	NR	3.7%	4.1%	3.8%	3.4%	NR
South Lake Tahoe	El Dorado	3.0%	3.5%	3.6%	3.8%	4.1%	4.4%	4.3%	4.8%	4.1%	3.8%	5.9%	5.7%	5.7%	5.5%	4.9%	5.6%
Clovis	Fresno	4.6%	4.5%	4.7%	4.8%	4.4%	4.5%	4.5%	4.2%	4.1%	4.1%	5.1%	4.7%	5.2%	4.8%	5.2%	4.9%
Coalinga	Fresno	2.2%	1.6%	2.4%	2.4%	2.1%	2.2%	2.5%	2.6%	2.3%	1.0%	1.7%	1.3%	3.1%	2.7%	3.3%	8.2%
Fifebaugh	Fresno	3.4%	3.3%	8.0%	4.8%	4.3%	3.7%	4.4%	4.2%	4.7%	4.6%	5.1%	4.6%	4.4%	5.2%	6.9%	7.1%
Fowler	Fresno	8.8%	11.9%	8.6%	7.5%	3.0%	3.3%	3.8%	11.8%	10.4%	5.1%	6.0%	4.2%	4.9%	5.3%	4.7%	4.6%
Fresno	Fresno	2.9%	2.9%	3.2%	3.2%	3.0%	3.1%	3.1%	3.1%	3.1%	3.1%	3.8%	3.2%	3.5%	3.2%	3.0%	3.1%
Huron	Fresno	4.3%	3.8%	3.5%	3.8%	3.4%	3.3%	3.7%	4.1%	3.5%	3.4%	3.6%	5.0%	4.0%	3.2%	3.2%	4.2%
Kerman	Fresno	3.5%	3.4%	3.2%	3.2%	2.6%	2.8%	2.8%	3.0%	2.4%	2.6%	4.4%	4.0%	5.1%	4.3%	3.9%	6.0%
Kingsburg	Fresno	4.7%	4.1%	5.2%	4.6%	4.8%	6.1%	7.1%	6.6%	6.1%	8.2%	7.8%	5.9%	7.9%	8.4%	8.5%	14.0%
Mendota	Fresno	4.6%	5.2%	5.8%	6.0%	5.0%	3.5%	5.3%	5.5%	6.2%	3.2%	5.9%	4.9%	3.4%	3.7%	3.2%	5.0%
Orange Cove	Fresno	4.2%	5.7%	5.5%	5.4%	4.9%	4.9%	4.5%	4.5%	3.7%	3.0%	3.8%	3.5%	1.8%	NR	2.3%	4.8%
Reedley	Fresno	7.4%	7.1%	6.7%	7.4%	6.8%	6.8%	6.8%	5.8%	7.5%	8.2%	5.9%	8.2%	10.5%	5.8%	10.4%	11.2%
San Joaquin	Fresno	2.8%	2.3%	3.8%	3.2%	2.4%	1.8%	10.9%	11.1%	11.2%	11.2%	12.0%	11.8%	12.4%	12.4%	8.5%	7.1%
Sanger	Fresno	3.0%	6.4%	2.7%	2.3%	3.0%	2.7%	11.7%	11.7%	11.9%	9.9%	11.4%	10.8%	11.6%	9.7%	8.4%	7.9%

SOURCE: Coleman Advisory Services
computations using State Controller reports

CaliforniaCityFinance.com

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City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Selma	Fresno	8.5%	7.6%	6.8%	6.5%	7.1%	6.1%	5.8%	5.9%	5.7%	5.4%	6.1%	6.2%	6.8%	6.3%	6.8%	6.7%
Orland	Glenn	4.3%	4.4%	4.4%	4.4%	4.4%	4.3%	4.5%	3.5%	3.6%	3.6%	4.8%	4.0%	4.4%	3.5%	3.2%	3.3%
Yuba	Glenn	6.1%	6.3%	6.0%	5.5%	5.4%	5.4%	5.5%	5.3%	5.3%	4.6%	5.3%	4.7%	5.3%	5.1%	4.5%	4.6%
Arcaha	Humboldt	4.6%	3.8%	5.8%	3.8%	3.9%	2.9%	4.1%	3.9%	3.9%	3.2%	4.4%	4.0%	4.5%	4.9%	4.2%	4.4%
Blue Lake	Humboldt	3.1%	3.2%	5.0%	5.8%	4.7%	4.3%	5.3%	3.3%	3.3%	4.6%	6.1%	6.6%	7.7%	5.8%	7.6%	11.0%
Eureka	Humboldt	3.6%	3.8%	4.0%	3.6%	3.6%	4.3%	4.0%	3.7%	4.1%	4.1%	4.2%	4.3%	4.4%	4.2%	5.0%	4.7%
Ferrdale	Humboldt	5.3%	5.4%	5.4%	4.3%	5.8%	6.1%	5.9%	5.4%	5.4%	3.3%	5.2%	5.3%	5.7%	4.8%	5.2%	5.2%
Fortuna	Humboldt	16.1%	5.6%	5.7%	33.3%	5.4%	6.1%	6.1%	5.9%	5.5%	6.0%	6.9%	6.4%	6.7%	5.6%	5.7%	7.2%
Rio Dell	Humboldt	10.8%	5.4%	8.4%	NR	NR	NR	NR	NR	NR	NR	NR	12.8%	13.4%	10.4%	10.1%	11.4%
Trinidad	Humboldt	4.0%	3.8%	4.9%	6.1%	3.7%	4.4%	5.8%	5.5%	NR	NR	NR	NR	10.3%	NR	NR	7.7%
Barstow	Imperial	1.5%	1.6%	1.6%	1.6%	1.9%	1.9%	1.7%	1.7%	1.6%	1.8%	1.9%	2.1%	3.3%	3.0%	3.0%	12.8%
Calatco	Imperial	1.3%	1.3%	1.2%	1.1%	1.0%	1.1%	1.0%	4.5%	4.1%	4.0%	5.2%	5.1%	6.1%	4.6%	4.8%	5.6%
Calipatria	Imperial	3.1%	2.6%	2.8%	3.0%	3.3%	2.6%	3.7%	3.2%	3.0%	3.1%	3.0%	1.9%	3.3%	3.0%	2.7%	4.2%
El Centro	Imperial	1.3%	1.6%	1.4%	1.5%	1.5%	1.5%	1.4%	1.4%	1.2%	1.3%	1.5%	1.2%	2.2%	1.9%	1.9%	2.2%
Holtville	Imperial	1.9%	2.0%	1.4%	1.8%	1.6%	1.6%	6.9%	6.5%	6.2%	7.0%	4.9%	7.2%	1.2%	2.2%	2.7%	2.0%
Westmorland	Imperial	1.7%	1.3%	1.2%	1.6%	1.7%	1.7%	1.8%	2.0%	1.6%	1.9%	1.7%	3.1%	NR	NR	3.1%	3.5%
Imperial	Imperial	3.5%	2.9%	3.2%	NR	NR	NR	0.6%	NR	2.1%	3.2%	4.3%	NR	NR	3.1%	5.5%	8.5%
Bishop	Inyo	0.8%	0.8%	0.8%	0.6%	0.9%	0.5%	0.6%	0.8%	0.9%	0.8%	1.0%	1.1%	1.1%	1.0%	0.8%	1.1%
Arvin	Kern	7.5%	5.7%	7.6%	8.6%	8.1%	6.5%	15.1%	14.9%	18.2%	21.6%	24.5%	17.9%	22.6%	23.4%	18.6%	21.2%
Bakersfield	Kern	2.5%	2.8%	3.9%	3.1%	3.1%	3.0%	3.4%	3.4%	3.5%	5.1%	5.9%	5.6%	5.8%	5.0%	4.5%	4.7%
California City	Kern	5.8%	5.9%	5.2%	8.5%	5.1%	4.9%	2.0%	5.8%	7.2%	7.0%	7.2%	7.5%	8.4%	6.9%	6.5%	8.0%
Delano	Kern	3.6%	4.0%	4.3%	5.1%	3.9%	4.9%	3.4%	3.4%	1.5%	1.4%	6.0%	5.9%	6.2%	5.6%	4.5%	5.3%
Maricopa	Kern	4.7%	5.2%	5.2%	5.7%	3.9%	5.5%	5.2%	5.9%	NR	6.1%	7.0%	6.2%	8.5%	6.4%	5.9%	8.2%
McFarland	Kern	6.6%	8.3%	8.8%	10.5%	8.0%	10.3%	9.0%	8.8%	7.8%	7.1%	8.1%	4.5%	7.0%	NR	6.0%	6.2%
Ridgecrest	Kern	6.8%	6.2%	9.0%	9.7%	10.1%	9.5%	10.4%	9.2%	9.2%	7.5%	8.4%	8.5%	9.2%	7.5%	6.4%	7.5%
Shafter	Kern	6.6%	6.4%	7.1%	6.5%	7.6%	6.5%	5.8%	5.6%	5.5%	4.5%	5.0%	5.8%	6.8%	5.7%	4.6%	3.8%
Taft	Kern	3.3%	4.0%	4.1%	3.8%	3.5%	3.5%	7.9%	8.2%	8.2%	5.8%	8.3%	8.6%	8.7%	8.1%	NR	NR
Tehachapi	Kern	4.6%	4.8%	4.4%	4.4%	4.4%	4.1%	4.6%	3.9%	3.9%	3.8%	4.6%	4.1%	4.5%	4.1%	3.9%	4.1%
Vesaso	Kern	7.0%	7.6%	7.8%	7.5%	7.9%	7.7%	7.8%	8.5%	7.6%	7.3%	8.1%	6.9%	7.5%	7.2%	6.3%	7.1%
Avenal	Kings	11.9%	12.6%	13.3%	14.2%	18.4%	16.6%	23.9%	15.9%	12.0%	16.4%	14.9%	11.6%	12.6%	10.5%	10.0%	13.3%
Corcoran	Kings	11.0%	10.1%	8.9%	7.0%	7.9%	5.2%	6.4%	6.6%	5.0%	5.2%	7.5%	6.9%	7.6%	7.0%	8.0%	7.1%
Hanford	Kings	3.4%	3.9%	3.8%	3.8%	3.9%	4.6%	4.6%	4.8%	4.1%	4.3%	4.8%	4.2%	4.7%	4.6%	4.2%	4.9%
Lemoore	Kings	5.1%	4.4%	8.4%	5.9%	NR	3.9%	5.8%	8.3%	7.7%	4.5%	6.5%	5.1%	9.3%	8.9%	6.5%	10.3%
Clearlake	Lake	6.1%	6.4%	7.6%	7.3%	7.3%	8.1%	7.1%	10.3%	8.5%	8.5%	9.3%	10.5%	8.3%	7.1%	6.5%	8.6%
Lakeport	Lake	2.7%	2.8%	2.8%	2.9%	3.1%	2.7%	2.6%	2.3%	2.3%	2.1%	2.8%	3.3%	3.0%	3.0%	6.3%	5.0%
Susannah	Lassen	0.8%	0.8%	0.8%	0.8%	0.7%	0.8%	NR	NR	0.8%	0.7%	1.0%	1.0%	1.2%	1.0%	0.8%	0.8%
Agoura Hills	Los Angeles	5.3%	6.1%	7.1%	6.1%	6.8%	6.8%	7.7%	7.0%	6.1%	6.4%	6.8%	5.9%	6.5%	6.7%	5.7%	7.0%
Arhanbra	Los Angeles	2.3%	2.6%	2.8%	7.1%	7.7%	3.5%	3.8%	3.6%	3.4%	3.5%	3.5%	3.5%	3.8%	3.8%	4.0%	3.0%
Artesia	Los Angeles	5.3%	6.0%	2.4%	2.6%	2.5%	2.5%	2.7%	2.9%	2.7%	1.8%	2.7%	2.3%	2.5%	2.0%	2.8%	2.8%
Avalon	Los Angeles	2.3%	2.8%	2.8%	2.4%	2.9%	2.9%	1.4%	1.8%	1.9%	5.1%	4.5%	4.6%	4.8%	4.8%	4.9%	6.5%

SOURCE: Coleman Advisory Services
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City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Azusa	Los Angeles	1.9%	3.1%	7.8%	8.0%	27.1%	14.0%	26.5%	25.1%	25.1%	27.5%	19.4%	27.9%	28.0%	22.7%	20.1%	23.4%
Baldwin Park	Los Angeles	7.3%	8.5%	8.1%	8.1%	8.2%	7.4%	5.2%	4.8%	6.3%	8.9%	6.5%	5.1%	5.5%	6.9%	7.6%	
Bell	Los Angeles	4.0%	2.7%	3.0%	3.8%	4.1%	3.1%	3.9%	4.0%	4.1%	4.3%	4.0%	2.9%	4.2%	3.3%	4.3%	
Bell Gardens	Los Angeles	1.2%	1.0%	1.2%	1.3%	1.4%	1.6%	1.7%	2.0%	1.8%	1.7%	1.8%	1.8%	2.0%	1.9%	2.0%	
Bellflower	Los Angeles	7.2%	8.1%	7.7%	6.7%	6.6%	7.1%	7.2%	7.0%	6.8%	7.5%	7.1%	6.7%	7.2%	5.9%	6.4%	6.9%
Beverly Hills	Los Angeles	1.4%	1.6%	1.6%	2.2%	2.0%	1.4%	2.0%	1.9%	1.4%	1.1%	1.0%	1.0%	1.0%	0.9%	0.8%	1.0%
Bradbury	Los Angeles	8.2%	8.6%	7.2%	8.6%	10.1%	10.4%	10.9%	11.5%	11.0%	8.8%	8.7%	10.9%	11.9%	11.8%	11.2%	22.4%
Burbank	Los Angeles	1.1%	1.0%	1.0%	1.2%	1.6%	1.3%	1.5%	1.6%	1.5%	1.7%	1.9%	1.6%	1.7%	1.4%	2.2%	2.5%
Calabasas	Los Angeles	4.4%	6.0%	5.4%	5.4%	4.8%	4.5%	5.3%	5.4%	4.5%	5.0%	5.9%	NR	1.7%	3.4%	3.9%	5.8%
Carson	Los Angeles	10.3%	8.8%	11.2%	9.8%	9.2%	8.0%	10.3%	10.0%	10.4%	11.8%	12.7%	11.1%	14.4%	15.2%	17.3%	16.8%
Cerritos	Los Angeles	2.3%	2.4%	2.5%	2.4%	2.2%	2.0%	1.9%	1.7%	1.7%	2.4%	2.4%	2.1%	2.5%	2.1%	2.3%	3.8%
Claremont	Los Angeles	3.5%	4.0%	3.0%	3.4%	3.2%	3.1%	2.8%	2.6%	2.4%	2.8%	2.6%	2.2%	2.0%	2.4%	2.2%	2.9%
Commerce	Los Angeles	5.3%	5.3%	4.9%	4.9%	4.1%	4.6%	5.0%	5.4%	4.8%	5.4%	7.2%	6.4%	5.9%	5.7%	5.0%	5.5%
Compton	Los Angeles	3.8%	4.2%	4.7%	4.3%	4.2%	3.2%	3.7%	3.4%	2.8%	8.4%	3.2%	3.8%	3.5%	3.1%	3.3%	4.3%
Covina	Los Angeles	3.9%	3.9%	5.2%	4.3%	3.6%	3.7%	3.9%	3.9%	3.5%	3.7%	4.0%	4.7%	4.7%	4.3%	4.4%	4.8%
Cudahy	Los Angeles	5.4%	5.6%	5.9%	5.0%	4.2%	4.1%	4.8%	4.7%	4.4%	4.5%	4.4%	3.9%	1.7%	3.2%	4.9%	4.5%
Culver City	Los Angeles	1.8%	2.2%	2.3%	2.0%	2.1%	2.1%	2.0%	2.0%	1.8%	2.0%	2.4%	4.2%	2.8%	2.2%	2.1%	2.3%
Diamond Bar	Los Angeles	7.8%	7.8%	8.3%	7.7%	7.5%	7.1%	6.7%	6.8%	6.5%	6.0%	8.1%	7.3%	8.3%	6.7%	6.8%	10.4%
Downey	Los Angeles	4.0%	4.7%	4.4%	4.6%	4.9%	4.9%	4.9%	5.0%	4.6%	5.7%	4.9%	4.4%	4.9%	4.4%	4.1%	4.6%
Durle	Los Angeles	7.9%	7.6%	7.8%	7.2%	6.7%	5.2%	8.5%	8.4%	7.7%	7.0%	7.4%	7.8%	6.4%	8.1%	5.8%	8.4%
El Monte	Los Angeles	4.3%	3.7%	3.8%	3.8%	3.5%	3.4%	3.4%	3.5%	3.6%	3.6%	4.1%	3.8%	3.8%	5.4%	4.5%	4.6%
El Segundo	Los Angeles	4.9%	5.2%	6.4%	5.8%	5.7%	5.3%	5.7%	5.3%	6.0%	6.3%	9.5%	6.5%	7.8%	5.5%	5.9%	7.4%
Gardena	Los Angeles	1.9%	2.1%	2.1%	2.3%	2.4%	3.2%	5.7%	5.9%	6.0%	4.8%	4.6%	6.8%	6.2%	6.4%	5.3%	5.6%
Glendale	Los Angeles	1.5%	1.3%	1.8%	1.6%	1.7%	1.8%	2.0%	2.0%	1.6%	3.0%	2.0%	2.8%	3.3%	2.7%	2.9%	2.8%
Glendora	Los Angeles	4.6%	7.7%	5.8%	6.1%	5.4%	6.1%	6.3%	6.2%	5.8%	8.0%	8.1%	8.1%	7.1%	8.7%	8.2%	10.1%
Hawthorn Gardens	Los Angeles	4.3%	6.2%	4.3%	4.4%	0.4%	NR	5.4%	5.8%	2.2%	2.2%	2.0%	1.1%	2.4%	1.2%	1.1%	7.2%
Hawthorne	Los Angeles	12.8%	4.3%	4.4%	5.1%	3.9%	4.1%	4.3%	4.8%	5.0%	3.4%	2.0%	5.0%	7.4%	5.8%	8.9%	12.0%
Hermosa Beach	Los Angeles	3.2%	3.2%	3.6%	3.4%	3.2%	3.3%	3.0%	2.8%	2.8%	2.8%	3.3%	3.3%	3.1%	2.6%	2.8%	3.3%
Hidden Hills	Los Angeles	5.5%	0.8%	0.9%	2.9%	2.4%	3.4%	3.1%	3.0%	3.1%	3.9%	5.0%	6.9%	5.8%	4.8%	5.2%	6.2%
Huntington Park	Los Angeles	1.8%	3.0%	4.0%	3.2%	3.5%	3.4%	2.8%	3.2%	2.9%	5.0%	3.5%	3.5%	3.7%	4.1%	3.9%	3.3%
Inglewood	Los Angeles	3.3%	3.5%	3.0%	3.0%	1.2%	2.9%	3.0%	3.0%	2.7%	2.8%	3.6%	4.2%	4.1%	3.8%	3.7%	4.7%
Industry	Los Angeles	2.2%	2.4%	2.2%	2.2%	2.0%	1.9%	2.1%	2.2%	2.5%	2.2%	2.8%	2.7%	2.8%	2.4%	2.9%	3.1%
Irwindale	Los Angeles	5.4%	4.7%	3.6%	3.9%	8.1%	4.8%	5.4%	3.9%	3.7%	3.3%	4.7%	5.2%	4.8%	4.5%	4.2%	5.2%
La Canada Flintridge	Los Angeles	8.4%	9.4%	8.7%	8.8%	8.3%	7.9%	7.9%	7.9%	7.4%	7.0%	9.0%	7.2%	8.7%	8.2%	6.0%	10.9%
La Habra Heights	Los Angeles	5.7%	5.8%	5.8%	6.0%	4.4%	4.5%	4.3%	4.3%	2.9%	5.5%	6.7%	5.0%	6.9%	9.7%	4.8%	10.7%
La Mirada	Los Angeles	6.8%	7.2%	6.6%	6.7%	6.4%	5.9%	5.7%	5.9%	5.7%	5.3%	6.3%	6.5%	6.2%	6.4%	6.1%	6.7%
La Puente	Los Angeles	5.5%	5.6%	7.3%	6.4%	8.3%	8.0%	10.8%	6.9%	8.5%	7.9%	7.8%	7.3%	8.2%	8.3%	6.7%	8.9%
La Verne	Los Angeles	3.4%	3.6%	3.5%	3.2%	3.5%	2.0%	2.1%	3.9%	3.2%	3.8%	3.8%	3.3%	3.4%	3.5%	3.1%	4.2%
Lakewood	Los Angeles	6.3%	5.8%	5.3%	5.1%	5.1%	5.5%	4.9%	4.9%	4.5%	4.1%	4.7%	4.0%	4.1%	3.8%	3.9%	4.7%
Lancaster	Los Angeles	10.7%	10.8%	10.0%	8.3%	5.5%	7.1%	7.9%	8.7%	6.6%	6.7%	7.9%	6.8%	6.9%	5.6%	6.2%	6.9%
Lanvale	Los Angeles	5.0%	6.8%	6.3%	5.1%	4.7%	3.9%	6.2%	3.9%	3.8%	4.7%	4.8%	6.2%	6.3%	6.4%	6.7%	8.4%

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City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Lomita	Los Angeles	6.1%	6.9%	6.3%	6.5%	6.0%	6.8%	7.0%	4.8%	4.9%	5.7%	9.3%	5.8%	6.0%	5.3%	5.6%	6.4%
Long Beach	Los Angeles	3.9%	6.5%	5.4%	4.8%	3.1%	3.1%	3.6%	3.6%	3.9%	9.6%	4.8%	5.7%	6.1%	6.6%	6.8%	8.0%
Los Angeles	Los Angeles	0.8%	1.7%	1.2%	1.4%	1.5%	2.3%	2.2%	2.2%	2.6%	2.5%	2.1%	1.7%	2.1%	1.9%	2.2%	1.9%
Lynwood	Los Angeles	8.3%	6.6%	7.8%	8.0%	8.0%	7.0%	7.5%	7.2%	6.6%	5.9%	5.9%	6.3%	12.3%	6.1%	5.5%	5.4%
Malibu	Los Angeles	4.6%	2.6%	5.1%	5.4%	4.8%	4.3%	3.8%	5.8%	4.1%	4.1%	4.4%	4.3%	3.8%	4.3%	3.7%	4.5%
Manhattan Beach	Los Angeles	2.5%	2.6%	2.8%	3.0%	2.6%	2.4%	1.9%	2.1%	2.3%	2.3%	2.9%	3.0%	3.0%	2.7%	3.0%	3.6%
Maywood	Los Angeles	4.4%	5.9%	4.4%	4.6%	4.5%	4.6%	2.0%	4.2%	5.0%	3.0%	5.2%	5.7%	6.1%	5.6%	5.1%	8.0%
Monrovia	Los Angeles	3.4%	4.5%	5.9%	6.0%	6.3%	6.1%	4.8%	5.2%	5.2%	4.4%	5.3%	6.6%	5.4%	5.1%	5.9%	5.0%
Montebello	Los Angeles	3.0%	3.3%	2.9%	3.1%	4.0%	4.3%	3.3%	3.1%	3.8%	3.8%	5.0%	5.4%	5.7%	4.4%	4.4%	5.0%
Monterey Park	Los Angeles	4.0%	3.9%	4.1%	4.3%	4.6%	4.5%	4.3%	4.3%	4.1%	4.1%	4.6%	4.4%	4.7%	4.3%	4.3%	4.9%
Norwalk	Los Angeles	5.8%	4.8%	4.5%	4.5%	4.5%	4.2%	4.3%	4.8%	4.2%	4.1%	4.5%	4.3%	4.3%	3.8%	3.8%	5.3%
Palmdale	Los Angeles	10.6%	10.0%	10.7%	10.2%	10.7%	14.6%	14.4%	13.1%	10.6%	13.4%	14.0%	15.4%	15.8%	12.3%	11.4%	10.7%
Palms Verdes Estates	Los Angeles	4.1%	3.7%	3.8%	3.7%	3.6%	2.9%	3.5%	3.4%	3.4%	3.6%	3.7%	2.3%	5.1%	4.7%	4.7%	6.4%
Paramount	Los Angeles	10.0%	9.6%	8.1%	8.0%	8.6%	8.3%	9.9%	9.4%	8.8%	8.8%	9.4%	8.8%	9.3%	9.0%	8.7%	8.6%
Pasadena	Los Angeles	1.3%	1.1%	1.8%	1.7%	1.3%	1.4%	1.7%	1.9%	1.6%	2.1%	1.2%	1.5%	1.6%	1.5%	1.5%	1.8%
Pico Rivera	Los Angeles	6.6%	6.9%	7.2%	4.8%	5.8%	6.4%	6.2%	6.3%	5.7%	5.5%	5.9%	5.9%	5.5%	5.2%	4.4%	7.8%
Pomona	Los Angeles	4.8%	7.4%	7.1%	8.0%	7.5%	7.8%	6.7%	4.7%	6.1%	6.0%	6.9%	6.0%	6.7%	6.0%	7.1%	7.9%
Rancho Palms Verdes	Los Angeles	15.5%	14.4%	12.5%	10.6%	9.7%	9.5%	9.7%	9.7%	9.6%	8.2%	9.9%	9.2%	9.0%	7.9%	8.7%	9.8%
Redondo Beach	Los Angeles	3.4%	6.7%	4.9%	5.0%	3.7%	5.1%	4.8%	3.7%	3.9%	11.4%	5.8%	3.3%	4.4%	3.8%	4.3%	3.6%
Rolling Hills	Los Angeles	0.2%	0.7%	0.9%	0.9%	0.8%	0.7%	0.7%	0.8%	0.9%	0.9%	0.9%	0.9%	1.3%	0.9%	0.9%	1.3%
Rolling Hills Estates	Los Angeles	5.6%	6.2%	5.6%	7.1%	6.9%	7.6%	7.2%	7.5%	8.3%	7.8%	8.4%	8.4%	8.5%	7.4%	8.9%	10.1%
Rosemead	Los Angeles	8.4%	6.9%	6.3%	8.7%	7.2%	7.2%	7.1%	7.0%	6.8%	6.8%	7.1%	6.8%	7.3%	5.4%	6.7%	6.3%
San Dimas	Los Angeles	12.7%	13.4%	13.9%	13.0%	14.3%	14.3%	11.9%	11.2%	11.1%	11.9%	13.0%	12.1%	12.8%	10.7%	11.1%	12.0%
San Fernando	Los Angeles	2.1%	2.5%	2.3%	2.5%	2.3%	2.7%	2.7%	2.8%	3.0%	2.8%	3.0%	2.9%	3.2%	3.1%	3.1%	3.6%
San Gabriel	Los Angeles	4.1%	3.5%	3.3%	3.5%	3.4%	3.5%	3.2%	3.9%	3.7%	3.8%	6.3%	4.6%	4.2%	3.6%	3.5%	4.1%
San Marino	Los Angeles	3.9%	4.4%	4.1%	3.8%	3.5%	3.7%	4.1%	3.8%	3.4%	3.7%	4.0%	3.6%	3.4%	3.8%	3.4%	4.0%
Santa Clarita	Los Angeles	7.3%	11.0%	10.5%	10.1%	9.7%	10.5%	12.0%	10.9%	10.8%	10.0%	10.6%	9.8%	9.9%	9.1%	8.8%	9.3%
Santa Fe Springs	Los Angeles	6.3%	8.9%	6.4%	6.4%	6.3%	5.9%	8.5%	6.8%	6.7%	6.9%	8.1%	8.6%	7.9%	7.6%	7.8%	8.0%
Santa Monica	Los Angeles	1.0%	1.0%	1.1%	0.9%	0.9%	0.9%	0.6%	0.5%	0.4%	0.4%	0.6%	0.5%	0.4%	0.5%	0.5%	0.6%
Sierra Madre	Los Angeles	4.4%	4.5%	4.4%	6.0%	6.0%	6.7%	4.5%	6.1%	6.4%	5.4%	7.0%	NR	NR	NR	3.5%	5.3%
Signal Hill	Los Angeles	2.9%	5.0%	4.5%	4.1%	3.8%	3.8%	4.1%	4.2%	4.2%	3.7%	3.8%	3.9%	3.9%	3.8%	3.2%	4.5%
South El Monte	Los Angeles	4.7%	5.5%	6.2%	7.3%	7.3%	6.9%	7.6%	7.1%	6.8%	9.9%	10.7%	10.1%	10.2%	8.9%	9.2%	8.9%
South Gate	Los Angeles	9.6%	8.8%	8.5%	10.2%	15.0%	13.3%	12.1%	12.2%	8.8%	9.4%	8.9%	8.1%	10.8%	6.3%	4.0%	6.7%
South Pasadena	Los Angeles	4.5%	4.5%	4.7%	4.8%	4.8%	4.9%	5.2%	5.3%	5.1%	5.3%	5.2%	5.0%	5.0%	4.9%	4.9%	5.5%
Temple City	Los Angeles	7.1%	7.9%	7.0%	7.6%	6.4%	6.0%	7.0%	6.7%	6.4%	6.5%	7.3%	7.0%	7.9%	6.9%	6.1%	8.1%
Torrance	Los Angeles	2.8%	3.2%	4.2%	4.1%	3.7%	3.9%	4.0%	5.4%	4.2%	2.6%	3.1%	3.0%	3.8%	3.6%	3.7%	3.9%
Vernon	Los Angeles	1.4%	3.1%	0.3%	0.2%	0.3%	1.5%	1.8%	8.7%	8.8%	6.2%	7.9%	5.2%	6.8%	7.5%	6.6%	8.9%
Van Nuys	Los Angeles	8.6%	10.2%	10.3%	9.9%	8.2%	8.5%	8.5%	7.8%	9.7%	7.3%	11.8%	11.5%	13.3%	8.8%	7.5%	11.1%
West Covina	Los Angeles	5.9%	4.8%	8.2%	6.8%	6.1%	6.9%	6.1%	6.8%	5.8%	6.3%	6.8%	7.0%	7.5%	7.5%	6.7%	7.7%
West Hollywood	Los Angeles	2.4%	2.8%	2.5%	3.0%	3.6%	3.3%	3.7%	3.9%	3.6%	3.3%	4.2%	4.3%	4.2%	4.0%	4.7%	4.8%
Westlake Village	Los Angeles	6.2%	8.4%	8.0%	7.6%	4.5%	2.7%	4.3%	3.8%	3.4%	3.4%	4.3%	4.0%	4.4%	4.0%	4.0%	4.3%

SOURCE: Coleman Advisory Services
 compilations using State Controller reports

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City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Whittier	Los Angeles	3.1%	3.9%	4.0%	3.8%	3.7%	3.4%	3.9%	4.0%	4.1%	4.0%	4.4%	4.4%	3.7%	4.9%	4.7%	5.4%
Chowchilla	Madera	5.4%	4.7%	5.5%	6.3%	5.6%	4.6%	5.5%	5.5%	5.1%	3.9%	4.4%	4.4%	3.7%	4.9%	4.7%	7.5%
Madera	Madera	3.2%	3.3%	3.3%	3.7%	3.3%	3.3%	3.7%	3.7%	3.7%	3.4%	3.7%	3.5%	3.9%	3.9%	3.0%	2.8%
Belvedere	Marin	3.6%	4.1%	4.1%	4.5%	4.8%	4.1%	4.5%	3.9%	3.9%	3.3%	3.3%	3.3%	2.9%	3.1%	2.9%	3.3%
Corra Madera	Marin	4.2%	4.6%	4.4%	4.2%	4.5%	4.2%	4.2%	3.5%	3.9%	4.0%	4.3%	4.4%	4.2%	4.1%	4.2%	4.2%
Fairfax	Marin	6.1%	7.1%	7.7%	8.0%	8.2%	8.3%	8.0%	8.1%	7.8%	7.7%	5.9%	7.5%	5.3%	6.8%	4.7%	NR
Larkspur	Marin	5.9%	5.9%	6.0%	5.9%	5.8%	5.7%	6.2%	6.1%	5.9%	5.3%	5.7%	6.7%	6.1%	5.1%	5.7%	6.4%
Mill Valley	Marin	8.1%	6.5%	7.2%	7.0%	6.1%	6.0%	5.9%	6.3%	5.7%	5.6%	6.0%	6.1%	5.7%	5.3%	5.6%	5.8%
Novato	Marin	6.1%	5.0%	5.8%	4.7%	5.0%	4.4%	4.4%	4.3%	3.9%	4.0%	5.2%	5.2%	5.8%	5.2%	5.2%	5.9%
Ross	Marin	3.9%	3.9%	3.8%	3.7%	3.7%	3.6%	3.9%	3.9%	3.6%	3.5%	3.2%	2.9%	2.9%	3.3%	2.9%	3.7%
San Anselmo	Marin	3.9%	4.3%	4.1%	4.9%	5.3%	4.5%	4.9%	5.8%	5.7%	5.5%	5.1%	4.5%	4.9%	4.3%	4.5%	4.8%
San Rafael	Marin	2.7%	2.9%	2.9%	2.7%	2.7%	2.6%	4.4%	4.5%	4.1%	4.2%	5.0%	4.8%	5.1%	5.3%	5.9%	5.7%
Sausalito	Marin	3.1%	3.6%	3.8%	3.7%	3.7%	3.2%	3.8%	3.8%	3.8%	5.1%	5.5%	7.3%	6.6%	6.0%	6.0%	7.2%
Tiburon	Marin	8.4%	9.2%	8.8%	7.3%	8.5%	8.6%	NR	8.1%	7.5%	6.8%	7.9%	7.8%	7.8%	6.2%	6.6%	7.9%
Fort Bragg	Mendocino	4.2%	5.0%	6.5%	6.5%	6.6%	6.9%	6.9%	5.7%	4.3%	5.0%	4.7%	5.3%	4.7%	5.9%	5.2%	5.2%
Point Arena	Mendocino	2.4%	5.8%	2.4%	5.5%	6.7%	6.4%	2.9%	3.1%	5.5%	2.5%	3.8%	4.4%	4.6%	5.3%	2.6%	2.6%
Ukiah	Mendocino	6.0%	6.0%	19.4%	18.8%	19.8%	19.9%	15.9%	14.4%	14.4%	13.4%	12.3%	5.1%	5.7%	6.2%	5.7%	6.2%
Willits	Mendocino	8.1%	8.1%	16.1%	18.9%	15.2%	15.2%	7.3%	8.1%	6.5%	6.9%	7.3%	8.9%	7.8%	8.8%	7.9%	7.2%
Alvater	Merced	8.5%	8.2%	8.6%	7.0%	6.2%	7.2%	5.8%	5.8%	5.5%	5.3%	7.0%	6.3%	7.3%	5.6%	5.0%	5.6%
Das Palms	Merced	5.9%	4.7%	5.0%	4.9%	4.8%	4.1%	4.7%	4.9%	4.1%	3.7%	5.2%	4.4%	5.4%	4.3%	4.2%	4.4%
Gustine	Merced	9.2%	10.9%	9.9%	10.1%	13.1%	8.8%	7.8%	7.8%	7.4%	7.6%	9.2%	7.6%	8.7%	9.5%	NR	5.4%
Livingston	Merced	17.8%	19.3%	21.3%	20.2%	18.1%	19.9%	14.3%	18.5%	22.0%	7.8%	8.3%	8.5%	8.4%	12.8%	7.2%	7.6%
Los Banos	Merced	6.4%	6.9%	7.9%	8.1%	8.4%	8.6%	9.9%	8.4%	9.3%	9.7%	12.0%	11.2%	11.6%	10.8%	9.2%	3.9%
Merced	Merced	3.4%	3.9%	4.4%	3.9%	3.8%	3.7%	3.5%	3.4%	3.4%	4.3%	4.6%	4.5%	5.0%	4.4%	3.8%	4.0%
Allures	Modoc	3.9%	3.7%	3.6%	3.3%	2.9%	3.0%	3.1%	2.8%	2.8%	2.4%	3.5%	3.4%	4.6%	4.2%	3.3%	2.7%
Marmouth Lakes	Mono	NR	3.5%	4.0%	3.1%	2.9%	2.8%	2.8%	3.0%	3.0%	2.8%	3.0%	3.3%	2.6%	3.1%	2.7%	3.6%
Carmel	Monterey	0.2%	1.4%	1.7%	1.5%	1.4%	1.4%	1.9%	1.3%	1.2%	2.6%	3.4%	3.6%	3.5%	3.4%	3.5%	4.1%
Del Rey Oaks	Monterey	5.7%	6.9%	6.0%	5.8%	8.1%	6.7%	7.2%	7.3%	7.1%	10.4%	7.8%	7.8%	7.7%	8.2%	7.1%	7.5%
Gonzales	Monterey	3.9%	NR	5.1%	3.4%	3.2%	5.8%	4.3%	2.7%	23.7%	8.0%	10.6%	18.6%	14.5%	2.5%	3.6%	3.8%
Greenfield	Monterey	3.7%	4.6%	5.0%	4.5%	4.4%	4.2%	3.9%	3.3%	3.2%	2.8%	3.2%	3.1%	3.5%	2.6%	2.4%	2.2%
King City	Monterey	8.2%	9.5%	9.7%	5.6%	5.7%	6.2%	7.0%	7.1%	7.0%	12.4%	8.0%	9.2%	8.5%	7.8%	8.3%	8.2%
Marina	Monterey	6.9%	6.2%	6.3%	7.1%	6.3%	5.3%	5.0%	5.3%	6.2%	6.2%	5.9%	7.1%	5.9%	5.7%	6.2%	9.3%
Mariposa	Monterey	2.9%	2.8%	3.7%	3.8%	3.3%	3.0%	3.1%	3.5%	3.8%	3.4%	3.4%	3.8%	4.1%	3.8%	3.9%	4.4%
Pacific Grove	Monterey	4.0%	4.1%	4.3%	3.9%	3.3%	3.4%	4.8%	4.3%	3.9%	5.1%	4.8%	4.3%	5.7%	5.4%	6.4%	5.7%
Salinas	Monterey	5.9%	5.5%	5.8%	6.6%	5.5%	5.3%	5.5%	5.4%	5.2%	4.6%	4.8%	4.5%	4.5%	4.1%	4.9%	4.2%
Sand City	Monterey	1.7%	2.9%	2.4%	2.7%	1.7%	2.1%	1.7%	1.8%	2.1%	1.1%	1.7%	1.5%	1.6%	1.6%	1.7%	1.7%
Seaside	Monterey	5.8%	6.9%	8.0%	6.6%	6.7%	2.9%	5.5%	5.7%	4.7%	5.6%	5.2%	3.4%	6.3%	6.0%	6.1%	6.5%
Solada	Monterey	NR	4.8%	4.3%	4.8%	4.5%	4.2%	3.9%	3.9%	3.5%	3.1%	3.8%	3.6%	3.4%	3.4%	2.5%	2.8%
American Canyon	Napa	NR	2.9%	2.4%	2.3%	2.0%	4.7%	3.5%	3.2%	3.1%	2.3%	3.0%	2.8%	4.2%	3.1%	2.9%	3.6%
Calistoga	Napa	3.5%	3.0%	3.5%	3.3%	2.9%	1.4%	2.8%	2.5%	2.9%	2.2%	2.3%	3.9%	3.1%	3.0%	3.1%	3.3%
Napa	Napa	6.0%	6.4%	5.8%	6.0%	5.3%	5.5%	5.9%	5.7%	5.4%	4.7%	5.2%	4.9%	6.2%	6.0%	3.5%	3.1%

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City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Saint Helena	Napa	1.8%	2.4%	2.5%	2.6%	1.6%	2.2%	2.2%	2.0%	2.2%	1.4%	2.0%	1.9%	2.3%	2.0%	2.1%	2.2%
Yountville	Napa	2.3%	2.7%	2.5%	2.1%	2.0%	1.6%	1.6%	1.3%	1.1%	1.0%	1.6%	1.3%	1.4%	1.2%	1.2%	1.5%
Grass Valley	Nevada	3.1%	4.4%	3.2%	3.3%	3.0%	3.2%	3.3%	3.3%	3.2%	3.1%	3.4%	3.1%	3.8%	3.9%	3.6%	4.0%
Nevada City	Nevada	2.3%	2.3%	2.6%	2.6%	2.8%	2.6%	2.3%	2.7%	2.4%	2.4%	2.9%	2.7%	1.5%	3.5%	2.7%	3.8%
Tuckee	Nevada	NR	NR	1.2%	1.3%	1.9%	1.9%	1.8%	3.5%	3.5%	3.4%	4.7%	4.2%	5.2%	5.7%	5.6%	6.1%
Aliso Viejo	Orange	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	10.1%	8.5%	10.0%	9.2%	8.7%	11.4%
Anaheim	Orange	1.3%	1.3%	1.2%	4.7%	1.2%	1.1%	1.2%	1.3%	1.9%	1.3%	1.2%	1.2%	1.3%	1.2%	1.3%	1.2%
Brea	Orange	4.3%	4.3%	4.5%	4.1%	3.9%	3.7%	4.0%	3.9%	3.6%	3.6%	4.4%	4.5%	4.8%	4.2%	4.2%	4.8%
Buena Park	Orange	22.9%	26.7%	27.0%	5.5%	5.2%	4.8%	4.7%	4.5%	5.0%	4.1%	4.0%	4.5%	4.7%	4.2%	3.9%	3.6%
Costa Mesa	Orange	3.1%	3.2%	3.0%	3.3%	3.5%	3.3%	3.3%	3.4%	3.3%	3.3%	3.6%	3.4%	3.3%	3.6%	4.4%	4.3%
Cypress	Orange	4.3%	5.5%	6.5%	6.7%	6.8%	6.0%	5.7%	5.9%	5.5%	5.2%	5.6%	6.0%	5.9%	5.5%	5.3%	6.6%
Dana Point	Orange	5.1%	5.1%	3.7%	5.4%	4.6%	4.3%	4.8%	5.4%	4.8%	4.5%	4.9%	4.3%	4.5%	4.7%	4.3%	4.7%
Fountain Valley	Orange	4.4%	5.0%	4.9%	4.0%	4.1%	4.3%	4.5%	4.6%	4.6%	4.3%	5.1%	5.5%	5.5%	4.8%	4.8%	6.4%
Fullerton	Orange	5.4%	6.3%	6.3%	6.2%	6.9%	6.9%	6.8%	7.2%	8.6%	8.3%	8.6%	9.1%	8.6%	8.7%	9.0%	9.6%
Garden Grove	Orange	4.1%	4.8%	4.6%	4.7%	4.3%	4.6%	4.3%	4.1%	3.8%	3.8%	4.2%	3.9%	4.0%	3.4%	3.4%	3.9%
Huntington Beach	Orange	4.0%	3.9%	3.8%	4.4%	4.0%	4.2%	4.5%	4.3%	3.8%	5.7%	5.0%	5.6%	6.3%	6.1%	5.5%	6.1%
Irvine	Orange	4.7%	4.8%	4.3%	4.7%	4.8%	4.6%	4.5%	4.5%	4.3%	4.1%	5.5%	5.6%	5.5%	5.2%	3.0%	5.3%
La Habra	Orange	5.4%	6.2%	4.7%	4.9%	5.3%	5.1%	5.6%	4.8%	4.7%	4.3%	6.0%	6.5%	6.8%	6.1%	5.8%	6.7%
La Palma	Orange	6.8%	6.7%	3.4%	3.4%	4.4%	5.0%	4.0%	4.5%	4.0%	3.9%	4.1%	3.9%	3.3%	3.1%	4.8%	5.7%
Laguna Beach	Orange	2.7%	2.9%	3.0%	3.3%	2.8%	2.8%	3.1%	3.1%	3.0%	2.9%	3.2%	3.0%	3.0%	3.0%	4.5%	3.1%
Laguna Hills	Orange	NR	4.9%	3.9%	5.4%	3.8%	4.3%	5.0%	4.0%	4.5%	4.8%	5.2%	5.5%	5.4%	6.3%	5.5%	7.0%
Laguna Niguel	Orange	9.9%	9.7%	9.2%	10.1%	9.1%	8.2%	9.1%	9.4%	8.9%	8.4%	8.5%	8.0%	8.2%	5.7%	6.3%	7.5%
Laguna Woods	Orange	NR	NR	NR	NR	NR	NR	NR	4.6%	8.3%	9.6%	3.9%	3.8%	5.5%	5.3%	6.1%	10.0%
Lake Forest	Orange	6.1%	5.8%	6.0%	8.3%	5.9%	7.1%	6.3%	6.5%	5.7%	6.1%	7.0%	7.3%	7.4%	5.8%	6.2%	7.2%
Los Alamitos	Orange	5.4%	6.1%	6.3%	6.2%	6.3%	6.3%	5.7%	7.0%	5.7%	6.7%	6.0%	6.8%	6.8%	7.0%	6.4%	6.9%
Mission Viejo	Orange	5.5%	1.8%	6.2%	7.3%	6.5%	6.0%	6.8%	6.4%	5.9%	5.6%	5.9%	5.5%	5.8%	5.3%	5.7%	6.2%
Newport Beach	Orange	1.9%	1.9%	1.9%	2.3%	2.6%	2.9%	3.0%	3.9%	3.5%	3.6%	3.4%	3.5%	3.5%	3.3%	3.2%	4.1%
Orange	Orange	2.5%	3.0%	2.8%	2.8%	3.2%	2.9%	3.1%	3.0%	2.9%	3.1%	3.7%	3.3%	3.6%	3.5%	3.3%	3.6%
Placentia	Orange	5.4%	6.2%	5.9%	6.4%	5.3%	5.2%	6.2%	6.6%	5.6%	5.9%	5.7%	6.2%	6.0%	5.9%	4.2%	4.9%
Rancho Santa Margarita	Orange	NR	NR	NR	NR	NR	NR	NR	NR	NR	7.7%	8.3%	7.8%	7.7%	7.5%	8.0%	10.2%
San Clemente	Orange	5.5%	5.3%	5.7%	5.9%	5.4%	6.3%	5.1%	5.5%	5.0%	4.8%	5.1%	5.0%	5.7%	5.1%	5.8%	6.0%
San Juan Capistrano	Orange	4.4%	4.9%	5.0%	8.6%	6.9%	6.7%	6.9%	8.5%	6.6%	6.2%	6.4%	6.2%	6.1%	5.6%	6.4%	6.5%
Santa Ana	Orange	1.9%	2.1%	1.8%	1.8%	1.9%	1.7%	1.8%	1.9%	3.0%	3.0%	3.4%	3.0%	4.2%	3.9%	4.5%	3.9%
Seal Beach	Orange	3.2%	3.9%	4.3%	3.7%	4.0%	3.9%	5.8%	5.7%	5.4%	5.1%	4.8%	4.9%	4.2%	4.2%	4.0%	5.1%
Stanton	Orange	5.8%	6.2%	5.4%	5.0%	5.3%	6.7%	4.8%	5.6%	5.3%	5.1%	5.2%	5.2%	4.7%	5.0%	4.9%	5.4%
Tustin	Orange	3.9%	4.2%	3.7%	4.3%	4.8%	3.9%	3.6%	4.7%	4.1%	4.2%	5.0%	4.5%	4.3%	4.1%	4.2%	4.3%
Villa Park	Orange	6.1%	7.9%	8.3%	8.8%	13.0%	9.2%	9.1%	8.9%	11.9%	8.2%	10.1%	9.3%	10.3%	9.2%	10.2%	10.5%
Weaverhast	Orange	3.3%	3.8%	3.8%	3.2%	2.9%	3.4%	3.3%	3.1%	2.9%	3.4%	3.4%	2.9%	3.3%	3.3%	3.3%	3.9%
Yorba Linda	Orange	5.6%	7.6%	6.9%	6.9%	7.6%	7.3%	7.5%	6.6%	6.2%	5.2%	6.4%	5.8%	6.6%	6.9%	6.1%	5.9%
Auburn	Placer	3.2%	3.3%	4.1%	4.7%	4.3%	6.4%	7.3%	5.4%	7.2%	8.1%	8.1%	8.0%	8.8%	8.0%	5.5%	5.6%
Colfax	Placer	1.3%	1.4%	1.4%	1.3%	1.8%	2.0%	1.5%	1.1%	0.8%	0.9%	1.5%	1.5%	1.4%	1.1%	1.0%	1.1%

