

DRAFT

TO: Dwight Stenbakken, League of California Cities
FROM: Michael Coleman
SUBJECT: AB1221: Effects on the City Budget Impacts of Land Use Development
DATE: 5/30/2003
c: Jean Korinke, Dan Carrigg, Chris McKenzie

According to its authors, the intent of AB1221 (Steinberg/Campbell) is to encourage cities and counties to “make land use decisions based on the best interests of their communities and not simply based on what generates the most sales tax.” The bill would swap half of the local Bradley Burns sales and use tax for greater shares of property tax to cities and counties. As you know, AB1221 mirrors in many ways a March 2000 proposal from the Speaker’s Commission of State and Local Governments Finance in which the League and CSAC participated. You may also recall, that the League had its own “Fiscal Reform Committee” at the time and that this committee looked carefully at the proposal among others.

Among the research that I conducted in 2000 for the League’s fiscal reform Committee in 2000 was an analysis of how the several reform ideas (including the property tax for sales tax swap) would affect the city budget impacts of land use development proposals. For this research, I gathered fiscal analyses of planned land use developments from several economic consulting firms. I reviewed and summarized the results of these data. Next I altered the revenue figures in the analyses to reflect the changes that would occur under the reform proposals.

I have gone back to that analysis and examined the effects of AB1221 on the city budget impacts of nine different development proposals. Exhibit 1 contains a summary of the original annual city budget impacts of each proposal upon build-out as proposed. The summary also shows how the city would have been impacted by the development in a post-AB1221 world. Detailed information about each proposal and the impacts follows the summary.

FINDINGS

Among the nine projects, six are primarily residential, although all but one contain a mix of residential and commercial land uses. Among the residential projects, three showed a negative impact on the city budget in the original consultant analysis. One of the commercial projects, consisting of residential and office (no retail), also showed a negative impact.

AB1221 generally improved the balance of service costs and revenues in all cases. Specifically:

- For projects showing negative impact, the impact was reduced by from 5% to 40%. However, AB1221 did not entirely overcome the deficit position of any of these projects.
- Among the projects providing a surplus of new revenue over service costs, AB1221 would have reduced the surplus from 20% to 50% on three projects (Loomis General Plan Update, Grass Valley Kenny Ranch, and Davis Covell Center) and increase the surplus on two (Oxnard Mandalay and North Livermore Specific Plan). All of these projects would still provide a surplus of new revenues over service cost impacts.

AB1221 and Development Projects in a Theoretical City

Effect varies dramatically depending on the new apportionment factor derived under AB1221. This apportionment factor depends on the amount of sales tax revenue swapped for property tax revenue in the base year compared to the amount of base property tax revenue apportioned to the agency in that year. Essentially, the larger the amount of sales tax swapped compared to pre-existing property tax, the greater the change in the factor used to allocate future growth in property tax revenue.

Exhibit 2 shows a comparison of land use development scenarios for a five acre parcel in a theoretical city. The revenues and costs for this theoretical example are all based on median revenues and expenditures of full service California cities. Exhibit 2.0A shows the city budget impacts of developing the parcel under current conditions.¹

Exhibit 2.0B shows the city budget assuming the city's property tax apportionment factor is increased from 15.5% to 27.5%. This would be a city in which, prior to AB1221, annual sales and use tax revenue was typically ~60% higher than annual property tax revenue. In this hypothetical example:

- AB1221 improves the single family residential, multi-family residential, and industrial scenarios.
- AB1221 reduces the surplus in the retail scenario. However, the retail scenario remains a net positive fiscal impact to the city.
- The multi-family scenario – while improved by \$5,400 remains in at a deficit of \$56,000., about \$600 per unit.
- The single family scenario moves from break-even to a net positive of \$3,700. For this particular hypothetical city, the single family homes could be priced at \$280,000 each and still provide the city with a break-even budget impact. Without AB1221, the break-even was \$325,000.

Exhibit 2.0C shows the effect of AB1221 in chart form.

Exhibit 2.1 shows the scenario if the city apportionment factor goes up from 15.5% to just 19.5%. This is a city where sales tax revenues prior to AB1221 were just 50% of annual property tax revenues. In this case, AB1221 improves only the industrial scenario and *worsens all others including the residential scenarios*. This indicates that cities which garner only small increases (in this case an additional 4%) under AB1221 will not gain as much property tax revenue than is lost in sales tax revenue *even for residential uses*. Cities in this situation would be those with comparatively very low sales tax revenues compared to the assessed value of the community.

Exhibit 2.3 shows the scenario if the city apportionment factor goes up from 15.5% to 39%. In this city, annual sales and use tax revenues were typically three times property tax revenues prior to AB1221. As in Exhibit 2.1, AB1221 improves the single family residential, multi-family residential, and industrial scenarios and reduces the surplus in the retail scenario, while maintaining the net positive fiscal impact of the retail scenario. The multi-family scenario – while improved by \$18,500 remains at a deficit of more than \$40,000. The single family scenario moves from break-even to a net positive of

¹ This "Theoretical City" exhibit was originally produced for other analyses in March 2001. Revenue and expenditure assumptions for this example were updated May 28, 2003.