SOURCE: Coleman Advisory Services
 Computations using State Controller reports

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City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Lincoln	Placer	3.3%	4.1%	4.3%	4.1%	4.9%	4.3%	3.8%	4.5%	4.9%	4.3%	3.8%	0.8%	0.6%	2.8%	3.6%	5.3%
Loomis	Placer	8.4%	8.5%	10.3%	10.5%	10.9%	9.1%	8.8%	8.9%	8.2%	6.2%	9.1%	8.0%	9.0%	8.0%	6.6%	7.6%
Rocklin	Placer	4.7%	4.8%	5.2%	6.4%	5.9%	7.5%	5.4%	5.5%	8.9%	4.0%	4.6%	4.8%	5.9%	4.4%	4.0%	4.8%
Roseville	Placer	1.1%	1.0%	1.4%	1.7%	1.3%	1.2%	1.3%	0.8%	1.5%	1.2%	1.5%	1.0%	1.5%	1.5%	1.5%	1.8%
Portola	Plumas	1.9%	61.8%	3.2%	3.3%	4.1%	3.8%	7.7%	1.0%	4.1%	3.5%	4.4%	4.0%	5.0%	1.3%	2.3%	3.8%
Banning	Riverside	4.1%	3.8%	3.8%	4.0%	3.7%	8.3%	7.7%	7.5%	7.1%	7.8%	8.6%	7.7%	8.3%	8.5%	2.4%	9.2%
Baunton	Riverside	4.8%	4.8%	5.0%	3.7%	5.1%	5.8%	5.0%	4.3%	4.5%	4.1%	4.8%	4.0%	4.5%	4.8%	NR	NR
Bythe	Riverside	3.8%	4.5%	5.1%	4.9%	6.2%	6.6%	6.7%	5.9%	5.2%	5.7%	5.1%	5.9%	6.6%	5.8%	5.1%	6.3%
Callimesa	Riverside	7.9%	9.4%	11.3%	12.6%	13.3%	12.0%	10.0%	9.8%	8.9%	9.0%	8.6%	7.4%	10.8%	10.0%	9.0%	8.8%
Canon Lake	Riverside	8.5%	10.3%	11.2%	11.4%	12.3%	12.0%	13.4%	14.3%	13.5%	12.1%	13.3%	12.2%	12.4%	10.6%	9.8%	12.9%
Cathedral City	Riverside	7.7%	8.4%	8.7%	6.8%	5.9%	5.8%	8.5%	6.6%	6.4%	7.0%	7.3%	5.2%	10.0%	9.2%	8.7%	10.4%
Coachella	Riverside	5.5%	6.2%	6.4%	7.1%	6.3%	8.1%	7.0%	7.6%	8.3%	5.3%	3.9%	5.8%	5.4%	3.8%	3.9%	3.9%
Corona	Riverside	2.3%	2.8%	2.7%	2.8%	2.9%	2.7%	3.3%	4.3%	3.7%	3.3%	3.5%	3.0%	3.0%	2.9%	2.3%	4.8%
Desert Hot Springs	Riverside	8.8%	9.1%	8.9%	8.3%	8.6%	9.0%	8.6%	8.5%	7.6%	7.5%	8.1%	8.8%	7.8%	13.8%	13.8%	12.8%
Hemet	Riverside	2.9%	3.3%	4.5%	3.3%	3.9%	4.2%	4.1%	4.1%	2.8%	2.8%	4.4%	4.5%	8.7%	10.9%	12.8%	5.1%
Indian Wells	Riverside	5.0%	7.4%	6.2%	4.8%	4.9%	5.0%	3.8%	5.0%	4.4%	4.4%	6.5%	3.9%	4.5%	5.4%	5.1%	7.8%
Indio	Riverside	4.6%	4.1%	4.8%	5.6%	4.4%	5.0%	3.8%	3.9%	4.0%	3.3%	3.1%	3.2%	3.9%	4.2%	4.2%	6.0%
La Quinta	Riverside	5.2%	6.2%	5.7%	4.1%	4.8%	3.8%	4.5%	3.5%	3.6%	3.5%	3.8%	4.0%	3.1%	4.4%	4.4%	4.9%
Lake Elanore	Riverside	9.2%	8.6%	6.3%	8.2%	7.1%	9.8%	10.0%	9.8%	8.7%	5.3%	8.1%	7.7%	8.2%	8.3%	8.8%	10.5%
Moreno Valley	Riverside	8.4%	8.4%	8.4%	9.0%	10.5%	8.9%	7.7%	7.3%	7.8%	7.2%	8.4%	7.7%	8.5%	7.8%	7.8%	7.7%
Murrieta	Riverside	2.4%	5.0%	5.6%	8.8%	10.6%	10.6%	10.6%	8.2%	8.5%	8.0%	7.8%	7.6%	9.0%	7.6%	6.9%	7.9%
Norco	Riverside	5.7%	6.9%	5.9%	8.0%	9.3%	8.0%	7.8%	8.2%	8.3%	8.0%	8.2%	8.4%	6.9%	7.6%	7.2%	8.9%
Palm Desert	Riverside	5.5%	6.8%	6.3%	6.2%	6.3%	5.7%	5.8%	5.6%	5.6%	5.7%	8.4%	6.8%	7.0%	6.3%	5.7%	7.0%
Palm Springs	Riverside	5.2%	5.9%	5.4%	6.1%	5.0%	5.3%	5.3%	5.0%	5.0%	5.2%	5.3%	5.5%	5.2%	5.1%	4.8%	5.3%
Perris	Riverside	6.3%	8.1%	5.5%	11.8%	10.6%	18.8%	13.5%	13.0%	15.2%	14.2%	13.4%	12.8%	13.0%	12.0%	8.4%	11.1%
Rancho Mirage	Riverside	3.6%	3.0%	3.1%	3.2%	3.2%	3.1%	3.2%	4.5%	3.8%	4.3%	5.3%	5.4%	6.6%	6.1%	5.5%	7.6%
Riverside	Riverside	16.8%	18.3%	20.2%	20.1%	20.6%	19.3%	8.7%	24.7%	23.7%	19.8%	18.2%	17.5%	17.1%	13.1%	9.7%	18.1%
San Jacinto	Riverside	7.2%	7.0%	7.5%	7.6%	7.5%	6.6%	6.9%	6.8%	6.9%	6.2%	5.3%	4.8%	4.3%	4.4%	4.5%	5.6%
Temecula	Riverside																
Wildomar	Riverside																
Menifee	Riverside																
Eastvale	Riverside																
Jurupa Valley	Riverside																
Citrus Heights	Sacramento	NR	NR	NR	NR	NR	0.4%	0.7%	1.4%	2.0%	2.1%	3.0%	2.7%	2.2%	1.8%	1.6%	3.1%
Elk Grove	Sacramento	NR	NR	NR	NR	NR	NR	NR	NR	NR	0.2%	2.1%	1.7%	1.7%	1.8%	1.5%	1.5%
Folsom	Sacramento	0.5%	0.5%	0.4%	0.4%	0.8%	0.4%	0.4%	0.4%	0.4%	0.5%	1.0%	0.8%	1.0%	0.9%	0.8%	1.1%
Galt	Sacramento	0.4%	0.4%	0.5%	1.0%	2.6%	1.8%	1.7%	1.2%	2.7%	2.4%	4.3%	3.8%	4.1%	3.3%	3.0%	3.1%
Isleton	Sacramento	3.4%	3.5%	3.9%	6.9%	3.9%	4.8%	NR	NR	NR	2.1%	3.8%	13.5%	2.7%	7.6%	3.4%	2.2%
Rancho Cordova	Sacramento	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	1.8%	2.8%	3.1%
Sacramento	Sacramento	0.5%	0.5%	0.4%	0.5%	0.3%	0.5%	0.6%	0.7%	1.8%	0.7%	1.6%	1.3%	1.4%	1.3%	1.4%	1.3%
Hollister	San Benito	5.9%	6.6%	8.4%	8.8%	6.5%	6.7%	8.0%	8.8%	11.1%	NR	NR	NR	5.8%	7.0%	6.3%	8.1%

SOURCE: Coleman Advisory Services
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City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
San Juan Bautista	San Benito	23.5%	7.0%	2.1%	2.0%	1.9%	2.0%	2.0%	1.9%	10.3%	8.2%	7.5%	8.2%	11.2%	6.2%	4.1%	5.4%
Adelanto	San Bernardino	4.7%	6.2%	3.7%	9.1%	4.5%	10.2%	2.7%	3.8%	NR	14.9%	14.3%	NR	NR	14.1%	9.2%	NR
Apple Valley	San Bernardino	12.2%	12.2%	12.0%	12.8%	10.8%	7.9%	8.3%	5.8%	7.4%	7.2%	6.9%	8.0%	8.1%	6.8%	5.2%	6.8%
Barstow	San Bernardino	6.1%	6.7%	6.4%	6.8%	7.1%	7.2%	7.1%	8.1%	7.2%	6.5%	8.2%	7.6%	7.9%	7.5%	6.3%	6.5%
Big Bear Lake	San Bernardino	4.5%	3.6%	3.5%	4.4%	3.9%	3.4%	3.9%	6.3%	6.6%	5.8%	8.2%	6.5%	6.2%	5.9%	6.4%	7.8%
Chino	San Bernardino	5.6%	5.4%	4.5%	2.1%	5.3%	8.2%	7.7%	8.3%	8.3%	7.7%	8.0%	5.0%	11.1%	6.0%	6.2%	7.9%
Chino Hills	San Bernardino	0.8%	5.8%	11.1%	10.5%	11.5%	10.7%	13.5%	16.7%	15.2%	10.1%	10.3%	9.6%	11.1%	9.1%	9.8%	10.0%
Colton	San Bernardino	2.5%	3.0%	3.3%	4.1%	3.4%	5.9%	6.8%	7.3%	6.9%	7.6%	7.6%	7.2%	6.6%	5.0%	3.5%	4.9%
Fontana	San Bernardino	4.2%	8.8%	7.9%	8.8%	7.2%	7.5%	11.1%	10.1%	8.2%	8.2%	8.4%	6.9%	8.9%	8.6%	9.5%	9.5%
Grand Terrace	San Bernardino	5.9%	8.4%	12.6%	12.6%	11.6%	24.6%	14.1%	15.2%	15.1%	16.2%	12.3%	16.0%	14.4%	13.1%	9.8%	14.8%
Heapler	San Bernardino	8.7%	13.6%	13.4%	13.6%	16.5%	15.3%	13.8%	14.4%	13.4%	13.5%	17.3%	13.8%	12.8%	9.7%	9.1%	11.3%
Highland	San Bernardino	13.5%	14.4%	13.5%	13.1%	12.5%	13.3%	13.7%	13.3%	13.1%	12.4%	13.5%	13.1%	14.0%	13.1%	11.4%	13.9%
Loma Linda	San Bernardino	4.9%	7.0%	4.4%	4.9%	4.9%	4.7%	8.4%	6.1%	6.2%	7.0%	7.7%	6.3%	8.8%	7.7%	7.2%	7.6%
Montclair	San Bernardino	2.3%	2.5%	2.7%	2.7%	2.7%	2.9%	2.8%	2.8%	2.7%	2.9%	2.8%	2.7%	2.6%	2.3%	1.9%	2.3%
Needles	San Bernardino	8.4%	11.0%	15.4%	NR	NR	15.7%	8.9%	13.2%	2.8%	4.2%	NR	2.0%	2.2%	2.2%	2.1%	7.7%
Ontario	San Bernardino	2.1%	2.2%	2.1%	2.5%	2.6%	2.5%	2.4%	2.4%	2.3%	2.2%	2.5%	2.2%	2.5%	2.1%	1.8%	2.2%
Rancho Cucamonga	San Bernardino	11.4%	13.4%	11.0%	12.1%	10.7%	10.5%	11.2%	11.0%	10.9%	12.4%	15.6%	14.5%	14.2%	12.3%	10.9%	11.4%
Redlands	San Bernardino	3.4%	3.4%	3.6%	3.4%	3.0%	3.3%	3.6%	3.4%	3.2%	3.0%	2.5%	2.6%	2.8%	2.7%	2.6%	8.1%
Rialto	San Bernardino	5.6%	7.4%	8.3%	7.4%	7.7%	9.9%	8.9%	5.4%	8.0%	5.9%	7.9%	8.4%	6.8%	5.8%	5.4%	5.8%
San Bernardino	San Bernardino	2.5%	1.9%	2.7%	5.4%	5.3%	5.3%	5.1%	5.7%	5.4%	5.4%	6.0%	3.5%	3.8%	3.2%	3.2%	3.3%
Twenty-nine Palms	San Bernardino	10.4%	10.7%	8.7%	8.2%	8.6%	8.6%	8.7%	7.9%	7.8%	7.4%	8.7%	7.4%	8.6%	8.0%	7.5%	6.7%
Upland	San Bernardino	4.4%	4.9%	5.8%	6.3%	5.8%	6.3%	5.9%	6.1%	5.1%	5.9%	7.0%	5.0%	5.9%	3.9%	3.3%	3.4%
Victorville	San Bernardino	5.7%	6.5%	6.3%	6.5%	8.2%	7.4%	6.9%	NR	NR	8.9%	5.7%	6.2%	5.8%	5.3%	4.3%	6.4%
Yucaipa	San Bernardino	6.2%	8.5%	10.8%	10.8%	8.2%	7.1%	8.6%	8.8%	6.9%	8.9%	9.3%	8.6%	9.7%	7.2%	6.4%	7.9%
Yucaipa Valley	San Bernardino	0.8%	6.3%	6.6%	7.4%	6.3%	7.3%	8.0%	7.9%	6.5%	8.5%	9.9%	10.0%	9.8%	8.1%	9.8%	9.1%
Carlsbad	San Diego	2.8%	2.8%	3.5%	4.1%	3.1%	4.3%	4.0%	3.7%	4.4%	5.7%	10.3%	4.3%	6.2%	4.8%	5.1%	5.8%
Chula Vista	San Diego	5.1%	5.1%	6.1%	5.9%	5.9%	5.7%	5.9%	5.8%	9.5%	12.4%	16.8%	7.0%	11.8%	12.3%	10.6%	9.5%
Coronado	San Diego	2.4%	2.5%	2.9%	2.9%	2.9%	2.9%	2.3%	2.1%	2.8%	2.6%	4.1%	3.2%	3.9%	3.8%	2.7%	3.1%
Del Mar	San Diego	2.0%	2.2%	3.1%	2.6%	2.6%	2.9%	5.8%	2.8%	2.9%	3.0%	3.8%	3.8%	3.5%	3.6%	3.4%	4.8%
El Cajon	San Diego	4.3%	4.4%	5.7%	5.8%	7.8%	6.6%	6.6%	7.8%	7.7%	7.6%	8.4%	7.9%	8.8%	7.9%	7.8%	8.1%
Encinitas	San Diego	4.9%	7.1%	6.5%	5.6%	3.0%	4.1%	3.9%	3.7%	4.0%	3.8%	5.0%	3.4%	3.9%	4.2%	4.4%	4.6%
Escondido	San Diego	4.9%	3.5%	6.3%	6.8%	6.8%	7.0%	6.7%	6.3%	5.6%	5.9%	7.1%	6.3%	6.5%	6.3%	6.8%	8.5%
Imperial Beach	San Diego	11.7%	8.3%	17.2%	8.8%	8.8%	9.0%	8.9%	9.0%	8.3%	9.6%	12.3%	11.8%	12.8%	11.1%	9.3%	14.5%
La Mesa	San Diego	4.9%	5.2%	6.2%	6.5%	6.1%	6.1%	6.1%	5.8%	5.9%	5.2%	7.2%	6.1%	8.8%	7.1%	6.5%	7.2%
Lemon Grove	San Diego	5.8%	7.1%	6.5%	6.9%	7.3%	6.5%	6.6%	5.8%	5.7%	6.0%	7.7%	6.7%	6.8%	6.9%	7.6%	8.0%
National City	San Diego	3.1%	3.7%	3.1%	4.3%	4.7%	4.8%	4.4%	4.1%	4.8%	6.4%	6.3%	5.3%	5.4%	5.2%	4.7%	5.0%
Oceanside	San Diego	3.1%	3.6%	3.9%	3.0%	3.1%	6.5%	8.7%	3.5%	3.7%	4.3%	5.5%	4.5%	5.1%	4.9%	4.4%	4.5%
Poway	San Diego	2.9%	3.7%	4.4%	4.3%	4.2%	4.0%	4.2%	5.2%	5.1%	5.2%	8.8%	5.9%	6.8%	6.4%	5.8%	8.5%
San Diego	San Diego	6.2%	8.5%	7.3%	7.9%	7.1%	7.1%	8.2%	7.7%	8.1%	9.2%	12.0%	10.8%	14.0%	14.7%	NR	15.6%
San Marcos	San Diego	13.4%	4.8%	4.4%	5.3%	5.7%	5.5%	5.3%	5.1%	5.2%	5.1%	8.0%	5.1%	5.0%	4.9%	4.8%	7.0%
SanTEE	San Diego	4.8%	5.3%	5.2%	5.1%	4.8%	4.5%	5.0%	5.1%	5.1%	5.3%	8.1%	7.2%	7.5%	7.7%	8.1%	8.2%

SOURCE: Coleman Advisory Services
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MJN00059

City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Solana Beach	San Diego	2.9%	2.7%	3.9%	4.2%	4.0%	5.9%	4.1%	4.0%	7.3%	4.5%	6.9%	6.0%	6.5%	6.1%	6.1%	6.3%
Visita	San Diego	5.6%	6.8%	7.2%	7.2%	6.0%	5.6%	5.2%	5.1%	5.6%	5.0%	6.9%	6.4%	8.2%	7.2%	6.2%	6.9%
San Francisco	San Francisco	0.7%	0.7%	0.7%	0.7%	0.8%	0.8%	0.7%	0.7%	0.7%	0.8%	0.8%	0.7%	0.8%	0.8%	0.8%	0.9%
Escalon	San Joaquin	7.4%	6.3%	6.0%	8.8%	9.4%	9.1%	9.1%	8.8%	8.4%	7.7%	6.0%	8.9%	8.8%	11.3%	7.2%	8.5%
Lathrop	San Joaquin	11.8%	14.3%	15.4%	9.2%	10.4%	10.5%	8.9%	8.9%	8.4%	7.5%	7.1%	7.9%	9.1%	6.2%	4.0%	9.9%
Lodi	San Joaquin	1.7%	3.4%	3.8%	2.8%	2.6%	2.6%	28.9%	28.0%	26.6%	26.3%	27.8%	26.9%	28.8%	28.7%	26.0%	24.7%
Maricopa	San Joaquin	3.1%	3.3%	3.6%	3.8%	6.0%	5.9%	5.7%	5.4%	5.2%	4.8%	5.8%	5.2%	5.5%	5.2%	4.9%	5.1%
Ripon	San Joaquin	5.0%	6.8%	8.2%	5.2%	5.5%	4.2%	5.7%	5.0%	3.4%	3.7%	5.5%	2.9%	3.5%	3.7%	3.7%	4.9%
Stockton	San Joaquin	3.9%	4.2%	4.0%	4.9%	3.1%	5.2%	4.6%	5.2%	NR	4.3%	4.3%	4.5%	4.4%	5.6%	4.5%	6.4%
Tracy	San Joaquin	4.5%	4.9%	5.1%	4.3%	6.5%	5.2%	4.8%	5.8%	4.8%	4.7%	6.4%	3.4%	4.0%	2.6%	2.9%	3.0%
Arroyo Grande	San Luis Obispo	4.3%	4.4%	3.8%	3.5%	3.7%	3.6%	3.1%	3.7%	5.1%	4.6%	5.8%	5.0%	6.3%	5.8%	5.6%	6.0%
Atascadero	San Luis Obispo	6.7%	6.9%	6.8%	7.8%	6.4%	7.7%	7.2%	6.5%	5.2%	5.4%	6.2%	6.1%	7.4%	7.2%	6.4%	6.7%
El Paso De Robles	San Luis Obispo	7.1%	6.4%	10.3%	4.3%	3.3%	3.2%	3.4%	3.4%	2.5%	2.3%	9.6%	9.7%	11.9%	11.6%	11.1%	11.6%
Grover Beach	San Luis Obispo	5.1%	5.6%	6.5%	5.4%	5.4%	6.1%	7.0%	8.2%	9.6%	9.1%	10.5%	10.5%	11.2%	13.3%	9.6%	NR
Morro Bay	San Luis Obispo	4.3%	4.3%	6.7%	10.8%	9.0%	8.9%	8.9%	12.7%	16.7%	31.4%	38.6%	12.6%	10.0%	8.5%	8.7%	8.9%
Plano Beach	San Luis Obispo	3.5%	3.1%	2.9%	3.5%	3.3%	3.2%	3.9%	3.3%	3.8%	3.3%	4.1%	3.6%	3.9%	3.7%	3.7%	3.7%
San Luis Obispo	San Luis Obispo	3.6%	3.7%	3.7%	3.6%	4.2%	3.8%	4.2%	3.7%	4.2%	4.2%	4.7%	4.5%	6.1%	6.1%	5.6%	5.5%
Alhambra	San Mateo	8.0%	8.4%	9.1%	6.3%	8.9%	7.6%	6.5%	6.7%	4.3%	5.7%	5.6%	6.3%	5.6%	6.2%	6.3%	7.4%
Belmont	San Mateo	6.1%	7.2%	7.0%	6.6%	6.0%	7.7%	5.5%	5.0%	3.8%	5.5%	6.0%	7.1%	6.3%	7.6%	8.9%	8.6%
Burbank	San Mateo	2.5%	2.6%	4.7%	2.7%	2.9%	2.1%	2.4%	3.5%	1.9%	2.0%	2.4%	2.5%	1.8%	2.0%	1.7%	2.5%
Burien	San Mateo	1.8%	1.6%	2.2%	2.3%	1.7%	2.0%	1.8%	1.3%	0.4%	1.7%	2.1%	2.3%	2.4%	2.2%	2.3%	2.7%
Colma	San Mateo	0.6%	0.6%	0.7%	0.7%	0.7%	0.6%	0.5%	0.4%	0.4%	0.4%	0.5%	0.5%	0.5%	0.4%	0.4%	0.4%
Daly City	San Mateo	4.1%	4.7%	4.7%	5.0%	5.5%	5.6%	5.3%	4.3%	4.3%	5.1%	5.7%	5.4%	5.9%	5.4%	5.7%	6.1%
East Palo Alto	San Mateo	2.8%	2.7%	2.5%	2.4%	2.9%	4.8%	6.7%	7.5%	7.4%	4.5%	6.5%	5.4%	5.9%	5.1%	5.0%	4.8%
Foster City	San Mateo	3.2%	5.5%	11.0%	7.3%	6.8%	4.7%	3.8%	7.3%	4.5%	4.7%	6.0%	7.5%	8.2%	7.9%	7.9%	10.1%
Hill Moon Bay	San Mateo	5.2%	4.4%	2.7%	4.9%	4.9%	5.0%	5.2%	4.7%	4.1%	3.1%	3.6%	5.1%	4.9%	4.5%	4.2%	4.2%
Hillsborough	San Mateo	2.6%	2.3%	2.4%	2.5%	2.3%	2.4%	2.8%	2.7%	2.9%	3.2%	3.1%	3.0%	3.7%	5.1%	5.4%	4.7%
Menlo Park	San Mateo	3.7%	4.1%	4.2%	4.3%	5.2%	5.2%	5.1%	4.8%	4.6%	3.9%	5.1%	5.9%	6.8%	6.0%	6.5%	6.5%
Millbrae	San Mateo	4.7%	4.2%	4.6%	3.2%	4.5%	4.0%	4.2%	4.1%	3.9%	3.9%	5.1%	5.4%	5.3%	6.3%	6.9%	7.2%
Pacifica	San Mateo	7.3%	8.1%	8.3%	8.7%	8.8%	8.6%	8.0%	8.7%	8.5%	8.0%	NR	NR	9.8%	NR	7.9%	8.5%
Portola Valley	San Mateo	7.5%	8.6%	9.0%	10.0%	8.3%	7.7%	7.9%	7.1%	3.7%	5.8%	5.9%	6.4%	6.4%	5.9%	4.5%	5.6%
Redwood City	San Mateo	1.7%	1.6%	1.7%	1.9%	1.8%	1.9%	4.2%	1.4%	1.7%	1.6%	2.0%	4.4%	4.6%	4.2%	4.0%	4.6%
San Bruno	San Mateo	4.6%	4.5%	5.6%	5.8%	5.3%	5.4%	4.7%	4.7%	4.5%	4.8%	5.1%	4.4%	5.4%	4.6%	4.9%	6.8%
San Carlos	San Mateo	11.7%	12.7%	12.7%	15.1%	14.8%	13.2%	12.6%	11.7%	12.7%	4.8%	6.8%	6.3%	6.5%	5.4%	5.4%	6.5%
San Mateo	San Mateo	2.8%	2.9%	2.8%	3.2%	3.2%	3.0%	3.0%	2.8%	2.7%	2.8%	3.4%	3.1%	3.3%	3.4%	3.3%	3.5%
South San Francisco	San Mateo	3.9%	5.2%	5.4%	5.8%	6.8%	5.8%	5.6%	6.0%	5.8%	4.5%	5.1%	4.8%	6.9%	6.8%	6.1%	7.5%
Woodside	San Mateo	10.1%	11.1%	10.7%	11.4%	13.0%	11.8%	10.6%	9.8%	8.4%	8.5%	9.1%	10.2%	10.2%	9.7%	4.6%	5.3%
Woodside	San Mateo	10.1%	11.1%	10.7%	11.4%	13.0%	11.8%	10.6%	9.8%	8.4%	8.5%	9.1%	10.2%	10.2%	9.7%	4.6%	5.3%
Carrollton	Santa Barbara	7.3%	2.8%	3.1%	2.6%	2.7%	2.6%	2.6%	2.5%	2.3%	2.6%	2.7%	2.7%	2.9%	2.7%	2.7%	3.1%
Carpinteria	Santa Barbara	7.3%	8.0%	8.8%	8.9%	9.4%	9.1%	9.4%	8.9%	8.5%	7.8%	8.9%	8.0%	10.6%	8.7%	8.3%	9.2%
Goleta	Santa Barbara	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
Guadalupe	Santa Barbara	8.5%	9.6%	8.5%	6.4%	6.9%	7.4%	7.7%	8.2%	4.8%	6.4%	10.7%	12.6%	16.1%	11.5%	8.4%	8.2%

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CaliforniaCityFinance.com

City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Lompoc	Santa Barbara	2.2%	2.4%	3.9%	3.6%	3.6%	3.1%	3.6%	3.7%	3.0%	3.3%	3.5%	2.7%	6.8%	7.3%	4.1%	4.7%
Santa Barbara	Santa Barbara	2.7%	2.8%	3.4%	3.3%	3.3%	3.4%	3.1%	3.1%	2.9%	2.9%	3.3%	3.2%	3.7%	3.6%	4.3%	4.7%
Santa Maria	Santa Barbara	2.8%	3.7%	4.3%	4.4%	4.7%	4.9%	4.4%	4.0%	3.5%	3.6%	3.7%	3.0%	7.5%	6.8%	6.4%	8.1%
Solving	Santa Barbara	2.1%	2.6%	3.9%	3.3%	2.7%	3.2%	3.4%	3.2%	2.8%	2.9%	3.6%	3.5%	3.8%	3.2%	3.2%	3.4%
Carpenter	Santa Clara	5.4%	6.1%	6.4%	6.4%	5.6%	5.4%	5.0%	5.6%	5.2%	4.4%	5.2%	5.7%	5.7%	5.5%	5.9%	7.8%
Gilroy	Santa Clara	6.3%	6.0%	5.0%	4.8%	3.8%	4.8%	4.3%	4.1%	3.8%	4.2%	4.2%	4.2%	4.1%	4.0%	3.9%	4.1%
Los Altos	Santa Clara	6.3%	6.9%	7.8%	7.7%	7.0%	7.2%	6.8%	6.8%	6.6%	5.8%	6.6%	6.2%	6.5%	6.0%	5.9%	6.1%
Los Altos Hills	Santa Clara	11.0%	11.8%	12.3%	13.6%	11.7%	12.1%	12.2%	12.0%	11.0%	10.2%	10.4%	10.0%	10.4%	8.8%	8.9%	8.7%
Los Gatos	Santa Clara	5.3%	5.3%	6.2%	6.5%	5.3%	5.3%	5.0%	5.2%	4.5%	4.3%	5.3%	5.0%	5.6%	4.8%	4.5%	5.5%
Millipitas	Santa Clara	5.7%	7.0%	8.2%	5.1%	7.0%	7.9%	8.2%	7.1%	6.6%	5.9%	6.1%	7.6%	8.9%	7.4%	6.2%	7.0%
Monte Sereno	Santa Clara	19.0%	20.6%	19.6%	18.0%	15.9%	14.3%	8.0%	11.1%	13.0%	14.7%	15.6%	15.1%	17.4%	15.1%	12.5%	14.2%
Morgan Hill	Santa Clara	6.5%	6.2%	7.7%	9.0%	8.8%	8.3%	7.7%	8.0%	10.4%	8.7%	10.0%	7.8%	8.0%	7.2%	6.6%	7.1%
Mountain View	Santa Clara	3.6%	4.8%	4.8%	4.2%	4.8%	4.4%	4.7%	5.0%	5.0%	3.9%	5.0%	5.1%	6.2%	5.2%	5.4%	6.1%
Palo Alto	Santa Clara	0.9%	1.4%	1.3%	1.3%	0.7%	0.5%	0.5%	NR	NR	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.7%
San Jose	Santa Clara	0.8%	0.9%	8.7%	8.4%	6.8%	6.3%	6.0%	6.0%	6.1%	4.9%	6.2%	6.1%	6.3%	5.9%	5.8%	6.7%
Santa Clara	Santa Clara	1.0%	1.5%	1.8%	2.3%	2.0%	1.9%	1.9%	2.1%	2.0%	2.2%	2.8%	2.5%	3.3%	2.8%	3.2%	3.8%
Saratoga	Santa Clara	12.4%	12.6%	13.7%	11.0%	10.5%	8.9%	11.2%	10.4%	8.9%	10.5%	10.8%	9.7%	10.5%	11.3%	9.9%	11.4%
Sunnyvale	Santa Clara	5.5%	5.3%	6.5%	6.7%	6.4%	6.0%	5.8%	5.9%	5.3%	4.8%	6.5%	6.6%	7.7%	6.9%	6.6%	8.4%
Capitola	Santa Cruz	2.6%	2.6%	2.8%	2.4%	1.5%	2.3%	2.5%	2.3%	2.3%	2.5%	3.0%	3.8%	3.9%	4.5%	4.1%	4.6%
Santa Clara	Santa Cruz	1.5%	1.8%	1.9%	1.5%	1.5%	1.5%	1.5%	1.6%	1.7%	1.7%	2.0%	1.9%	1.9%	5.6%	4.7%	8.0%
Scotts Valley	Santa Cruz	11.0%	10.2%	10.5%	10.1%	10.1%	10.2%	9.1%	9.6%	9.6%	8.2%	10.9%	9.5%	9.9%	11.8%	10.6%	10.8%
Watsonville	Santa Cruz	6.7%	3.3%	3.1%	3.0%	4.8%	4.7%	6.1%	5.5%	6.5%	6.3%	7.2%	6.1%	5.7%	4.7%	4.9%	4.8%
Anderson	Shasta	5.4%	6.4%	5.9%	8.8%	6.2%	5.8%	5.8%	4.7%	5.1%	5.9%	5.9%	7.1%	5.8%	3.8%	4.9%	4.0%
Redding	Shasta	2.1%	2.1%	2.2%	2.0%	2.1%	1.9%	1.8%	1.9%	1.7%	1.8%	2.0%	1.9%	2.0%	1.7%	1.7%	2.4%
Shasta Lake	Shasta	NR	NR	6.5%	NR	8.4%	5.6%	7.4%	5.0%	4.3%	4.2%	4.8%	7.1%	6.8%	5.1%	5.8%	7.1%
Loyalton	Sierra	6.1%	4.4%	4.5%	4.4%	3.7%	6.8%	5.2%	4.6%	5.5%	4.8%	5.0%	3.8%	NR	5.4%	NR	5.4%
Dorris	Slackyou	5.3%	4.8%	5.0%	5.3%	5.4%	6.7%	6.5%	4.2%	3.8%	2.7%	2.4%	NR	NR	NR	2.7%	4.8%
Dunsmuir	Slackyou	2.2%	2.4%	4.2%	3.4%	5.9%	6.5%	3.6%	3.3%	3.5%	3.7%	4.3%	3.8%	3.8%	6.2%	5.3%	5.6%
Etna	Slackyou	3.0%	3.6%	2.9%	3.5%	3.0%	3.4%	NR	2.5%	NR	2.3%	2.8%	2.9%	3.4%	3.0%	3.4%	3.8%
Fort Jones	Slackyou	4.6%	2.7%	3.8%	NR	NR	NR	NR	NR	2.4%	NR	2.7%	2.5%	3.1%	3.1%	2.9%	2.3%
Montague	Slackyou	4.5%	5.9%	5.5%	5.4%	5.5%	7.1%	1.7%	4.9%	5.1%	4.8%	5.1%	5.3%	5.5%	4.8%	4.5%	4.2%
Mount Shasta	Slackyou	2.4%	2.8%	3.7%	3.7%	4.1%	3.8%	3.8%	3.8%	3.3%	3.2%	3.1%	3.0%	3.3%	3.2%	2.9%	2.8%
Tulelake	Slackyou	3.4%	4.9%	4.4%	4.7%	4.3%	4.3%	3.9%	3.5%	3.7%	4.2%	NR	NR	NR	NR	NR	NR
Weed	Slackyou	4.3%	3.6%	4.2%	4.0%	3.5%	3.6%	3.9%	3.8%	3.7%	3.8%	3.9%	4.1%	4.4%	3.8%	3.9%	3.8%
Yreka	Slackyou	3.8%	3.5%	3.7%	3.7%	3.5%	3.4%	3.4%	3.6%	3.3%	3.4%	4.0%	3.4%	4.6%	4.6%	4.3%	5.0%
Berlicia	Solano	4.6%	4.8%	4.2%	3.7%	3.7%	4.0%	4.8%	4.7%	4.2%	4.8%	6.8%	4.8%	6.3%	4.7%	5.4%	5.2%
Dixon	Solano	3.3%	3.0%	3.5%	3.9%	6.2%	5.4%	5.7%	3.7%	2.7%	6.0%	5.7%	6.8%	7.1%	7.4%	3.7%	3.8%
Fairfield	Solano	5.2%	5.4%	6.9%	6.1%	5.6%	5.2%	5.7%	5.3%	4.7%	5.2%	6.0%	5.5%	6.4%	6.2%	6.0%	7.0%
Rio Vista	Solano	2.8%	2.8%	3.2%	3.5%	3.4%	3.0%	3.1%	3.2%	2.5%	2.8%	3.8%	3.2%	3.3%	3.4%	2.1%	5.1%
Suisun City	Solano	7.3%	6.6%	11.0%	9.3%	11.3%	9.0%	9.1%	7.9%	9.0%	9.5%	10.4%	13.3%	16.0%	12.5%	11.4%	13.9%

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MJN0061

City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Vacaville	Solano	3.4%	3.9%	2.9%	3.4%	6.0%	3.3%	6.6%	5.5%	4.6%	4.1%	5.4%	4.1%	4.6%	4.3%	7.3%	9.5%
Vallejo	Solano	5.4%	5.1%	6.9%	5.8%	7.5%	7.0%	10.3%	7.1%	5.2%	5.0%	5.5%	5.4%	6.1%	4.8%	3.7%	4.8%
Cloverdale	Sonoma	4.1%	4.4%	5.9%	5.2%	6.1%	5.3%	4.8%	6.4%	5.3%	5.1%	6.0%	5.6%	6.3%	7.7%	6.2%	7.6%
Collal	Sonoma	6.8%	6.5%	6.9%	9.5%	11.0%	9.0%	9.5%	8.7%	9.6%	8.9%	7.9%	8.3%	9.7%	8.9%	9.4%	9.7%
Healdsburg	Sonoma	2.7%	2.2%	2.5%	2.5%	2.3%	3.9%	3.8%	3.0%	4.1%	4.8%	5.2%	6.4%	5.8%	5.3%	5.5%	6.1%
Petaluma	Sonoma	6.2%	5.3%	6.2%	6.7%	7.0%	6.9%	6.8%	6.3%	6.5%	6.4%	8.1%	6.9%	6.8%	7.0%	8.2%	9.1%
Robert Park	Sonoma	3.8%	3.9%	4.2%	4.7%	4.1%	3.9%	3.7%	4.0%	3.6%	4.7%	4.5%	6.0%	7.6%	8.1%	8.1%	8.1%
Santa Rosa	Sonoma	2.6%	2.4%	2.8%	3.0%	3.5%	3.4%	3.4%	3.4%	3.2%	2.8%	3.5%	3.9%	5.2%	5.0%	4.8%	5.7%
Sagestapol	Sonoma	3.0%	3.3%	3.5%	4.0%	3.5%	5.3%	5.8%	5.5%	5.4%	5.2%	5.1%	5.3%	5.8%	5.9%	4.8%	5.8%
Sonoma	Sonoma	3.4%	4.1%	4.5%	5.0%	5.2%	4.4%	4.0%	6.1%	3.7%	3.7%	3.7%	3.7%	4.4%	4.1%	3.0%	3.6%
Windor	Sonoma	NR	7.0%	8.2%	12.7%	9.2%	7.1%	7.5%	7.9%	6.2%	6.1%	10.1%	5.6%	6.1%	9.8%	5.7%	5.7%
Ceres	Stanislaus	7.0%	6.2%	5.8%	4.9%	5.2%	4.4%	5.9%	6.8%	8.4%	8.1%	6.4%	8.1%	6.3%	5.2%	4.7%	4.8%
Hughson	Stanislaus	7.4%	5.1%	8.0%	6.1%	9.1%	8.0%	9.4%	8.1%	8.5%	8.1%	9.5%	7.7%	7.3%	5.4%	5.0%	7.8%
Modesto	Stanislaus	2.9%	3.0%	3.3%	3.6%	3.3%	3.6%	3.3%	3.3%	3.2%	2.8%	2.8%	3.2%	3.1%	4.8%	3.9%	4.1%
Newman	Stanislaus	4.2%	5.3%	4.4%	5.3%	5.7%	6.3%	6.2%	6.2%	6.0%	7.1%	7.9%	6.1%	6.1%	5.5%	4.7%	4.8%
Oakdale	Stanislaus	8.1%	8.3%	9.0%	8.8%	8.5%	8.3%	9.0%	8.6%	7.8%	8.6%	9.0%	7.9%	9.1%	7.4%	7.5%	8.9%
Patterson	Stanislaus	6.6%	7.5%	8.6%	7.8%	6.2%	6.9%	6.8%	7.0%	6.9%	6.5%	7.1%	6.7%	6.2%	2.1%	1.3%	1.3%
Riverbank	Stanislaus	9.8%	10.0%	9.8%	12.2%	12.3%	10.9%	17.6%	11.0%	10.9%	11.1%	11.8%	9.1%	8.2%	5.9%	7.4%	8.1%
Turlock	Stanislaus	8.1%	8.4%	8.5%	9.9%	8.5%	9.9%	9.6%	10.5%	9.9%	8.8%	8.9%	9.4%	10.3%	8.4%	8.0%	8.3%
Waterford	Stanislaus	6.4%	4.0%	4.9%	5.0%	4.5%	6.5%	4.8%	3.1%	4.0%	7.2%	6.4%	3.1%	5.2%	4.6%	4.3%	4.1%
Live Oak	Sutter	9.0%	9.7%	8.7%	9.7%	8.6%	9.9%	6.2%	6.5%	5.8%	5.6%	6.2%	7.3%	8.8%	6.7%	6.6%	8.2%
Yuba City	Sutter	4.4%	5.0%	4.7%	5.0%	4.5%	3.5%	4.3%	5.1%	4.0%	4.4%	4.7%	4.9%	4.7%	4.2%	4.6%	5.5%
Corning	Tehama	4.7%	4.7%	4.7%	4.9%	4.4%	4.8%	4.3%	4.9%	4.0%	4.1%	4.0%	3.5%	4.1%	3.3%	3.1%	2.7%
Red Bluff	Tehama	4.8%	4.4%	4.3%	4.2%	4.3%	4.1%	5.2%	5.4%	3.8%	3.7%	4.2%	3.7%	3.9%	3.7%	3.3%	3.9%
Tehama	Tehama	4.8%	5.2%	4.8%	3.9%	5.0%	4.3%	4.3%	3.4%	3.1%	2.6%	NR	2.1%	5.9%	5.4%	0.8%	4.4%
Dinuba	Tulare	3.6%	2.8%	3.8%	3.6%	3.3%	2.8%	3.0%	3.3%	2.6%	3.1%	3.5%	3.9%	2.5%	2.8%	3.0%	2.7%
Exeter	Tulare	6.3%	7.4%	8.2%	6.3%	6.0%	5.9%	6.1%	6.1%	5.4%	4.8%	4.6%	4.4%	5.2%	5.2%	4.6%	5.2%
Farmersville	Tulare	7.4%	9.1%	8.2%	9.6%	7.3%	7.3%	12.6%	8.3%	10.1%	3.9%	8.7%	4.4%	11.3%	7.6%	7.3%	7.8%
Lindsay	Tulare	5.1%	6.1%	5.0%	0.9%	3.9%	3.8%	4.3%	6.1%	3.7%	1.1%	4.4%	2.8%	2.7%	2.4%	3.9%	3.6%
Porterville	Tulare	3.6%	3.3%	3.4%	3.8%	3.7%	3.6%	3.5%	3.4%	3.2%	3.4%	3.7%	3.2%	3.7%	3.2%	3.1%	3.4%
Tulare	Tulare	3.2%	3.8%	3.1%	3.4%	3.6%	5.8%	3.2%	3.3%	3.5%	3.7%	4.3%	3.5%	4.1%	3.3%	3.0%	2.4%
Vasilla	Tulare	2.9%	3.4%	3.3%	3.0%	3.2%	3.2%	2.6%	2.7%	3.2%	3.2%	3.7%	3.5%	3.9%	3.3%	3.1%	4.0%
Woodlake	Tulare	7.4%	8.2%	6.8%	7.9%	7.5%	7.8%	4.7%	5.0%	4.3%	4.4%	5.2%	5.2%	5.8%	4.6%	4.8%	5.3%
Sonoma	Tuolumne	1.8%	1.6%	1.5%	1.6%	1.5%	1.4%	1.7%	1.2%	1.2%	1.3%	1.3%	1.9%	1.8%	2.1%	1.9%	2.0%
Carnellio	Ventura	8.8%	8.9%	8.1%	8.4%	8.0%	7.2%	7.7%	7.4%	7.0%	7.3%	7.8%	7.9%	8.2%	7.5%	7.3%	8.4%
Fillmore	Ventura	8.0%	9.0%	9.3%	8.3%	8.0%	11.7%	10.8%	7.6%	10.1%	8.4%	7.7%	8.6%	8.7%	8.7%	9.8%	4.8%
Moopark	Ventura	8.0%	8.8%	10.4%	8.4%	4.2%	10.5%	10.6%	13.9%	11.4%	8.7%	11.5%	10.9%	11.7%	8.5%	9.8%	10.9%
Ojai	Ventura	4.3%	4.8%	5.3%	7.1%	5.3%	6.7%	6.2%	5.2%	5.3%	4.1%	5.4%	7.3%	8.4%	6.6%	6.8%	5.9%
Orxnrd	Ventura	3.6%	4.7%	7.8%	6.1%	4.2%	4.3%	3.8%	5.0%	3.8%	8.2%	10.8%	4.2%	5.0%	5.8%	4.4%	4.8%
Pot Humene	Ventura	4.2%	1.6%	6.0%	4.7%	4.8%	5.2%	5.1%	5.2%	6.3%	5.0%	6.3%	6.0%	3.9%	3.6%	3.0%	6.4%
San Buenaventura	Ventura	1.8%	1.9%	2.8%	2.8%	2.9%	3.1%	3.1%	3.2%	3.1%	3.2%	3.7%	3.8%	4.1%	3.8%	3.8%	4.5%

SOURCE: Coleman Advisory Services
computations using State Controller reports

CallfornticityFinance.com

City	County	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2006-06	2006-07
Santa Paula	Ventura	3.6%	4.0%	4.4%	4.9%	5.4%	5.2%	5.8%	5.8%	4.5%	4.9%	5.2%	3.4%	4.7%	4.8%	4.8%	6.5%
Simi Valley	Ventura	7.5%	8.3%	8.1%	9.2%	9.0%	9.1%	8.9%	8.5%	8.3%	7.7%	9.2%	9.2%	10.1%	8.7%	8.4%	8.0%
Thousand Oaks	Ventura	8.0%	8.1%	7.8%	7.8%	7.8%	7.9%	8.3%	7.1%	6.9%	6.2%	6.7%	7.1%	7.9%	7.7%	7.1%	8.8%
Davis	Yolo	2.8%	2.7%	2.2%	4.0%	3.8%	3.3%	3.1%	3.4%	2.8%	2.8%	3.4%	3.2%	3.6%	3.0%	2.5%	3.9%
West Sacramento	Yolo	2.6%	3.1%	9.3%	2.9%	3.0%	4.2%	3.3%	3.0%	3.0%	2.7%	2.2%	2.4%	2.1%	2.1%	1.8%	1.8%
Winters	Yolo	3.1%	3.1%	3.2%	7.9%	2.2%	NR	3.4%	3.0%	3.3%	3.2%	10.7%	7.6%	7.9%	5.8%	8.5%	7.7%
Woodland	Yolo	2.2%	2.7%	2.7%	4.1%	4.8%	4.2%	4.7%	4.8%	3.6%	3.5%	3.5%	3.6%	5.0%	4.5%	4.1%	5.1%
Marjsville	Yuba	3.0%	3.3%	3.2%	3.5%	3.2%	3.1%	3.8%	3.8%	4.0%	4.0%	4.1%	3.8%	5.7%	5.6%	5.5%	6.9%
Wheatland	Yuba	7.4%	7.9%	8.6%	8.3%	7.2%	9.0%	10.8%	10.1%	10.0%	10.0%	11.3%	8.5%	8.4%	8.2%	8.8%	9.7%

MJN00063

Franchise Reve

Source: Computations by Calli

	2007-08	2008-09	2009-10	2010-11	2011-12
Count	472	472	470	472	480
Mean	6.3%	6.0%	6.2%	6.3%	6.6%
Standard Deviation	0.04	0.03	0.03	0.04	0.04
Median	5.8%	5.3%	5.8%	5.8%	5.8%
Wtd Mean (statewide sum/sum)	4.9%	4.7%	4.3%	4.8%	4.8%
Minimum	0.4%	0.1%	0.2%	0.0%	0.1%
Maximum	27.5%	32.2%	26.7%	28.3%	41.7%

Population served by >
> % of city population

City	County	2007-08	2008-09	2009-10	2010-11	2011-12
Alameda	Alameda	10.2%	10.2%	9.5%	9.5%	10.4%
Albany	Alameda	5.4%	5.0%	4.8%	5.1%	5.1%
Berkeley	Alameda	1.6%	1.8%	1.9%	1.7%	1.5%
Dublin	Alameda	5.6%	5.6%	5.2%	6.2%	6.8%
Emeryville	Alameda	5.2%	4.3%	4.8%	5.1%	5.4%
Fremont	Alameda	6.9%	7.0%	7.3%	7.4%	7.0%
Hayward	Alameda	6.7%	6.9%	6.6%	6.5%	10.1%
Livermore	Alameda	4.2%	5.7%	6.3%	5.8%	5.9%
Newark	Alameda	8.6%	8.9%	9.6%	9.0%	8.2%
Oakland	Alameda	4.0%	4.1%	4.3%	4.4%	4.3%
Piedmont	Alameda	2.9%	2.2%	2.3%	2.3%	2.5%
Pleasanton	Alameda	2.3%	2.4%	2.6%	2.6%	2.6%
San Leandro	Alameda	6.8%	6.8%	7.2%	7.1%	6.7%
Union City	Alameda	11.8%	10.7%	12.8%	11.4%	11.6%
Amador	Amador	4.6%	2.1%	4.0%	1.4%	5.0%
Yuba	Amador	4.8%	4.5%	4.4%	5.9%	4.7%
Jackson	Amador	5.3%	5.2%	5.0%	5.3%	5.8%
Plymouth	Amador	6.3%	6.7%	5.8%	6.7%	6.8%
Sutter Creek	Amador	5.2%	4.9%	3.9%	5.2%	6.2%
Biggs	Butte	3.5%	3.2%	2.6%	3.1%	3.1%
Chico	Butte	2.7%	2.9%	2.9%	3.2%	3.3%
Gardley	Butte	2.8%	1.2%	2.5%	2.8%	2.7%

Full Service Cities	Full Service w/w/o Library	w/ Fire Parks or Library	w/o Fire (w&w/o Library/Parks)
2011-12	2011-12	2011-12	2011-12
114	288	12	177
5.3%	6.0%	5.8%	7.7%
4.9%	4.1%	2.4%	3.9%
4.5%	5.4%	6.6%	7.2%
0.2%	0.1%	2.1%	0.8%
41.7%	41.7%	8.9%	26.2%
16,052,387	23,565,985	257,798	6,550,621
54%	79%	1%	22%

SERVICE RESPONSIBILITY	a	b	c	d
a-Full Service / \$ responsibility	a			
a-Full Service / \$ responsibility	a			
a-Full Service / \$ responsibility	a			
a-Full Service / \$ responsibility	a			
a-Full Service / \$ responsibility	a			
a-Full Service / \$ responsibility	a			
b-Full Service except Parks	b			
b-Full Service except Parks	b			
b-Full Service except Library	b			
b-Full Service except Library	b			
b-Full Service except Library	b			
b-Full Service except Library	b			
b-Full Service except Library	b			
d-Parks by city, fire & library by others	d			
d-Parks by city, fire & library by others	d			
b-Full Service except Library	b			
b-Full Service except Library	b			
b-Full Service except Library	b			
b-Full Service except Library	b			
d-Parks by city, fire & library by others	d			
b-Full Service except Library	b			
b-Full Service except Library	b			
b-Full Service except Library	b			

SOURCE: Coleman Advisory Services
computations using State Controller reports

CaliforniaCityFinance.com

City	County	2007-08	2008-09	2009-10	2010-11	2011-12
Seima	Fresno	7.4%	8.5%	10.3%	10.4%	9.5%
Oildand	Glenn	3.7%	3.7%	4.1%	4.3%	4.4%
Willows	Glenn	4.4%	4.4%	4.8%	4.8%	5.5%
Arcaia	Humboldt	4.3%	4.0%	2.8%	1.6%	2.3%
Blue Lake	Humboldt	11.7%	9.1%	5.8%	6.1%	7.7%
Eureka	Humboldt	4.4%	5.0%	5.2%	4.5%	3.9%
Ferdale	Humboldt	6.8%	5.5%	4.9%	5.7%	5.5%
Fortuna	Humboldt	6.4%	8.1%	8.2%	8.4%	6.4%
Rio Dell	Humboldt	12.8%	12.0%	10.6%	11.1%	10.8%
Trinidad	Humboldt	9.3%	9.4%	6.8%	7.6%	3.4%
Brayley	Imperial	6.8%	6.1%	3.8%	8.6%	7.3%
Calxico	Imperial	1.9%	1.9%	2.0%	2.1%	1.9%
Calipatria	Imperial	9.1%	6.8%	3.6%	3.9%	1.9%
El Centro	Imperial	1.8%	2.0%	1.9%	1.8%	1.6%
Holtville	Imperial	6.7%	6.9%	5.1%	5.7%	4.5%
Imperial	Imperial	5.7%	6.4%	NR	NR	5.7%
Westmorland	Imperial	5.4%	3.2%	NR	NR	4.8%
Bishop	Inyo	1.1%	1.2%	1.1%	1.0%	1.0%
Arvin	Kern	18.9%	18.0%	14.3%	15.0%	18.3%
Bakersfield	Kern	4.7%	5.0%	7.7%	7.0%	6.5%
California City	Kern	8.1%	9.6%	7.0%	0.8%	8.1%
Dallano	Kern	5.5%	3.8%	5.3%	5.6%	5.8%
Maricopa	Kern	10.9%	12.1%	7.5%	0.0%	5.7%
McFarland	Kern	6.0%	5.7%	6.5%	6.9%	15.5%
Ridgecrest	Kern	25.4%	15.9%	15.5%	16.2%	7.7%
Shafter	Kern	3.2%	3.5%	2.4%	2.8%	2.1%
Taft	Kern	NR	NR	NR	NR	7.7%
Tehachapi	Kern	4.0%	4.3%	4.1%	3.9%	3.8%
Vasco	Kern	6.8%	6.0%	6.8%	6.6%	4.8%
Avenal	Kings	11.3%	4.8%	6.8%	5.0%	6.4%
Corcoran	Kings	6.4%	5.7%	6.1%	6.8%	5.7%
Hanford	Kings	4.8%	4.7%	4.3%	4.7%	4.6%
Lemoore	Kings	9.9%	9.8%	7.2%	8.5%	9.0%
Clearlake	Lake	7.8%	6.9%	7.5%	7.8%	8.0%
Lakeport	Lake	3.1%	3.5%	3.5%	4.0%	3.7%
Sustanville	Lassen	1.1%	0.9%	1.1%	1.3%	1.0%
Agoura Hills	Los Angeles	6.7%	7.2%	7.1%	6.4%	7.2%
Altamira	Los Angeles	4.0%	4.2%	3.9%	4.2%	3.5%
Arcadia	Los Angeles	3.3%	2.8%	2.9%	3.0%	3.0%
Artesia	Los Angeles	7.8%	7.2%	6.8%	6.5%	6.0%
Aviation	Los Angeles	2.1%	2.6%	3.0%	2.4%	3.2%

SERVICE RESPONSIBILITY

b	b-Full Service except Library
a	a-Full Service / \$ responsibility
a	a-Full Service / \$ responsibility
d	d-Parks by city, fire & library by others
d	d-Parks by city, fire & library by others
b	b-Full Service except Library
e	e-Parks & library by city, fire by others
d	d-Parks by city, fire & library by others
f	f-Fire, library & parks by others
c	c-Fire by city, library & parks by others
a	a-Full Service / \$ responsibility
a	a-Full Service / \$ responsibility
b	b-Full Service except Library
a	a-Full Service / \$ responsibility
b	b-Full Service except Library
b	b-Full Service / \$ responsibility
d	d-Parks by city, fire & library by others
b	b-Full Service except Library
b	b-Full Service except Library
d	d-Parks by city, fire & library by others
d	d-Parks by city, fire & library by others
f	f-Fire, library & parks by others
d	d-Parks by city, fire & library by others
d	d-Parks by city, fire & library by others
f	f-Fire, library & parks by others
b	b-Full Service except Library
b	b-Full Service except Library
d	d-Parks by city, fire & library by others
d	d-Parks by city, fire & library by others
d	d-Parks by city, fire & library by others
b	b-Full Service except Library
d	d-Parks by city, fire & library by others
a	a-Full Service / \$ responsibility
a	a-Full Service / \$ responsibility
d	d-Parks by city, fire & library by others
b	b-Full Service except Library

SOURCE: Coleman Advisory Services
 computations using State Controller reports
 CaliforniaCityFinance.com

City	County	2007-08	2008-09	2009-10	2010-11	2011-12	SERVICE RESPONSIBILITY
Azusa	Los Angeles	21.0%	18.7%	19.3%	20.2%	20.0%	a-Full Service / \$ responsibility
Baldwin Park	Los Angeles	7.4%	8.4%	11.1%	10.3%	11.0%	d-Parks by city, fire & library by others
Bell	Los Angeles	4.1%	4.8%	4.4%	4.5%	5.5%	d-Parks by city, fire & library by others
Bell Gardens	Los Angeles	2.2%	1.8%	1.5%	1.3%	1.8%	d-Parks by city, fire & library by others
Bellflower	Los Angeles	7.5%	6.7%	6.5%	6.6%	7.1%	d-Parks by city, fire & library by others
Beverly Hills	Los Angeles	0.9%	1.3%	0.8%	0.8%	0.7%	a-Full Service / \$ responsibility
Bradbury	Los Angeles	24.1%	13.3%	13.6%	16.3%	16.4%	d-Parks by city, fire & library by others
Burbank	Los Angeles	2.5%	2.5%	1.6%	1.6%	1.9%	a-Full Service / \$ responsibility
Calabasas	Los Angeles	3.9%	4.2%	3.8%	3.4%	3.9%	e-Parks & library by city, fire by others
Carson	Los Angeles	16.7%	18.7%	13.7%	14.2%	13.7%	d-Parks by city, fire & library by others
Cerritos	Los Angeles	4.1%	3.3%	3.4%	3.2%	3.3%	d-Parks & library by city, fire by others
Claremont	Los Angeles	3.1%	3.0%	2.7%	3.0%	2.9%	d-Parks by city, fire & library by others
Commerce	Los Angeles	4.9%	4.8%	4.8%	4.4%	3.8%	a-Full Service / \$ responsibility
Compton	Los Angeles	3.1%	3.5%	3.3%	3.0%	4.3%	b-Full Service except Library
Covina	Los Angeles	4.8%	5.1%	4.8%	12.4%	5.2%	a-Full Service / \$ responsibility
Cudahy	Los Angeles	6.8%	5.1%	2.9%	2.9%	3.6%	d-Parks by city, fire & library by others
Culver City	Los Angeles	2.3%	2.4%	2.3%	1.8%	2.1%	b-Full Service except Library
Diamond Bar	Los Angeles	8.9%	7.5%	8.3%	8.8%	8.9%	d-Parks by city, fire & library by others
Downey	Los Angeles	4.4%	4.2%	4.3%	4.6%	4.8%	a-Full Service / \$ responsibility
Duarte	Los Angeles	8.8%	8.7%	7.5%	8.3%	9.3%	d-Parks by city, fire & library by others
El Monte	Los Angeles	4.4%	4.5%	6.8%	4.9%	5.3%	b-Full Service except Library
El Segundo	Los Angeles	6.7%	7.8%	5.5%	5.4%	5.9%	a-Full Service / \$ responsibility
Gardena	Los Angeles	6.1%	5.0%	4.8%	6.3%	6.1%	b-Full Service except Library
Glendale	Los Angeles	2.9%	2.5%	2.5%	2.8%	2.5%	a-Full Service / \$ responsibility
Glendora	Los Angeles	8.6%	8.3%	8.9%	8.4%	9.6%	e-Parks & library by city, fire by others
Hawaiian Gardens	Los Angeles	5.6%	1.0%	1.1%	1.2%	1.3%	d-Parks by city, fire & library by others
Hawthorne	Los Angeles	11.8%	10.4%	NR	NR	3.8%	b-Full Service except Library
Hermosa Beach	Los Angeles	3.2%	3.0%	2.8%	3.1%	3.0%	b-Full Service except Library
Hidden Hills	Los Angeles	7.4%	4.7%	6.4%	5.3%	6.1%	d-Parks by city, fire & library by others
Huntington Park	Los Angeles	3.4%	3.4%	3.2%	3.3%	3.3%	d-Parks by city, fire & library by others
Industry	Los Angeles	4.4%	2.1%	1.8%	1.8%	1.9%	d-Parks by city, fire & library by others
Inglewood	Los Angeles	2.7%	3.8%	2.5%	2.5%	10.1%	a-Full Service / \$ responsibility
Inyokale	Los Angeles	5.2%	5.2%	6.0%	7.1%	6.6%	e-Parks & library by city, fire by others
La Canada Flintridge	Los Angeles	10.2%	7.1%	6.8%	6.8%	6.8%	d-Parks by city, fire & library by others
La Habra Heights	Los Angeles	7.7%	5.6%	5.7%	7.0%	6.3%	a-Full Service / \$ responsibility
La Mirada	Los Angeles	7.2%	6.2%	10.1%	10.2%	10.2%	d-Parks by city, fire & library by others
La Puente	Los Angeles	9.2%	11.2%	8.7%	11.0%	10.3%	d-Parks by city, fire & library by others
La Verne	Los Angeles	2.6%	4.2%	3.4%	3.8%	3.4%	b-Full Service except Library
Lakewood	Los Angeles	4.6%	4.6%	4.5%	4.3%	4.8%	d-Parks by city, fire & library by others
Lancaster	Los Angeles	5.8%	6.4%	8.1%	6.1%	5.2%	d-Parks by city, fire & library by others
Lawndale	Los Angeles	7.8%	7.7%	8.1%	7.6%	5.0%	d-Parks by city, fire & library by others

SOURCE: Coleman Advisory Services
computations using State Controller reports

CaliforniaCityFinance.com

City	County	2007-08	2008-09	2008-10	2010-11	2011-12	SERVICE RESPONSIBILITY
Lomita	Los Angeles	5.9%	6.9%	6.9%	6.7%	5.5%	d d-Parks by city, fire & library by others
Long Beach	Los Angeles	9.2%	7.6%	7.4%	7.9%	7.8%	a a-Full Service / \$ responsibility
Los Angeles	Los Angeles	2.0%	2.0%	2.0%	2.0%	2.0%	a a-Full Service / \$ responsibility
Lynwood	Los Angeles	3.6%	5.5%	5.7%	5.4%	5.8%	b b-Full Service except Library
Malibu	Los Angeles	3.2%	4.2%	3.9%	4.1%	4.2%	d d-Parks by city, fire & library by others
Manhattan Beach	Los Angeles	3.3%	2.8%	3.0%	3.1%	3.0%	b b-Full Service except Library
Maywood	Los Angeles	6.1%	4.4%	6.5%	4.0%	3.5%	d d-Parks by city, fire & library by others
Monrovia	Los Angeles	5.4%	5.4%	5.7%	5.6%	5.8%	a a-Full Service / \$ responsibility
Montebello	Los Angeles	4.9%	4.3%	5.6%	3.4%	4.7%	b b-Full Service except Library
Monterey Park	Los Angeles	4.6%	4.3%	4.0%	3.9%	3.5%	a a-Full Service / \$ responsibility
Norwalk	Los Angeles	4.5%	4.4%	5.0%	4.7%	5.2%	d d-Parks by city, fire & library by others
Palmdale	Los Angeles	10.1%	8.3%	8.1%	9.4%	8.6%	e e-Parks & library by city, fire by others
Palms Verdes Estates	Los Angeles	8.5%	5.4%	4.5%	6.0%	5.5%	b b-Full Service except Library
Paramount	Los Angeles	8.7%	8.2%	8.6%	8.9%	8.4%	d d-Parks by city, fire & library by others
Paasadena	Los Angeles	1.8%	1.4%	1.2%	1.5%	1.3%	a a-Full Service / \$ responsibility
Pico Rivera	Los Angeles	5.2%	5.3%	4.1%	4.0%	4.2%	d d-Parks by city, fire & library by others
Pomona	Los Angeles	7.8%	9.1%	7.5%	8.1%	8.6%	e e-Full Service / \$ responsibility
Rancho Palms Verdes	Los Angeles	10.0%	8.8%	8.9%	8.7%	8.0%	d d-Parks by city, fire & library by others
Rancho Beach	Los Angeles	3.3%	3.7%	3.2%	3.6%	3.5%	a a-Full Service / \$ responsibility
Rolling Hills	Los Angeles	1.0%	1.5%	1.4%	1.5%	1.6%	f f-Fire, library & parks by others
Rolling Hills Estates	Los Angeles	11.4%	10.8%	10.4%	11.0%	11.9%	d d-Parks by city, fire & library by others
Rosemead	Los Angeles	7.8%	4.8%	3.9%	4.3%	4.0%	d d-Parks by city, fire & library by others
San Dimas	Los Angeles	12.0%	12.0%	12.6%	12.2%	13.1%	d d-Parks by city, fire & library by others
San Fernando	Los Angeles	3.3%	4.0%	3.3%	3.2%	3.1%	b b-Full Service except Library
San Gabriel	Los Angeles	3.8%	3.5%	3.1%	3.0%	3.0%	b b-Full Service except Library
San Marino	Los Angeles	3.9%	4.1%	3.5%	3.5%	3.5%	a a-Full Service / \$ responsibility
Santa Clarita	Los Angeles	8.3%	10.0%	10.3%	10.2%	9.9%	d d-Parks by city, fire & library by others
Santa Fe Springs	Los Angeles	6.5%	8.3%	8.8%	8.4%	6.8%	a a-Full Service / \$ responsibility
Santa Monica	Los Angeles	0.5%	0.5%	0.4%	0.4%	0.4%	a a-Full Service / \$ responsibility
Sierra Madre	Los Angeles	5.5%	5.6%	4.8%	4.4%	5.8%	a a-Full Service / \$ responsibility
Signal Hill	Los Angeles	3.8%	4.5%	5.0%	4.3%	4.0%	e e-Parks & library by city, fire by others
South El Monte	Los Angeles	8.5%	8.1%	8.2%	7.9%	8.5%	d d-Parks by city, fire & library by others
South Gate	Los Angeles	6.8%	4.3%	3.9%	3.7%	3.2%	d d-Parks by city, fire & library by others
South Pasadena	Los Angeles	5.0%	4.8%	4.4%	4.5%	4.5%	d d-Parks by city, fire & library by others
Temple City	Los Angeles	7.5%	6.4%	6.3%	5.9%	6.0%	d d-Parks by city, fire & library by others
Torrance	Los Angeles	3.9%	4.0%	3.4%	3.4%	4.3%	a a-Full Service / \$ responsibility
Vernon	Los Angeles	8.7%	4.5%	4.2%	3.5%	3.6%	a a-Full Service / \$ responsibility
Walnut	Los Angeles	10.5%	10.1%	10.2%	10.4%	10.2%	d d-Parks by city, fire & library by others
West Covina	Los Angeles	8.9%	8.3%	7.9%	7.9%	8.2%	b b-Full Service except Library
West Hollywood	Los Angeles	4.5%	4.2%	4.9%	4.5%	4.6%	d d-Parks by city, fire & library by others
Westlake Village	Los Angeles	3.8%	4.7%	4.9%	4.5%	4.3%	e e-Parks & library by city, fire by others

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City	County	2007-08	2008-09	2009-10	2010-11	2011-12	SERVICE RESPONSIBILITY
Whittier	Los Angeles	6.1%	4.8%	5.1%	4.6%	5.7%	e-Parks & library by city, fire by others
Chowchilla	Madera	7.1%	4.5%	4.3%	6.3%	5.6%	b-Full Service except Library
Madera	Madera	2.9%	2.3%	3.3%	3.2%	3.7%	b-Full Service except Library
Belvedere	Marin	3.0%	3.0%	2.8%	3.1%	3.2%	c-Fire by city, library & parks by others
Corte Madera	Marin	4.3%	6.3%	5.6%	6.0%	6.5%	a-Full Service / \$ responsibility
Faltrax	Marin	NR	NR	NR	5.5%	6.0%	b-Full Service except Library
Larkspur	Marin	6.1%	5.5%	6.1%	3.4%	6.1%	a-Full Service / \$ responsibility
Mill Valley	Marin	5.3%	5.7%	5.4%	6.2%	6.8%	a-Full Service / \$ responsibility
Novato	Marin	5.8%	6.0%	6.2%	6.0%	5.6%	d-Parks by city, fire & library by others
Ross	Marin	3.5%	3.1%	2.6%	3.3%	3.4%	a-Full Service / \$ responsibility
San Anselmo	Marin	4.5%	4.3%	4.2%	4.5%	5.2%	a-Full Service / \$ responsibility
San Rafael	Marin	5.5%	6.1%	6.4%	6.2%	6.4%	a-Full Service / \$ responsibility
Sausalito	Marin	7.1%	7.1%	6.1%	6.8%	6.6%	a-Full Service / \$ responsibility
Tiburon	Marin	7.4%	7.1%	6.5%	8.0%	8.1%	d-Parks by city, fire & library by others
Fort Bragg	Mendocino	7.0%	6.8%	10.0%	10.7%	16.8%	b-Full Service except Library
Point Arena	Mendocino	2.8%	2.6%	2.8%	6.1%	3.4%	d-Parks by city, fire & library by others
Ukiah	Mendocino	5.2%	5.3%	5.2%	4.9%	5.3%	b-Full Service except Library
Willits	Mendocino	8.0%	4.6%	3.9%	4.6%	4.8%	d-Parks by city, fire & library by others
Altavater	Merced	5.2%	3.7%	4.6%	5.7%	6.5%	b-Full Service except Library
Dos Palos	Merced	6.3%	4.5%	5.3%	6.3%	6.1%	b-Full Service except Library
Gustine	Merced	6.7%	5.6%	5.1%	5.5%	6.1%	b-Full Service except Library
Livingston	Merced	7.1%	7.7%	7.3%	7.2%	7.4%	d-Parks by city, fire & library by others
Los Banos	Merced	3.3%	3.6%	4.8%	4.8%	5.0%	b-Full Service except Library
Merced	Merced	4.2%	4.8%	5.2%	5.2%	5.1%	b-Full Service except Library
Alturas	MODOC	2.0%	2.7%	2.7%	3.8%	4.0%	b-Full Service except Library
Mammoth Lakes	Mono	3.3%	3.3%	3.2%	3.8%	3.3%	e-Parks & library by city, fire by others
Carmel	Monterey	3.6%	3.6%	3.6%	4.0%	3.4%	a-Full Service / \$ responsibility
Del Rey Oaks	Monterey	5.2%	4.6%	7.1%	12.8%	13.4%	a-Full Service / \$ responsibility
Gonzales	Monterey	3.6%	2.6%	2.8%	3.1%	3.6%	b-Full Service except Library
Greenfield	Monterey	2.0%	1.9%	2.1%	1.8%	2.3%	d-Parks by city, fire & library by others
King City	Monterey	7.9%	7.7%	8.4%	7.3%	7.2%	b-Full Service except Library
Marina	Monterey	8.3%	5.5%	6.5%	6.7%	5.4%	b-Full Service except Library
Monterey	Monterey	4.4%	4.0%	3.9%	4.1%	3.8%	b-Full Service except Library
Pacific Grove	Monterey	5.9%	5.8%	5.7%	5.8%	5.9%	a-Full Service / \$ responsibility
Salinas	Monterey	4.0%	5.0%	5.8%	9.8%	10.1%	a-Full Service / \$ responsibility
Sand City	Monterey	1.7%	1.5%	1.2%	1.7%	1.9%	a-Full Service / \$ responsibility
Seaside	Monterey	8.2%	6.1%	6.0%	6.9%	7.2%	b-Full Service except Library
Solvang	Monterey	3.1%	6.7%	13.5%	11.7%	11.0%	b-Full Service except Library
American Canyon	Napa	4.1%	2.5%	5.1%	4.8%	5.1%	d-Parks by city, fire & library by others
Calistoga	Napa	2.8%	2.9%	2.7%	2.5%	2.4%	a-Full Service / \$ responsibility
Napa	Napa	3.0%	3.4%	3.5%	3.4%	3.3%	b-Full Service except Library

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computations using State Controller reports

CaliforniaCityFinance.com

City	County	2007-08	2008-09	2009-10	2010-11	2011-12	SERVICE RESPONSIBILITY
Saint Helena	Napa	2.1%	1.9%	2.2%	2.3%	2.5%	a-Full Service / \$ responsibility
Yountville	Napa	1.4%	1.4%	1.5%	1.9%	1.8%	b-Full Service except Library
Grass Valley	Nevada	3.6%	3.8%	3.8%	3.9%	3.7%	b-Full Service except Library
Nevada City	Nevada	2.5%	2.7%	2.8%	2.7%	4.0%	b-Full Service except Library
Truckee	Nevada	5.8%	5.2%	5.0%	4.6%	5.9%	f-Fire, library & parks by others
Aliso Viejo	Orange	11.8%	11.1%	11.4%	11.2%	11.4%	f-Fire, library & parks by others
Anaheim	Orange	1.1%	0.5%	0.3%	0.4%	0.4%	a-Full Service / \$ responsibility
Brea	Orange	4.7%	4.9%	4.9%	5.0%	4.5%	b-Full Service except Library
Buena Park	Orange	2.8%	3.8%	4.0%	3.4%	3.7%	b-Full Service except Library
Costa Mesa	Orange	4.7%	4.9%	4.9%	4.9%	5.0%	b-Full Service except Library
Cypress	Orange	6.1%	5.1%	6.4%	6.2%	6.8%	d-Parks by city, fire & library by others
Dana Point	Orange	4.6%	5.1%	5.9%	5.3%	4.9%	d-Parks by city, fire & library by others
Fountain Valley	Orange	6.2%	5.9%	6.0%	5.7%	5.8%	b-Full Service except Library
Fullerton	Orange	9.5%	9.6%	8.8%	8.8%	9.3%	a-Full Service / \$ responsibility
Garden Grove	Orange	3.7%	3.6%	4.3%	3.8%	4.1%	b-Full Service except Library
Huntington Beach	Orange	6.7%	5.2%	4.6%	5.4%	4.3%	a-Full Service / \$ responsibility
Irvine	Orange	5.7%	5.2%	5.7%	6.4%	6.8%	d-Parks by city, fire & library by others
La Habra	Orange	8.6%	NR	NR	NR	NR	b-Full Service except Library
La Palmdale	Orange	2.1%	3.1%	4.5%	4.2%	3.3%	d-Parks by city, fire & library by others
Laguna Beach	Orange	2.6%	2.8%	2.7%	2.7%	2.7%	b-Full Service except Library
Laguna Hills	Orange	6.8%	7.4%	7.8%	7.4%	7.8%	d-Parks by city, fire & library by others
Laguna Niguel	Orange	7.3%	8.4%	6.5%	7.1%	6.9%	d-Parks by city, fire & library by others
Laguna Woods	Orange	10.3%	10.2%	10.7%	10.6%	14.6%	f-Fire, library & parks by others
Lake Forest	Orange	6.8%	7.1%	7.4%	7.4%	8.5%	d-Parks by city, fire & library by others
Los Alamitos	Orange	6.7%	6.6%	7.0%	6.8%	7.3%	d-Parks by city, fire & library by others
Mission Viejo	Orange	6.1%	6.1%	6.3%	6.1%	6.0%	e-Parks & library by city, fire by others
Newport Beach	Orange	3.6%	3.9%	3.7%	3.4%	3.4%	a-Full Service / \$ responsibility
Orange	Orange	3.4%	3.6%	3.8%	3.4%	4.0%	a-Full Service / \$ responsibility
Pacifica	Orange	5.6%	5.6%	5.2%	9.4%	8.2%	b-Full Service except Library
Rancho Santa Margarita	Orange	10.0%	10.5%	11.6%	10.6%	11.2%	d-Parks by city, fire & library by others
San Clemente	Orange	5.9%	5.4%	5.9%	5.7%	5.9%	b-Full Service except Library
San Juan Capistrano	Orange	6.3%	6.6%	7.1%	6.9%	6.3%	d-Parks by city, fire & library by others
Santa Ana	Orange	3.8%	3.6%	4.0%	5.1%	4.1%	a-Full Service / \$ responsibility
Seal Beach	Orange	4.9%	4.5%	4.4%	4.3%	4.6%	b-Full Service except Library
Stanton	Orange	6.0%	4.1%	5.7%	7.1%	7.1%	b-Full Service except Library
Tustin	Orange	4.5%	3.8%	4.2%	4.4%	3.4%	b-Full Service except Library
Villa Park	Orange	8.8%	8.6%	8.7%	8.9%	8.3%	d-Parks by city, fire & library by others
Westminster	Orange	3.3%	3.9%	3.8%	4.0%	3.8%	b-Full Service except Library
Yorba Linda	Orange	6.5%	6.5%	7.0%	7.3%	7.6%	e-Fire by city, library by city, fire by others
Auburn	Placer	6.0%	6.3%	6.7%	6.0%	7.5%	c-Fire by city, library & parks by others
Colfax	Placer	1.1%	1.1%	1.2%	1.2%	5.2%	b-Full Service except Library

SOURCE: Coleman Advisory Services
compilations using State Controller reports

CaliforniaCityFinance.com

City	County	2007-08	2008-09	2009-10	2010-11	2011-12	SERVICE RESPONSIBILITY
Lincoln	Placer	4.1%	4.2%	4.9%	4.2%	5.6%	a-Full Service / \$ responsibility
Loomis	Placer	8.1%	7.7%	7.7%	8.4%	8.2%	f-Fire, library & parks by others
Rocklin	Placer	5.6%	4.4%	5.7%	6.0%	7.3%	b-Full Service except Library
Roseville	Placer	2.0%	2.1%	2.3%	2.4%	2.5%	a-Full Service / \$ responsibility
Portola	Plumas	4.4%	3.8%	2.7%	2.6%	3.1%	x-Full Service except Police and Library
Banning	Riverside	8.0%	8.6%	8.6%	10.2%	11.2%	b-Full Service except Library
Beaumont	Riverside	4.9%	1.9%	3.5%	NR	5.8%	b-Full Service except Library
Blythe	Riverside	6.0%	5.2%	5.6%	6.3%	5.6%	b-Full Service except Library
Calimesa	Riverside	9.9%	6.6%	8.4%	9.4%	9.9%	b-Full Service except Library
Canyon Lake	Riverside	12.4%	9.8%	9.4%	8.8%	10.5%	f-Fire, library & parks by others
Cathedral City	Riverside	10.2%	10.2%	10.1%	8.4%	7.8%	c-Fire by city, library & parks by others
Coachella	Riverside	3.4%	4.2%	3.4%	6.2%	4.4%	f-Fire, library & parks by others
Corona	Riverside	5.4%	4.8%	4.6%	4.6%	4.5%	a-Full Service / \$ responsibility
Desert Hot Springs	Riverside	11.3%	10.4%	8.8%	10.9%	8.2%	d-Parks by city, fire & library by others
Hemet	Riverside	4.8%	4.0%	4.4%	5.2%	41.7%	a-Full Service / \$ responsibility
Indian Wells	Riverside	7.8%	6.3%	6.2%	4.2%	6.9%	c-Fire by city, library & parks by others
Indio	Riverside	5.8%	5.4%	6.0%	5.9%	5.7%	b-Full Service except Library
La Quinta	Riverside	6.4%	4.8%	4.3%	4.4%	5.6%	a-Full Service / \$ responsibility
Lake Elsinore	Riverside	10.1%	10.7%	11.8%	11.9%	12.6%	b-Full Service except Library
Moreno Valley	Riverside	6.1%	6.1%	6.6%	7.8%	7.4%	a-Full Service / \$ responsibility
Murietta	Riverside	8.7%	9.8%	11.2%	11.5%	11.9%	d-Library by city, fire & parks by others
Norco	Riverside	10.2%	9.8%	12.3%	10.3%	8.4%	b-Full Service except Library
Palm Desert	Riverside	7.1%	7.2%	7.2%	7.4%	7.5%	b-Full Service except Library
Palm Springs	Riverside	5.2%	4.8%	4.8%	5.0%	5.0%	a-Full Service / \$ responsibility
Perris	Riverside	10.4%	9.8%	11.1%	11.7%	11.8%	b-Full Service except Library
Rancho Mirage	Riverside	7.5%	6.4%	7.0%	7.1%	7.7%	a-Full Service / \$ responsibility
Riverside	Riverside	3.1%	3.1%	3.2%	3.5%	3.4%	a-Full Service / \$ responsibility
San Jacinto	Riverside	13.7%	12.8%	15.8%	13.8%	12.8%	b-Full Service except Library
Temecula	Riverside	7.2%	6.6%	7.4%	7.5%	7.3%	d-Parks by city, fire & library by others
Vandenberg	Riverside	NR	10.5%	7.9%	10.7%	12.3%	f-Fire, library & parks by others
Mentefee	Riverside	NR	6.3%	8.9%	13.3%	15.4%	f-Fire, library & parks by others
Eastvale	Riverside	NR	NR	NR	6.2%	12.9%	f-Fire, library & parks by others
Lutopia Valley	Riverside	NR	NR	NR	NR	28.2%	f-Fire, library & parks by others
Clintus Heights	Sacramento	3.4%	2.8%	4.1%	3.9%	4.1%	f-Fire, library & parks by others
Elk Grove	Sacramento	1.7%	1.9%	3.0%	2.9%	3.0%	f-Fire, library & parks by others
Folsom	Sacramento	1.2%	1.3%	1.4%	1.6%	1.3%	a-Full Service / \$ responsibility
Gall	Sacramento	3.7%	6.3%	7.4%	6.8%	7.4%	d-Parks by city, fire & library by others
Isleton	Sacramento	1.4%	3.6%	5.9%	4.1%	9.5%	b-Full Service except Library
Rancho Cordova	Sacramento	4.5%	4.0%	4.7%	5.1%	4.9%	f-Fire, library & parks by others
Sacramento	Sacramento	1.9%	1.4%	1.8%	1.8%	1.8%	a-Full Service / \$ responsibility
Hollister	San Benito	6.7%	3.1%	4.1%	5.0%	4.7%	b-Full Service except Library

SOURCE: Coleman Advisory Services
 computations using State Controller reports

CaliforniaCityFinance.com

City	County	2007-08	2008-09	2009-10	2010-11	2011-12
Lompoc	Santa Barbara	4.8%	4.1%	4.1%	4.2%	4.5%
Santa Barbara	Santa Barbara	4.6%	4.8%	4.5%	4.5%	4.4%
Santa Maria	Santa Barbara	8.4%	7.7%	6.3%	8.2%	8.8%
Solvay	Santa Barbara	3.3%	3.4%	3.8%	4.0%	4.1%
Campbell	Santa Clara	8.8%	8.7%	9.1%	9.5%	8.9%
Cupertino	Santa Clara	7.5%	7.2%	8.1%	7.8%	6.9%
Gilroy	Santa Clara	4.0%	4.7%	4.2%	4.3%	4.3%
Los Altos	Santa Clara	9.4%	6.9%	7.1%	8.3%	7.8%
Los Altos Hills	Santa Clara	9.8%	8.8%	8.8%	9.2%	9.3%
Los Gatos	Santa Clara	7.4%	5.5%	7.3%	7.6%	7.9%
Multiplea	Santa Clara	7.0%	7.1%	7.2%	7.1%	6.8%
Monte Sereno	Santa Clara	15.8%	14.6%	15.7%	17.5%	17.9%
Morgan Hill	Santa Clara	6.4%	7.8%	8.1%	9.4%	8.8%
Mountain View	Santa Clara	6.2%	4.7%	4.7%	5.3%	4.5%
Palo Alto	Santa Clara	6.6%	0.6%	0.9%	0.9%	0.7%
San Jose	Santa Clara	6.6%	6.0%	6.2%	6.4%	6.0%
Santa Clara	Santa Clara	3.9%	3.2%	3.1%	3.0%	3.1%
Saratoga	Santa Clara	14.3%	13.5%	14.1%	15.3%	15.1%
Sunnyvale	Santa Clara	6.2%	6.7%	6.5%	5.9%	6.0%
Capitola	Santa Cruz	4.6%	5.0%	5.4%	5.4%	5.2%
Santa Cruz	Santa Cruz	6.2%	5.8%	5.9%	5.5%	5.5%
Scotts Valley	Santa Cruz	10.2%	10.3%	12.0%	11.1%	10.9%
Watsonville	Santa Cruz	5.2%	5.3%	5.6%	6.8%	3.3%
Anderson	Shasta	5.2%	4.1%	4.5%	3.9%	6.4%
Redding	Shasta	2.3%	2.1%	2.0%	1.9%	2.0%
Shasta Lake	Shasta	6.9%	7.3%	6.5%	6.3%	6.5%
Loyalton	Sierra	5.3%	5.3%	4.5%	3.5%	5.4%
Dorris	Sierra	5.3%	3.8%	4.3%	3.8%	4.6%
Dunsmuir	Siskiyou	8.0%	5.1%	5.2%	3.0%	6.2%
Fort Jones	Siskiyou	3.3%	4.0%	2.8%	2.9%	2.6%
Mount Shasta	Siskiyou	3.2%	3.1%	3.1%	2.6%	2.8%
Tulelake	Siskiyou	NR	NR	NR	3.0%	2.7%
Weed	Siskiyou	NR	NR	NR	4.1%	3.4%
Yreka	Siskiyou	5.0%	5.3%	5.5%	5.8%	5.3%
Berlicha	Solano	5.9%	6.3%	4.5%	5.1%	5.6%
Dixon	Solano	4.5%	4.4%	5.2%	5.4%	4.7%
Fairfield	Solano	7.1%	6.8%	7.9%	8.5%	7.7%
Rio Vista	Solano	4.9%	5.3%	4.1%	3.4%	3.3%
Suisun City	Solano	13.8%	12.1%	8.3%	10.6%	11.8%

**SERVICE
RESPONSIBILITY**

a	a-Full Service / \$ responsibility
a	a-Full Service / \$ responsibility
a	a-Full Service / \$ responsibility
a	a-Full Service / \$ responsibility
b	b-Full Service except Library
d	d-Parks by city, fire & library by others
b	b-Full Service except Library
d	d-Parks by city, fire & library by others
b	b-Full Service except Library
e	e-Parks & library by city, fire by others
d	d-Parks by city, fire & library by others
e	e-Parks & library by city, fire by others
d	d-Parks by city, fire & library by others
f	f-Fire, library & parks by others
b	b-Full Service except Library
a	a-Full Service / \$ responsibility
a	a-Full Service / \$ responsibility
a	a-Full Service / \$ responsibility
d	d-Parks by city, fire & library by others
a	a-Full Service / \$ responsibility
d	d-Parks by city, fire & library by others
a	a-Full Service / \$ responsibility
d	d-Parks by city, fire & library by others
a	a-Full Service / \$ responsibility
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a	a-Full Service / \$ responsibility
d	d-Parks by city, fire & library by others
a	a-Full Service / \$ responsibility
d	d-Parks by city, fire & library by others
a	a-Full Service / \$ responsibility
d	d-Parks by city, fire & library by others

SOURCE: Coleman Advisory Services
computations using State Controller reports

City	County	2007-08	2008-09	2009-10	2010-11	2011-12
Yacaville	Solano	7.7%	8.9%	8.8%	9.4%	9.5%
Valejo	Solano	8.3%	8.0%	7.4%	8.3%	7.9%
Clearlake	Sonoma	7.7%	6.9%	8.2%	13.8%	13.1%
Cottati	Sonoma	8.8%	9.6%	11.8%	11.9%	8.8%
Healdsburg	Sonoma	6.0%	5.8%	5.4%	8.8%	6.7%
Palatona	Sonoma	8.1%	10.0%	12.6%	12.1%	12.0%
Robert Park	Sonoma	6.3%	5.5%	8.0%	7.2%	7.7%
Santa Rosa	Sonoma	5.8%	5.5%	8.8%	8.0%	7.4%
Sebastopol	Sonoma	6.5%	5.1%	7.0%	6.1%	5.1%
Sonoma	Sonoma	3.8%	4.8%	5.0%	3.2%	4.3%
Windsor	Sonoma	7.2%	6.6%	8.2%	8.3%	8.9%
Ceres	Stanislaus	4.4%	4.9%	5.2%	5.7%	5.5%
Hughson	Stanislaus	7.8%	8.4%	8.8%	7.0%	7.9%
Modesto	Stanislaus	4.3%	5.3%	4.7%	8.4%	4.8%
Newman	Stanislaus	4.9%	4.4%	4.7%	4.4%	6.8%
Oakdale	Stanislaus	10.0%	10.4%	11.0%	11.7%	11.2%
Patterson	Stanislaus	1.2%	1.2%	1.3%	1.6%	3.1%
Riverbank	Stanislaus	7.6%	7.9%	7.9%	8.7%	8.8%
Turlock	Stanislaus	8.8%	9.1%	8.5%	8.8%	10.2%
Waterford	Stanislaus	4.4%	3.2%	4.2%	5.0%	6.2%
Live Oak	Sutter	6.7%	5.8%	6.3%	6.7%	7.5%
Yuba City	Sutter	5.5%	5.2%	5.2%	5.7%	5.6%
Corning	Tehama	2.5%	2.7%	3.1%	2.9%	2.5%
Red Bluff	Tehama	3.7%	4.4%	3.8%	4.8%	6.0%
Tehama	Tehama	10.7%	4.2%	3.4%	3.1%	4.4%
Dixona	Tulare	2.8%	3.0%	2.8%	2.2%	1.6%
Exeter	Tulare	4.8%	5.3%	4.3%	4.2%	4.7%
Farmersville	Tulare	7.2%	6.7%	7.1%	7.0%	6.7%
Lindsay	Tulare	4.4%	3.5%	2.3%	NR	0.1%
Porterville	Tulare	4.2%	3.3%	2.4%	2.9%	3.0%
Tulare	Tulare	2.6%	2.7%	2.7%	2.8%	3.4%
Visalia	Tulare	3.2%	3.6%	3.4%	3.8%	3.7%
Woodlake	Tulare	5.1%	4.7%	4.6%	4.0%	4.4%
Sonora	Tuolumne	2.8%	2.4%	2.4%	2.3%	2.1%
Camarillo	Ventura	8.5%	8.7%	8.9%	4.3%	8.9%
Fillmore	Ventura	3.1%	4.5%	16.8%	10.8%	12.0%
Moopotak	Ventura	9.1%	8.0%	8.9%	8.8%	7.8%
Orjai	Ventura	5.4%	6.1%	6.5%	6.5%	6.2%
Oxnard	Ventura	6.7%	4.8%	3.9%	3.5%	3.3%
Port Huemea	Ventura	6.7%	2.9%	2.5%	2.5%	2.7%
San Buenaventura	Ventura	4.3%	4.2%	4.6%	4.7%	5.5%

CITY	COUNTY	2007-08	2008-09	2009-10	2010-11	2011-12	SERVICE RESPONSIBILITY	
Yacaville	Solano	7.7%	8.9%	8.8%	9.4%	9.5%	b-Full Service except Library	b
Valejo	Solano	8.3%	8.0%	7.4%	8.3%	7.9%	c-Fire by city, library & parks by others	c
Clearlake	Sonoma	7.7%	6.9%	8.2%	13.8%	13.1%	d-Parks by city, fire & library by others	d
Cottati	Sonoma	8.8%	9.6%	11.8%	11.9%	8.8%	e-Parks & library by city, fire by others	e
Healdsburg	Sonoma	6.0%	5.8%	5.4%	8.8%	6.7%	b-Full Service except Library	b
Palatona	Sonoma	8.1%	10.0%	12.6%	12.1%	12.0%	b-Full Service except Library	b
Robert Park	Sonoma	6.3%	5.5%	8.0%	7.2%	7.7%	b-Full Service except Library	b
Santa Rosa	Sonoma	5.8%	5.5%	8.8%	8.0%	7.4%	b-Full Service except Library	b
Sebastopol	Sonoma	6.5%	5.1%	7.0%	6.1%	5.1%	b-Full Service except Library	b
Sonoma	Sonoma	3.8%	4.8%	5.0%	3.2%	4.3%	c-Fire by city, library & parks by others	c
Windsor	Sonoma	7.2%	6.6%	8.2%	8.3%	8.9%	d-Parks by city, fire & library by others	d
Ceres	Stanislaus	4.4%	4.9%	5.2%	5.7%	5.5%	b-Full Service except Library	b
Hughson	Stanislaus	7.8%	8.4%	8.8%	7.0%	7.9%	d-Parks by city, fire & library by others	d
Modesto	Stanislaus	4.3%	5.3%	4.7%	8.4%	4.8%	b-Full Service except Library	b
Newman	Stanislaus	4.9%	4.4%	4.7%	4.4%	6.8%	b-Full Service except Library	b
Oakdale	Stanislaus	10.0%	10.4%	11.0%	11.7%	11.2%	b-Full Service except Library	b
Patterson	Stanislaus	1.2%	1.2%	1.3%	1.6%	3.1%	b-Full Service except Library	b
Riverbank	Stanislaus	7.6%	7.9%	7.9%	8.7%	8.8%	d-Parks by city, fire & library by others	d
Turlock	Stanislaus	8.8%	9.1%	8.5%	8.8%	10.2%	b-Full Service except Library	b
Waterford	Stanislaus	4.4%	3.2%	4.2%	5.0%	6.2%	d-Parks by city, fire & library by others	d
Live Oak	Sutter	6.7%	5.8%	6.3%	6.7%	7.5%	b-Full Service except Library	b
Yuba City	Sutter	5.5%	5.2%	5.2%	5.7%	5.6%	b-Full Service except Library	b
Corning	Tehama	2.5%	2.7%	3.1%	2.9%	2.5%	b-Full Service except Library	b
Red Bluff	Tehama	3.7%	4.4%	3.8%	4.8%	6.0%	b-Full Service except Library	b
Tehama	Tehama	10.7%	4.2%	3.4%	3.1%	4.4%	x-Police, fire by others; Library not provided in city	x
Dixona	Tulare	2.8%	3.0%	2.8%	2.2%	1.6%	b-Full Service except Library	b
Exeter	Tulare	4.8%	5.3%	4.3%	4.2%	4.7%	b-Full Service except Library	b
Farmersville	Tulare	7.2%	6.7%	7.1%	7.0%	6.7%	a-Full Service / \$ responsibility	a
Lindsay	Tulare	4.4%	3.5%	2.3%	NR	0.1%	b-Full Service except Library	b
Porterville	Tulare	4.2%	3.3%	2.4%	2.9%	3.0%	a-Full Service / \$ responsibility	a
Tulare	Tulare	2.6%	2.7%	2.7%	2.8%	3.4%	a-Full Service / \$ responsibility	a
Visalia	Tulare	3.2%	3.6%	3.4%	3.8%	3.7%	b-Full Service except Library	b
Woodlake	Tulare	5.1%	4.7%	4.6%	4.0%	4.4%	f-Fire, library & parks by others	f
Sonora	Tuolumne	2.8%	2.4%	2.4%	2.3%	2.1%	c-Fire by city, library & parks by others	c
Camarillo	Ventura	8.5%	8.7%	8.9%	4.3%	8.9%	d-Library by city, fire & parks by others	d
Fillmore	Ventura	3.1%	4.5%	16.8%	10.8%	12.0%	b-Full Service except Library	b
Moopotak	Ventura	9.1%	8.0%	8.9%	8.8%	7.8%	e-Parks & library by city, fire by others	e
Orjai	Ventura	5.4%	6.1%	6.5%	6.5%	6.2%	e-Parks & library by city, fire by others	e
Oxnard	Ventura	6.7%	4.8%	3.9%	3.5%	3.3%	a-Full Service / \$ responsibility	a
Port Huemea	Ventura	6.7%	2.9%	2.5%	2.5%	2.7%	d-Parks by city, fire & library by others	d
San Buenaventura	Ventura	4.3%	4.2%	4.6%	4.7%	5.5%	b-Full Service except Library	b

SOURCE: Coleman Advisory Services
 computations using State Controller reports

CaliforniaCityFinance.com

City	County	2007-08	2008-09	2009-10	2010-11	2011-12
Santa Paula	Ventura	5.2%	5.6%	5.5%	6.8%	5.4%
Sierra Valley	Ventura	8.0%	8.9%	10.1%	9.9%	10.5%
Thousand Oaks	Ventura	8.6%	8.4%	8.9%	9.4%	9.7%
Davis	Yolo	2.8%	2.5%	3.1%	3.1%	3.2%
West Sacramento	Yolo	1.7%	1.7%	1.9%	2.0%	1.8%
Winters	Yolo	8.5%	7.7%	8.9%	8.0%	5.6%
Woodland	Yolo	5.2%	5.3%	5.7%	6.1%	8.9%
Marysville	Yuba	6.8%	6.2%	6.5%	6.1%	7.1%
Wheatland	Yuba	1.2%	6.4%	6.9%	6.7%	5.2%

SERVICE RESPONSIBILITY

b-Full Service except Library	b
f-Fire, library & parks by others	f
d-Library by city, fire & parks by others	d
b-Full Service except Library	b
b-Full Service except Library	b
b-Full Service except Library	b
a-Full Service / \$ responsibility	a
b-Full Service except Library	b
d-Parks by city, fire & library by others	d



EXHIBIT B

Assembly Bill No. 2987

CHAPTER 700

An act to amend Section 401 of, to add Article 4 (commencing with Section 440) to Chapter 2.5 of Part 1 of Division 1 of, and to add Division 2.5 (commencing with Section 5800) to, the Public Utilities Code, and to amend Section 107.7 of the Revenue and Taxation Code, relating to cable and video service.

[Approved by Governor September 29, 2006. Filed with Secretary of State September 29, 2006.]

LEGISLATIVE COUNSEL'S DIGEST

AB 2987, Nunez. Cable and video service.

(1) Existing law provides that any city, county, or city and county may authorize by franchise or license the construction and operation of a community antenna television system and prescribe rules and regulations to protect the subscribers. Existing law requires that cable and video service providers comply with specified customer service standards and performance standards.

This bill would enact the Digital Infrastructure and Video Competition Act of 2006 and would establish a procedure for the issuance of state franchises for the provision of video service, which would be defined to include cable service and open-video systems, that would be administered by the Public Utilities Commission. The commission would be the sole franchising authority for state franchises to provide video services. The bill would require any person or corporation that seeks to provide video service in this state to file an application with the commission for a state franchise with specified information, signed under penalty of perjury. By creating a new crime, the bill would impose a state-mandated local program.

The bill would provide that cities, counties, cities and counties, or joint powers authorities would receive state franchise fees in exchange for the use of public rights-of-way for the delivery of video services provided within their jurisdictions, based on gross revenues, pursuant to a specified formula. The bill would prescribe the extent of the obligation of state franchise holders to provide public, educational, and governmental access (PEG) channels. The bill would also authorize local entities to establish a fee to support the costs of PEG channel facilities, in the amount of 1% of gross revenues, or more in specified circumstances.

The bill would also require these local entities to permit the installation of networks by holders of state franchises. The bill would also prohibit a holder of a state franchise from discriminating against or denying access to service to any group of potential residential subscribers because of their

income and would provide that this provision is satisfied if certain conditions are met by holders or their affiliates with 1,000,000 or more telephone customers or if alternative conditions are met by a holder or its affiliates with 1,000,000 or fewer telephone customers in California.

The bill would require the holder of a state franchise to notify a local entity that it will provide video service in the entity's jurisdiction at least 10 days before offering service. The bill would also require the local franchising entity to enforce customer service and protection standards and to enact an ordinance or resolution providing a schedule of penalties for any material breach of those standards by a holder of a state franchise, thereby imposing a state-mandated local program.

The bill would also require that any state franchise holder employing more than 750 employees in California make an annual report of specified information to the commission. The bill would also require that all state franchise holders make an annual report to the commission regarding availability of and subscription to broadband and video service.

The bill would provide that a state franchise is valid for 10 years and would require a provider to apply to the commission for renewal of the franchise for any additional 10-year period.

The bill would authorize the commission's Division of Ratepayer Advocates to advocate on behalf of video service customers in connection with state franchise renewal and enforcement of service standards.

The bill would prohibit the commission from permitting a telephone corporation that is providing video service pursuant to a state franchise to authorize an increase in rates for residential basic service until January 1, 2009, unless that corporation is regulated under rate of return regulation, subject to specified exceptions.

(2) Existing property tax law specifies the manner in which local tax assessors determine the value of cable television possessory interests that are created in a cable television franchise or license that is granted by a local government.

This bill would specify that this valuation method also applies to possessory interests created in a cable franchise or license or a franchise to provide video services that is granted by the state under the bill.

(3) Existing law provides for the Public Utilities Commission Utilities Reimbursement Account. Existing law authorizes the commission to annually determine a fee to be paid by every public utility providing service directly to customers or subscribers and subject to the jurisdiction of the commission, except for a railroad corporation. Existing law requires the commission to establish the fee, with the approval of the Department of Finance, to produce a total amount equal to that amount established in the authorized commission budget for the same year, and an appropriate reserve to regulate public utilities, less specified sources of funding.

This bill would establish a Video Franchising Account in the commission's Utilities Reimbursement Account, require the commission to annually determine a fee to be paid by an applicant or holder of a state

franchise, and authorize the commission to take various actions to collect the fees.

(4) The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that with regard to certain mandates no reimbursement is required by this act for a specified reason.

With regard to any other mandates, this bill would provide that, if the Commission on State Mandates determines that the bill contains costs so mandated by the state, reimbursement for those costs shall be made pursuant to the statutory provisions noted above.

The people of the State of California do enact as follows:

SECTION 1. Section 401 of the Public Utilities Code is amended to read:

401. (a) The Legislature finds and declares that the public interest is best served by a commission that is appropriately funded and staffed, that can thoroughly examine the issues before it, and that can take timely and well-considered action on matters before it. The Legislature further finds and declares that funding the commission by means of a reasonable fee imposed upon each common carrier and business related thereto, each public utility that the commission regulates, and each applicant for, or holder of, a state franchise pursuant to Division 2.5 (commencing with Section 5800), helps to achieve those goals and is, therefore, in the public interest.

(b) The Legislature intends, in enacting this chapter, that the fees levied and collected pursuant thereto produce enough, and only enough, revenues to fund the commission with (1) its authorized expenditures for each fiscal year to regulate common carriers and businesses related thereto, public utilities, and applicants and holders of a state franchise to be a video service provider, less the amount to be paid from special accounts except those established by this article, reimbursements, federal funds, and the unencumbered balance from the preceding year; (2) an appropriate reserve; and (3) any adjustment appropriated by the Legislature.

(c) For purposes of this chapter, an "appropriate reserve" means a reserve in addition to the commission's total authorized annual budget to regulate common carriers and related businesses, public utilities, and applicants and holders of a state franchise to be a video service provider, to be determined by the commission based on its past and projected operating experience.

SEC. 2. Article 4 (commencing with Section 440) is added to Chapter 2.5 of Part 1 of Division 1 of the Public Utilities Code, to read:

Article 4. Video Service Franchises

440. (a) For purposes of this article, "state franchise," "video service," and "video service provider" shall have the same meaning as those terms are defined in Section 5830.

(b) The Public Utilities Commission Video Franchising Account is hereby created in the Public Utilities Commission Utilities Reimbursement Account.

441. The commission shall annually determine a fee to be paid by an applicant or holder of a state franchise pursuant to Division 2.5 (commencing with Section 5800). The annual fee shall be established to produce a total amount equal to that amount established in the authorized commission budget for the same year, including adjustments for increases in employee compensation, other increases appropriated by the Legislature, and an appropriate reserve to carry out the provisions of Division 2.5 (commencing with Section 5800), less the amount to be paid from reimbursements, federal funds, and any other revenues, and the amount of unencumbered funds from the preceding year.

442. (a) The commission shall establish the fee pursuant to Section 441 with the approval of the Department of Finance. The commission shall specify the amount of its budget to be financed by the fee in its annual budget request.

(b) The fee shall be determined and imposed by the commission consistent with the requirements of Section 542 of Title 47 of the United States Code.

(c) All fees collected by the commission pursuant to this section shall be transmitted to the Treasurer at least quarterly for deposit in the Public Utilities Commission Video Franchising Account.

(d) The commission shall maintain those records as are necessary to account separately for all fees and charges, including the fees authorized by Section 441.

(e) The commission shall authorize refunds of the fees provided for in this article when the fees were collected in error.

443. (a) The commission may require a video service provider subject to this article to furnish information and reports to the commission, at the time or times it specifies, to enable it to determine the fee pursuant to Section 441.

(b) Any video service provider required to submit information and reports under this article may, in lieu thereof, submit information or reports made to any other governmental agency if all of the following are met:

(1) The alternate information or reports contain all of the information required by the commission.

(2) The requirements to which the alternate reports or information are responsive are clearly identified.

(3) The information or reports are certified by the video service provider to be true and correct.

444. (a) If a video service provider subject to this article is in default of the payment of any fee required by this article for a period of 30 days or more, the commission may suspend or revoke the state franchise of the video service provider or order the video service provider to cease and desist from conducting all operations subject to the franchising authority of the commission. The commission may estimate from all available information the appropriate fee and may add to the amount of that estimated fee, a penalty not to exceed 25 percent of the amount, on account of the failure, refusal, or neglect to prepare and submit the report or to pay the fee, and the video service provider shall be estopped to complain of the amount of the commission's estimate.

(b) Upon payment of the fee so estimated and penalty, if applicable, the state franchise of the video service provider suspended in accordance with this section shall be reinstated or the order to cease and desist revoked. The commission may grant a reasonable extension of the 30-day period to any video service provider upon written application and a showing of the necessity of the extension.

(c) Upon revocation of any state franchise or issuance of an order to cease and desist pursuant to this section, all fees in default shall become due and payable immediately.

(d) The commission may bring an action, in its own name or in the name of the people of the state, in any court of competent jurisdiction, for the collection of delinquent fees estimated under this article, or for an amount due, owing, and unpaid to it, as shown by report filed by the commission, together with a penalty of 25 percent for the delinquency.

SEC. 3. Division 2.5 (commencing with Section 5800) is added to the Public Utilities Code, to read:

DIVISION 2.5. THE DIGITAL INFRASTRUCTURE AND VIDEO
COMPETITION ACT OF 2006

5800. This act shall be known and may be cited as the Digital Infrastructure and Video Competition Act of 2006.

5810. (a) The Legislature finds and declares all of the following:

(1) Increasing competition for video and broadband services is a matter of statewide concern for all of the following reasons:

(A) Video and cable services provide numerous benefits to all Californians including access to a variety of news, public information, education, and entertainment programming.

(B) Increased competition in the cable and video service sector provides consumers with more choice, lowers prices, speeds the deployment of new communication and broadband technologies, creates jobs, and benefits the California economy.

(C) To promote competition, the state should establish a state-issued franchise authorization process that allows market participants to use their

networks and systems to provide video, voice, and broadband services to all residents of the state.

(D) Competition for video service should increase opportunities for programming that appeals to California's diverse population and many cultural communities.

(2) Legislation to develop this new process should adhere to the following principles:

(A) Create a fair and level playing field for all market competitors that does not disadvantage or advantage one service provider or technology over another.

(B) Promote the widespread access to the most technologically advanced cable and video services to all California communities in a nondiscriminatory manner regardless of socioeconomic status.

(C) Protect local government revenues and control of public rights-of-way.

(D) Require market participants to comply with all applicable consumer protection laws.

(E) Complement efforts to increase investment in broadband infrastructure and close the digital divide.

(F) Continue access to and maintenance of the public, education, and government (PEG) channels.

(G) Maintain all existing authority of the California Public Utilities Commission as established in state and federal statutes.

(3) The public interest is best served when sufficient funds are appropriated to the commission to provide adequate staff and resources to appropriately and timely process applications of video service providers and to ensure full compliance with the requirements of this division. It is the intent of the Legislature that, although video service providers are not public utilities or common carriers, the commission shall collect any fees authorized by this division in the same manner and under the same terms as it collects fees from common carriers, electrical corporations, gas corporations, telephone corporations, telegraph corporations, water corporations, and every other public utility providing service directly to customers or subscribers subject to its jurisdiction such that it does not discriminate against video service providers or their subscribers.

(4) Providing an incumbent cable operator the option to secure a state-issued franchise through the preemption of an existing cable franchise between a cable operator and any political subdivision of the state, including, but not limited to, a charter city, county, or city and county, is an essential element of the new regulatory framework established by this act as a matter of statewide concern to best ensure equal protection and parity among providers and technologies, as well as to achieve the goals stated by the Legislature in enacting this act.

(b) It is the intent of the Legislature that a video service provider shall pay as rent a franchise fee to the local entity in whose jurisdiction service is being provided for the continued use of streets, public facilities, and other rights-of-way of the local entity in order to provide service. The

Legislature recognizes that local entities should be compensated for the use of the public rights-of-way and that the franchise fee is intended to compensate them in the form of rent or a toll, similar to that which the court found to be appropriate in *Santa Barbara County Taxpayers Association v. Board of Supervisors for the County of Santa Barbara* (1989) 257 Cal. App. 615.

(c) It is the intent of the Legislature that collective bargaining agreements be respected.

(d) It is the intent of the Legislature that the definition of gross revenues in this division shall result in local entities maintaining their existing level of revenue from franchise fees.

5820. (a) Nothing in this division shall be deemed as creating a vested right in a state-issued franchise by the franchise holder or its affiliates that would preclude the state from amending the provisions that establish the terms and conditions of a franchise.

(b) Nothing in this division shall be construed to eliminate or reduce a telephone corporation's or video service provider's obligations under any applicable state or federal environmental protection laws. The local entity shall serve as the lead agency for any environmental review under this division and may impose conditions to mitigate environmental impacts of the applicant's use of the public rights-of-way that may be required pursuant to the California Environmental Quality Act (Division 13 (commencing with Section 21000) of the Public Resources Code).

(c) The holder of a state franchise shall not be deemed a public utility as a result of providing video service under this division. This division shall not be construed as granting authority to the commission to regulate the rates, terms, and conditions of video services, except as explicitly set forth in this division.

5830. For purposes of this division, the following words have the following meanings:

(a) "Broadband" means any service defined as broadband in the most recent Federal Communications Commission inquiry pursuant to Section 706 of the Telecommunications Act of 1996 (P.L. 104-104).

(b) "Cable operator" means any person or group of persons that either provides cable service over a cable system and directly, or through one or more affiliates, owns a significant interest in a cable system; or that otherwise controls or is responsible for, through any arrangement, the management and operation of a cable system, as set forth in Section 522(5) of Title 47 of the United States Code.

(c) "Cable service" is defined as the one-way transmission to subscribers of either video programming, or other programming service, and subscriber interaction, if any, that is required for the selection or use of video programming or other programming service, as set forth in Section 522(6) of Title 47 of the United States Code.

(d) "Cable system" is defined as set forth in Section 522(7) of Title 47 of the United States Code.

(e) "Commission" means the Public Utilities Commission.

(f) "Franchise" means an initial authorization, or renewal of an authorization, issued by a franchising entity, regardless of whether the authorization is designated as a franchise, permit, license, resolution, contract, certificate, agreement, or otherwise, that authorizes the construction and operation of any network in the right-of-way capable of providing video service to subscribers.

(g) "Franchise fee" means the fee adopted pursuant to Section 5840.

(h) "Local franchising entity" means the city, county, city and county, or joint powers authority entitled to require franchises and impose fees on cable operators, as set forth in Section 53066 of the Government Code.

(i) "Holder" means a person or group of persons that has been issued a state franchise from the commission pursuant to this division.

(j) "Incumbent cable operator" means a cable operator or OVS serving subscribers under a franchise in a particular city, county, or city and county franchise area on January 1, 2007.

(k) "Local entity" means any city, county, city and county, or joint powers authority within the state within whose jurisdiction a holder of a state franchise under this division may provide cable service or video service.

(l) "Network" means a component of a facility that is wholly or partly physically located within a public right-of-way and that is used to provide video service, cable service, voice, or data services.

(m) "Open-video system" or "OVS" means those services set forth in Section 573 of Title 47 of the United States Code.

(n) "OVS operator" means any person or group of persons that either provides cable service over an open-video system directly, or through one or more affiliates, owns a significant interest in an open-video system, or that otherwise controls or is responsible for, through any arrangement, the management of an open-video system.

(o) "Public right-of-way" means the area along and upon any public road or highway, or along or across any of the waters or lands within the state.

(p) "State franchise" means a franchise that is issued pursuant to this division.

(q) "Subscriber" means a person who lawfully receives video service from the holder of a state franchise for a fee.

(r) "Video programming" means programming provided by, or generally considered comparable to programming provided by, a television broadcast station, as set forth in Section 522(20) of Title 47 of the United States Code.

(s) "Video service" means video programming services, cable service, or OVS service provided through facilities located at least in part in public rights-of-way without regard to delivery technology, including Internet protocol or other technology. This definition does not include (1) any video programming provided by a commercial mobile service provider defined in Section 322(d) of Title 47 of the United States Code, or (2) video programming provided as part of, and via, a service that enables

users to access content, information, electronic mail, or other services offered over the public Internet.

(t) "Video service provider" means an entity providing video service.

5840. (a) The commission is the sole franchising authority for a state franchise to provide video service under this division. Neither the commission nor any local franchising entity or other local entity of the state may require the holder of a state franchise to obtain a separate franchise or otherwise impose any requirement on any holder of a state franchise except as expressly provided in this division. Sections 53066, 53066.01, 53066.2, and 53066.3 of the Government Code shall not apply to holders of a state franchise.

(b) The application process described in this section and the authority granted to the commission under this section shall not exceed the provisions set forth in this section.

(c) Any person or corporation who seeks to provide video service in this state for which a franchise has not already been issued, after January 1, 2008, shall file an application for a state franchise with the commission. The commission may impose a fee on the applicant that shall not exceed the actual and reasonable costs of processing the application and shall not be levied for general revenue purposes.

(d) No person or corporation shall be eligible for a state-issued franchise, including a franchise obtained from renewal or transfer of an existing franchise, if that person or corporation is in violation of any final nonappealable order relating to either the Cable Television and Video Provider Customer Service and Information Act (Article 3.5 (commencing with Section 53054) of Chapter 1 of Part 1 of Division 2 of Title 5 of the Government Code) or the Video Customer Service Act (Article 4.5 (commencing with Section 53088) of Chapter 1 of Part 1 of Division 2 of Title 5 of the Government Code).

(e) The application for a state franchise shall be made on a form prescribed by the commission and shall include all of the following:

(1) A sworn affidavit, signed under penalty of perjury by an officer or another person authorized to bind the applicant, that affirms all of the following:

(A) That the applicant has filed or will timely file with the Federal Communications Commission all forms required by the Federal Communications Commission before offering cable service or video service in this state.

(B) That the applicant or its affiliates agrees to comply with all federal and state statutes, rules, and regulations, including, but not limited to, the following:

(i) A statement that the applicant will not discriminate in the provision of video or cable services as provided in Section 5890.

(ii) A statement that the applicant will abide by all applicable consumer protection laws and rules as provided in Section 5900.

(iii) A statement that the applicant will remit the fee required by subdivision (a) of Section 5860 to the local entity.

(iv) A statement that the applicant will provide PEG channels and the required funding as required by Section 5870.

(C) That the applicant agrees to comply with all lawful city, county, or city and county regulations regarding the time, place, and manner of using the public rights-of-way, including, but not limited to, payment of applicable encroachment, permit, and inspection fees.

(D) That the applicant will concurrently deliver a copy of the application to any local entity where the applicant will provide service.

(2) The applicant's legal name and any name under which the applicant does or will do business in this state.

(3) The address and telephone number of the applicant's principal place of business, along with contact information for the person responsible for ongoing communications with the department.

(4) The names and titles of the applicant's principal officers.

(5) The legal name, address, and telephone number of the applicant's parent company, if any.

(6) A description of the video service area footprint that is proposed to be served, as identified by a collection of United States Census Bureau Block numbers (13 digit) or a geographic information system digital boundary meeting or exceeding national map accuracy standards. This description shall include the socioeconomic status information of all residents within the service area footprint.

(7) If the applicant is a telephone corporation or an affiliate of a telephone corporation, as defined in Section 234, a description of the territory in which the company provides telephone service. The description shall include socioeconomic status information of all residents within the telephone corporation's service territory.

(8) The expected date for the deployment of video service in each of the areas identified in paragraph (6).

(9) Adequate assurance that the applicant possesses the financial, legal, and technical qualifications necessary to construct and operate the proposed system and promptly repair any damage to the public right-of-way caused by the applicant. To accomplish these requirements, the commission may require a bond.

(f) The commission may require that a corporation with wholly owned subsidiaries or affiliates is eligible only for a single state-issued franchise and prohibit the holding of multiple franchises through separate subsidiaries or affiliates. The commission may establish procedures for a holder of a state-issued franchise to amend its franchise to reflect changes in its service area.

(g) The commission shall commence accepting applications for a state franchise no later than April 1, 2007.

(h) (1) The commission shall notify an applicant for a state franchise and any affected local entities whether the applicant's application is complete or incomplete before the 30th calendar day after the applicant submits the application.

(2) If the commission finds the application is complete, it shall issue a state franchise before the 14th calendar day after that finding.

(3) If the commission finds that the application is incomplete, it shall specify with particularity the items in the application that are incomplete and permit the applicant to amend the application to cure any deficiency. The commission shall have 30 calendar days from the date the application is amended to determine its completeness.

(4) The failure of the commission to notify the applicant of the completeness or incompleteness of the application before the 44th calendar day after receipt of an application shall be deemed to constitute issuance of the certificate applied for without further action on behalf of the applicant.

(i) The state franchise issued by the commission shall contain all of the following:

(1) A grant of authority to provide video service in the service area footprint as requested in the application.

(2) A grant of authority to use the public rights-of-way, in exchange for the franchise fee adopted under subdivision (q), in the delivery of video service, subject to the laws of this state.

(3) A statement that the grant of authority is subject to lawful operation of the cable service or video service by the applicant or its successor in interest.

(j) The state franchise issued by the commission may be terminated by the video service provider by submitting at least 90 days prior written notice to customers, local entities, and the commission.

(k) It is unlawful to provide video service without a state or locally issued franchise.

(l) Subject to the notice requirements of this division, a state franchise may be transferred to any successor in interest of the holder to which the certificate is originally granted, provided that the transferee first submits all of the information required of the applicant by this section to the commission.

(m) In connection with, or as a condition of, receiving a state franchise, the commission shall require a holder to notify the commission and any applicable local entity within 14 business days of any of the following changes involving the holder or the state franchise:

(1) Any transaction involving a change in the ownership, operation, control, or corporate organization of the holder, including a merger, an acquisition, or a reorganization.

(2) A change in the holder's legal name or the adoption of, or change to, an assumed business name. The holder shall submit to the commission a certified copy of either of the following:

(A) The proposed amendment to the state franchise.

(B) The certificate of assumed business name.

(3) A change in the holder's principal business address or in the name of the person authorized to receive notice on behalf of the holder.

(4) Any transfer of the state franchise to a successor in interest of the holder. The holder shall identify the successor in interest to which the transfer is made.

(5) The termination of any state franchise issued under this division. The holder shall identify both of the following:

(A) The number of customers in the service area covered by the state franchise being terminated.

(B) The method by which the holder's customers were notified of the termination.

(6) A change in one or more of the service areas of this division that would increase or decrease the territory within the service area. The holder shall describe the new boundaries of the affected service areas after the proposed change is made.

(n) Prior to offering video service in a local entity's jurisdiction, the holder of a state franchise shall notify the local entity that the video service provider will provide video service in the local entity's jurisdiction. The notice shall be given at least 10 days, but no more than 60 days, before the video service provider begins to offer service.

(o) Any video service provider that currently holds a franchise with a local franchising entity is entitled to seek a state franchise in the area designated in that franchise upon meeting any of the following conditions:

(1) The expiration, prior to any renewal or extension, of its local franchise.

(2) A mutually agreed upon date set by both the local franchising entity and video service provider to terminate the franchise provided in writing by both parties to the commission.

(3) When a video service provider that holds a state franchise provides the notice required pursuant to subdivision (m) to a local jurisdiction that it intends to initiate providing video service in all or part of that jurisdiction, a video service provider operating under a franchise issued by a local franchising authority may elect to obtain a state franchise to replace its locally issued franchise. The franchise issued by the local franchising authority shall terminate and be replaced by a state franchise when the state franchising authority issues a state franchise for the video service provider that includes the entire service area served by the video service provider and the video service provider notifies the local entity that it will begin providing video service in that area under a state franchise.

(p) Notwithstanding any rights to the contrary, an incumbent cable operator opting into a state franchise under this subdivision shall continue to serve all areas as required by its local franchise agreement existing on January 1, 2007, until that local franchise otherwise would have expired. However, an incumbent cable operator that is also a telephone corporation with less than 1,000,000 telephone customers in California and is providing video service in competition with another incumbent cable operator shall not be required to provide service beyond the area in which it is providing video service as of January 1, 2007.

(q) (1) There is hereby adopted a state franchise fee payable as rent or a toll for the use of the public right-of-way by holders of the state franchise issued pursuant to this division. The amount of the state franchise fee shall be 5 percent of gross revenues, as defined in subdivision (d) of Section 5860, or the percentage applied by the local entity to the gross revenue of the incumbent cable operator, whichever is less. If there is no incumbent cable operator or upon the expiration of the incumbent cable operator's franchise, the amount of the state franchise fee shall be 5 percent of gross revenues, as defined in subdivision (d) of Section 5860, unless the local entity adopts an ordinance setting the amount of the franchise fee at less than 5 percent.

(2) (A) The state franchise fee shall apply equally to all video service providers in the local entity's jurisdiction.

(B) Notwithstanding subparagraph (A), if the video service provider is leasing access to a network owned by a local entity, the local entity may set a franchise fee for access to the network different from the franchise fee charged to a video service provider for access to the rights-of-way to install its own network.

5850. (a) A state-issued franchise shall only be valid for 10 years after the date of issuance, and the video service provider shall apply for a renewal of the state franchise for an additional 10-year period if it wishes to continue to provide video services in the area covered by the franchise after the expiration of the franchise.

(b) Except as provided in this section, the criteria and process described in Section 5840 shall apply to a renewal registration, and the commission shall not impose any additional or different criteria.

(c) Renewal of a state franchise shall be consistent with federal law and regulations.

(d) The commission shall not renew the franchise if the video service provider is in violation of any final nonappealable court order issued pursuant to this division.

5860. (a) The holder of a state franchise that offers video service within the jurisdiction of the local entity shall calculate and remit to the local entity a state franchise fee, adopted pursuant to subdivision (q) of Section 5840, as provided in this section. The obligation to remit the franchise fee to a local entity begins immediately upon provision of video service within that local entity's jurisdiction. However, the remittance shall not be due until the time of the first quarterly payment required under subdivision (g) that is at least 180 days after the provision of service began. The fee remitted to a city or county shall be based on gross revenues, as defined in subdivision (d), derived from the provision of video service within that jurisdiction. The fee remitted to a county shall be based on gross revenues earned within the unincorporated area of the county. No fee under this section shall become due unless the local entity provides documentation to the holder of the state franchise supporting the percentage paid by the incumbent cable operator serving the area within the local entity's jurisdiction, as provided below. The fee shall be

calculated as a percentage of the holder's gross revenues, as defined in subdivision (d). The fee remitted to the local entity pursuant to this section may be used by the local entity for any lawful purpose.

(b) The state franchise fee shall be a percentage of the holder's gross revenues, as defined in subdivision (d).

(c) No local entity or any other political subdivision of this state may demand any additional fees or charges or other remuneration of any kind from the holder of a state franchise based solely on its status as a provider of video or cable services other than as set forth in this division and may not demand the use of any other calculation method or definition of gross revenues. However, nothing in this section shall be construed to limit a local entity's ability to impose utility user taxes and other generally applicable taxes, fees, and charges under other applicable provisions of state law that are applied in a nondiscriminatory and competitively neutral manner.

(d) For purposes of this section, the term "gross revenues" means all revenue actually received by the holder of a state franchise, as determined in accordance with generally accepted accounting principles, that is derived from the operation of the holder's network to provide cable or video service within the jurisdiction of the local entity, including all of the following:

(1) All charges billed to subscribers for any and all cable service or video service provided by the holder of a state franchise, including all revenue related to programming provided to the subscriber, equipment rentals, late fees, and insufficient fund fees.

(2) Franchise fees imposed on the holder of a state franchise by this section that are passed through to, and paid by, the subscribers.

(3) Compensation received by the holder of a state franchise that is derived from the operation of the holder's network to provide cable service or video service with respect to commissions that are paid to the holder of a state franchise as compensation for promotion or exhibition of any products or services on the holder's network, such as a "home shopping" or similar channel, subject to paragraph (4) of subdivision (e).

(4) A pro rata portion of all revenue derived by the holder of a state franchise or its affiliates pursuant to compensation arrangements for advertising derived from the operation of the holder's network to provide video service within the jurisdiction of the local entity, subject to paragraph (1) of subdivision (e). The allocation shall be based on the number of subscribers in the local entity divided by the total number of subscribers in relation to the relevant regional or national compensation arrangement.

(e) For purposes of this section, the term "gross revenue" set forth in subdivision (d) does not include any of the following:

(1) Amounts not actually received, even if billed, such as bad debt; refunds, rebates, or discounts to subscribers or other third parties; or revenue imputed from the provision of cable services or video services for free or at reduced rates to any person as required or allowed by law,

including, but not limited to, the provision of these services to public institutions, public schools, governmental agencies, or employees except that forgone revenue chosen not to be received in exchange for trades, barter, services, or other items of value shall be included in gross revenue.

(2) Revenues received by any affiliate or any other person in exchange for supplying goods or services used by the holder of a state franchise to provide cable services or video services. However, revenue received by an affiliate of the holder from the affiliate's provision of cable or video service shall be included in gross revenue as follows:

(A) To the extent that treating the revenue as revenue of the affiliate, instead of revenue of the holder, would have the effect of evading the payment of fees that would otherwise be paid to the local entity.

(B) The revenue is not otherwise subject to fees to be paid to the local entity.

(3) Revenue derived from services classified as noncable services or nonvideo services under federal law, including, but not limited to, revenue derived from telecommunications services and information services, other than cable services or video services, and any other revenues attributed by the holder of a state franchise to noncable services or nonvideo services in accordance with Federal Communications Commission rules, regulations, standards, or orders.

(4) Revenue paid by subscribers to "home shopping" or similar networks directly from the sale of merchandise through any home shopping channel offered as part of the cable services or video services. However, commissions or other compensation paid to the holder of a state franchise by "home shopping" or similar networks for the promotion or exhibition products or services shall be included in gross revenue.

(5) Revenue from the sale of cable services or video services for resale in which the reseller is required to collect a fee similar to the franchise fee from the reseller's customers.

(6) Amounts billed to, and collected from, subscribers to recover any tax, fee, or surcharge imposed by any governmental entity on the holder of a state franchise, including, but not limited to, sales and use taxes, gross receipts taxes, excise taxes, utility users taxes, public service taxes, communication taxes, and any other fee not imposed by this section.

(7) Revenue from the sale of capital assets or surplus equipment not used by the purchaser to receive cable services or video services from the seller of those assets or surplus equipment.

(8) Revenue from directory or Internet advertising revenue, including, but not limited to, yellow pages, white pages, banner advertisement, and electronic publishing.

(9) Revenue received as reimbursement by programmers of specific, identifiable marketing costs incurred by the holder of a state franchise for the introduction of new programming.

(10) Security deposits received from subscribers, excluding security deposits applied to the outstanding balance of a subscriber's account and thereby taken into revenue.

(f) For the purposes of this section, in the case of a video service that may be bundled or integrated functionally with other services, capabilities, or applications, the state franchise fee shall be applied only to the gross revenue, as defined in subdivision (d), attributable to video service. Where the holder of a state franchise or any affiliate bundles, integrates, ties, or combines video services with nonvideo services creating a bundled package, so that subscribers pay a single fee for more than one class of service or receive a discount on video services, gross revenues shall be determined based on an equal allocation of the package discount, that is, the total price of the individual classes of service at advertised rates compared to the package price, among all classes of service comprising the package. The fact that the holder of a state franchise offers a bundled package shall not be deemed a promotional activity. If the holder of a state franchise does not offer any component of the bundled package separately, the holder of a state franchise shall declare a stated retail value for each component based on reasonable comparable prices for the product or service for the purpose of determining franchise fees based on the package discount described above.

(g) For the purposes of determining gross revenue under this division, a video service provider shall use the same method of determining revenues under generally accepted accounting principals as that which the video service provider uses in determining revenues for the purpose of reporting to national and state regulatory agencies.

(h) The state franchise fee shall be remitted to the applicable local entity quarterly, within 45 days after the end of the quarter for that calendar quarter. Each payment shall be accompanied by a summary explaining the basis for the calculation of the state franchise fee. If the holder does not pay the franchise fee when due, the holder shall pay a late payment charge at a rate per year equal to the highest prime lending rate during the period of delinquency, plus 1 percent. If the holder has overpaid the franchise fee, it may deduct the overpayment from its next quarterly payment.

(i) Not more than once annually, a local entity may examine the business records of a holder of a state franchise to the extent reasonably necessary to ensure compensation in accordance with subdivision (a). The holder shall keep all business records reflecting any gross revenues, even if there is a change in ownership, for at least four years after those revenues are recognized by the holder on its books and records. If the examination discloses that the holder has underpaid franchise fees by more than 5 percent during the examination period, the holder shall pay all of the reasonable and actual costs of the examination. If the examination discloses that the holder has not underpaid franchise fees, the local entity shall pay all of the reasonable and actual costs of the examination. In every other instance, each party shall bear its own costs of the examination. Any claims by a local entity that compensation is not in accordance with subdivision (a), and any claims for refunds or other corrections to the remittance of the holder of a state franchise, shall be made within three

years and 45 days of the end of the quarter for which compensation is remitted, or three years from the date of the remittance, whichever is later. Either a local entity or the holder may, in the event of a dispute concerning compensation under this section, bring an action in a court of competent jurisdiction.

(j) The holder of a state franchise may identify and collect the amount of the state franchise fee as a separate line item on the regular bill of each subscriber.

5870. (a) The holder of a state franchise shall designate a sufficient amount of capacity on its network to allow the provision of the same number of public, educational, and governmental access (PEG) channels, as are activated and provided by the incumbent cable operator that has simultaneously activated and provided the greatest number of PEG channels within the local entity under the terms of any franchise in effect in the local entity as of January 1, 2007. For the purposes of this section, a PEG channel is deemed activated if it is being utilized for PEG programming within the municipality for at least eight hours per day. The holder shall have three months from the date the local entity requests the PEG channels to designate the capacity. However, the three-month period shall be tolled by any period during which the designation or provision of PEG channel capacity is technically infeasible, including any failure or delay of the incumbent cable operator to make adequate interconnection available, as required by this section.

(b) The PEG channels shall be for the exclusive use of the local entity or its designee to provide public, educational, and governmental channels. The PEG channels shall be used only for noncommercial purposes. However, advertising, underwriting, or sponsorship recognition may be carried on the channels for the purpose of funding PEG-related activities. The PEG channels shall all be carried on the basic service tier. To the extent feasible, the PEG channels shall not be separated numerically from other channels carried on the basic service tier and the channel numbers for the PEG channels shall be the same channel numbers used by the incumbent cable operator unless prohibited by federal law. After the initial designation of PEG channel numbers, the channel numbers shall not be changed without the agreement of the local entity unless the change is required by federal law. Each channel shall be capable of carrying a National Television System Committee (NTSC) television signal.

(c) (1) If less than three PEG channels are activated and provided within the local entity as of January 1, 2007, a local entity whose jurisdiction lies within the authorized service area of the holder of a state franchise may initially request the holder to designate not more than a total of three PEG channels.

(2) The holder shall have three months from the date of the request to designate the capacity. However, the three-month period shall be tolled by any period during which the designation or provision of PEG channel capacity is technically infeasible, including any failure or delay of the

incumbent cable operator to make adequate interconnection available, as required by this section.

(d) (1) The holder shall provide an additional PEG channel when the nonduplicated locally produced video programming televised on a given channel exceeds 56 hours per week as measured on a quarterly basis. The additional channel shall not be used for any purpose other than to continue programming additional government, education, or public access television.

(2) For the purposes of this section, "locally produced video programming" means programming produced or provided by any local resident, the local entity, or any local public or private agency that provides services to residents of the franchise area; or any transmission of a meeting or proceeding of any local, state, or federal governmental entity.

(e) Any PEG channel provided pursuant to this section that is not utilized by the local entity for at least eight hours per day as measured on a quarterly basis may no longer be made available to the local entity, and may be programmed at the holder's discretion. At the time that the local entity can certify to the holder a schedule for at least eight hours of daily programming, the holder of the state franchise shall restore the channel or channels for the use of the local entity.

(f) The content to be provided over the PEG channel capacity provided pursuant to this section shall be the responsibility of the local entity or its designee receiving the benefit of that capacity, and the holder of a state franchise bears only the responsibility for the transmission of that content, subject to technological restraints.

(g) (1) The local entity shall ensure that all transmissions, content, or programming to be transmitted by a holder of a state franchise are provided or submitted in a manner or form that is compatible with the holder's network, if the local entity produces or maintains the PEG programming in that manner or form. If the local entity does not produce or maintain PEG programming in that manner or form, then the local entity may submit or provide PEG programming in a manner or form that is standard in the industry. The holder shall be responsible for any changes in the form of the transmission necessary to make it compatible with the technology or protocol utilized by the holder to deliver services. If the holder is required to change the form of the transmission, the local entity shall permit the holder to do so in a manner that is most economical to the holder.

(2) The provision of those transmissions, content, or programming to the holder of a state franchise shall constitute authorization for the holder to carry those transmissions, content, or programming. The holder may carry the transmission, content, or programming outside of the local entity's jurisdiction if the holder agrees to pay the local entity or its designee any incremental licensing costs incurred by the local entity or its designee associated with that transmission. Local entities shall be prohibited from entering into licensing agreements that impose higher

proportional costs for transmission to subscribers outside the local entity's jurisdiction.

(3) The PEG signal shall be receivable by all subscribers, whether they receive digital or analog service, or a combination thereof, without the need for any equipment other than the equipment necessary to receive the lowest cost tier of service. The PEG access capacity provided shall be of similar quality and functionality to that offered by commercial channels on the lowest cost tier of service unless the signal is provided to the holder at a lower quality or with less functionality.

(h) Where technically feasible, the holder of a state franchise and an incumbent cable operator shall negotiate in good faith to interconnect their networks for the purpose of providing PEG programming. Interconnection may be accomplished by direct cable, microwave link, satellite, or other reasonable method of connection. Holders of a state franchise and incumbent cable operators shall provide interconnection of the PEG channels on reasonable terms and conditions and may not withhold the interconnection. If a holder of a state franchise and an incumbent cable operator cannot reach a mutually acceptable interconnection agreement, the local entity may require the incumbent cable operator to allow the holder to interconnect its network with the incumbent's network at a technically feasible point on the holder's network as identified by the holder. If no technically feasible point for interconnection is available, the holder of a state franchise shall make an interconnection available to the channel originator and shall provide the facilities necessary for the interconnection. The cost of any interconnection shall be borne by the holder requesting the interconnection unless otherwise agreed to by the parties.

(i) A holder of a state franchise shall not be required to interconnect for, or otherwise to transmit, PEG content that is branded with the logo, name, or other identifying marks of another cable operator or video service provider. For purposes of this section, PEG content is not branded if it includes only production credits or other similar information displayed at the conclusion of a program. The local entity may require a cable operator or video service provider to remove its logo, name, or other identifying marks from PEG content that is to be made available through interconnection to another provider of PEG capacity.

(j) In addition to any provision for the PEG channels required under subdivisions (a) to (i), inclusive, the holder shall reserve, designate, and, upon request, activate a channel for carriage of state public affairs programming administered by the state.

(k) All obligations to provide and support PEG channel facilities and institutional networks and to provide cable services to community buildings contained in a locally issued franchise existing on December 31, 2006, shall continue until the local franchise expires, until the term of the franchise would have expired if it had not been terminated pursuant to subdivision (o) of Section 5840, or until January 1, 2009, whichever is later.

(l) After January 1, 2007, and until the expiration of the incumbent cable operator's franchise, if the incumbent cable operator has existing unsatisfied obligations under the franchise to remit to the local entity any cash payments for the ongoing costs of public, educational, and government access channel facilities or institutional networks, the local entity shall divide those cash payments among all cable or video providers as provided in this section. The fee shall be the holder's pro rata per subscriber share of the cash payment required to be paid by the incumbent cable operator to the local entity for the costs of PEG channel facilities. All video service providers and the incumbent cable operator shall be subject to the same requirements for recurring payments for the support of PEG channel facilities and institutional networks, whether expressed as a percentage of gross revenue or as an amount per subscriber, per month, or otherwise.

(m) In determining the fee on a pro rata per subscriber basis, all cable and video service providers shall report, for the period in question, to the local entity the total number of subscribers served within the local entity's jurisdiction, which shall be treated as confidential by the local entity and shall be used only to derive the per subscriber fee required by this section. The local entity shall then determine the payment due from each provider based on a per subscriber basis for the period by multiplying the unsatisfied cash payments for the ongoing capital costs of PEG channel facilities by a ratio of the reported subscribers of each provider to the total subscribers within the local entity as of the end of the period. The local entity shall notify the respective providers, in writing, of the resulting pro rata amount. After the notice, any fees required by this section shall be remitted to the applicable local entity quarterly, within 45 days after the end of the quarter for the preceding calendar quarter, and may only be used by the local entity as authorized under federal law.

(n) A local entity may, by ordinance, establish a fee to support PEG channel facilities consistent with federal law that would become effective subsequent to the expiration of any fee imposed pursuant to paragraph (2) of subdivision (l). If no such fee exists, the local entity may establish the fee at any time. The fee shall not exceed 1 percent of the holder's gross revenues, as defined in Section 5860. Notwithstanding this limitation, if, on December 31, 2006, a local entity is imposing a separate fee to support PEG channel facilities that is in excess of 1 percent, that entity may, by ordinance, establish a fee no greater than that separate fee, and in no event greater than 3 percent, to support PEG activities. The ordinance shall expire, and may be reauthorized, upon the expiration of the state franchise.

(o) The holder of a state franchise may recover the amount of any fee remitted to a local entity under this section by billing a recovery fee as a separate line item on the regular bill of each subscriber.

(p) A court of competent jurisdiction shall have exclusive jurisdiction to enforce any requirement under this section or resolve any dispute regarding the requirements set forth in this section, and no provider may

by barred from the provision of service or be required to terminate service as a result of that dispute or enforcement action.

5880. Holders of state franchises shall comply with the Emergency Alert System requirements of the Federal Communications Commission in order that emergency messages may be distributed over the holder's network. Any provision in a locally issued franchise authorizing local entities to provide local emergency notifications shall remain in effect, and shall apply to all holders of a state-issued franchise in the same local area, for the duration of the locally issued franchise, until the term of the franchise would have expired were the franchise not terminated pursuant to subdivision (m) of Section 5840, or until January 1, 2009, whichever is later.

5885. (a) The local entity shall allow the holder of a state franchise under this division to install, construct, and maintain a network within public rights-of-way under the same time, place, and manner as the provisions governing telephone corporations under applicable state and federal law, including, but not limited to, the provisions of Section 7901.1.

(b) Nothing in this division shall be construed to change existing law regarding the permitting process or compliance with the California Environmental Quality Act (Division 13 (commencing with Section 21000) of the Public Resources Code) for projects by a holder of a state franchise.

(c) (1) For purposes of this section, an "encroachment permit" means any permit issued by a local entity relating to construction or operation of facilities pursuant to this division.

(2) A local entity shall either approve or deny an application from a holder of a state franchise for an encroachment permit within 60 days of receiving a completed application. An application for an encroachment permit is complete when the applicant has complied with all statutory requirements, including the California Environmental Quality Act (Division 13 (commencing with Section 21000) of the Public Resources Code).

(3) If the local entity denies an application for an encroachment permit, it shall, at the time of notifying the applicant of the denial, furnish to the applicant a detailed explanation of the reason for the denial.

(4) The local entity shall adopt regulations prescribing procedures for an applicant to appeal the denial of an encroachment permit application issued by a department of the local entity to the governing body of the local entity.

(5) Nothing in this section precludes an applicant and a local entity from mutually agreeing to an extension of any time limit provided by this section.

(d) A local entity may not enforce against the holder of a state franchise any rule, regulation, or ordinance that purports to allow the local entity to purchase or force the sale of a network.

5890. (a) A cable operator or video service provider that has been granted a state franchise under this division may not discriminate against

or deny access to service to any group of potential residential subscribers because of the income of the residents in the local area in which the group resides.

(b) Holders or their affiliates with more than 1,000,000 telephone customers in California satisfy subdivision (a) if all of the following conditions are met:

(1) Within three years after it begins providing video service under this division, at least 25 percent of households with access to the holder's video service are low-income households.

(2) Within five years after it begins providing video service under this division and continuing thereafter, at least 30 percent of the households with access to the holder's video service are low-income households.

(3) Holders provide service to community centers in underserved areas, as determined by the holder, without charge, at a ratio of one community center for every 10,000 video customers. The holder shall not be required to take its facilities beyond the appropriate demarcation point outside the community center building or perform any inside wiring. The community center may not receive service from more than one state franchise holder at a time under this section. For purposes of this section, "community center" means any facility ran by an organization that has qualified for the California Teleconnect Fund, as established in Section 280 and that will make the holder's service available to the community.

(c) Holders or their affiliates with fewer than 1,000,000 telephone customers in California satisfy this section if they offer video service to all customers within their telephone service area within a reasonable time, as determined by the commission. However, the commission shall not require the holder to offer video service when the cost to provide video service is substantially above the average cost of providing video service in that telephone service area.

(d) When a holder provides video service outside of its telephone service area, is not a telephone corporation, or offers video service in an area where no other video service is being offered, other than direct-to-home satellite service, there is a rebuttable presumption that discrimination in providing service has not occurred within those areas. The commission may review the holder's proposed video service area to ensure that the area is not drawn in a discriminatory manner.

(e) For holders or their affiliates with more than 1,000,000 telephone customers in California, either of the following shall apply:

(1) If the holder is predominantly deploying fiber optic facilities to the customer's premise, the holder shall provide access to its video service to a number of households at least equal to 25 percent of the customer households in the holder's telephone service area within two years after it begins providing video service under this division, and to a number at least equal to 40 percent of those households within five years.

(2) If the holder is not predominantly deploying fiber optic facilities to the customer's premises, the holder shall provide access to its video service to a number of households at least equal to 35 percent of the

households in the holder's telephone service area within three years after it begins providing video service under this division, and to a number at least equal to 50 percent of these households within five years.

(3) A holder shall not be required to meet the 40-percent requirement in paragraph (1) or the 50-percent requirement in paragraph (2) until two years after at least 30 percent of the households with access to the holder's video service subscribe to it for six consecutive months.

(4) If 30 percent of the households with access to the holder's video service have not subscribed to the holder's video service for six consecutive months within three years after it begins providing video service, the holder may submit validating documentation to the commission. If the commission finds that the documentation validates the holder's claim, then the commission shall permit a delay in meeting the 40-percent requirement in paragraph (1) or the 50-percent requirement in paragraph (2) until the time that the holder does provide service to 30 percent of the households for six consecutive months.

(f) (1) After two years of providing service under this division, the holder may apply to the state franchising authority for an extension to meet the requirements of subdivision (b), (c), or (e). Notice of this application shall also be provided to the telephone customers of the holder, the Secretary of the Senate, and the Chief Clerk of the Assembly.

(2) Upon application, the franchising authority shall hold public hearings in the telephone service area of the applicant.

(3) In reviewing the failure to satisfy the obligations contained in subdivision (b), (c), or (e), the franchising authority shall consider factors that are beyond the control of the holder, including, but not limited to, the following:

(i) The ability of the holder to obtain access to rights-of-way under reasonable terms and conditions.

(ii) The degree to which developments or buildings are not subject to competition because of existing exclusive arrangements.

(iii) The degree to which developments or buildings are inaccessible using reasonable technical solutions under commercially reasonable terms and conditions.

(iv) Natural disasters.

(4) The franchising authority may grant the extension only if the holder has made substantial and continuous effort to meet the requirements of subdivision (b), (c), or (e). If an extension is granted the franchising authority shall establish a new compliance deadline.

(g) Local governments may bring complaints to the state franchising authority that a holder is not offering video service as required by this section, or the state franchising authority may open an investigation on its own motion. The state franchising authority shall hold public hearings before issuing a decision. The commission may suspend or revoke the franchise if the holder fails to comply with the provisions of this division.

(h) If the state franchising authority finds that the holder is in violation of this section, it may, in addition to any other remedies provided by law,

impose a fine not to exceed 1 percent of the holder's total monthly gross revenue received from provision of video service in the state each month from the date of the decision until the date that compliance is achieved.

(i) If a court finds that the holder of the state franchise is in violation of this section, the court may immediately terminate the holder's state franchise, and the court shall, in addition to any other remedies provided by law, impose a fine not to exceed 1 percent of the holder's total gross revenue of its entire cable and service footprint in the state in the full calendar month immediately prior to the decision.

(j) As used in this section, the following definitions shall apply:

(1) "Household" means consistent with the United States Census Bureau, as a house, an apartment, a mobile home, a group of rooms, or a single room that is intended for occupancy as separate living quarters. Separate living quarters are those in which the occupants live and eat separately from any other persons in the building and which have direct access from the outside of the building or through a common hall.

(2) "Low income household" means those residential households located within the holder's existing telephone service area where the average annual household income is less than \$35,000 based on the United States Census Bureau estimates adjusted annually to reflect rates of change and distribution through January 1, 2007.

(3) "Customer's household" means those residential households located within the holder's existing telephone service area that are customers of the service by which that telephone service area is defined.

(4) "Access" means that the holder is capable of providing video service at the household address using any technology, other than direct-to-home satellite service, providing two-way broadband Internet capability and video programming, content, and functionality, regardless of whether any customer has ordered service or whether the owner or landlord or other responsible person has granted access to the household. If more than one technology is utilized, the technologies shall provide similar two-way broadband Internet accessibility and similar video programming.

(k) Nothing in this section shall be construed to require a holder to provide video service outside its wireline footprint or to match the existing cable franchise territory of any cable provider.

5900. (a) The holder of a state franchise shall comply with the provisions of Sections 53055, 53055.1, 53055.2, and 53088.2 of the Government Code, and any other customer service standards pertaining to the provision of video service established by federal law or regulation or adopted by subsequent enactment of the Legislature. All customer service and consumer protection standards under this section shall be interpreted and applied to accommodate newer or different technologies while meeting or exceeding the goals of the standards.

(b) The holder of a state franchise shall comply with provisions of Section 637.5 of the Penal Code and the privacy standards contained in Section 631 of the federal Cable Act (47 U.S.C. Sec. 551 et. seq.).

(c) The local entity shall enforce all of the customer service and protection standards of this section with respect to complaints received from residents within the local entity's jurisdiction, but it may not adopt or seek to enforce any additional or different customer service or other performance standards under Section 53055.3 or subdivision (q), (r), or (s) of Section 53088.2 of the Government Code, or any other authority or provision of law.

(d) The local entity shall, by ordinance or resolution, provide a schedule of penalties for any material breach by a holder of a state franchise of this section. No monetary penalties shall be assessed for a material breach if it is out of the reasonable control of the holder. Further, no monetary penalties may be imposed prior to January 1, 2007. Any schedule of monetary penalties adopted pursuant to this section shall in no event exceed five hundred dollars (\$500) for each day of each material breach, not to exceed one thousand five hundred dollars (\$1,500) for each occurrence of a material breach. However, if a material breach of this section has occurred, and the local entity has provided notice and a fine or penalty has been assessed, and if a subsequent material breach of the same nature occurs within 12 months, the penalties may be increased by the local entity to a maximum of one thousand dollars (\$1,000) for each day of each material breach, not to exceed three thousand dollars (\$3,000) for each occurrence of the material breach. If a third or further material breach of the same nature occurs within those same 12 months, and the local entity has provided notice and a fine or penalty has been assessed, the penalties may be increased to a maximum of two thousand five hundred dollars (\$2,500) for each day of each material breach, not to exceed seven thousand five hundred dollars (\$7,500) for each occurrence of the material breach. With respect to video providers subject to a franchise or license, any monetary penalties assessed under this section shall be reduced dollar-for-dollar to the extent any liquidated damage or penalty provision of a current cable television ordinance, franchise contract, or license agreement imposes a monetary obligation upon a video provider for the same customer service failures, and no other monetary damages may be assessed.

(e) The local entity shall give the video provider written notice of any alleged material breaches of the consumer service standards of this division and allow the video provider at least 30 days from receipt of the notice to remedy the specified material breach.

(f) A material breach for the purposes of assessing penalties shall be deemed to have occurred for each day within the jurisdiction of each local entity, following the expiration of the period specified in subdivision (e), that any material breach has not been remedied by the video provider, irrespective of the number of customers affected.

(g) Any penalty shall be provided to the local entity who shall submit one-half of the penalty to the Digital Divide Account established in Section 280.5.

(h) Any interested person may seek judicial review of a decision of the local entity in a court of appropriate jurisdiction. For this purpose, a court of law shall conduct a de novo review of any issues presented.

(i) This section shall not preclude a party affected by this section from utilizing any judicial remedy available to that party without regard to this section. Actions taken by a local legislative body, including a local franchising authority, pursuant to this section shall not be binding upon a court of law. For this purpose, a court of law shall conduct de novo review of any issues presented.

(j) For purposes of this section, "material breach" means any substantial and repeated failure of a video service provider to comply with service quality and other standards specified in subdivision (a).

(k) The Division of Ratepayer Advocates shall have authority to advocate on behalf of video customers regarding renewal of a state-issued franchise and enforcement of Sections 5890, 5900, and 5950. For this purpose, the division shall have access to any information in the possession of the commission subject to all restrictions on disclosure of that information that are applicable to the commission.

5910. (a) The holder of a state franchise shall perform background checks of applicants for employment, according to current business practices.

(b) A background check equivalent to that performed by the holder shall also be conducted on all of the following:

- (1) Persons hired by a holder under a personal service contract.
- (2) Independent contractors and their employees.
- (3) Vendors and their employees.

(c) Independent contractors and vendors shall certify that they have obtained the background checks required pursuant to subdivision (f), and shall make the background checks available to the holder upon request.

(d) Except as otherwise provided by contract, the holder of a state franchise shall not be responsible for administering the background checks and shall not assume the costs of the background checks of individuals who are not applicants for employment of the holder.

(e) (1) Subdivision (a) only applies to applicants for employment for positions that would allow the applicant to have direct contact with or access to the holder's network, central office, or customer premises, and perform activities that involve the installation, service, or repair of the holder's network or equipment.

(2) Subdivision (b) only applies to persons that have direct contact with or access to the holder's network, central office, or customer premises, and perform activities that involve the installation, service, or repair of the holder's network or equipment.

(f) This section does not apply to temporary workers performing emergency functions to restore the network of a holder to its normal state in the event of a natural disaster or an emergency that threatens or results in the loss of service.

5920. (a) A holder of a state franchise employing more than 750 total employees in California shall annually report to the commission all of the following:

(1) The number of California residents employed by the holder, calculated on a full-time or full-time equivalent basis.

(2) The percentage of the holder's total domestic workforce, calculated on a full-time or full-time equivalent basis.

(3) The types and numbers of jobs by occupational classification held by residents of California employed by holders of state franchises and the average pay and benefits of those jobs and, separately, the number of out-of-state residents employed by independent contractors, companies, and consultants hired by the holder, calculated on a full-time or full-time equivalent basis, when the holder is not contractually prohibited from disclosing the information to the public. This paragraph applies only to those employees of an independent contractor, company, or consultant that are personally providing services to the holder, and does not apply to employees of an independent contractor, company, or consultant not personally performing services for the holder.

(4) The number of net new positions proposed to be created directly by the holder of a state franchise during the upcoming year by occupational classifications and by category of full-time, part-time, temporary, and contract employees.

(b) The commission shall annually report the information required to be reported by holders of state franchises pursuant to subdivision (a), to the Assembly Committee on Utilities and Commerce and the Senate Committee on Energy, Utilities and Communications, or their successor committees, and within a reasonable time thereafter, shall make the information available to the public on its Internet Web site.

5930. (a) Notwithstanding any other provision of this division, any video service provider that currently holds a franchise with a local franchising entity in a county that is a party, either alone or in conjunction with any other local franchising entity located in that county, to a stipulation and consent judgment executed by the parties thereto and approved by a federal district court shall neither be entitled to seek a state franchise in any area of that county, including any unincorporated area and any incorporated city of that county, nor abrogate any existing franchise before July 1, 2014. Prior to July 1, 2014, the video service provider shall continue to be exclusively governed by any existing franchise with a local franchising entity for the term of that franchise and any and all issues relating to renewal, transfer, or otherwise in relation to that franchise shall be resolved pursuant to that existing franchise and otherwise applicable federal and local law. This subdivision shall not be deemed to extend any existing franchise beyond its term.

(b) When an incumbent cable operator is providing service under an expired franchise or a franchise that expires before January 2, 2008, the local entity may extend that franchise on the same terms and conditions

through January 2, 2008. A state franchise issued to any incumbent cable operator shall not become operative prior to January 2, 2008.

(c) When a video service provider that holds a state franchise provides the notice required pursuant to subdivision (m) of Section 5840 to a local entity, the local franchising entity may require all incumbent cable operators to seek a state franchise and shall terminate the franchise issued by the local franchising entity when the commission issues a state franchise for the video service provider that includes the entire service area served by the video service provider and the video service provider notifies the local entity that it will begin providing video service in that area under a state franchise.

5940. The holder of a state franchise under this division who also provides stand-alone, residential, primary line, basic telephone service shall not increase this rate to finance the cost of deploying a network to provide video service.

5950. The commission shall not permit a telephone corporation that is providing video service directly or through its affiliates pursuant to a state-issued franchise as an incumbent local exchange carrier to increase rates for residential, primary line, basic telephone service above the rate as of July 1, 2006, until January 1, 2009, unless that telephone corporation is regulated under rate of return regulation. However, the commission may allow rate increases to reflect increases in inflation as shown in the Consumer Price Index published by the Bureau of Labor Statistics. This section does not affect the authority of the commission to authorize an increase in rates for basic telephone service that is bundled with other services and priced as a bundle. Nothing in this section is intended to prohibit implementation of commission decision D. 06-04-071 to the extent it has not been implemented prior to July 1, 2006.

5960. (a) For purposes of this section, "census tract" has the same meaning as used by the United States Census Bureau, and "household" has the same meaning as specified in Section 5890.

(b) Every holder, no later than April 1, 2008, and annually no later than April 1 thereafter, shall report to the commission on a census tract basis the following information:

(1) Broadband Information:

(A) The number of households to which the holder makes broadband available in this state. If the holder does not maintain this information on a census tract basis in its normal course of business, the holder may reasonably approximate the number of households based on information it keeps in the normal course of business.

(B) The number of households that subscribe to broadband that the holder makes available in this state.

(C) Whether the broadband provided by the holder utilizes wireline-based facilities or another technology.

(2) Video Information:

(A) If the holder is a telephone corporation:

(i) The number of households in the holder's telephone service area.

(ii) The number of households in the holder's telephone service area that are offered video service by the holder.

(B) If the holder is not a telephone corporation:

(i) The number of households in the holder's video service area.

(ii) The number of households in the holder's video service area that are offered video service by the holder.

(3) Low-Income Household Information:

(i) The number of low-income households in the holder's video service area.

(ii) The number of low-income households in the holder's video service area that are offered video service by the holder.

(c) The commission, no later than July 1, 2008, and annually no later than July 1 thereafter, shall submit to the Governor and the Legislature a report that includes based on year-end data, on an aggregated basis, the information submitted by holders pursuant to subdivision (b).

(d) All information submitted to the commission and reported by the commission pursuant to this section shall be disclosed to the public only as provided for pursuant to Section 583. No individually identifiable customer information shall be subject to public disclosure.

5970. Subject to the requirements of this division, a state franchise may be transferred to any successor in interest of the holder to which the certificate originally is granted, whether this transfer is by merger, sale, assignment, bankruptcy, restructuring, or any other type of transaction, provided that the following conditions are met:

(a) The transferee submits to the commission all of the information required by this division of an applicant.

(b) The transferee agrees that any collective bargaining agreement entered into by a video service provider shall continue to be honored, paid, or performed to the same extent as would be required if the video service provider continued to operate under its franchise for the duration of that franchise unless the duration of that agreement is limited by its terms or by federal or state law.

SEC. 4. Section 107.7 of the Revenue and Taxation Code is amended to read:

107.7. (a) When valuing possessory interests in real property created by the right to place wires, conduits, and appurtenances along or across public streets, rights-of-way, or public easements contained in either a cable franchise or license granted pursuant to Section 53066 of the Government Code (a "cable possessory interest") or a state franchise to provide video service pursuant to Section 5840 of the Public Utilities Code (a "video possessory interest"), the assessor shall value these possessory interests consistent with the requirements of Section 401. The methods of valuation shall include, but not be limited to, the comparable sales method, the income method (including, but not limited to, capitalizing rent), or the cost method.

(b) (1) The preferred method of valuation of a cable television possessory interest or video service possessory interest by the assessor is capitalizing the annual rent, using an appropriate capitalization rate.

(2) For purposes of this section, the annual rent shall be that portion of that franchise fee received that is determined to be payment for the cable television possessory interest or video service possessory interest for the actual remaining term or the reasonably anticipated term of the franchise or license or the appropriate economic rent. If the assessor does not use a portion of the franchise fee as the economic rent, the resulting assessments shall not benefit from any presumption of correctness.

(c) If the comparable sales method, which is not the preferred method, is used by the assessor to value a cable possessory interest or video service possessory interest when sold in combination with other property including, but not limited to, intangible assets or rights, the resulting assessments shall not benefit from any presumption of correctness.

(d) Intangible assets or rights of a cable system or the provider of video services are not subject to ad valorem property taxation. These intangible assets or rights, include, but are not limited to: franchises or licenses to construct, operate, and maintain a cable system or video service system for a specified franchise term (excepting therefrom that portion of the franchise or license which grants the possessory interest), subscribers, marketing, and programming contracts, nonreal property lease agreements, management and operating systems, a work force in place, going concern value, deferred, startup, or prematurity costs, covenants not to compete, and goodwill. However, a cable possessory interest or video service possessory interest may be assessed and valued by assuming the presence of intangible assets or rights necessary to put the cable possessory interest or video service possessory interest to beneficial or productive use in an operating cable system or video service system.

(e) Whenever any change in ownership of a cable possessory interest or video service possessory interest occurs, the person or legal entity required to file a statement pursuant to Section 480, 480.1, or 480.2, shall, at the request of the assessor, provide as a part of that statement the following, if applicable: confirmation of the sales price; allocation of the sales price among the counties; and gross revenue and franchise fee expenses of the cable system or video service system by county. Failure to provide this information shall result in a penalty as provided in Section 482, except that the maximum penalty shall be five thousand dollars (\$5,000).

SEC. 5. (a) It is the intent of the Legislature that video service providers shall pay as rent a franchise fee to the local entity in which service is being provided for the continued use of streets, public facilities, and other rights-of-way of the local entity in order to provide service.

(b) It is the intent of the Legislature that securing a state franchise by a cable television operator or video service provider pursuant to this act shall not affect the existing requirements governing the valuation of possessory interests as set forth in Section 107.7 of the Revenue and Taxation Code. Furthermore, nothing in this act shall be construed to change the existing

jurisdiction of the State Board of Equalization and county assessors with respect to the assessment of these properties for property tax purposes.

SEC. 6. No reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution for certain costs that may be incurred by a local agency or school district because, in that regard, this act creates a new crime or infraction, eliminates a crime or infraction, or changes the penalty for a crime or infraction, within the meaning of Section 17556 of the Government Code, or changes the definition of a crime within the meaning of Section 6 of Article XIII B of the California Constitution.

However, if the Commission on State Mandates determines that this act contains other costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code.

O



EXHIBIT C

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8 SUPERIOR COURT OF THE STATE OF CALIFORNIA
9 COUNTY OF SAN DIEGO--HALL OF JUSTICE
10

11 SAN DIEGANS FOR OPEN GOVERNMENT; and
DOES 1 through 10,

12 Plaintiffs,

13 vs.
14

15 DOWNTOWN SAN DIEGO PARTNERSHIP,
INC.; NEW CITY AMERICA, INC.; MARCO LI
16 MANDRI; PROGRESSIVE URBAN
MANAGEMENT ASSOCIATES, Inc.; and DOES
11 through 990,

17 Defendants;
18

19 CITY OF SAN DIEGO; and DOES 991 through
1,000,

20 Real Parties in Interest.
21
22

23 Plaintiff SAN DIEGANS FOR OPEN GOVERNMENT ("Plaintiff") respectfully submits this
24 brief in opposition to Defendant DOWNTOWN SAN DIEGO PARTNERSHIP, INC.'s general
25 demurrer to the first amended complaint.
26
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28

ELECTRONICALLY FILED
Superior Court of California,
County of San Diego

01/31/2014 at 11:00:00 AM
Clerk of the Superior Court
By Calvin Beutler, Deputy Clerk

CASE NO. 37-2013-00062382-CU-MC-CTL

**PLAINTIFF SAN DIEGANS FOR OPEN
GOVERNMENT'S BRIEF IN
OPPOSITION TO DEFENDANT
DOWNTOWN SAN DIEGO
PARTNERSHIP, INC.'S DEMURRER**

Action filed: August 13, 2013
Department: 62 (Hon. R. L. Styn)

Hearing Date: February 14, 2014
Hearing Time: 8:30 a.m.

MJN00108

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1
2 I. INTRODUCTION

3 This case is about various illegal expenditures of taxpayer funds collected in connection with
4 the Downtown Property and Business Improvement District ("PBID"). The City of San Diego filed an
5 answer. However, Downtown Partnership filed a demurrer on various grounds, which was joined by
6 Progressive Urban Management, Inc., New City America, Inc. and Marco LiMandri. As the joiners
7 do not add anything substantive, they will not be addressed separately. As explained in more detail
8 below, the demurrer should be overruled.

9 II. BACKGROUND

10 The City of San Diego established the PBID prior to 2005, and the PBID was scheduled to
11 expire in or around 2005 in the absence of an extension. First Amended Complaint ("FAC") ¶ 7. In
12 April 2005, the City's city council adopted Resolution no. R-300287 and gave notice of its intent to
13 renew the PBID. *Id.* In June 2005, the city council adopted Resolution no. R-300533 and renewed the
14 PBID. *Id.* The renewal effectively extended the expiration of the PBID until 2015. *Id.* Resolution
15 no. R-300533 states (in part): "The revenue from the levy of assessments within the District [*i.e.*, the
16 PBID] ***shall not be used*** to provide activities or improvements outside the District or ***for any purpose***
17 ***other than the purposes specified in the resolution of intention*** [*i.e.*, Resolution no. R-300287]." FAC
18 ¶ 9 (emphasis added). In April 2005, Downtown Partnership and the City entered into an Operating and
19 Management Agreement pertaining to the operation and management of the PBID ("2005 PBID
20 Contract"). The city council then adopted Ordinance no. O-19365 and thereby effectively approved the
21 making of the 2005 PBID Contract. FAC ¶ 10.

22 In October 2012, Downtown Partnership and the City entered into a First Amendment to the
23 2005 PBID contract ("2012 PBID Contract Amendment"). FAC ¶ 11. The city council adopted
24 Ordinance no. O-20206 and thereby effectively approved the City's making of the 2012 PBID Contract
25 Amendment. *Id.*

26 Downtown Partnership has made numerous expenditures from PBID revenues in violation of
27 Resolutions R-300287 and R-300533 (or at least one of them). FAC ¶ 12. The Challenged PBID
28 Expenditures include: (1) approximately \$13,000.00 paid to NCA for professional services; (2)
approximately \$19,000.00 paid to PUMA for consulting services; and an as-of-yet undetermined
amount paid for service related to homelessness outside the scope of what was authorized. *Id.* Plaintiff

1 has had difficulty in ascertaining whether there are additional expenditures that warrant challenge
2 because Downtown Partnership has failed to provide a full accounting thereof and has taken affirmative
3 steps to conceal the nature and extent of some of the Challenged PBID Expenditures. FAC ¶ 13. After
4 this lawsuit was initiated, the PBID Advisory Board, which is dominated by Downtown Partnership,
5 authorized the expenditure of PBID funds up to \$100,000.00 to defend Downtown Partnership (and
6 possibly others) in this lawsuit. FAC ¶ 17. The expenditure of PBID funds for such purpose would also
7 constitute a Challenged PBID Expenditure, and to the extent PBID funds have been spent for such
8 purpose, this lawsuit seeks to recover those funds as well.

9 Before commencing this lawsuit, Plaintiff caused a Notice of Intent to Sue to Recover for
10 Improper Expenditures of Taxpayer Funds to be sent to Downtown Partnership. FAC ¶ 14. Plaintiff
11 also caused a Notice of Intent to Sue to Recover for Improper Expenditures of Taxpayer Funds to be
12 sent to the City. FAC ¶ 16. The City did not respond. *Id.*

13 III. ARGUMENT AND ANALYSIS

14 A. Courts Have Rejected the Downtown Partnership's Narrow Interpretation of 15 Code of Civil Procedure Section 526a

16 Downtown Partnership's lead argument is that Plaintiff does not have standing under Code
of Civil Procedure Section 526a. Section 526a provides:

17 An action to obtain a judgment, restraining and preventing any illegal
18 expenditure of, waste of, or injury to, the estate, funds, or other property
19 of a county, town, city or city and county of the state, may be maintained
20 against any officer thereof, or any agent, or other person, acting in its
21 behalf, either by a citizen resident therein, or by a corporation, who is
22 assessed for and is liable to pay, or, within one year before the
23 commencement of the action, has paid, a tax therein. This section does
24 not affect any right of action in favor of a county, city, town, or city and
county, or any public officer; provided, that no injunction shall be
granted restraining the offering for sale, sale, or issuance of any
municipal bonds for public improvements or public utilities. [¶] An
action brought pursuant to this section to enjoin a public improvement
project shall take special precedence over all civil matters on the
calendar of the court except those matters to which equal precedence on
the calendar is granted by law.

25 Here, Plaintiff is attempting to recover public funds. The real issue presented by the demurrer appears
26 to be whether standing under Section 526a is limited to suing the governmental agency.

27 Case law interpreting Section 526a rejects a narrow, literal interpretation. *See Chiatello v. City*
28 *and County of San Francisco*, 189 Cal. App. 4th 472, 482 (2010) (explaining that numerous courts have

1 applied the statute in a manner that has “outrun the literal statutory language”). For example, Section
2 526a makes no mention of state agencies or state funds, yet, as Downtown Partnership points out,
3 “[t]axpayer suits may be brought against a state agency or officer.” Demurrer, p. 3, lns. 8-9 (*citing*
4 *California Assn. for Safety Education v. Brown*, 30 Cal. App. 4th 1264, 1281 (1994)). More recently,
5 the Court of Appeal sitting in this very district and division applied Section 526a in a broad manner
6 exceeding the statute’s literal language. In *Taxpayers for Accountable School Bond Spending v. San*
7 *Diego Unified School District*, 215 Cal. App. 4th 1013 (2013), the issue was whether a representative
8 organization had standing to bring a taxpayer action under Section 526a when the organization’s
9 individual members paid taxes but the organization itself did not. Despite the statute’s literal language,
10 which seemingly confers standing only on individual persons or corporations that pay taxes,¹ the Court
11 held that corporations that did not pay taxes, but had taxpaying members, also had standing to bring a
12 taxpayer action under Section 526a. *Taxpayers, supra*, 215 Cal. App. 4th 1013.

13 Indeed, numerous appellate courts have uniformly refused to give Section 526a the narrow,
14 literal reading that Downtown Partnership is suggesting and “have consistently construed Section 526a
15 liberally to achieve [its] remedial purpose,” which is to “enable a large body of the citizenry to challenge
16 governmental action which would otherwise go unchallenged in the courts because of the standing
17 requirement.” *Blair v. Pitchess*, 5 Cal. 3d 258, 267-268 (1994); *see also Vazquez v. State of Calif.*,
18 105 Cal. App. 4th 849 (2003) (“although by its terms . . . [Section 526a] applies to local governments,
19 it also extends to all state and local agencies and officials”); *Los Altos Property Owners Ass’n v.*
20 *Hutcheon*, 69 Cal. App. 3d 22 (1977) (taxpayers had standing to bring action against school districts
21 and its members even though language of statute is limited to actions against towns, cities, counties,
22 and cities and counties); *Van Atta v. Scott*, 27 Cal. 3d 424, 449-450 (1980) (“While [section 526a]
23 clearly encompasses a suit for injunctive relief, . . . in furtherance of the policy liberally construing
24 section 526a, . . . our courts have permitted taxpayer suits for declaratory relief, damages and
25 mandamus”).

26
27
28 ¹Section 526a contains no language expressly conferring standing on representative organizations whose
members pay taxes when the organization itself does not pay taxes.

1 Downtown Partnership cites to no authority that taxpayers may not bring suit directly against
2 a private party under Section 526a. In *Schaefer v. Berenstein*, 140 Cal. App. 2d 278 (1956), a taxpayer
3 filed a lawsuit “in a representative capacity as a taxpayer” against several private defendants, including
4 a city’s special counsel, in order to recover damages for a number of fraudulent real-estate transactions.
5 *Id.* at 284-286. The taxpayer alleged damages of \$1 million and sought a judgment in favor of the city.
6 *Id.* at 287. For present purposes, it is important to note defendants’ first argument: “Defendants first
7 say that plaintiff does not have the legal capacity to maintain the action and that he is not the real party
8 in interest.” *Id.* at 289-290. The appellate court concluded that the judgment entered after the demurrer
9 to the plaintiff’s claims was sustained had to be reversed as to the attorney and several of his *private*
10 co-defendants. *Id.* at 300. That reversal would not have happened if the appellate court had accepted
11 the defendants’ first argument. The issue is whether Plaintiff, as a taxpayer organization, is legally
12 authorized to sue Defendants, and the right of a taxpayer to sue a private party to recover on behalf of
13 the injured public agency is confirmed by *Schaefer*.

14 What Downtown Partnership’s opening brief fails to mention is that the state’s highest court has
15 itself allowed Section 526a lawsuits against private parties. Consider what it said in *Miller v.*
16 *McKinnon*, 20 Cal. 2d 83, 96 (1942) (emphasis added): “As heretofore pointed out, however, a cause
17 of action exists to recover from the person receiving the money illegally paid, *independent of any*
18 *statute*, and it is also clear that *the action may be prosecuted by a taxpayer in his name on behalf of*
19 *the public agency*.” This is important because the defendants in *Miller* included a partnership and its
20 members—that is to say, private parties. *Id.* at 86 (describing defendants). So when the Supreme Court
21 concluded that the defendants’ demurrer had to be over-ruled and that they had to file an answer to the
22 taxpayer’s complaint, that’s the strongest possible indication that Section 526a lawsuits by private
23 taxpayers on behalf of public agencies against private parties are permissible. *Id.* at 101. In this regard,
24 Plaintiff has alleged that it is suing on behalf of the City and the general public. See FAC, ¶ 3. The
25 FAC’s prayer bolsters the point because all relief involving the recovery of illegally spent money asks
26 that the money be returned to the City. *Accord Blair v. Pitchess*, 5 Cal. 3d 258, 268 (1971) (emphasis
27 added): “We have even permitted *taxpayers to sue on behalf of a city or county* to recover funds
28 illegally expended.”

1 Even if the Court sticks closely to Section 526a's exact language, Plaintiff would still have
2 adequate standing to bring this action under the statute. Section 526a states that a taxpayer action
3 "restraining and preventing any illegal expenditure of . . . funds, or other property of a county, town .
4 . . . or city . . . , may be maintained *against any* officer thereof, or any agent, or *other person, acting in*
5 *its behalf* . . ." CODE OF CIV. PROC. § 526a (emphasis added). The Court need look no further than the
6 operating agreement between Downtown Partnership and the City to determine that the former are
7 acting on behalf of the City. For example, the agreement states that Downtown Partnership agrees to
8 perform some of the same functions that would otherwise be performed by the City. *See, e.g.*, FAC Ex.
9 C, pp. 14-16 (listing services provided by the City), pp. 17-18 (listing services generally provided by
10 the City to be provided by Downtown Partnership).

11 Downtown Partnership asserts that the Property and Business Improvement District Law of 1994
12 prohibits Downtown Partnership's role from being played by a governmental actor and the Legislature
13 somehow "intended to protect private nonprofits like the Partnership from suits like SDOGs."
14 Demurrer, p. 5, lns. 9-17. The argument skips key steps. An "owners' association" cannot be a
15 governmental entity. However, an owners' association does have responsibilities to comply with laws
16 intended to protect the public such as the Ralph M. Brown Act and California Public Records Law. STS.
17 & HY. CODE § 36614.5. Furthermore, nothing precludes deeming an entity like Downtown Partnership
18 from being an agent of a governmental entity. Section 526a applies to agents and others acting on
19 behalf of a city. Under Streets and Highways Code Section 36651, a management district plan "may,
20 but is not required to, state that an owners' association will provide the improvements or activities
21 described in the management district plan." If the management plan designates an owners' association,
22 the city then contracts with the designated nonprofit corporation to provide services. *Id.*

23 The cases relied on by Downtown Partnership are inapposite. Downtown Partnership cites to
24 *People ex rel. Harris v. Rizzo*, 214 Cal. App. 4th 921 (2013), for the proposition that since Kamala
25 Harris did not have standing under Section 526a to bring a lawsuit against Bell's city manager for waste
26 of public funds, Plaintiff should not have standing here. Demurrer, p. 3, lns. 17-25. However, the
27 argument is unavailing and actually misleading. The Attorney General was found to have standing to
28 bring a government-waste case against the city manager. *Rizzo, supra*, 214 Cal. App. 4th at 937-938.

1 Section 526a provides standing to taxpayers; it does *not limit* standing to taxpayers. *Id.* at 938. Thus,
2 even if the Attorney General could not assert a claim against the city manager under Section 526a, the
3 Attorney General still had standing to pursue the city manager. The case in no way suggests Plaintiff
4 does not have standing here given that its members are taxpayers.

5 Downtown Partnership relies on *Fort Emory Cove Boatowners Association v. Cowett*, 221 Cal.
6 App. 3d 508 (1990), for the proposition that taxpayers may not bring an action under Section 526a
7 against entities that provide contract services. Demurrer, p. 5, lns. 2-5. However, it is important to note
8 what the case does and does not stand for. In *Fort Emory*, the public agency accused of the illegal
9 spending was not even a party to the lawsuit, and the plaintiffs were not suing on the agency's behalf.
10 *Fort Emory, supra*, 221 Cal. App. 3d 514. The Court noted that there was no authority presented for
11 the proposition that a taxpayer suit could be maintained on behalf of the taxpayer individually--as
12 opposed to being maintained on behalf of a public agency--for illegally "receiving" public funds. The
13 Court also observed that the activity being challenged did not even fall within the scope of Section
14 526a. *Id.* (explaining that interest in which attorney prosecutes case is not a proper purpose of a
15 taxpayers' suit). Here, in contrast, Downtown Partnership is (through its contract with the City)
16 *spending* public funds to provide public services. Furthermore, it is well established that in a
17 government-waste case, restitution must be made from the persons who improperly receive public
18 funds. *See Rizzo, supra*, 214 Cal. App.4th at 945 (unlawfully paid compensation entitled "the City to
19 restitution from the Councilmembers *who received* the improper salaries"; emphasis added).
20 Consequently, Plaintiff has standing and Downtown Partnership *et al.* are proper defendants because
21 they're the ones from whom restitution must come. (As noted above, Plaintiff is suing on the City's
22 behalf. *See* FAC, ¶ 3. The prayer is consistent with this, seeking repayment of the money to the City.)

23 In *Humane Society of the United States v. State Board of Equalization*, 152 Cal. App. 4th 349
24 (2007), the action was directed at the beneficiaries of tax relief for their allegedly illegal conduct. Here,
25 the issue is that Downtown Partnership is spending public funds on what Plaintiff alleges to be outside
26 the scope of what it is authorized to spend the money on.

27 Altogether, the demurrer should be overruled on this ground. Plaintiff does have standing to
28 assert a taxpayer claim directly against Downtown Partnership for the illegal expenditure of public

1 funds. If the Court is inclined to sustain the demurrer, leave to amend should be granted such that
2 Plaintiff can name the City of San Diego as an involuntary plaintiff or as a defendant rather than just
3 as a "Real Party in Interest," or to challenge the City for allowing public funds to be spent in an
4 unauthorized manner.

5 **B. Plaintiff Adequately Alleges Public Funds Are Being Spent in an Unauthorized**
6 **Manner**

7 Downtown Partnership tries to cast this lawsuit as a preference dispute over how the PBID
8 money is spent. See Demurrer, p. 7, lns. 7-26. That is not the case. In *Taxpayers for Accountable*
9 *School Bond Spending*, the Court determined that Proposition S, which included a "Bond Project List"
10 of projects the bond proceeds could be used for, did not authorize the use of bond funds to pay for new
11 field lighting at a particular football stadium because the lighting was not on the approved list.
12 *Taxpayers for Accountable School Bond Spending, supra*, 215 Cal. App. 4th at 1027-1031. While
13 reasonable minds can debate whether lighting at this stadium is beneficial or a wise use of resources,
14 the legal issue was whether the bond proceeds generated as a result of a voter initiative could be spent
15 on a project not on the approved list. Similarly, the issue here is not whether the programs and services
16 Downtown Partnership implements are beneficial or a wise use of resources. The issue is whether they
17 are authorized. In *Taxpayers for Accountable School Bond Spending*, the issue was *not whether the*
18 *voters could* have identified field lighting for this particular stadium as an authorized use of the funds,
19 *but whether they did*. It is the same here: the issue is not whether the PBID law in the abstract allows
20 for funds to be used in the way Downtown Partnership has been using the funds, but whether
21 Downtown Partnership was actually authorized to use the funds as it did by the property owners who
22 voted for the PBID in the first place.

23 By way of further example, in *Trickey v. City of Long Beach*, 101 Cal. App. 2d 871, 879 (1951),
24 the state granted a city all right, title, and interest in tidelands within the city, in trust for development
25 of a harbor, to the city. All monies derived from the land were to be used only in furtherance of the
26 trust. *Id.* The petitioner brought a taxpayer-waste action against the city because it believed trust funds
27 were being misappropriated to general municipal purposes instead of trust purposes. *Id.* at 879-880.
28 The city argued that taxpayers had no standing to bring the action and that enforcement of the trust must
be by the state, which created the trust. *Id.* at 880. However, the appellate court rejected the city's

1 argument and stated that a “taxpayer has a sufficient interest to restrain the officials from making
2 unlawful use of the trust funds and to compel the retransfer of trust funds unlawfully transferred.” *Id.*
3 The court then posed the following question: “Must a taxpayer, when he sees the money of the city
4 being unlawfully applied and paid out for unlawful purposes, sit idly by, and is he without right either
5 to stay the illegal expenditures or recover the same on behalf of the city after they are made, simply
6 because he cannot show that he thereby sustained some special damage? This court has repeatedly held
7 that he is not so helpless.” *Id.* at 881 (citing *Crowe v. Boyle*, 184 Cal. 117 (1920)); *see also Terry v.*
8 *Bender*, 143 Cal. App. 2d 198 (1956) (allowing for taxpayer-waste action to challenge contractual
9 payment from city to attorney despite taxpayer not being party to contract).

10 Plaintiff’s members need not run for office to ensure accountable government and to make sure
11 their tax dollars are not being wasted. There are many ways to participate in a democracy, including
12 pursuing litigation when necessary. The Legislature provided that every taxpayer can maintain a lawsuit
13 for government waste. Plaintiff is exercising that right on behalf of its members.

14 **C. This Action Is Not Time-Barred**

15 Downtown Partnership asserts that this lawsuit is time-barred under either PBID Law or the
16 validation rules codified in Code of Civil Procedure Section 863. First, validation law is not applicable
17 here. For the validation law to be applicable, validation proceedings must be “authorized to be
18 determined pursuant to [the Validation Proceedings Chapter]” under some *other* law--that is, another
19 law must independently authorize a validation proceeding. CODE OF CIV. PROC. § 860. There is no law
20 that authorizes validation procedures with respect to the PBID, and Downtown Partnership certainly
21 has not cited to one. *See Cal. Commerce Casino, Inc. v. Schwarzenegger*, 146 Cal. App. 4th 1406, 1423
22 (2007) (explaining that courts must look to other statutes to determine if the public agency’s actions are
23 subject to validation under the statute).

24 Second, Streets and Highways Code Section 36633 does not bar this action. That section limits
25 the time to challenge an assessment. Plaintiff is not challenging the assessment in this action. Plaintiff
26 is challenging the illegal expenditure of the collected taxes/assessments. *See* FAC ¶¶ 1 & 12.

27 Overall, this action is timely and the demurrer should be overruled on this ground.
28

1 **D. Plaintiff Has Standing on Its Declaratory Relief Claim**

2 Downtown Partnership argues that Plaintiff does not have standing because Plaintiff or its
3 members are not parties to the contract between the City and Downtown Partnership. First, Plaintiff
4 is suing on behalf of the City. FAC ¶ 3 (“Plaintiff is suing *on behalf of and for the benefit of* its
5 members, all persons similarly situated, all taxpayers within the geographic jurisdiction of the PBID,
6 *CITY itself as a public agency*, and the general public”; emphasis added). More fundamentally,
7 however, Downtown Partnership is taking an overly narrow view of declaratory relief.

8 “The fundamental basis of declaratory relief is an actual, present controversy.” *Friends of the*
9 *Trails v. Blasius*, 78 Cal. App. 4th 810, 831 (2000) (citing 5 Witkin Cal. Proc. (4th ed. 1997) Pleading,
10 § 817, pp. 273-274). In that connection, the scope of declaratory relief is far broader than one might
11 think from the statutory language alone. *See, e.g., City of Cotati v. Chasman*, 29 Cal. 4th 69, 79 (2002)
12 (“That the constitutionality of an ordinance can be a proper subject for declaratory relief is without
13 doubt.”); *Vedanta Soc’y of S. Cal. v. California Quartet*, 84 Cal. App. 4th 517, 532 (2000) (providing
14 declaratory relief in action to ascertain effect of tie votes in CEQA context); *Alameda County Land Use*
15 *Assn. v. City of Hayward*, 38 Cal. App. 4th 1716, 1723 (1995) (explaining that action for declaratory
16 relief lies when parties dispute whether a public entity has engaged in conduct or established policies
17 in violation of applicable law); *Viso v. State of Cal.*, 92 Cal. App. 3d 15, 22 (1979) (stating that plaintiff
18 “may properly test the validity of a zoning ordinance in an action for declaratory relief”). Whether a
19 party may seek declaratory relief does not turn on whether that party is named in a contract. *See*
20 *Maryland Casualty Co. v. National Am. Ins. Co.*, 48 Cal. App. 4th 1822, 1829 (1996) (determining
21 plaintiff had standing to bring declaratory relief action despite not being party to contract at issue).
22 Declaratory relief has even been sought in taxpayer cases seeking to void contracts to which the
23 taxpayer was not a party. *See, e.g., Finnegan v. Schrader*, 91 Cal. App. 4th 572, 577 (2001) (“The
24 complaint sought declaratory relief that the contract was void and restitution of all salary and benefits
25 paid to Schrader under the contract”). Finally, despite the statutory language seemingly aimed at just
26 injunctive relief, taxpayer standing has been extended to declaratory relief. *See Cates v. California*
27 *Gambling Control Comm.*, 154 Cal. App. 4th 1302, 1308 (2007) (“While the statute speaks of
28 injunctive relief, taxpayer standing has also been extended to actions for declaratory relief.”).

1 In addition, this argument appears to be aimed at just part of Plaintiff's cause of action or at one
2 of the forms of relief Plaintiff seeks. A demurrer does not lie to part of a cause of action. *See Kong v.*
3 *City of Hawaiian Gardens Redevelopment Agency*, 108 Cal. App. 4th 1028, 1046 (2003) (explaining that if
4 there are sufficient allegations to entitle a plaintiff to relief, other allegations cannot be challenged by
5 general demurrer). A demurrer is not the correct vehicle to challenge any particular method of relief
6 so long as some relief can be obtained. *See, e.g., Venice Town Council, Inc. v. City of Los Angeles*, 47
7 Cal. App. 1547, 561-562 (1996).

8 On the whole, the demurrer should be overruled on this ground.

9 **E. Plaintiff Has Not Improperly Split Its Causes of Action**

10 Downtown Partnership makes the conclusory argument that Plaintiff has improperly split its
11 claims without citing adequate legal authority to support its claim. In California, "a 'cause of action'
12 is comprised of a 'primary right' of the plaintiff, a corresponding 'primary duty' of the defendant, and
13 a wrongful act by the defendant constituting a breach of that duty. . . . A pleading that states the
14 violation of one primary right in two causes of action contravenes the rule against 'splitting' a cause of
15 action. . . . As far as its content is concerned, the primary right is simply the plaintiff's right to be free
16 from the particular injury suffered." *Hamilton v. Asbestos Corp., Ltd.*, 22 Cal. 4th 1127, 1145 (2000).

17 This lawsuit and the one Downtown Partnership refers to are distinct. In the other action,
18 Plaintiff sued the City for imposing taxes without voter approval as required by Article XIII C of the
19 California Constitution. Def't Req. J. Notice, Ex. "D," p. 2, ¶ 4. If Plaintiff is successful there, the City
20 will not be able to impose and collect the taxes that Downtown Partnership is illegally spending. For
21 purposes of this lawsuit, however, Plaintiff is assuming that the tax itself is legal, but that does not mean
22 that the tax revenues are being spent legally. The problem addressed in this lawsuit is that the funds
23 are being illegally spent. FAC ¶ 1. If Plaintiff succeeds here, Defendants will have to return to the City
24 all taxpayer monies that were illegally spent—even if in the other lawsuit the imposition of the taxes is
25 found to be lawful. The injuries that the two lawsuits aim to redress are distinct.

26 **F. Plaintiff Adequately Alleges that Illegal Expenditures Were Made**

27 Downtown Partnership argues that Plaintiff fails to specify what expenditures are unlawful and
28 why. Plaintiff alleges that in adopting the resolutions, the city council proposed and intended to "levy

1 and collect assessments to pay a prescribed portion of the cost of future activities, improvements,
2 maintenance, and/or services of those items described in the Engineer's Report and Management Plan."
3 FAC ¶ 24(A). Plaintiff alleges that in adopting the resolutions, the city council resolved that the
4 proposed improvements activities, maintenance and/or services for the district consisted of "those items
5 described in the [Engineer's Report and Management Plan." *Id.*, ¶ 24(B). The special benefit
6 assessment done was based on the activities and improvements identified in the Engineer's Report and
7 Management Plan. *Id.*, ¶ 24(C). Plaintiff alleges that the city council indicated that the public would
8 have an opportunity to object to the proposed activities and improvements or the amount of the
9 assessment at the public hearing. *Id.*, ¶ 24(D). Plaintiff alleges that the resolutions do not authorize the
10 expenditure of any PBID funds outside the scope of the Engineer's Report and Management Plan. *Id.*,
11 ¶¶ 25-26. Plaintiff alleges that Downtown Partnership has made numerous expenditures from PBID
12 revenues in violation of the resolutions. *Id.*, ¶ 12. Plaintiff alleges one of those expenditures was
13 "[a]pproximately \$130,000.00 paid to NCA for professional services." *Id.*, ¶ 12(a). Plaintiff alleges
14 another of those expenditures was "[a]pproximately \$19,000.00 paid to PUMA for consulting services."
15 *Id.*, ¶ 12(B). Other expenditures include money paid for efforts to reduce homelessness, but Plaintiff
16 does not yet know the amount. *Id.*, ¶ 12(c). Plaintiff also alleges that it does not yet know the full nature
17 and extent of the expenditures outside the scope of what was authorized because Downtown Partnership
18 has failed to provide a full accounting thereof and has concealed the nature and extent of some of the
19 expenditures. *Id.*, ¶ 13.

20 Downtown Partnership complains that Plaintiff generally refers to the Management Plan, which
21 is 23 pages long (excluding the 99-page appendix). Demurrer, p. 12, lns. 11-12. However, the issue
22 is that the Challenged PBID Expenditures are not authorized under *any portion of* the Management
23 Plan. Plaintiff must reference the whole Management Plan to demonstrate that the expenditures are not
24 listed as being authorized *anywhere* in the Plan. While more details will be uncovered during
25 discovery, the complaint is sufficiently specific to enable Downtown Partnership and others to
26 understand the basis of Plaintiff's concern.

27 Finally, objections to a complaint based on ambiguity or uncertainty, or asserting that facts
28 appear only inferentially, as conclusions of law, or by way of recitals, must be raised by a *special*

1 demurrer and cannot be challenged by a general demurrer. *Johnson v. Mead*, 191 Cal. App. 3d 156, 160
2 (1987). This demurrer was noticed as a general demurrer.

3 Overall, the demurrer should be overruled on this ground.

4 **G. The Expenditures Are Unlawful**

5 Downtown Partnership's final argument demonstrates why this lawsuit is necessary. Apparently
6 Downtown Partnership is under the impression that it may spend the PBID funds on any "Activity" the
7 law generally allows rather than being limited to what is authorized under the Management Plan and
8 by the city council's resolutions.

9 To begin, Downtown Partnership focuses the discussion on homeless services, which are only
10 one of three examples given of unauthorized expenditures. *See* FAC ¶ 12(C). The demurrer does not
11 address the other two specific items Plaintiff identified: an expenditure for professional services and
12 an expenditure for consulting services. *Id.*, ¶¶ 12(A) & (B). Plaintiff assumes that this is an attempt
13 to garner the Court's sympathy. The issue, however, is not whether it would be wise or beneficial to
14 society for Downtown Partnership to spend the money in this way. *Id.*, ¶ 28. The issue is whether,
15 under the resolutions and Management Plan, such spending is authorized.

16 The remainder of Downtown Partnership's argument goes to factual issues. To resolve whether
17 the Challenged PBID expenditures were for items that might fit into certain categories would require
18 the Court to weigh and consider evidence. Plaintiff submits that a demurrer is not the appropriate forum
19 for the Court to do so.

20 Altogether, the demurrer should be overruled on this ground as well.

21 **IV. CONCLUSION**

22 For all the foregoing reasons, the Court should overrule the demurrer in its entirety. Any defects
23 in the allegations can easily be amended, and Petitioners request leave to amend if the Court believes
24 the allegations are not sufficient to overrule the demurrer.

25 Date: January 31, 2014

Respectfully submitted,

26 BRIGGS LAW CORPORATION

27 By: 
28 _____

Mekaela M. Gladden

Attorneys for Plaintiff San Diegans for Open
Government

PROOF OF SERVICE

1. My name is Alison Greenlee. I am over the age of eighteen. I am employed in the State of California, County of San Diego.

2. My business residence address is Briggs Law Corporation, 814 Mornea Blvd, Suite 107 San Diego, CA, 92110

3. On January 31, 2014, I served an original copy a true and correct copy of the following documents: Plaintiff San Diegans for Open Government's Brief in Opposition to Defendant Downtown Sna Diego Partnership, Inc.'s Demurrer

4. I served the documents on the person(s) identified on the attached mailing/service list as follows:

by personal service. I personally delivered the documents to the person(s) at the address(es) indicated on the list.

by U.S. mail. I sealed the documents in an envelope or package addressed to the person(s) at the address(es) indicated on the list, with first-class postage fully prepaid, and then I

deposited the envelope/package with the U.S. Postal Service

placed the envelope/package in a box for outgoing mail in accordance with my office's ordinary practices for collecting and processing outgoing mail, with which I am readily familiar. On the same day that mail is placed in the box for outgoing mail, it is deposited in the ordinary course of business with the U.S. Postal Service.

I am a resident of or employed in the county where the mailing occurred. The mailing occurred in the city of San Diego, California.

by overnight delivery. I sealed the documents in an envelope/package provided by an overnight-delivery service and addressed to the person(s) at the address(es) indicated on the list, and then I placed the envelope/package for collection and overnight delivery in the service's box regularly utilized for receiving items for overnight delivery or at the service's office where such items are accepted for overnight delivery.

by facsimile transmission. Based on an agreement of the parties or a court order, I sent the documents to the person(s) at the fax number(s) shown on the list. Afterward, the fax machine from which the documents were sent reported that they were sent successfully.

by e-mail delivery. Based on an agreement of the parties or a court order, I sent the documents to the person(s) at the e-mail address(es) shown on the list. I did not receive, within a reasonable period of time afterward, any electronic message or other indication that the transmission was unsuccessful.

I declare under penalty of perjury under the laws of the United States of the State of California that the foregoing is true and correct.

Date: January 31, 2014

Signature: 

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SERVICE LIST

San Diegans for Open Government, et al. v. Downtown San Diego Partnership, et al.
Superior Court of the State of California - County of San Diego - Hall of Justice
Case No.: 37-2013-00062382-CU-MC-CTL

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EXHIBIT D

SUPERIOR COURT OF CALIFORNIA,
COUNTY OF SAN DIEGO
CENTRAL

MINUTE ORDER

DATE: 09/27/2013

TIME: 10:30:00 AM

DEPT: C-73

JUDICIAL OFFICER PRESIDING: Joel R. Wohlfeil

CLERK: Jay Browder

REPORTER/ERM: Yvonne Medina-Luna, CSR # 12697

BAILIFF/COURT ATTENDANT: R. Camberos

CASE NO: 37-2012-00088065-CU-MC-CTL CASE INIT.DATE: 12/19/2012

CASE TITLE: **San Diegans for Open Government v City of San Diego [Imaged]**

CASE CATEGORY: Civil - Unlimited CASE TYPE: Misc Complaints - Other

EVENT TYPE: Demurrer / Motion to Strike

MOVING PARTY: City of San Diego

CAUSAL DOCUMENT/DATE FILED: Demurrer, 06/12/2013

APPEARANCES

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Michael G. Colantuono, specially appearing for counsel David J Ruderman, present for Defendant, Interested Party(s).

Carmen A Brock, counsel, present for Defendant, Interested Party(s).

The Court hears argument.

The Court confirms as modified the tentative ruling as follows:

The Request of Defendant and Interested Party San Diego Tourism Marketing District Corporation ("TMD Corp.") for Judicial Notice is granted in part and denied in part. The Court takes judicial notice of San Diego City Council Resolution No. R-303226 entitled "A Resolution of the Council of the City of San Diego Establishing a Tourism Marketing District (TMD); Levying Assessments Upon the Assessed Businesses for a Period of Five Years; Authorizing the Mayor or his Designee, on Behalf of the City, to Enter into an Agreement with the San Diego Tourism Promotion Corporation for the Operation of the Tourism Marketing District; and Prescribing a Method for Collection of Assessments," passed on December 12, 2007, a true and correct copy is attached as Exhibit "A" to the Declaration of Michael R. Cobden ("Cobden Declaration"); San Diego City Council Resolution No. R-307843 entitled "A Resolution of the Council of the City of San Diego Renewing the San Diego Tourism Marketing District; Levying Assessments Upon the Assessed Businesses for a Period of Thirty-Nine and One-Half Years; and Prescribing a Method for Collection of Assessments," passed November 27, 2012, a true and correct copy is attached as Exhibit "B" to the Cobden Declaration; and San Diego Municipal Code, chapter 6, article I, division 25, sections 61.2501 through 24 61.2526: "San Diego Tourism Marketing District Procedural Ordinance", a true and correct copy is attached as Exhibit "E" to the Cobden Declaration. The Court does not take judicial notice of Exhibits "C" and "D", a true and correct copy of which are attached to the Request.

Plaintiff's Request for Judicial Notice is denied.

DATE: 09/27/2013

MINUTE ORDER

Page 1

DEPT: C-73

MJN Calendar No. 24

The Demurrer of Defendant City of San Diego ("City") and Defendant and Interested Party San Diego Tourism Marketing District Corporation ("TMD Corp.") ("Defendants") to the Second Amended Complaint ("SAC") by Plaintiff SAN DIEGANS FOR OPEN GOVERNMENT ("Plaintiff") is sustained with 10 days leave to amend, conditionally granted, as reflected below.

A validation proceeding is the exclusive remedy for cases within the scope of the validation requirements. Cal. Code Civ. Proc. § 869; see also Barratt American, Inc. v. City of Rancho Cucamonga, 37 Cal. 4th 685; 704-705 (2005). Therefore, a writ of mandate is not an available remedy and a parallel mandate action is unnecessary and inappropriate where a validation action is proceeding. Barratt American, Inc., 37 Cal. 4th at 705; County of Orange v. Barratt American, Inc. (2007) 150 Cal. App. 4th 420, 440-441. Furthermore, declaratory and injunctive relief claims coextensive with a validation claim should be dismissed. Katz v. Campbell Union High School District (2006) 144 Cal.App.4th 1024, 1033-1034. The procedural framework for validation actions is found in California Code of Civil Procedure sections 860 through 870.5 (hereinafter referred to as the validation statutes). Any challenges to the validity of the governmental action must be raised in the validation proceeding and the validation judgment is binding on the agency seeking the judgment and on all other parties. Committee for Responsible Planning v. City of Indian Wells (1990) 225 Cal. App. 3d 191, 196.

Regarding standing, "A public agency may upon the existence of any matter which under any other law is authorized to be determined pursuant to this chapter, and for 60 days thereafter, bring an action in the superior court of the county in which the principal office of the public agency is located to determine the validity of such matter. The action shall be in the nature of a proceeding in rem." C.C.P. § 860. "If no proceedings have been brought by the public agency pursuant to this chapter, any interested person may bring an action within the time and in the court specified by Section 860 to determine the validity of such matter." C.C.P. § 863.

An interested person within the meaning of the validation statutes "is a person having a direct, and not merely a consequential, interest in the litigation." Torres v. City of Yorba Linda (1993) 13 Cal.App. 4th 1035, 1042 (quoting Associated Boat Industries v. Marshall (1951) 104 Cal. App. 2d 21, 22). In Torres, the Court held that Plaintiffs, who had paid sales tax in the city, but did not reside or pay property taxes there, did not have standing to challenge a redevelopment project. Torres, 13 Cal. App. 4th at 1038-1039. The Court also noted that sales tax was "a levy imposed on the retailer, not the consumer." Id. at 1047.

Plaintiff's status as an association of city residents and taxpayers does not in and of itself confer standing. An association does not have standing unless it can demonstrate: "(a) its members would otherwise have standing to sue in their own right; (b) the interests it seeks to protect are germane to the organization's purpose; and (c) neither the claim asserted nor the relief requested requires the participation of individual members in the lawsuit." Property Owners of Whispering Palms, Inc. v. Newport PacWc, Inc. (2005) 132 Cal.App.4th 666, 672-673, quoting Hunt v. Washington State Apple Advertising Com'n (1977) 432 U.S. 333, 343. Accordingly, an association is not an "interested person" in validation unless it can show at least one of its members is an "interested person." See Citizens Against Forced Annexation v. County of Santa Clara (1984) 153 Cal.App.3d 89, 98 (association adequately alleged standing to challenge annexations in validation by alleging members resided or owned land in territories to be annexed); see also Regus v. City of Baldwin Park (1977) 70 Cal.App.3d 968, 972; cf. Lujan v. Defenders of Wildlife (1992) 504 U.S. 555, 563 (one or more organization members must be "directly" affected by the challenged act).

Plaintiff does not appear to pay the assessment/tax it challenges. Torres, 13 Cal.App.4th at 1047 (retail customer cannot assert taxpayer standing to challenge tax on businesses). Plaintiff is a non-profit taxpayer and voter organization formed and operating under the laws of the State of California. Plaintiff alleges an interest in open, accountable, responsive government, and the protection of its members' rights as taxpayers and voters. The assessment/tax at issue directly impacts the business owners it is levied against. Specifically, assessed businesses are hotel owners, operators or authorized representatives within the District. Paragraph 8 of the SAC alleges that at least one member of the Plaintiff organization falls into the enumerated categories A-G, but fails to affirmatively state which category. Failure to identify the category is crucial because only category E demonstrates the "special interest" required to sufficiently allege standing. Thus, Paragraph 8 does not sufficiently allege that at least one of the organization's members falls into a category of persons affected by the assessment/tax. Therefore, Plaintiff in and of itself does not have a direct interest in the litigation and lacks association standing for the purpose of a validation action.

Plaintiff is granted 10 days leave to amend on condition that it can allege that at least one or more of Plaintiff's members specifically fall into category D and E set forth in paragraph 8 of the SAC. Property Owners of Whispering Palms, Inc. K Newport Pacific, Inc. (2005) 132 Cal.App.4th 666, 672-673.

Defendant is directed to give notice of ruling.

Joel R. Wohlfeil

Judge Joel R. Wohlfeil

EXHIBIT E

**COURT OF APPEAL FOR THE FOURTH APPELLATE DISTRICT,
DIVISION ONE,
STATE OF CALIFORNIA**

~ ~ ~ ~ ~

Docket no. D065929

San Diego County Superior Court Case No. 37-2013-00062908-CU-MC-CTL
(Judge Timothy B. Taylor--Department 72)



SAN DIEGANS FOR OPEN GOVERNMENT,
Appellant and Plaintiff

v.

CITY OF SAN DIEGO,
Respondents and Defendants

~ ~ ~ ~ ~

APPELLANT'S OPENING BRIEF

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TO BE FILED IN THE COURT OF APPEAL

APP-008

COURT OF APPEAL, FOURTH APPELLATE DISTRICT, DIVISION ONE		Court of Appeal Case Number: D065929
ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, State Bar number, and address): Briggs Law Corporation (file no. 159325) Cory J. Briggs (SBN 176284) Mekaela M. Gladden (SBN 253673) 99 East "C" Street, Suite 111 Upland, CA 91786 TELEPHONE NO: 909-949-7115 FAX NO. (Optional): 909-949-7121 E-MAIL ADDRESS (Optional): cory@briggslawcorp.com ATTORNEY FOR (Name): San Diegans for Open Government		Superior Court Case Number: 37-2013-00062908-CU-MC-CTL
APPELLANT/PETITIONER: San Diegans for Open Government		FOR COURT USE ONLY Court of Appeal Fourth Appellate District FILED ELECTRONICALLY 05/28/2014 Kevin J. Lane, Clerk By: Allssa Galvez
RESPONDENT/REAL PARTY IN INTEREST: City of San Diego		
CERTIFICATE OF INTERESTED ENTITIES OR PERSONS (Check one): <input checked="" type="checkbox"/> INITIAL CERTIFICATE <input type="checkbox"/> SUPPLEMENTAL CERTIFICATE		
Notice: Please read rules 8.208 and 8.488 before completing this form. You may use this form for the initial certificate in an appeal when you file your brief or a prebriefing motion, application, or opposition to such a motion or application in the Court of Appeal, and when you file a petition for an extraordinary writ. You may also use this form as a supplemental certificate when you learn of changed or additional information that must be disclosed.		

1. This form is being submitted on behalf of the following party (name): San Diegans for Open Government

2. a. There are no interested entities or persons that must be listed in this certificate under rule 8.208.
 b. Interested entities or persons required to be listed under rule 8.208 are as follows:

Full name of interested entity or person	Nature of interest (Explain):
(1)	
(2)	
(3)	
(4)	
(5)	

Continued on attachment 2.

The undersigned certifies that the above-listed persons or entities (corporations, partnerships, firms, or any other association, but not including government entities or their agencies) have either (1) an ownership interest of 10 percent or more in the party if it is an entity; or (2) a financial or other interest in the outcome of the proceeding that the justices should consider in determining whether to disqualify themselves, as defined in rule 8.208(e)(2).

Date: May 26, 2014

Mekaela M. Gladden

(TYPE OR PRINT NAME)


 (SIGNATURE OF PARTY OR ATTORNEY)

CERTIFICATE OF WORD COUNT

As required by Rule 8.204(c) of the California Rules of Court, and based on the "word count" function of the word processor on which this brief was written, I certify that there are less than 7,900 words in this document, excluding the cover sheet, tables, running footers, and this certificate. This brief uses font size 13.

Date: November 21, 2014.

Original Signed
By: _____
Mekaela M. Gladden

MJN00131

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I. INTRODUCTION

Appellant asks this Court to reverse the trial court's decision to sustain the demurrer to Appellant's Verified Second Amended Complaint for Declaratory and Injunctive Relief and Petition for Writ of Mandate under the California Constitution and Other Laws without leave to amend as to the second cause of action.¹ The demurrer should have been overruled. At the very least, Appellant should have been granted leave to amend.

This lawsuit is fundamentally about the denial of the San Diego electorate's right to vote under the California Constitution. Appellant is challenging the imposition of taxes known as the City of San Diego's Maintenance Assessment District ("MAD") levies. If it is ultimately determined that the MAD levies are "taxes" under the California Constitution, as Appellant asserts, then San Diego voters had the right to vote before the levies were imposed and were denied that opportunity.

After local governments creatively identified loopholes in prior anti-tax amendments to the California Constitution, California's voters took back control over the government's ability to raise revenues by passing Proposition

¹ The first cause of action dealt with the San Diego Downtown Property and Business Improvement District. The issues with this district have been resolved through settlement efforts. Accordingly, Appellant is no longer asking for any relief with respect to the first cause of action.

218 in 1996 and then tightening down even further with the passage of Proposition 26 in 2010. Proposition 26 presumes that government funding mechanisms--levies, collections, or exactions of any kind--are taxes unless the funding mechanism fits into an exception. One of those exceptions is for assessments and property-related fees "imposed in accordance with the provisions of Article XIII D" of the California Constitution. The key question thus becomes whether the MAD levies and collections are being imposed in accordance with the provisions of Article XIII D. If not, then they are "taxes" that had to be approved by the voters.

This is not a case of first impression when it comes to the procedures under Proposition 218. The City was handed a major defeat by this Court in a challenge to a maintenance assessment district also subject to Article XIII D. In that case, it was held that the assessment in question could not constitutionally be imposed on property owners under Article XIII D because the engineer's report on which it was based did not adequately "separate and quantify the general and special benefits provided by the assessment." *Golden Hill Neighborhood Ass'n v. City of San Diego*, 199 Cal. App. 4th 416, 440 (2011) ("*Golden Hill*"). The language in the engineer's report in *Golden Hill* stated: "any general benefits from the Services are determined to be minimal and are more than offset by the significant other contributions the City

provides to property in the District.”² *Id.* at 439. It turns out that the various engineer’s reports for the MAD levies approved by the resolutions at issue here have essentially the same language rejected by this Court in *Golden Hill*. Because the City bears a burden of proof, thanks to Proposition 218, that the levies were properly imposed under Article XIII D, the levies are taxes under Article XIII C that should have been (but have not been) approved by the voters.

The trial court concluded that Appellant lacked standing to challenge the MAD levies. In addressing the standing issue, the gravamen of this lawsuit must be kept in mind. *This is a voters’ rights case*. If the MAD levies are taxes, as Appellant alleges them to be, then the electorate--not the payers of the tax itself--have the right to vote. The denial of that right to vote has a direct impact on all registered voters in the jurisdiction, not just those directly responsible for the payment of the tax. The United States Supreme Court has determined that “once the franchise is granted to the electorate, lines may not be drawn which are inconsistent with the Equal Protection Clause of the Fourteenth Amendment.” *Harper v. Virginia State Board of Elections*, 383

² Property owners may be assessed for the special benefit but not for the general benefit, which must be paid for by the City from other sources. *Golden Hill, supra*, 199 Cal. App. 4th at 423.

U.S. 663, 665 (1966). The Highest Court concluded that “a State violates the Equal Protection Clause of the Fourteenth Amendment whenever it makes the affluence of the voter or payment of any fee an electoral standard.” *Id.* at 666. “Voter qualifications have no relation to wealth nor to paying or not paying this or any other tax.” *Id.* If the right to vote cannot be incumbent on the payment of the tax, standing to challenge the denial of the right to vote cannot be limited to those that pay the tax.

This Court should also keep in mind that this issue arises in the wake of multiple state-wide propositions approved by California voters and, in particular, Proposition 26. “All political power is inherent in the people . . . and they have the right to alter or reform it when the public good may require.” CAL. CONST., art. 2, § 1. California voters have gone to the polls multiple times to secure their right to vote on taxes—even taxes that local governments have tried to pass off as “fees,” “assessments,” or “charges.” After local politicians cleverly identified loopholes in prior propositions, California’s voters again took back control over local government’s ability to raise revenues with the passage of Proposition 26 in 2010. Proposition 26 presumes that all government-funding mechanisms—levies, collections, or exactions of any kind—are taxes unless the mechanism fits into an exception. The California electorate has a constitutional right to vote on taxes. CAL. CONST.,

art. 13C, § 2. The fact that California voters insisted that the electorate have the last word on taxes is indicative of the interest that they recognize in themselves, whether taxpayers or not. See *Choudry v. Free*, 17 Cal. 3d 660, 668 (1976) (determining that "the very fact that the Legislature granted the franchise to electors who do not own land indicates that they have an appreciable stake in the affairs of the district"). Thus, for standing purposes, an organization consisting of registered voters within the jurisdiction can challenge the deprivation of the electorate's right to vote.

Finally, it must be noted that this Court's role is not to judge the wisdom of what the electorate has done with Propositions 218 or 26 or the wisdom of the MAD levies. Appellant recognizes that there are some who happily pay the MAD levies and that it is tempting for courts to avoid invalidating a controversial tax when it appears, at least on the face of things, to be a matter of taxpayers self-assessing in a time of limited government revenue. The appellate court in *Altadena Library District v. Bloodgood*, 192 Cal. App. 3d 585, 592 (1987), felt that pressure and expressed sympathy for those who decided to tax themselves a bit higher in order to restore services. However, the sympathy for their plight does not--and in *Altadena* did not--trump compliance with the electorate-approval requirement codified in the California Constitution. The California Supreme Court in *Rider v. County of*

San Diego, 1 Cal. 4th 1 (1991), closed its decision with the following important observation:

We are sympathetic to the plight of local government in attempting to deal with the ever-increasing demands for revenue in the post-Proposition 13 period, and we are especially reluctant to interfere with sorely needed projects for new and improved courtrooms, criminal detention facilities, and other justice facilities. ***Yet Proposition 13 and its limitations on local taxation are constitutional mandates of the people which we are sworn to uphold and enforce. Any modification of these mandates must come from the people who, by constitutional amendment, may adopt such changes by simple majority vote.*** (Cal. Const., art. XVIII, § 4).

Id. at 16 (emphasis added). Indeed, the electorate had the absolute right to take control of what they have viewed as a runaway revenue-raising political system and impose limitations on local government through amendments to the state's constitution. There are also legitimate concerns about the MADs and these revenue-generation attempts. However, it is not for the courts to make the policy decisions. For better or worse the role of this Court is to determine whether the MAD levies were lawfully approved, not whether they are wise.

The trial court also summarily determined that Appellant did not establish that the MAD levies were not special property-based assessments. As demonstrated below, Appellant did in fact make sufficient allegations.

Furthermore, it is the City's burden to prove that the levies are not taxes, that the amounts are no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity. CAL. CONST. art. 13C, § 1 (final, unnumbered paragraph). Similarly, it is the City's burden to demonstrate that the properties in question "receive a special benefit over and above the benefits conferred on the public at large and that the amount of any contested assessment is proportional to, and no greater than, the benefits conferred on the properties in question. CAL. CONST., art. 13D, § 4(f). In other words, it is *not* Appellant's obligation to *establish*--and especially at the pleading stage--that the levies do not meet an exception to the definition of "taxes"; the allegations are sufficient.

Here, the MAD levies are "taxes" requiring voter approval if they do not fall under an exception to Article XIII C, Section 1(e), of the California Constitution. Insofar as the electorate was denied the opportunity to vote on the MAD levies, the City of San Diego electorate was harmed--not trivially, but on a constitutional scale. Appellant's members include registered City of San Diego voters who were not given an opportunity to vote on the levies at issue here, and thus Appellant has standing. Because Appellant has standing

to maintain this lawsuit, the demurrer should have been overruled. At the very least, Appellant should be granted leave to amend in order to provide any additional allegations needed in the issue of standing.

II. BACKGROUND

This lawsuit challenges what Appellant contends is an illegal tax scheme approved by the City in July 2013 in order to generate revenue for 57 MADs for Fiscal Year 2014 (*i.e.*, July 2013 to June 2014). Appellant is a non-profit taxpayer and voter organization formed and operating under the laws of the State of California. Appellant's Appendix ("AA") 1:7:75, ¶ 1. Appellant's members reside in or near the City of San Diego, California, and have an interest in ensuring open, accountable, responsive government, and the protection of their rights as taxpayers and voters. *Id.* Appellant has been before this Court previously in governmental-accountability lawsuits. *See, e.g., City of San Diego v. Shapiro*, 228 Cal. App. 4th 756 (2014) (validation action regarding legality of special tax); *Gilbane Building Co. v. Superior Ct.*, 223 Cal. App. 4th 1527 (2014) (conflict-of-interest action involving school district officials and government contractors). With respect to this lawsuit in particular, Appellant's members have a variety of interests relating to government accountability. AA 1:7:82-87. Meanwhile, the City of San Diego

and the County of San Diego are “local governments” under Section 1(b) of Article XIII C of the California Constitution. AA 1:7:75, ¶ 2.

On or about July 16, 2013, the City’s city council approved Resolution nos. 308362 and 308364, which authorized levies in 57 MADs³ for Fiscal Year 2014 and accepted the corresponding 57 Engineer’s Reports (“2014 MAD Resolutions”). AA 1:7:77, ¶ 4(B). Appellant contends that the MAD levies and collections are not being imposed in accordance with the provisions of Article XIII D of the California Constitution. *Id.*, ¶ 5. If the levies are not imposed in accordance with Article XIII D, the levies constitute “taxes,” and taxes require a vote of the electorate before they may be imposed. *Id.*

³ The 57 MADs are known as Bay Terraces - Honey Drive, Bay Terraces - Parkside, Bird Rock, Black Mountain Ranch North, Black Mountain Ranch South, Calle Cristobal, Camino Santa Fe, Campus Point, Carmel Mountain Ranch, Carmel Valley Neighborhood #10, Carmel Valley, Coral Gate, Coronado View, Del Mar Terrace, Eastgate Technology Park, El Cajon Boulevard, First San Diego River Improvement Project, Gateway Center East, Genesee Avenue & North Torrey Pines Road, Hillcrest, Kings Row, La Jolla Village Drive, Liberty Station, Linda Vista Community, Mira Mesa, Miramar Ranch North, Mission Boulevard, Mission Hills Historic Street Lighting, North Park, Ocean View Hills, Otay International Center, Pacific Highlands Ranch, Park Village, Penasquitos East, Rancho Bernardo, Rancho Encantada - Stonebridge Estates, Remington Hills, Robinhood Ridge, Sabre Springs, Scripps Miramar Ranch, Stonecrest Village, Street Light District #1, Talmadge, Tierrasanta, Torrey Highlands, Torrey Hills, University Heights, Washington Street, Webster - Federal Blvd., Adams Avenue, Barrio Logan Community Benefit, Central Commercial, City Heights, College Heights, Hillcrest Core, Little Italy, and Newport Avenue.

Relevant here, Appellant specifically alleged that “[u]nder Section 4 of Article XIII A, cities (including charter cities) may only impose special taxes by a two-thirds vote of qualified electors.” AA 1:7:77, ¶ 5(A). A vote of the electorate on special taxes is also required under Article XIII C. AA 1:7:78, ¶ 5(C). “Under Section 1(e) of Article XIII C, ‘tax’ means any ‘levy, charge, or exaction of any kind by a local government’ with certain exceptions. AA 1:7:77, ¶ 5(B). One of those exceptions is for “[a]ssessments and property-related fees imposed in accordance with the provisions of Article XIII D.” AA 1:7:78, ¶ 5(B). Section 4 of Article XIII D sets forth certain procedures and requirements for assessments. AA 1:7:79, ¶ 5(D). Section 5 of Proposition 218 states as follows: “The provision of this act shall be liberally construed to effectuate its purposes of *limiting local government revenue* and *enhancing taxpayer consent.*” *Id.*, ¶ 5(E) (emphasis added).

With respect to the MAD levies, Appellant alleges that “[n]one of the levies approved by the 2014 MAD Resolutions constitutes an ‘assessment’ within the meaning of Section 2(b) of Article XIII D.” AA 1:7:80, ¶ 6(G). Appellant alleges that none of the levies approved by the 2014 MAD Resolutions was intended by the City at the time of the approval “to constitute an ‘assessment’ within the meaning of Section 2(b) of Article XIII D.” *Id.*, ¶ 6(H). Appellant alleges that none of the MAD levies constitutes a “fee” or

“charge” within the meaning of Section 2(e) of Article XIII D, nor were they intended to be. *Id.*, ¶¶ 6(I)-(J). Appellant alleges that none of the money collected pursuant to the 2014 MAD Resolutions may be used to pay for “property-related service” within the meaning of Section 2(h) of Article XIII D. *Id.*, ¶¶ 6(K)-(L). Appellant further alleges:

- “No portion of the 2014 MAD Engineer’s Report separates and quantifies the general and special benefits provided by the MADs during Fiscal Year 2014.”
- “No provision in Defendant CITY OF SAN DIEGO’s contract with the engineers who prepared the 2014 MAD Engineer’s Reports required the engineers to separate and quantify the general and special benefits to be provided by the MADs during Fiscal Year 2014.”
- “Prior to the 2014 MAD Resolutions’ approval, Defendants had not prepared any ‘writing’ as defined by Evidence Code Section 250 that separates and quantifies the general and special benefits to be provided by the MADs during Fiscal Year 2014.”

AA 1:7:81, ¶¶ 6(P)-(R).

Prior to the approval of the 2014 MAD Resolutions, the City held a public hearing. AA 1:7:82, ¶ 11. Appellant opposed their approval prior to the completion of that hearing. *Id.* Appellant filed this lawsuit not more than 30 days after their approval. *Id.*, ¶ 8.

III. SUMMARY OF TRIAL-COURT PROCEEDINGS

This action was filed in August 2013. AA 1:2:2-10. The lawsuit was amended a month later. AA 1:3:11-54. Appellant sought a temporary restraining order, but *pendente lite* relief was denied. AA 1:4:55-59. Preliminary-injunction and demurrer hearings were subsequently set. *Id.* In December, the trial court denied the preliminary injunction and sustained the demurrer with leave to amend. AA 1:5:60-65. With respect to the demurrer, the trial court determined that Appellant failed to plead standing to sue, that this Court's decision in *Golden Hill* appears distinguishable, that causes of action not addressed here were barred by the statute of limitations, and the third cause of action failed because there was no allegation establishing the MAD levies are not in fact special property-based assessments. *Id.* Notice of the ruling was given, and Appellant filed a second amended pleading shortly thereafter. AA 1:6:66-74 (notice) & 1-2:7:75-337 (amended complaint).

The second amended pleading alleged two causes of action (only the second one, challenging the MAD levies, is relevant here). AA 1-2:7:75-337. The County filed an answer.⁴ AA 4:16:892-894. The City, however, again

⁴ The County is involved in this lawsuit despite not approving the MAD levies because they appear on the tax bills sent out by the County each year for real property. AA 1:4:56.

filed a demurrer. AA 2:9:341-361. This time the City also moved to strike portions of Exhibit "B" from the second amended pleading. AA 2:13:515-522. Exhibit "B" was the deposition transcript of Scott Koppel that came about from an earlier lawsuit regarding the prior fiscal year's MAD levies. AA 1:7:127-128. Several engineer's reports for prior fiscal years were attached to that deposition transcript. AA 1:7:131. Despite determining that the motion to strike was moot, the trial court granted the motion to strike as to the deposition transcript and the engineer's reports that were attachments to that transcript. AA 4:22:989. While Appellant is not challenging the ruling on the motion to strike, the motion and decision are included in the record so that this Court has an understanding of the scope of the operative pleading and, if necessary, to determine whether leave to amend should have been granted; the example engineer's reports may be useful in making that determination.

The trial court sustained the City's demurrer as to both the first and second causes of action. AA 4:22:983-991; Reporter's Transcript, March 28, 2014 hearing. With respect to the second cause of action, the trial court sustained the demurrer for two reasons.⁵ First, the trial court determined that

⁵ While the entire case was not ultimately resolved through settlement, Appellant appreciates the extensions of the time to file this brief being granted so that at least the first cause of action could be resolved without further judicial intervention.

Appellant failed to plead standing because, in the in the trial court's view, Appellant was required to and failed to plead that it paid or had a member who paid the 57 MAD levies at issue here. AA 4:22:987. The trial court also determined that the second cause of action fails "since there is no allegation establishing that the MAD assessments are not in fact special property based assessments." AA 4:22:989. Leave to amend was requested but denied because the trial court did not believe the request was supported by any indication of how Appellant could state a good cause of action. *Id.*

Judgment of dismissal was entered on April 16, 2014. AA 4:23:992-995. A judgment is appealable. CODE OF CIV. PROC. § 904.1(a)(1). Notice of entry of judgment was served by mail on April 25, 2014. AA 4:24:969-999 (notice) & 4:25:1000-1001 (declaration of service by mail). Appellant filed a timely appeal on May 9, 2014. AA 4:26:1002-1003. The judgment is final. Accordingly, this Court has appellate jurisdiction.

IV. STANDARD OF REVIEW

On appeal from a judgment dismissing an action after sustaining a demurrer without leave to amend, "the reviewing court gives the complaint a reasonable interpretation." *Fox v. Ethicon Endo-Surgery, Inc.*, 35 Cal. 4th 797, 810 (2005). A demurrer may only be sustained if the complaint fails to

state a cause of action under *any* possible legal theory. *Id.* A demurrer is limited to defects on the face of the pleading at issue or from judicially noticed facts. CODE OF CIV. PROC. § 430.30. The Court is required to construe the pleading liberally, with a view toward achieving substantial justice. *Id.*, § 452. For purposes of appellate review, the Court is to assume the truth of the facts alleged in the complaint and the reasonable inferences that may be drawn from those facts. *See Miklosy v. Regents of University of California*, 44 Cal. 4th 876, 883 (2008) (“Because this case comes before us on appeal from a judgment sustaining a demurrer, we assume the truth of the facts alleged in the complaint and the reasonable inferences that may be drawn from those facts.”). “It is an abuse of discretion to deny leave to amend if there is a reasonable possibility that the pleading can be cured by amendment.” *Roman v. County of Los Angeles*, 85 Cal. App. 4th 316, 322 (2000). “Regardless of whether a request therefore [*sic*] was made, unless the complaint shows on its face that it is incapable of amendment, denial of leave to amend constitutes an abuse of discretion.” *Id.* A plaintiff may make this showing in the first instance to the appellate court. *Id.*

V. ARGUMENT & ANALYSIS

A. The Maintenance Assessment District Levies Are "Taxes"

In sustaining the demurrer, the trial court concluded that "the second cause of action fails since there is no allegation establishing that the MAD assessments are not in fact special property based assessments." AA IV:22:989. The trial court determined that the California Constitution "specifically excludes property based assessments from the definition of a 'tax.'" *Id.*

The trial court was mistaken. Under the California Constitution, assessments are excluded from the definition of a "tax" if they are "imposed in accordance with the provisions of Article XIII D." CAL. CONST., Art. 13C, § 1(e)(7). As Appellant alleged:

The key question in this lawsuit is whether the PBID and MAD levies and collections are being imposed in accordance with the provisions of Article XIII D of the California Constitution, which came into existence with the passage of Proposition 218. If not imposed in accordance with Article XIII D, these levies constitute "taxes" under Article XIII C. Taxes require a vote of the electorate before they may be imposed.

AA 1:7:77, ¶ 5.

In passing Proposition 218 and enacting Article XIII D, “the voters clearly sought to limit local government’s ability to exact revenue under the rubric of special assessments.” *Golden Hill, supra*, 199 Cal. App. 4th at 422 (citing *Silicon Valley Taxpayers Assn., Inc. v. Santa Clara County Open Space Authority*, 44 Cal. 4th 431, 446 (2008)). Under Proposition 218, the agency has the burden of proving the validity of an assessment. *See id.* at 423-424 (discussing agency’s burden of proving that assessment meets certain requirements).

Article XIII D’s provisions apply to *all* assessments (with limited exception not applicable here). CAL. CONST., art. 13D, § 1. Pursuant to Article XIII D, no tax, assessment, fee, or charge is to be assessed by any agency upon any parcel of property or any person as an incident of property ownership except for (1) an ad valorem property tax imposed pursuant to Article XIII and Article XIII A; (2) a special tax receiving a two-thirds vote of qualified electors; (3) assessments as provided under Article XIII D; (4) fees or charges as provided under Article XIII D; or (5) certain electrical or gas service fees. *Id.*, § 3. To impose an assessment under Article XIII D, certain procedures and requirements must be met. *Id.*, § 4. One of those requirements is that “[n]o assessment shall be imposed on any parcel which exceeds the

reasonable cost of the proportional special benefit conferred on that parcel.” *Id.*, § 4(a). In that connection, because only special benefits are assessable, “an agency shall separate the general benefits from the special benefits conferred on a parcel.” *Id.* It is the City’s burden to demonstrate that the properties in question receive a special benefit over and above the benefits conferred on the public at large and that the amount of any contested assessment is proportional to, and no greater than, the benefits conferred on the properties in question. *Id.*, § 4(f).

In *Golden Hill*, this Court recognized that “the general and special benefits conferred on real property by a service or improvement for which a special assessment is to be levied must be *separated and quantified*.” *Golden Hill, supra*, 199 Cal. App. 4th at 438 (italics in original). This Court determined that this quantification generally must be accomplished by apportioning the cost of a service or improvement between general and special benefits and assessing property owners only for the portion of the cost representing special benefits. *Id.* This Court gave the following example:

A hypothetical example of such apportionment would be that if property owners are to be specially assessed for street lighting that will provide both a special benefit for residents of the street and a general benefit to the general public using the street, a reasonable separation and

quantification of general and special benefit would be to determine the approximate percentage of daily (or nightly) trips on the street made by the specially benefitted residents as opposed to other members of the public and recoup only that percentage of the cost of the lighting through the special assessment.

Id., n. 18.

Here, Appellant alleges that this quantification did not occur. For example, Appellant alleges:

- “No portion of the 2014 MAD Engineer’s Report separates and quantifies the general and special benefits provided by the MADs during Fiscal Year 2014.”
- “No provision in Defendant CITY OF SAN DIEGO’s contract with the engineers who prepared the 2014 MAD Engineer’s Reports required the engineers to separate and quantify the general and special benefits to be provided by the MADs during Fiscal Year 2014.”
- “Prior to the 2014 MAD Resolutions’ approval, Defendants had not prepared any ‘writing’ as defined by Evidence Code Section 250 that separates and quantifies the general and special benefits to be provided by the MADs during Fiscal Year 2014.”

AA 1:7:81, ¶¶ 6(P)-(R). If these allegations are true, and for purposes of demurrer they must be taken as true, then the City did not comply with the provisions of Article XIII D. If the provisions of Article XIII D were not complied with, then the levies are “taxes” requiring a vote of the electorate.

The approval of the levies without a vote of the qualified electors or electorate is what is being challenged.

Citing to pre-Proposition 218 cases, the City argued in the trial court that the authority to impose assessments is within the City's taxing power and a valid exercise of the City's authority. The argument ignores that the legal landscape of a local jurisdiction's taxing and assessing authority was changed at the insistence of the California electorate. Appellant understands that local governments are in a frustrating position where the ability to generate revenue has been hindered and that it was easier for them under the prior laws without the limitations of Propositions 218, 26, and others. However, this is a different time. *See Amador Valley Joint Union High Sch. Dist. v. State Bd. of Equalization*, 22 Cal. 3d 208, 225 (1978) (recognizing after Proposition 13 that it "is undeniably true that a constitutional limitation upon prevailing local taxation rates and assessments will have a potentially limiting effect upon the management and resolution of local affairs"). Now local governments must get voter approval for a number of revenue-generating schemes that could previously have been imposed without such a vote

Altogether, the trial court abused its discretion in sustaining the demurrer as to the second cause of action. At the very least, if additional

factual allegations are necessary, the trial court should have granted leave to amend.⁶

B. Appellant Has Standing

The trial court also determined that Appellant failed to establish standing because Appellant did not allege that it or any of its members pays any of the 57 MAD assessments. AA 4:22:987. However, as explained in more detail below, Appellant is not required to make such an allegation to demonstrate standing to maintain this action.

1. Standing Requirements Are Liberal

Before addressing the merits, it should be recognized that standing requirements are liberally construed, particularly in California. While Code of Civil Procedure Section 367 states that every action “must be prosecuted in the name of the real party in interest,” California has no equivalent of the federal-style, Article III “case or controversy” standing requirement. *See* CAL. CONST., art. VI, § 10 (providing superior courts with original jurisdiction in all causes not specifically granted to Supreme Court and appellate divisions); *Jasmine Networks, Inc. v. Superior Ct.*, 180 Cal. App. 4th 980, 991 (2009)

⁶ Appellant’s other interests giving rise to standing, apart from having San Diego registered voters as members, are discussed later in this brief.

(explaining California has no equivalent to federal Article III standing requirement).

Not surprisingly, while the concept of “standing” is applied in California courts, its application is extremely liberal. The leading decision on the standing requirement in cases involving public duties comes from the California Supreme Court, which recently pronounced that “where the question is one of public right and the object of mandamus is to procure enforcement of a public duty, the [petitioner] need not show that he has any legal or special interest in the result, since it is sufficient that he is interested as a citizen in having laws executed and the duty in question enforced.”⁷ *Save the Plastic Bag Coalition v. City of Manhattan Beach*, 52 Cal. 4th 155, 167 (2011) (internal citations omitted). The Supreme Court determined that “corporate entities should be as free as natural persons to litigate in the public interest.” *Id.* at 168. The Supreme Court reaffirmed its position that “strict rules of standing that might be appropriate in other contexts have no application where broad and long-term [environmental] effects are involved.” *Id.* at 170.

⁷ Appellant’s lawsuit includes a petition for writ of mandate.

Even if Appellant must frame this lawsuit in terms of taxpayer standing under Code of Civil Procedure Section 526a, however, even taxpayer standing is itself liberally construed. In the words of the Supreme Court: "The primary purpose of [Section 526a], originally enacted in 1909, is to 'enable a large body of the citizenry to challenge governmental action which would otherwise go unchallenged in the courts because of the standing requirement.'" *Blair v. Pitchess*, 5 Cal. 3d 258, 267-268 (1971) (quoting Comment, Taxpayers' Suits: A Survey and Summary (1960) 69 Yale L. J. 895, 904). The Supreme Court pointed out that "California courts have consistently construed section 526a liberally to achieve this remedial purpose." *Id.* at 268.

Altogether, when considering whether Appellant adequately alleged standing, it should be remembered that this is a voting-rights case and that standing is liberally construed in this type of case involving a public right.

2. **Appellant Has Standing to Pursue Denial of the Right to Vote on a Tax**

To understand Appellant's standing, an understanding of what Appellant intends to achieve is necessary. *See, e.g., United States v. Students Challenging Regulatory Agency Procedures*, 412 U.S. 669, 689-690 (1973) (basing standing determination on allegation in complaint; and if allegations

are proved, whether plaintiffs would be among the persons injured). The constitutional wrong that Appellant complains of is that the MAD levies are taxes that should have been approved by a vote of the electorate.

As noted in the introduction, the constitutional context within which this case arises is the wake of a series of voter-approved initiatives aimed at guaranteeing the right to vote on any measure designed to increase government revenues. Proposition 13 is the landmark measure in Californians' quest to curb taxes. *Town of Tiburon v. Bonander*, 180 Cal. App. 4th 1057, 1073 (2009). It focused on limiting increases to property taxes. *Id.* Proposition 13 also prohibited counties, cities, and special districts from enacting any special tax without a two-thirds vote of the electorate. *Id.*

After local governments found a way to get around Proposition 13, the voters approved Proposition 218 in 1996. *Id.* Known as the "Right to Vote on Taxes Act," Proposition 218 added Articles XIII C and XIII D to the California Constitution. *Id.* at 1074. Proposition 218 also added procedural requirements and expanded the need to vote on new or increased assessments, fees, and charges--pretty much every type of revenue-raiser. *Id.*

While this case is analyzed largely under Proposition 218, Proposition 26 is implicated as well. Unfortunately, Proposition 218 was not enough to rein in crafty politicians with a tax-in-disguise bent. That's why in November

2010, the voters of California approved Proposition 26. It amended several provisions of Articles XIII C and XIII D in order to close a variety of loopholes that government agencies, including local governments like the City and the County, had been using to increase tax revenues without having to use the word “tax” and thereby escape the electorate-approval requirement for tax increases. Following Proposition 26, Section 1(e) of Article XIII C now defines “tax” to mean any “levy, charge, or exaction of any kind by a local government” that does not fall into one of the enumerated exceptions. *Id.* Under Proposition 26, all taxes must be submitted to the electorate for approval.

In essence, the constitutional claim being asserted by Appellant here is about the right to vote. Thus, to establish standing, all Appellant needs to allege is that at least one of its members was qualified to vote in the City of San Diego and was denied that opportunity. Appellant has done so. *See, e.g.*, AA 1:7:82, ¶ 13(A).

As noted earlier, the fact that California voters insisted that the electorate consent to new taxes is indicative of the interest that voters, not just taxpayers, have. *See Choudry, supra*, 17 Cal. 3d at 668 (determining that “the very fact that the Legislature granted the franchise to electors who do not own land indicates that they have an appreciable stake in the affairs of the district”).

"The right to vote is, of course, fundamental." *Peterson v. City of San Diego*, 34 Cal. 3d 225 (1983). There are numerous examples of where non-property owners, who arguably have less of a financial interest at stake than property owners paying certain taxes, were entitled to vote.

In *Choudry*, the Supreme Court stated: "If a voter who does not own property cannot constitutionally be excluded from voting on a bond issue for the construction of a library (*Hill*) or bonds to be used by a municipal water district (*Cipriano*) a fortiori, he may not be deprived of the right to vote in an election for director of an irrigation district, which exercises broad powers and provides the essential services rendered by Imperial." *Choudry, supra*, 17 Cal. 3d at 668. In so stating, the first case the Supreme Court mentioned was *Hill v. Stone*, 421 U.S. 289 (1975). There the Texas Constitution limited voting in certain elections to those that pay taxes on property in the city. *Id.* at 292. A Texas city conducted a bond election where persons owning taxable property rendered for taxation voted separately than persons who did not and the votes were tallied differently. *Id.* It was argued that the rendering requirement extended protection to property owners, who would bear the direct burden of retiring the bonded indebtedness. *Id.* at 298-299. The Highest Court rejected the argument, in part, because even under a system in which the responsibility of retiring the bonded indebtedness falls on property taxpayers, "all members

of the community share in the cost in various ways.” *Id.* at 299. If non-property owners who are not directly financially responsible for repaying a debt being incurred cannot be disenfranchised, then non-property owners who are not assessed a property-based tax cannot be deprived of the ability to exercise their franchise.

Furthermore, as recognized in *Hill* and by this very Court recently, the impacts of a tax and the use of funds goes beyond the payment of the tax itself.

As this Court put it:

Finally, despite the superficial normative appeal of allowing those who “pay” for a tax to approve its imposition, it is often difficult to calculate the true economic incidence of any given tax. (See *Fulton Corp. v. Faulkener* (1996) 516 U.S. 325, 340-341, 116 S.Ct. 848, 133 L.Ed.2d 796 [noting the “extreme complexity of economic incidence analysis].) While the City argues that only Landowners should vote on the special tax since they are the taxpayers who will pay the tax, it is far from clear that the incidence of the special tax will actually fall only on Landowners and not on those individuals who pay for hotel rooms and generate the room revenue on which the tax is based.

Shapiro, supra, 228 Cal. App. 4th at 783-784. So too here: It is not just property owners who are impacted by the imposition of the MAD taxes. For example, the renters of property in MADs are likely to see higher rents and thus less affordable-housing opportunities due to owners passing on the cost

of higher taxes (as discussed at the end of this brief). Accordingly, those with a right to vote on the imposition, and not just those who directly remit payment of the tax, have standing to uphold that right.

There is additional authority that non-taxpayers may have standing to challenge the validity of a tax. In *Gowens v. City of Bakersfield*, 179 Cal. App. 2d 282 (1960), a hotel owner who did not pay the challenged tax nevertheless challenged the ordinance imposing the tax on transients. *Id.* at 283. The appellate court found that the hotel owner, despite not paying the tax, had standing to sue because a hotel owner is vitally interested in the validity of the ordinance. *Id.* at 285. For example, the tax might drive customers away from his business. *Id.* Under the logic of *Gowens*, if a hotel owner not liable for the tax had standing to challenge a tax on his guests, voters who are not liable for a tax but have other interests have standing to challenge a tax.

In *Andal v. City of Stockton*, 137 Cal. App. 4th 86 (2006), the appellate court determined that cell-phone companies, which did not pay the local government fee imposed by the municipal ordinance being challenged, had standing to challenge the ordinance. In *City of Industry v. City of Filmore*, 198 Cal. App. 4th 191, 208-209 (2011), the appellate court determined that the

plaintiffs⁸ did not need to establish standing as taxpayers to challenge the disbursement of sales-tax revenues because the plaintiffs alleged a variety of other harms, including actions taken without voter approval. In other words, just because a tax is involved does not mean that only those who allege taxpayer standing under Code of Civil Procedure Section 526a have standing to maintain a lawsuit; there are other harms that taxes inflict. In this case, Appellant has alleged harm in its members having been denied the opportunity to vote.

The trial court relied on *Torres v. City of Yorba Linda*, 13 Cal. App. 4th 1035 (1993), in reaching its determination that only those liable for the MAD levies would have standing. Reliance on that case was misplaced. In *Torres*, the plaintiffs challenged a redevelopment plan in Yorba Linda. *Id.* at 1038-1039. The plaintiffs were not residents of Yorba Linda, did not pay property taxes in Yorba Linda, and were not otherwise beneficially interested in the area covered by the amended redevelopment plan. *Id.* at 1043. In contrast here, Appellant's members are San Diego residents, pay taxes here, and are otherwise beneficially interested in both the geographic area and subject matter of the MAD levies. AA I:7:75, ¶ 1. To the extent the appellate court in *Torres*

⁸ They were not even humans, much less registered voters, but instead were government agencies.

held that a plaintiff must be a taxpayer to have standing, that was in the context of taxpayer standing under Code of Civil Procedure Section 526a. *Torres*, 13 Cal. App. 4th at 1048 (“Nonetheless, a plaintiff must establish he or she is a taxpayer to invoke standing under section 526a or the case law.”). This lawsuit, in contrast, is based on Appellant’s members’ interests in voting on taxes and, as indicated below, in maintaining affordable housing in the City.

Altogether, because Appellant has registered voters in the jurisdiction, Appellant has standing to challenge the denial of the right to vote.

3. Appellant Has Public-Interest Standing

What is more, Appellant has public-interest standing. This issue was addressed in *Common Cause of California v. Board of Supervisors of Los Angeles County*, 49 Cal. 3d 432 (1989). There the plaintiffs, including a taxpayer and several organizations concerned with voting rights, sought declaratory relief, a writ of mandate, and an injunction requiring the county to implement an employee-deputization program. *Id.* at 437. The plaintiffs asserted taxpayer standing, which was challenged by the county. *Id.* at 438-439. The Supreme Court, however, explained that it was unnecessary to reach the question of taxpayer standing because there was an independent basis for standing. *Id.* at 439. It indicated that the ultimate relief sought included a writ of mandate and, citing earlier precedent, explained that where the “question is

one of public right and the object of the mandamus is to procure the enforcement of a public duty, the relator need not show that he has any legal or special interest in the result, since it is sufficient that he is interested as a citizen in having the laws executed and the duty in question enforced. . . ." *Id.* (internal citations omitted). Thus, the High Court determined that the case involved a "public right to voter outreach programs, and plaintiffs have standing as citizens to seek its vindication." *Id.*

As in *Common Cause*, this case includes a petition for writ of mandate. AA 1:7:75. Similarly, this case is about a public right. California Constitution, Article II, Section 2, states: "A United States citizen 18 years of age and a resident in this State may vote." Article XIII C, Section 2, provides that the electorate holds the right to approve any tax imposed, extended, or increased, with the percentage of required affirmative votes dependent on whether the tax is general or special. The public right at stake in this case is even more fundamental than the voter-outreach program in *Common Cause*, for this case actually seeks to directly vindicate the constitutionally protected right to vote. No legal or special interest is required to maintain this action.

Thus, even if Appellant lacks standing on the basis of its registered-voter members, Appellant has public-interest standing because of its concern about the disenfranchisement of voters generally.

4. Appellant Has Adequately Alleged Alternative Grounds for Standing

There are several harms that Appellant's members face aside from the denial of the right to vote, which were alleged. For example, the City's general fund is impacted by the MAD levies. AA 1:7:83, ¶ 13(a)(iii) & 1:7:85, ¶ 13(D). There are concerns about which neighborhoods get certain services. *Id.* Increased costs adversely affect the affordability of housing in the City. AA 1:7:85-85, ¶ 13(E) & 1:7:84, ¶ 13(A)(ix). The levies and resulting impacts on development and where businesses go even has an environmental impact. AA 1:7:86, ¶ 13(H). In other words, there are a variety of harms that Appellant has a right to vindicate through this action.

Thus, Appellant has an adequate interest to establish standing.

VI. CONCLUSION

For all of these reasons, Appellant respectfully requests that this Court reverse the trial court's decision to sustain the demurrer without leave to amend as to the second cause of action. Appellant adequately alleged voter-

standing, and not allowing the voter-members represented by Appellant to challenge the MAD levies would create an enormous loophole in the California electorate's repeated efforts to give themselves a veto right over new local taxes.

PROOF OF SERVICE

1. My name is Alison Greenlee. I am over the age of eighteen. I am employed in the State of California, County of San Diego.

2. My business residence address is Briggs Law Corporation
814 Morena Blvd., Suite 107, San Diego, CA 92110

3. On November 26, 2014, I served an original copy a true and correct copy of the following documents: Appellant's Opening Brief

4. I served the documents on the person(s) identified on the attached mailing/service list as follows:

by personal service. I personally delivered the documents to the person(s) at the address(es) indicated on the list.

by U.S. mail. I sealed the documents in an envelope or package addressed to the person(s) at the address(es) indicated on the list, with first-class postage fully prepaid, and then I

deposited the envelope/package with the U.S. Postal Service

placed the envelope/package in a box for outgoing mail in accordance with my office's ordinary practices for collecting and processing outgoing mail, with which I am readily familiar. On the same day that mail is placed in the box for outgoing mail, it is deposited in the ordinary course of business with the U.S. Postal Service.

I am a resident of or employed in the county where the mailing occurred. The mailing occurred in the city of San Diego, California.

by overnight delivery. I sealed the documents in an envelope/package provided by an overnight-delivery service and addressed to the person(s) at the address(es) indicated on the list, and then I placed the envelope/package for collection and overnight delivery in the service's box regularly utilized for receiving items for overnight delivery or at the service's office where such items are accepted for overnight delivery.

by facsimile transmission. Based on an agreement of the parties or a court order, I sent the documents to the person(s) at the fax number(s) shown on the list. Afterward, the fax machine from which the documents were sent reported that they were sent successfully.

by e-mail delivery. Based on the parties' agreement or a court order or rule, I sent the documents to the person(s) at the e-mail address(es) shown on the list. I did not receive, within a reasonable period of time afterward, any electronic message or other indication that the transmission was unsuccessful.

I declare under penalty of perjury under the laws of the United States of the State of California that the foregoing is true and correct.

Original Signed

Date: November 26, 2014

Signature: _____

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SERVICE LIST

San Diegans for Open Government v. City of San Diego, et al.

CA Court of Appeal Docket No: D065929

San Diego County Superior Court Case No. 37-2013-00062908-CU-MC-CTL

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MJN00170

EXHIBIT F

ELECTRONICALLY FILED
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County of San Diego

09/09/2013 at 01:38:00 PM
Clerk of the Superior Court
By Lee McAlister, Deputy Clerk

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9 SUPERIOR COURT OF THE STATE OF CALIFORNIA
10 COUNTY OF SAN DIEGO--CENTRAL DIVISION

11 SAN DIEGANS FOR OPEN GOVERNMENT,)
12 Plaintiff,)
13 vs.)
14 CITY OF SAN DIEGO; and DOES 1 through 1,000,)
15 Defendants.)

CASE NO. 37-2013-00052721-CU-MC-CTL

**OPPOSITION TO DEFENDANT CITY OF
SAN DIEGO'S DEMURRER TO
PLAINTIFF SAN DIEGANS FOR OPEN
GOVERNMENT'S COMPLAINT FOR
DECLARATORY AND INJUNCTIVE
RELIEF**

16 Complaint Filed: June 12, 2013
Department: 71 (Prager)

17 Hearing Date: September 20, 2013
18 Hearing Time: 10:00 a.m.

19
20 Plaintiff San Diegans for Open Government respectfully submits this opposition to Defendant
21 City of San Diego's demurrer.
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MJN00171

1 I. INTRODUCTION

2 This demurrer is unnecessary but convenient. It's unnecessary because Plaintiff has members
3 who are subject to the BID taxes at issue in this lawsuit, have paid those taxes, and will have to pay
4 them in the future if they are not invalidated here. Plaintiff seeks leave to amend its pleading, only in
5 an abundance of caution, in order to add this factual (and truthful) allegation if the Court believes it's
6 necessary to do so.

7 The reason this demurrer is convenient is that it allows Plaintiff an opportunity to brief the Court
8 on what the proper legal standard should be when a new tax is authorized—even when the person
9 challenging the tax is not subject to it but is a registered voter within the jurisdiction where the tax is
10 being imposed. In other words, Plaintiff believes it's irrelevant that it actually has members who are
11 subject to, have paid, and in the future will have to pay the BID taxes, because Plaintiff also has
12 members who are registered voters within the City of San Diego who were not allowed to vote on the
13 taxes. California's voters took back control over government's ability to raise revenues by passing
14 Proposition 26 in 2012, to close numerous loopholes to Proposition 13 that had developed over the
15 decades. BID taxes used to fall into one of those loopholes for "assessments." They do no more.¹
16 Plaintiff appreciates the opportunity to explain the new legal requirements for revenue generators like
17 the BID taxes. The fact that Plaintiff can make a truthful allegation that satisfies Defendant City of San
18 Diego's desired legal standard does not mean that such standard is correct. It's not.

19 This lawsuit challenges Defendant's authorization of a variety of "tax" levies and collections--
20 labeled "assessments" by Defendant--without first obtaining the requisite approval of San Diego's
21 voters. Defendant asserts that Plaintiff does not have standing because Plaintiff has not demonstrated
22 that any of its members are liable to pay the tax. The problem with the demurrer is that it invites the
23 Court to take the wrong approach to evaluating standing to raise a Proposition 26 challenge to a new
24 tax. Defendant asks the Court to assume that it Defendant was correct all along, that what is at issue
25

26 _____
27 ¹ The taxes at issue here fall under a legal framework that is different from the Mello-Roos framework
28 on which this Court validated the special tax for the San Diego Convention Center expansion earlier
this year (which is now on appeal). Unlike the special tax there, the BID taxes at issue here are
business-based and not property-based. Even Defendant's own city attorney has written legal memos
calling the BID taxes into serious constitutional doubt.

1 here is an "assessment" that was not required to go to the vote of the electorate. Assuming Defendant
2 is right and Plaintiff is wrong, the only harm would be to those who pay the tax. However, that is not
3 how standing works. To assess whether a plaintiff has standing, the Court should look to see whether
4 a plaintiff has standing assuming the wrong alleged in the complaint is true. In this case, Plaintiff
5 alleges that the tax required a vote of the electorate but that the vote was denied to most of the
6 electorate. Thus, it is not only those liable for the tax who have standing, but also those who were
7 denied the right to vote on it.

8 As explained in more detail below, Plaintiff has adequately alleged that it has standing to
9 maintain this action and the demurrer should be overruled.

10 11 II. BACKGROUND

12 Plaintiff is a non-profit taxpayer and voter organization formed and operating under the laws
13 of the State of California. Plaintiff's members reside in or near the City of San Diego, California, and
14 have an interest in ensuring open, accountable, responsive government, and the protection of their rights
15 as taxpayers and voters. Complaint ¶ 1. Defendant is a "local government" under Section 1(b) of
16 Article XIII C of the California Constitution. *Id.*, ¶ 2.

17 This lawsuit challenges Defendants' authorization of a variety of "tax" levies and collections--
18 euphemistically labeled "assessments" by Defendants in order to avoid public scrutiny--without first
19 obtaining the requisite approval of the voters of the City of San Diego. *Id.*, ¶ 4. The illegal tax scheme
20 received final approval on or about May 24, 2013, in order to generate revenues for what are commonly
21 known as Business Improvement Districts ("BIDs") for Fiscal Year 2013-14, the proceeds of which are
22 used to fund the activities of the BIDs under management agreements between Defendants and third-
23 party contractors. *Id.* This scheme was approved by Defendants' city council through Resolution nos.
24 308143 and 308144 ("BID Resolutions"). *Id.*

25 In November 2010, the voters of California approved Proposition 26. *Id.*, ¶ 5. Proposition 26
26 amended several provisions of Article XIII C and Article XIII D of the California Constitution in order
27 to close a variety of loopholes that government agencies, including local governments like Defendants,
28 had been using to increase tax revenues without having to use the word "tax" and thereby escape the

1 requirement for voter approval of tax increases. *Id.* Proposition 26 amended several provisions of
2 Article XIII C and Article XIII D of the California Constitution in order to close a variety of loopholes
3 that government agencies, including local governments like Defendants, had been using to increase tax
4 revenues without having to use the word “tax” and thereby escape the requirement for voter approval
5 of tax increases. *Id.* Following Proposition 26, Section 1(e) of Article XIII C now defines “tax” to
6 mean any “levy, charge, or exaction of any kind by a local government” with certain exceptions. *Id.*,
7 ¶ 5(A). All taxes must be submitted to the electorate and voted on. *Id.*, ¶ 5(B).

8 Defendant held a public hearing on the BID Resolutions on May 13, 2013. *Id.*, ¶ 9. Plaintiff
9 opposed the approval of the BID Resolutions prior to completion of the public hearing. *Id.* The levies
10 and collections authorized by the BID Resolutions constitute a “tax” within the meaning of Section 1(e)
11 of Article XIII C of the California Constitution. *Id.*, ¶ 13. The levies and collections authorized by the
12 BID Resolutions do not qualify for any of the exceptions to the “tax” definition under Section 1(e) of
13 Article XIII C of the California Constitution. *Id.*, ¶ 14. There has been no vote of the electorate of the
14 City of San Diego on the levies and collections authorized by the BID Resolutions, in violation of the
15 California Constitution. *Id.*, ¶ 15.

16 17 III. STANDARD OF REVIEW

18 A demurrer is limited to defects on the face of the pleading at issue or from judicially noticed
19 facts. CODE OF CIV. PROC. § 430.30. Its purpose is to test the sufficiency of a complaint by raising
20 questions of law, and in ruling on it, a court must accept all allegations of fact as true. *Gayer v. Polk*
21 *Gulch* (1991) 231 Cal. App. 3d 515, 519. Courts are required to construe pleadings liberally, with a
22 view toward achieving substantial justice. CODE OF CIV. PROC. § 452.

23 A demurrer may not be sustained if the defects do not appear on the face of the complaint or
24 from matters outside the pleading that are judicially noticeable. *Blank v. Kirwan* (1985) 39 Cal.3d 311,
25 318. A complaint’s minor imperfections will be ignored, and a general demurrer to a complaint will
26 be overruled as long as “the necessary facts are shown to exist, although inaccurately or ambiguously
27 stated, or appearing by necessary implication only.” *Anderson v. Bank of Lassen* (1903) 140 Cal. 695,
28 699.

1 IV. ARGUMENT AND ANALYSIS

2 A. Plaintiff Has Standing

3 Defendant argues that Plaintiff has not alleged that any one of its members has been subject to,
4 has paid, or will ever have to pay a BID assessment. To understand Plaintiff's standing, an
5 understanding of what Plaintiff intends to achieve is necessary. *See, e.g., United States v. Students*
6 *Challenging Regulatory Agency Procedures*, 412 U.S. 669, 689-690 (1973) (basing standing
7 determination on allegation in complaint; and if allegations are proved, whether plaintiffs would be
8 among the persons injured). The constitutional wrong that Plaintiff complains of is that the tax should
9 have been approved by a vote of the electorate, but Plaintiff's members have not been given the
10 opportunity to vote on the tax even though at least one of Plaintiff's members was registered to vote in
11 the City of San Diego. Complaint ¶ 16. That is because the levies and collections authorized constitute
12 a "tax" within the meaning of Section 1(e) of Article XIII C of the California Constitution. Complaint
13 ¶ 14. Taxes require a vote of the electorate.

14 The constitutional context within which this case arises is the wake of a series of voter-approved
15 initiatives aimed at guaranteeing the right to vote on any measure designed to increase government
16 revenues. Proposition 218 is the "Right to Vote on Taxes Act." *Howard Jarvis Taxpayer Assn. v. City*
17 *of San Diego* (1999) 72 Cal. App. 4th 230, 235 (1999). Proposition 26 is the "Supermajority Vote to
18 Pass New Taxes and Fees Act." In essence, the constitutional claim being asserted by Plaintiff here is
19 about the right to vote. Thus, to establish standing, all Plaintiff needs to allege is that at least one of its
20 members was qualified to vote and was denied that opportunity. Plaintiff has done so. *See, e.g.,*
21 *Complaint ¶¶ 1 & 16.*

22 In arguing that Plaintiff does not have standing, Defendant first indirectly disputes the merits
23 of Plaintiff's case. Defendant cites to *Howard Jarvis Taxpayers Association, supra*, challenging a BID
24 assessment under Proposition 218, and *Evans v. City of San Jose* (1992) 3 Cal. App. 4th 728,
25 challenging a business assessment under Proposition 13. However, both of those cases arose before
26 Proposition 26, which further aims to close loopholes on approving taxes without a vote of the
27 electorate, and before our local appellate court's decision in *Golden Hill Neighborhood Association v.*
28 *City of San Diego* (2011) 199 Cal. App. 4th 416. Now it is Defendant's burden to show that the

1 contested assessment amounts are proportional to the benefits conferred on the businesses in order for
2 an assessment to pass constitutional muster.² *See id.* at 433-434 (finding City had not met its burden
3 of showing assessment amounts were proportional to special benefits conferred on parcels subject
4 thereto). In other words, what previously was considered a legitimate assessment no longer qualifies
5 as an assessment under current law.

6 Defendant next relies on *Torres v. City of Yorba Linda* (1993) 13 Cal. App. 4th 1035. However,
7 that case does not stand for the proposition Defendant says it does. Defendant asserts that “plaintiffs
8 who merely paid sales tax in a city, but did not reside or pay property taxes there, were held not to have
9 standing to challenge a city action.” Demurrer, p. 4, Ins. 18-20. The case held no such thing. In *Torres*,
10 the plaintiffs challenged a redevelopment plan in Yorba Linda. *Id.* at 1038-1039. The plaintiffs were
11 not residents of Yorba Linda, did not pay property taxes in Yorba Linda, and were not otherwise
12 beneficially interested in the area covered by the amended redevelopment plan. *Id.* at 1043. Here,
13 Plaintiff’s members are residents, pay taxes, and are otherwise beneficially interested in both the
14 geographic area and the subject matter. Complaint ¶ 1. To the extent the court in *Torres* held that a
15 plaintiff must be a taxpayer to have standing, that was in the context of taxpayer standing under Code
16 of Civil Procedure Section 526a. *Torres*, 13 Cal. App. 4th at 1048 (“Nonetheless, a plaintiff must
17 establish he or she is a taxpayer to invoke standing under section 526a or the case law.”). In *Torres*,
18 the plaintiffs were not challenging a tax; they were challenging a redevelopment plan. Section 526a
19 provides a vehicle for taxpayers to challenge illegal waste of public funds. As Plaintiff is challenging
20 the legality of the tax itself in this action and not how taxpayer money is being spent, Plaintiff has not
21 invoked taxpayer standing under Section 526a (but will if necessary). *See* Complaint ¶ 8.

22 While Plaintiff will assert taxpayer standing if necessary, the reality is that it shouldn’t be
23 necessary to do so. A plaintiff can have standing to pursue an illegal tax without invoking taxpayer
24 standing. For instance, in *City of Industry v. City of Filmore* (2011) 198 Cal. App. 4th 191, the
25 appellate court determined that the plaintiffs did not need to establish standing as taxpayers to challenge
26 the disbursement of sales-tax revenues because the plaintiffs alleged a variety of other harms, including
27 *taking actions without voter approval*. In other words, just because there is a tax involved does not
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² This evidence-dependent inquiry is obviously inappropriate for decision by demurrer.

1 mean that only those who allege taxpayer standing under Code of Civil Procedure Section 526a have
2 standing to maintain a lawsuit; there are other harms that give rise to standing. In this case, Plaintiff
3 has alleged harm in its members having been denied the opportunity to vote on the BID taxes.

4 Altogether, Plaintiff has alleged a sufficient interest in the area and the subject matter to
5 maintain this action.

6 **B. Plaintiff Is Beneficially Interested in Compelling the Performance of the City's**
7 **Duty**

8 Defendant also asserts that Plaintiff is not entitled to the relief requested because Plaintiff's
9 members do not have a "beneficial interest." The "beneficial interest" issue is addressed in the standing
10 discussion above and will not be repeated. Furthermore, to the extent that Defendant takes issue with
11 some of the relief requested, a demurrer does not lie to part of a cause of action. See *Kong v. City of*
12 *Hawaiian Gardens Redev't Agency*, 108 Cal. App. 4th 1028, 1046 (2003) (explaining that if there are
13 sufficient allegations to entitle a plaintiff to relief, other allegations cannot be challenged by general
14 demurrer). A demurrer is not the correct vehicle to challenge any particular method of relief so long
15 as some relief can be obtained.

16 **C. If Necessary, Plaintiff Should Be Granted Leave to Amend**

17 If the Court determines that Plaintiff does not have standing on behalf of its members who
18 should have had the opportunity to vote but were denied that opportunity, Plaintiff can amend to meet
19 the standard Defendant is espousing. Plaintiff has members who are subject to the tax being levied.
20 While Plaintiff does not believe that it is necessary to include allegations that its members are subject
21 to the tax and/or invoke taxpayer standing, Plaintiff is able to make those allegations and requests leave
22 to amend if the Court determines that such allegations are required.

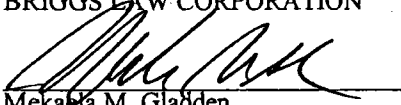
23 **V. CONCLUSION**

24 For all of these reasons, the demurrer should be overruled. Any defects in the allegations can
25 easily be amended, and Plaintiff requests leave to amend if the Court believes the allegations are not
26 sufficient to overrule the demurrer. Leave to amend is especially appropriate given that there has been
27 only one contested round of attacks on Plaintiff's operative pleading.
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Date: September 9, 2013.

Respectfully submitted,
BRIGGS LAW CORPORATION

By: 
Mekalia M. Gladden

Attorneys for Plaintiff San Diegans for Open
Government

PROOF OF SERVICE

1. My name is Alison Greenlee. I am over the age of eighteen. I am employed in the State of California, County of San Bernardino.

2. My business _____ residence address is Briggs Law Corporation, 99 East "C" Street, Suite 111, Upland, CA, 91786

3. On September 9, 2013, I served _____ an original copy a true and correct copy of the following documents: OPPOSITION TO DEFENDANT CITY OF SAN DIEGO'S DEMURRER TO PLAINTIFF SAN DIEGANS FOR OPEN GOVERNMENT'S COMPLAINT FOR DECLARATORY AND INJUNCTIVE RELIEF

4. I served the documents on the person(s) identified on the attached mailing/service list as follows:

_____ *by personal service*. I personally delivered the documents to the person(s) at the address(es) indicated on the list.

by U.S. mail. I sealed the documents in an envelope or package addressed to the person(s) at the address(es) indicated on the list, with first-class postage fully prepaid, and then I

_____ deposited the envelope/package with the U.S. Postal Service

placed the envelope/package in a box for outgoing mail in accordance with my office's ordinary practices for collecting and processing outgoing mail, with which I am readily familiar. On the same day that mail is placed in the box for outgoing mail, it is deposited in the ordinary course of business with the U.S. Postal Service.

I am a resident of or employed in the county where the mailing occurred. The mailing occurred in the city of San Diego, California.

_____ *by overnight delivery*. I sealed the documents in an envelope/package provided by an overnight-delivery service and addressed to the person(s) at the address(es) indicated on the list, and then I placed the envelope/package for collection and overnight delivery in the service's box regularly utilized for receiving items for overnight delivery or at the service's office where such items are accepted for overnight delivery.

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by e-mail delivery. Based on an agreement of the parties or a court order, I sent the documents to the person(s) at the e-mail address(es) shown on the list. I did not receive, within a reasonable period of time afterward, any electronic message or other indication that the transmission was unsuccessful.

I declare under penalty of perjury under the laws _____ of the United States of the State of California that the foregoing is true and correct.

Date: September 9, 2013

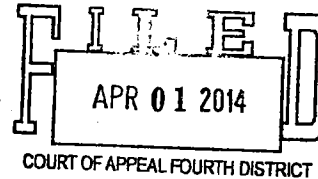
Signature: 

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EXHIBIT G

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**COURT OF APPEAL FOR THE FOURTH APPELLATE DISTRICT,
DIVISION TWO,
STATE OF CALIFORNIA**



~ ~ ~ ~ ~

Docket no. E060022

San Bernardino County Superior Court Case No. CIVRS1304541
(Judge Joseph R. Brisco - Dept R10)

=====
THE INLAND OVERSIGHT COMMITTEE
Appellant and Plaintiff

v.

CITY OF ONTARIO and CITY OF RANCHO CUCAMONGA,
Respondents and Defendants

~ ~ ~ ~ ~

APPELLANT'S OPENING BRIEF

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Attorneys for Appellant The Inland Oversight Committee

MJN00181

CERTIFICATE OF WORD COUNT

As required by Rule 8.204(c) of the California Rules of Court, and based on the "word count" function of the word processor on which this brief was written, I certify that there are less than 6,500 words in this document, excluding the cover sheet, tables, running footers, and this certificate. This brief uses font size 13.

Date: March 31, 2014.

By:

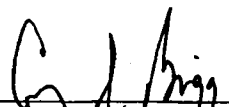

Cory J. Briggs

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I. INTRODUCTION

Appellant asks this Court to reverse the trial court's decision to sustain the demurrer to Appellant's Verified Complaint for Declaratory and Injunctive Relief and Petition for Writ of Mandate without leave to amend. The demurrer should have been overruled. At the very least, Appellant should have been granted leave to amend.

This lawsuit challenges the tax being levied to fund the Greater Ontario Tourism Marketing District ("Greater Ontario TMD" or "TMD"). Appellant is challenging the Greater Ontario TMD tax because its approval violated the California Constitution. Under the California Constitution, anything that falls under the definition of a "tax" must be approved by the electorate--a majority if the tax is general, and two-thirds if it is a special tax. This Court is being asked to avoid creating another loophole in the voters' repeated efforts to rein in local government's insatiable appetite for non-stop taxation.

Given that the demurrer focused on Appellant's standing, the gravamen of this lawsuit must be kept in mind. This is a voters' rights case. Appellant is not challenging the *expenditure* of the tax. In taxpayer-waste cases under Code of Civil Procedure Section 526a, the harm of illegally *spent* taxpayer dollars undoubtedly falls on those who pay it. Here, however, the case is not about how tax dollars are spent but rather about whether the *collection* of the

tax was lawfully approved in the first place. This issue arises in the wake of multiple state-wide propositions approved by the California electorate and, in particular, Proposition 26.

“All political power is inherent in the people . . . and they have the right to alter or reform it when the public good may require.” CAL. CONST. art. 2, § 1. California voters have gone to the polls multiple times to secure their right to vote on taxes—even taxes that local governments have tried to pass off as “fees,” “assessments,” or “charges.” After local politicians cleverly identified loopholes in prior propositions, California’s voters again took back control over local government’s ability to raise revenues with the passage of Proposition 26 in 2010. Proposition 26 presumes that all government-funding mechanisms—levies, collections, or exactions of any kind—are taxes unless the mechanism fits into an exception. Once this case gets to the merits, Appellant will demonstrate that the Greater Ontario TMD tax does not qualify for an exception. The immediate issue, however, is whether an organization consisting of registered voters within the Greater Ontario TMD’s jurisdiction has standing to challenge the lack of a vote by the electorate in the jurisdiction.

It must be noted that this Court’s role is not to judge the wisdom of what the electorate has done with Proposition 26 or the wisdom of the Greater Ontario TMD tax. Appellant recognizes that there are some who happily pay

the Greater Ontario TMD tax, that it is tempting for courts to avoid invalidating a controversial tax when it appears, at least on the face of things, to be a matter of taxpayers self-assessing in a time of limited government revenue. The appellate court in *Altadena Library District v. Bloodgood*, 192 Cal. App. 3d 585, 592 (1987), felt that pressure and expressed sympathy for those who decided to tax themselves a bit higher in order to restore services. However, the sympathy for their plight does not--and in *Altadena* did not--trump compliance with the electorate-approval requirement codified in the California Constitution. Indeed, the electorate had the absolute right to take control of what they have viewed as a runaway revenue-raising political system and impose limitations on local government through amendments to the state's constitution. For better or worse, the role of this Court is to determine whether the Greater Ontario TMD tax was lawfully approved, not whether it is wise.

Here, the Greater Ontario TMD levy is a "tax" requiring voter approval if it does not fall under an exception to Article XIII C, Section 1(e), of the California Constitution. Insofar as the electorate was denied the opportunity to vote on the Greater Ontario TMD tax, Ontario's and Rancho Cucamonga's electorate were harmed--not trivially, but on a constitutional scale. Appellant's members include registered Ontario or Rancho Cucamonga voters who were

not given an opportunity to vote on the Greater Ontario TMD tax, and thus Appellant has standing.

Because Appellant has standing to maintain this lawsuit, the demurrer should have been overruled. At the very least, Appellant should be granted leave to amend to establish standing.

II. BACKGROUND

This lawsuit challenges the Greater Ontario TMD. On or around June, 4, 2013, Respondents caused to be adopted a Resolution of the City Council of the City of Ontario, California, Declaring the Results of the Majority Protest Proceedings and Establishing the Greater Ontario Tourism Marketing District (“TMD Approval”). Appellant’s Appendix (“AA”) I:2:4¹ (Complaint ¶ 4).

Significantly, as Appellant alleged, the TMD tax will be collected at the same time and in the same manner as transient occupancy taxes (“TOT”). *Id.*, I:2:7 (Complaint ¶19(B)). Ontario Municipal Code Section 3-6.03 provides as follows on the subject of TOT:

For the privilege of occupancy in any hotel, each transient shall be subject to and shall pay a tax in the amount of eleven and three-quarters percent (11¾%) of the rent charged by the operator. ***Such tax shall constitute a debt owed by the transient***

¹ Citations to Appellant’s Appendix are by volume, tab and bates-numbered page such that AA I:2:4 refers to volume I, tab 2, bates-page 4.

to the City, which debt shall be extinguished only by payment to the operator or to the City. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. If for any reason the tax due is not paid to the operator of the hotel, the License Official may require that such tax shall be paid directly to the License Official.

Id., I:2:4 (Complaint ¶ 5 (emphasis added)). Likewise, Rancho Cucamonga

Municipal Code Section 3.40.020 provides as follows for TOT:

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of ten percent of the rent charged by the operator. ***Said tax constitutes a debt owed by the transient to the city*** which is extinguished only by payment to the operator or to the city. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon transient's ceasing to occupy space in the hotel. If for any reason the tax due is not paid to the operator of the hotel, the director of finance may require that such tax shall be paid directly to the director of finance.

Id., I:2:5-6 (Complaint ¶ 6 (emphasis added)). Being identical in both the time and the manner of collection, Respondents' TMD levy is a tax "owed by the transient" and thus is every bit a "tax" as their transient occupancy *tax*.

Consequently, the levies and collections authorized by the TMD Approval constitute a “tax” within the meaning of Section 1(e) of Article XIII C of the California Constitution. *Id.*, I:2:7 (Complaint ¶ 15). However, they do not qualify for any of the exceptions to the “tax” definition under Section 1(e) of Article XIII C of the California Constitution. *Id.* (Complaint ¶ 16). There has been no vote of the electorate of Ontario or Rancho Cucamonga on the levies and collections authorized by the TMD Approval, in violation of the California Constitution. *Id.* (Complaint ¶ 17).

In November 2010, the voters of California approved Proposition 26. *Id.*, I:2:3 (Complaint ¶ 3). Proposition 26 amended several provisions of Articles XIII C and XIII D of the California Constitution in order to close a variety of loopholes that government agencies, including local governments like Respondents, had been using to increase tax revenues without having to use the word “tax” and thereby escape the requirement for voter approval of tax increases. *Id.* Following Proposition 26, Section 1(e) of Article XIII C now defines “tax” to mean any “levy, charge, or exaction of any kind by a local government” with certain exceptions. *Id.* (Complaint ¶ 3(A)). All taxes must be submitted to the electorate and voted on. *Id.*, I:2:3-4 (Complaint ¶ 3(B)).

Appellant is a non-profit organization. *Id.*, I:2:2 (¶ 1). At least one of Appellant's members resides in and pays taxes within the geographical jurisdiction of Respondents and has an interest in, among other things, ensuring transparency, accountability, and responsible decision-making. *Id.* Appellant, or at least one of its members, falls into one of the following categories: (1) persons who are registered to vote in Ontario or Rancho Cucamonga; (2) persons who have attempted to make a room reservation at a hotel in Ontario or Rancho Cucamonga after June 30, 2013 and were told not only that they would be required to pay a "tax" imposed under the TMD Approval as a condition of the booking contract but also that the "tax" was non-negotiable, and who therefore opted not to make the reservation because of the increased total cost of the room as a result of the "tax"; and/or (3) residents of Ontario and/or Rancho Cucamonga who book rooms at lodging businesses without being influenced by any marketing made possible as a result of the TMD Approval. Appellant timely filed this lawsuit to challenge the approval of a tax without a vote of the electorate. *Id.*, I:2:5 (Complaint ¶¶ 9(A)-(C)).

III. SUMMARY OF TRIAL-COURT PROCEEDINGS

Appellant commenced this lawsuit on July 1, 2013. *See* AA I:2:2-12. On July 31, Respondents filed a demurrer. *Id.*, I:3:13-14. The primary

argument in the demurrer was that Appellant does not have standing to maintain this action. *Id.*, I:4:18-19. Respondents also argued that Appellant does not have a beneficial right to Respondents' performance in any manner to the challenged action and that Appellant failed to allege any ministerial duty on the part of Respondents. *Id.*, I:4:19. Appellant opposed the demurrer. *Id.*, I:7:50-60. Respondents filed a reply. *Id.*, I:8:61-72. On September 30, the demurrer was heard. *Id.*, I:10:82. The trial court took the matter under submission, ultimately granting Respondents' opening request for judicial notice and reply request for judicial notice and sustaining the demurrer without leave to amend the operative pleading. *Id.*, I:10:83. The Court thereupon ordered the matter dismissed. *Id.*, I:11:85.

The matter is now final. *See Hill v. City of Long Beach*, 33 Cal. App. 4th 1684, 1695 (1995) (appeal of order sustaining demurrer may be taken after trial court enters an order of dismissal). Appellant timely filed this appeal on November 6, 2013. *Id.*, I:12:92.

IV. STANDARD OF REVIEW

On appeal from a judgment dismissing an action after sustaining a demurrer without leave to amend, such as is the case here, "the reviewing court gives the complaint a reasonable interpretation." *Fox v. Ethicon Endo-Surgery, Inc.*, 35 Cal. 4th 797, 810 (2005). A demurrer may only be sustained

if the complaint fails to state a cause of action under any possible legal theory. *Id.* A demurrer is limited to defects on the face of the pleading at issue or from judicially noticed facts. CODE OF CIV. PROC. § 430.30. The Court is required to construe the pleading liberally, with a view toward achieving substantial justice. *Id.*, § 452. For purposes of appellate review, the Court is to assume the truth of the facts alleged in the complaint and the reasonable inferences that may be drawn from those facts. *See Miklosy v. Regents of University of California*, 44 Cal. 4th 876, 883 (2008) (“Because this case comes before us on appeal from a judgment sustaining a demurrer, we assume the truth of the facts alleged in the complaint and the reasonable inferences that may be drawn from those facts.”). Furthermore, it is an abuse of discretion to sustain a demurrer without leave to amend if the plaintiff shows that there is a reasonable possibility that the defect can be cured by amendment. *Id.*

V. ARGUMENT & ANALYSIS

The trial court determined that Appellant lacked standing, that the TMD levies are not taxes under the Property and Business Improvement Law of 1994 (“PBID Law”), and that Appellant failed to adequately allege a ministerial duty to maintain a writ action. As the issue of whether the TMD levy is an “assessment” or a “tax” is instructive for the issue of standing, that

issue will be addressed first followed by Appellant's standing and whether Appellant adequately alleged a basis for writ relief.

A. The Levy Is a Tax

The Greater Ontario TMD levy is a tax. The PBID Law states:

Assessments levied for the purpose of providing improvements and promoting activities that benefit real property or businesses are not taxes for the general benefit of a city, but are assessments for the improvements and activities which confer special benefits upon the real property or businesses for which the improvements and activities are provided.

STS. AND HWYS. CODE § 36601(d) (emphasis added). However, the fact that the Legislature intended these levies to be considered "assessments" is not conclusive on the issue of whether the levies are an "assessment" or a "tax."

The PBID Law preceded Proposition 26, which re-defined "taxes." Even before Proposition 26, in passing Proposition 218 and enacting Article XIII D, "the voters clearly sought to limit local government's ability to exact revenue under the rubric of special assessments." *Golden Hill Neighborhood Assn., Inc. v. City of San Diego*, 199 Cal. App. 4th 416, 422 (2001) (citing *Silicon Valley Taxpayers Assn., Inc. v. Santa Clara County Open Space Authority*, 44 Cal. 4th 431, 446 (2008)). Under Proposition 218, the agency has the burden of proving the validity of an assessment. *See id.* at 423-424

(discussing agency's burden of proving that assessment meets certain requirements). An "assessment" under the California Constitution is limited to a levy or charge "upon real property." GOV'T CODE § 53750(b). Here, the levy is on the transient, or at least on the business. See AA I:2:4-5 (Complaint ¶¶ 5-6); I:2:5:24, lns. 12-14 (argument in demurrer that TMD is assessed on lodging businesses). The levy is *not* upon real property. Therefore, even without getting into the proper procedures, the levy does not meet the definition of an "assessment" under the applicable constitutional provisions.

Under Proposition 26, moreover, the only "assessment" that is not a "tax" is an assessment or property-related fee "imposed in accordance with the provisions of Article XIII D." CAL. CONST., art. XIII C, § 1(e)(7). Even if the TMD levy could have still been considered an "assessment" rather than a "tax" under pre-Proposition 26 constitutional provisions, the levy is certainly not the type of assessment that escapes the definition of "tax" under Proposition 26. Furthermore, the local government bears the burden of "proving by a preponderance of the evidence that a levy charge, or other exaction is not a tax," among other things. *Id.*, § 1. Thus, after Proposition 26, it is not enough to simply label something an "assessment" to escape constitutional scrutiny.

Altogether, the fact that the pre-Proposition 26 PBID Law allows Respondents to label the TMD levy an “assessment” does not negate that the levy is a “tax” under the now-controlling constitutional provisions.

B. Appellant Has Standing

Respondent’s argued below that Appellant does not have standing because neither Appellant nor its members will be responsible for payment of the tax. AA I:5:28, Ins. 4-7. The argument has no merit.

1. Standing Requirements Are Liberal

Before addressing the merits, it should be recognized that particularly in California, standing requirements are liberally construed. While Code of Civil Procedure Section 367 states that every action “must be prosecuted in the name of the real party in interest,” California has no equivalent of the federal-style, Article III “case-or-controversy” standing requirement. *See* CAL. CONST., art. VI, § 10 (providing superior courts with original jurisdiction in all causes not specifically granted to Supreme Court and appellate divisions); *Jasmine Networks, Inc. v. Superior Ct.*, 180 Cal. App. 4th 980, 991 (2009) (explaining California has no equivalent to federal Article III standing requirement).

Not surprisingly, while the concept of “standing” is applied in California courts, its application is extremely liberal. The leading decision on

the standing requirement in cases involving public duties comes from the Supreme Court, which recently pronounced that “where the question is one of public right and the object of mandamus is to procure enforcement of a public duty, the [petitioner] need not show that he has any legal or special interest in the result, since it is sufficient that he is interested as a citizen in having laws executed and the duty in question enforced.” *Save the Plastic Bag Coalition v. City of Manhattan Beach*, 52 Cal. 4th 155, 167 (2011) (internal citations omitted). The Supreme Court determined that “corporate entities should be as free as natural persons to litigate in the public interest.” *Id.* at 168. The Supreme Court reaffirmed its position that “strict rules of standing that might be appropriate in other contexts have no application where broad and long-term [environmental] effects are involved.” *Id.* at 170.

Even if Appellant must frame this lawsuit in terms of taxpayer standing under Code of Civil Procedure Section 526a, however, even taxpayer standing is itself liberally construed. In the words of the Supreme Court: “The primary purpose of [Section 526a], originally enacted in 1909, is to ‘enable a large body of the citizenry to challenge governmental action which would otherwise go unchallenged in the courts because of the standing requirement.’” *Blair v. Pitchess*, 5 Cal. 3d 258, 267-268 (1971) (quoting Comment, Taxpayers’ Suits: A Survey and Summary (1960) 69 Yale L. J. 895, 904). The Supreme Court

pointed out that “California courts have consistently construed section 526a liberally to achieve this remedial purpose.” *Id.* at 268.

Altogether, when considering whether Appellant adequately alleged standing, it should be remembered that this is a voting-rights case and that standing is liberally construed in this type of case involving a public right.

2. **Appellant Has Standing to Pursue Denial of Right to Vote**

To understand Appellant’s standing, an understanding of what Appellant intends to achieve is necessary. *See, e.g., United States v. Students Challenging Regulatory Agency Procedures*, 412 U.S. 669, 689-690 (1973) (basing standing determination on allegation in complaint; and if allegations are proved, whether plaintiffs would be among the persons injured).

The constitutional wrong that Appellant complains of is that the TMD levy is a tax that should have been approved by a vote of the *electorate* (rather than hotel owners), but Appellant’s members have not been given the opportunity to vote on the tax even though at least one of them was registered to vote in Ontario and/or Rancho Cucamonga. AA I:2:2 & 8 (Complaint ¶¶ 1 & 20). That is because the levies and collections authorized constitute a “tax” within the meaning of Section 1(e) of Article XIII C of the California

Constitution. *Id.*, I:2:7 (Complaint ¶ 15). Taxes require a vote of the electorate.

As noted in the introduction, the constitutional context within which this case arises is the wake of a series of voter-approved initiatives aimed at guaranteeing the right to vote on any measure designed to increase government revenues. Proposition 13 is the landmark measure in Californians' quest to curb taxes. *Town of Tiburon v. Bonander*, 180 Cal. App. 4th 1057, 1073 (2009). It focused on limiting increases to property taxes. *Id.* Proposition 13 also prohibited counties, cities, and special districts from enacting any special tax without a two-thirds vote of the electorate. *Id.*

After local governments found a way to get around Proposition 13, the voters approved Proposition 218 in 1996. *Id.* Known as the "Right to Vote on Taxes Act," Proposition 218 added Articles XIII C and XIII D to the California Constitution. *Id.* at 1074. Proposition 218 also added procedural requirements and expanded the need to vote on new or increased assessments, fees, and charges--pretty much every type of revenue-raiser. *Id.*

Unfortunately, Proposition 218 was not enough to rein in crafty politicians with a tax-in-disguise bent. So, in November 2010, the voters of California approved Proposition 26. AA I:2:3-4 (Complaint ¶ 3). It amended several provisions of Articles XIII C and XIII D in order to close a variety of

loopholes that government agencies, including local governments like Respondents, had been using to increase tax revenues without having to use the word “tax” and thereby escape the electorate-approval requirement for tax increases. *Id.* Following Proposition 26, Section 1(e) of Article XIII C now defines “tax” to mean any “levy, charge, or exaction of any kind by a local government” that does not fall into one of the enumerated exceptions. *Id.* Under Proposition 26, all taxes must be submitted to the electorate for approval. *Id.*

In essence, the constitutional claim being asserted by Appellant here is about the right to vote. Thus, to establish standing, all Appellant needs to allege is that at least one of its members was qualified to vote and was denied that opportunity. Appellant has done so. *See, e.g.*, I:2:3 & 8 (Complaint ¶¶ 1 & 20).

Cases involving taxes are not all taxpayer-waste cases and are not limited to taxpayer standing. Appellant has not (yet) invoked taxpayer standing under Code of Civil Procedure Section 526a.² *See id.*, I:2:5

² Appellant will invoke taxpayer standing if necessary and given leave to amend to do so. Appellant has already alleged that it has members who book hotel rooms in Ontario and/or Rancho Cucamonga. *See* AA I:2:5 (Complaint ¶¶ 9(C)). Because this lawsuit was filed before the TMD tax began to be collected, Appellant was not able at the time to allege that it has members who pay the tax. Its members began paying the tax after this lawsuit was filed, and thus Appellant can now allege that it has at least one member who does in fact pay the tax.

(Complaint ¶ 7). There is authority that non-taxpayers may have standing to challenge the validity of a tax. In *Gowens v. City of Bakersfield*, 179 Cal. App. 2d 282 (1960), a hotel owner who did not pay the challenged tax nevertheless challenged the ordinance imposing the tax on transients. *Id.* at 283. The appellate court found that the hotel owner, despite not paying the tax, had standing to sue because a hotel owner is vitally interested in the validity of the ordinance. *Id.* at 285. For example, the tax might drive customers away from his business. *Id.* Under the logic of *Gowens*, if a hotel owner not liable for the tax had standing to challenge a tax on his guests, lodging-business guests and anyone else who pays for their stays, as well as other people affected by the increased cost of lodging in the Greater Ontario TMD area, have standing to challenge the Greater Ontario TMD tax.

In *Andal v. City of Stockton*, 137 Cal. App. 4th 86 (2006), the appellate court determined that cell phone companies, which did not pay the local government fee imposed by the municipal ordinance being challenged, had standing to challenge the ordinance. In *City of Industry v. City of Filmore*, 198 Cal. App. 4th 191, 208-209 (2011), the appellate court determined that the plaintiffs³ did not need to establish standing as taxpayers to challenge the

³ They were not even humans, much less registered voters, but were government agencies.

disbursement of sales-tax revenues because the plaintiffs alleged a variety of other harms, including actions taken without voter approval. In other words, just because a tax is involved does not mean that only those who allege taxpayer standing under Section 526a have standing to maintain a lawsuit; there are other harms that taxes inflict. In this case, Appellant has alleged harm in its members having been denied the opportunity to vote.

Respondents confuse taxpayer standing with standing to pursue the right to vote. Respondents relied on the trial court in *Torres v. City of Yorba Linda*, 13 Cal. App. 4th 1035 (1993). In *Torres*, the plaintiffs challenged a redevelopment plan in Yorba Linda. *Id.* at 1038-1039. The plaintiffs were not residents of Yorba Linda, *did not pay property taxes* in Yorba Linda, and were not otherwise beneficially interested in the area covered by the amended redevelopment plan. *Id.* at 1043. *In contrast here*, Appellant's members are residents, pay taxes, and are otherwise beneficially interested in both the geographic area and the subject matter of the Greater Ontario TMD. AA I:2:3 (Complaint ¶ 1). To the extent the appellate court in *Torres* held that a plaintiff must be a taxpayer to have standing, that was in the context of taxpayer standing under Code of Civil Procedure Section 526a. *Torres*, 13

Cal. App. 4th at 1048 (“Nonetheless, a plaintiff must establish he or she is a taxpayer to invoke standing under section 526a or the case law.”).⁴

What is more, Appellant has public-interest standing. This issue was addressed in *Common Cause of California v. Board of Supervisors of Los Angeles County*, 49 Cal. 3d 432 (1989). There the plaintiffs, including a taxpayer and several organizations concerned with voting rights, sought declaratory relief, a writ of mandate, and an injunction requiring the county to implement an employee-deputization program. *Id.* at 437. The plaintiffs asserted taxpayer standing, which was challenged by the county. *Id.* at 438-439. The Supreme Court, however, explained that it was unnecessary to reach the question of taxpayer standing because there was an independent basis for standing. *Id.* at 439. It indicated that the ultimate relief sought included a writ of mandate and, citing earlier precedent, explained that where the “question is one of public right and the object of the mandamus is to procure the enforcement of a public duty, the relator need not show that he has any legal or special interest in the result, since it is sufficient that he is interested as a citizen in having the laws executed and the duty in question enforced. . . .” *Id.*

⁴ As noted above, even though Appellant’s standing was based on its members’ status as registered voters, Appellant did allege that its members booked rooms subject to the TMD tax (*see* fn. 2, *ante*) and at this time can now truthfully allege that they have paid the tax.

(internal citations omitted). Thus, the High Court determined that the case involved a “public right to voter outreach programs, and plaintiffs have standing as citizens to seek its vindication.” *Id.*

As in *Common Cause*, this case includes a petition for writ of mandate. AA-I:2:2. Similarly, this case is about a public right. California Constitution, Article II, Section 2, states: “A United States citizen 18 years of age and a resident in this State may vote.” Article XIII C, Section 2, provides that the electorate holds the right to approve any tax imposed, extended, or increased, with the percentage of required affirmative votes dependent on whether the tax is general or special. The public right at stake in this case is even more fundamental than the voter outreach program in *Common Cause*, for this case actually seeks to vindicate the constitutionally protected right to vote. No legal or special interest is required to maintain this action. At most, as the ultimate harm sought to be vindicated is the right to vote, Appellant must only show that at least one of its members is eligible to vote and was denied the opportunity, which Appellant has done. AA I:2:2 (Complaint ¶ 1).

Respondents also asserted that Appellant and registered voters do not have a beneficial interest in the resolution of this controversy, citing *County of San Diego v. San Diego Norml*, 165 Cal. App. 4th 798, 814 (2008). That case explains that there is no standing to raise hypothetical constitutional

infirmities in a statute. *Id.* However, there is nothing hypothetical about Appellant's claim. The voters had a right to vote and the right to vote has already been violated. AA I:2:8 (Complaint ¶ 20).

Finally, Respondents asserted in the trial court that under numerous sections of the Revenue and Taxation Code, a refund may only be sought by the person who paid the tax. Appellant does not dispute that certain refunds may only be sought by the person who paid the tax, but Respondents do not say what specific provision precludes that remedy in this case--involving a unique, local tax--so Appellant has nothing to respond to. Furthermore, even if Respondents established that Appellant cannot obtain a refund of the tax for those who paid it, that relief is only a small portion of the relief Appellant prays for. AA I:2:9 (Complaint, Prayer, ¶ D). A demurrer does not lie to part of a cause of action. *See Kong v. City of Hawaiian Gardens Redev't Agency*, 108 Cal. App. 4th 1028, 1046 (2003) (explaining that if there are sufficient allegations to entitle a plaintiff to relief, other allegations cannot be challenged by general demurrer). Besides, declaratory relief as to the constitutionality of a tax has been approved by the Supreme Court even when no refund was sought. *See Howard Jarvis Taxpayers Ass'n v. City of La Habra*, 25 Cal. 4th 809, 821 (2001) (noting taxpayer association's ability to challenge constitutionality of "currently collected tax's invalidity" despite absence of

claim for refund). In other words, the refund component of Appellant's prayer is no bar to this challenge to a tax never approved by the electorate.⁵

Altogether, Appellant has alleged sufficient interest on behalf of voters to maintain this action and the demurrer should have been overruled.

3. **Appellant Adequately Alleged Alternative Grounds for Standing**

Appellant has standing on behalf of its members who are registered voters in the relevant jurisdictions. Nevertheless, Appellant alleged that in addition to registered voters in Ontario and Rancho Cucamonga, Appellant's members include persons who book rooms at lodging businesses and those who would make room reservations but for the increased cost due to the TMD tax. AA I:2: 5 (Complaint ¶¶ 9(A)-(C)). Respondents asserted in the trial court that the additional allegations do not confer standing.

Respondents claimed that the hotels are the entities that pay the "tax," not Appellant or the members it represents. However, both the Ontario and Rancho Cucamonga municipal codes provide that the *transient* is subject to payment of taxes. AA I:2:4-5 (Complaint ¶ 5 (Ontario Mun. Code provision saying: "For the privilege of occupancy in any hotel, each transient shall be

⁵ If the refund request were deemed fatal to Appellant's challenge, Appellant would be happy to amend its pleading to seek declaratory and injunctive relief going forward.

subject to and shall pay a tax. . . .”); ¶ 6 (Rancho Cucamonga Mun. Code provision stating same)). These provisions further provide (with emphasis) that the tax “shall constitute *a debt owed by the transient to the City.*” *Id.* The TMD Approval indicates that its assessments shall be collected *in the same manner as* TOT. *Id.*, I:2:7 (Complaint ¶ 19(B)). Even Respondent City of Rancho Cucamonga’s staff report on the tax scheme stated that the tax will be “on the *cost* of qualifying hotel stays.”⁶ *Id.*, I:2:7 (¶ 19-A). Thus, the hotel guests pay the tax. Respondents’ sales-tax analogy is inapplicable here.

Furthermore, Respondents presume that taxpayer standing is the only way to establish standing. However, as explained in the preceding section, Appellant has not (yet) invoked taxpayer standing under Code of Civil Procedure Section 526a (although it will if this Court allows leave to amend and it is necessary). Appellant has members who book rooms at lodging businesses in Ontario and/or Rancho Cucamonga and who will have to pay the tax as part of their bookings, which would establish taxpayer standing if

⁶ The “cost” of a hotel stay is paid by the transient/tourist. The hotel would pay a tax on its revenue. “Cost” and “revenue” are very different things--even when we’re talking about the same dollars. For example, the lawyer’s revenue is the client’s cost.

necessary.⁷ However, Appellant's members also suffer other harm in suffering the choice of paying the tax or taking their business to other jurisdictions and the inconvenience that it causes to do so.

Altogether, Appellant has adequately alleged that it has standing to maintain this action.

C. **Appellant Is Beneficially Interested in Compelling the Performance of the City's Duty**

Respondents argued in the trial court that Appellant's operative pleading was demurrable for two reasons. First, Respondents argued that Appellant has no standing, which is addressed and refuted above. Second, Respondents argued that Appellant has not alleged any actual ministerial duty. Judicial review under Code of Civil Procedure Section 1085 is aimed at determining when an agency's action "has been arbitrary, capricious, or entirely lacking in evidentiary support, or whether [it] has failed to follow the procedure and give the notices required by law." *Pomona Police Officers' Assn. v. City of Pomona*, 58 Cal. App. 4th 578, 584 (1997). Appellant has alleged that Respondents are "municipalities operating under the general laws

⁷ As noted earlier (*see* fn. 2, *ante*), Appellant could not allege that its members had paid the TMD tax at the time this lawsuit was filed because its collection had not yet started. Appellant can now make the allegation if voter standing is not enough.

of the State of California.” AA I:2:2 (Complaint ¶ 2). Appellant alleged that Respondents have a “clear, present, ministerial, public duty to act in accordance with [the laws alleged in the pleading].” *Id.*, I:2:6 (¶ 11). Appellant alleged a beneficial right and interest in the fulfillment by Respondents of all their legal and public duties. *Id.*, I:2:2-8 (¶¶ 1, 9, 12, & 20).

It is not hard to find case law recognizing that mandamus (and declaratory) relief is frequently sought when taxes are being challenged. That was precisely the case in *Howard Jarvis Taxpayers Association, supra*, 25 Cal. 4th at 821 (noting that claim for declaratory and mandamus relief were not barred by statute of limitations). *Accord Travis v. County of Santa Cruz*, 33 Cal. 4th 757 (2004) (involving petition for writ of mandate). Respondents have given no good reason to believe that mandamus relief is inappropriate here. And even they had, a declaratory judgment that the TMD tax was not properly approved and is therefore unconstitutional would have the same effect.

VI. CONCLUSION

For all of these reasons, Appellant respectfully requests that this Court reverse the trial court’s decision to sustain the demurrer without leave to amend. Appellant adequately alleged voter-standing, and not allowing the voter-members represented by Appellant to challenge the TMD tax would

create an enormous loophole in the California electorate's repeated efforts to given themselves a veto right over new local taxes. In any event, however, Appellant can allege taxpayer standing and should be allowed to do so with leave to amend.

PROOF OF SERVICE

1. My name is Alison Greenlee. I am over the age of eighteen. I am employed in the State of California, County of San Diego.

2. My business _____ residence address is Briggs Law Corporation, 814 Mornea Blvd, Suite 107 San Diego, CA, 92110

3. On March 31, 2014, I served _____ an original copy a true and correct copy of the following documents: Appellant's Opening Brief

4. I served the documents on the person(s) identified on the attached mailing/service list as follows:
 by personal service. I personally delivered the documents to the person(s) at the address(es) indicated on the list.

by U.S. mail. I sealed the documents in an envelope or package addressed to the person(s) at the address(es) indicated on the list, with first-class postage fully prepaid, and then I

deposited the envelope/package with the U.S. Postal Service

placed the envelope/package in a box for outgoing mail in accordance with my office's ordinary practices for collecting and processing outgoing mail, with which I am readily familiar. On the same day that mail is placed in the box for outgoing mail, it is deposited in the ordinary course of business with the U.S. Postal Service.

I am a resident of or employed in the county where the mailing occurred. The mailing occurred in the city of San Diego, California.

by overnight delivery. I sealed the documents in an envelope/package provided by an overnight-delivery service and addressed to the person(s) at the address(es) indicated on the list, and then I placed the envelope/package for collection and overnight delivery in the service's box regularly utilized for receiving items for overnight delivery or at the service's office where such items are accepted for overnight delivery.

by facsimile transmission. Based on an agreement of the parties or a court order, I sent the documents to the person(s) at the fax number(s) shown on the list. Afterward, the fax machine from which the documents were sent reported that they were sent successfully.

by e-mail delivery. Based on an agreement of the parties or a court order, I sent the documents to the person(s) at the e-mail address(es) shown on the list. I did not receive, within a reasonable period of time afterward, any electronic message or other indication that the transmission was unsuccessful.

I declare under penalty of perjury under the laws _____ of the United States of the State of California that the foregoing is true and correct.

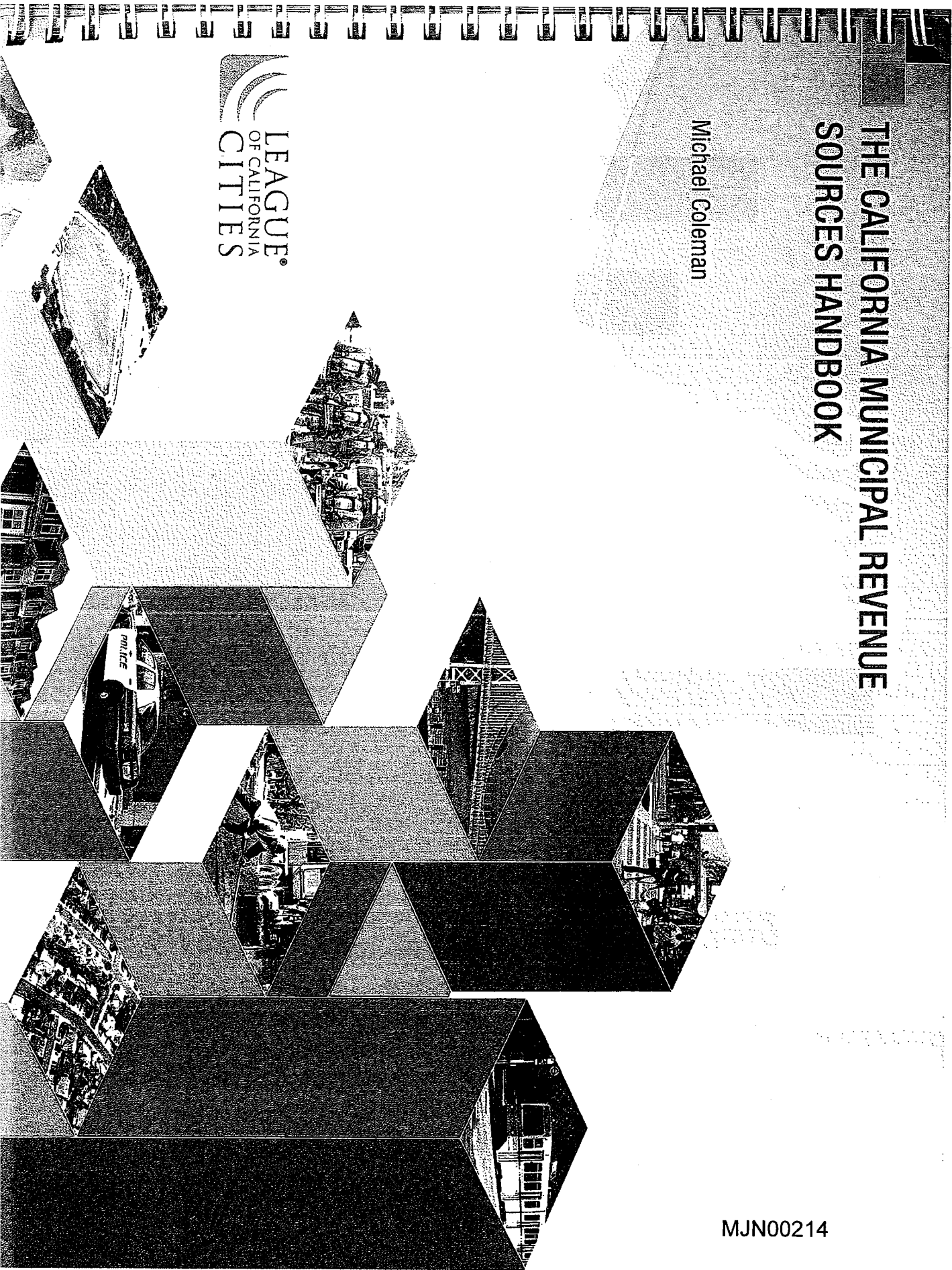
Date: March 31, 2014

Signature: 

EXHIBIT H

THE CALIFORNIA MUNICIPAL REVENUE SOURCES HANDBOOK

Michael Coleman



MJN00214

THE CALIFORNIA MUNICIPAL REVENUE SOURCES HANDBOOK

2014

Edition

Michael Coleman

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THE CALIFORNIA MUNICIPAL REVENUE SOURCES HANDBOOK

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5.03 Electric, Gas, Water and Oil Franchises

Description: Payment to a municipality from a franchisee as "rent" or "toll" for the use of the streets and rights of way of a municipality.

Authority: California Constitution Article XI §7.

General law cities and counties (for unincorporated areas):

- Electric, gas, water and oil;
- Public Utility Code §6001 et seq. "The Broughton Act"
- Public Utility Code §6201 et seq. "The Franchise Act of 1937"

Charter cities: California Constitution Article XI §5.

Administering Agency: City or county.

Use of Revenues: Unrestricted.

Although they may be referred to as "franchises," exclusive contractual arrangements to provide services on public properties such as off-street parking, catering or retail sales are "concessions." See Chapter 5, Section 5.05.

Franchise fees from state-issued gas, electric, telephone and oil pipeline franchises are limited to 2 percent of franchisee's gross annual receipts arising from the use, operation or possession of the franchise.

Cities and counties may grant franchises allowing public utilities engaged in the distribution and sale of gas, electricity or water to lay and maintain pipes, wires and appurtenances under, along or across a city's streets and public places. General law cities may grant franchises for this purpose either through a bidding process provided for in the Broughton Act⁶ or without a bidding process under the Franchise Act of 1937.⁷ A charter city may use either statutory scheme not in conflict with its charter.⁸

■ The Broughton Act

Public Utilities Code §56001-6092

If a city or county chooses to use the Broughton Act procedures, then upon submittal of an application for a franchise, the city must publish an advertisement that bids for the described franchise will

5.03: Electric, Gas, Water and Oil Franchises

be accepted and the franchise will be awarded to the highest bidder and that the successful bidder will pay the city 2 percent of the gross annual receipts arising from the use, operation or possession of the franchise. The bid must be accompanied by a deposit of 10 percent of the bid and, if the bidder is successful, the remaining 90 percent must be deposited with the city within 24 hours of the award of the bid. A bond may also be required to be posted by the successful bidder.

The Broughton Act allows franchise payments of 2 percent of the gross annual receipts of the franchise arising from the use, operation or possession of the franchise.⁹ The Broughton Act applies to intrastate utilities, including electric and telephone poles and wires, as well as gas pipes but not to video or cable television services. The payment is calculated in proportion to miles of distribution system in the franchised area. Charter cities are not bound by the limitations in the Broughton Act, except as they pertain to oil pipeline fees (see below).

■ The Franchise Act of 1937

Public Utilities Code §56201-6302

If a city or county chooses to use the Franchise Act of 1937 procedures, the applicant must file an application stating during the life of the franchise it will pay to the city 2 percent of the gross annual receipts of the applicant arising from the use, operation, or possession of the franchise, provided such amount is not less than 1 percent of the gross annual receipts of the applicant derived from the sale of the utility service within the jurisdiction. The city/county must publish a resolution of intention to grant the franchise and then to hold a public hearing prior to adopting the franchise ordinance.

Like the Broughton Act, the 1937 Act provides for a franchise fee of 2 percent of the franchisee's gross annual receipts arising from the use, operation, or possession of the franchise but no less than 0.5 percent of gross annual receipts derived from the sale of electric franchises or 1 percent of gross annual receipts derived from the sale of gas or water, as the case may be, within city limits.¹⁰ With the exception of oil pipeline fees, these fee restrictions are not applicable to charter cities.

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PROOF OF SERVICE
Rolland Jacks, et al. v. City of Santa Barbara,
Appellate Court Case No. B253474
Santa Barbara Superior Court Case No. 1383959

I am a resident of the State of California, over the age of eighteen years, and not a party to the within action. My business address is 300 S. Grand Avenue, Suite 2700, Los Angeles, California 90071.

On April 6, 2015, I served the within document(s):

**MOTION FOR JUDICIAL NOTICE IN SUPPORT OF PETITION
FOR REVIEW**

- BY FACSIMILE:** By transmitting via facsimile the document(s) listed above to the fax number(s) set forth below on this date.
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- PERSONAL SERVICE:** I caused such envelopes to be delivered by hand to the addresses indicated on the attached list.

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Pamela Jaramillo

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3 Supreme Court Case No. S _____

4 Appellate Court Case No. B253474

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