\$12,200. For this particular hypothetical city, the single family homes could be priced at \$210,000 each and still provide the city with a break-even budget impact.

Specific Cities – Theoretical Projects

The same project will have differing fiscal impacts in different cities. This is because the tax structures and service responsibilities and standards of cities differ. Shares of property tax revenues vary widely. Locally adopted taxes vary, including hotel taxes, business license taxes, and utility user taxes. Indeed, more than 300 cities do not impose a utility user tax at all. In addition, many cities are not responsible for the funding of fire or library services.

Exhibit 3 examines the theoretical 5 acre project in several specific cities using the local property tax shares, and local tax rates specific to those cities. Current service costs per resident specific to each city are used for police and fire service.² Where a city does not fund a service (such as fire or library), expenditure impacts for that service are omitted. Exhibit 3.1 looks at Garden Grove, Anaheim and Santa Ana in Orange County. Exhibit 3.2 looks at Irvine, Tustin, and Lake Forest in Orange County. Exhibit 3.3 looks at Sacramento and Elk Grove in Sacramento County, and Roseville in Placer County. For each exhibit, Exhibit 3.xA shows the status quo city budget impacts, Exhibit 3.xB shows the estimated impacts after AB1221, and Exhibit 3.xC shows the differences graphically. The case studies show similar general effects as in the theoretical city (Exhibit 2) including:

1. AB1221 substantially reduces the surplus of revenues over costs for retail projects but leaves a comfortable net surplus.
2. AB1221 increases revenues for residential and non-retail commercial/industrial projects to varying degrees.
3. Even after AB1221 lower value residential projects, especially multifamily will show negative budget impacts in many cities.

FISCAL IMPACT ANALYSIS: COMMENTS AND CAUTIONS

This analysis uses widely accepted practices for modeling the budgetary impact of development projects. Fiscal impact analyses of this type are based on many assumptions. In a 1997 memo to his City Manager, Davis Finance Director and former consultant Karl Mohr outlined a variety of issues in fiscal impact analysis including the following which are most pertinent to this paper:

1. *The analysis assumes current average operating costs are the best indicator of future average costs resulting from new growth.* The use of current average costs to project future cost impacts suggests that existing service delivery systems have no unused capacity. This may not always be the case. Thus, by applying an average cost methodology, a fiscal impact model may be attributing to the project analysis costs which will not occur. However, given uncertainties – and in this case the hypothetical nature of the exercise, average cost analysis is the best indicator of future costs.
2. *The analysis assumes service populations resulting from new growth are similar to existing service populations.* The population in a new housing development may differ from the existing

² I assume the service impacts of public works, planning and community development, parks and community services and library at statewide median values.

population in terms of service needs. There may be more families with children, fewer or more seniors, etc. When considering a specific development proposal, analysts and decision makers may be able to take such anticipated differences into account. For this analysis, we must assume that the needs of future development are similar to the needs of existing development.

3. *The analysis makes generalized assumptions regarding such things as the percentage of taxable sales made by residents within the city, the percentage of taxable sales attributable to new sales in the city (versus sales simply transferred from another existing location), rates of property turnover, utility use per resident, etc.* These assumptions are reasonable based on statewide averages but may not accurately represent the particular circumstances of each individual community. Nevertheless, for the purpose of this analysis, altering these assumptions would not change the general findings discussed above.

mc

Exhibits

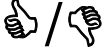









- 1.0 Development Project Fiscal Analyses: Summary of Fiscal Impacts Under AB1221
- 1.1 Ceres - Eastgate Master Plan
- 1.2 Hollister - New Development
- 1.3 Davis - General Plan Update
- 1.4 Loomis - General Plan Update
- 1.5 Oxnard - Mandalay Bay Specific Plan
- 1.6 Livermore - North Livermore Specific Plan
- 1.7 Grass Valley - Loma Rica Development
- 1.8 Grass Valley - Kenny Ranch Development
- 1.9 Davis - Covell Business Park
- 2.0A Theoretical Comparison of Annual Costs and Revenues from a Development – Status Quo
- 2.0B Theoretical Comparison of Annual Costs and Revenues from a Development – After AB1221: 12% added PT share
- 2.0C Chart: Change in City Budget Impact of Development With AB1221 Typical California City
- 2.1 Theoretical Comparison of Annual Costs and Revenues from a Development – After AB1221: 4% added PT share
- 2.2 Theoretical Comparison of Annual Costs and Revenues from a Development – After AB1221: 24% added PT share
- 3.1A Theoretical Comparison of Annual Costs and Revenues – Status Quo (Garden Grove, Anaheim, Santa Ana)
- 3.1B Theoretical Comparison of Annual Costs and Revenues – After AB1221 (Garden Grove, Anaheim, Santa Ana)
- 3.1C Chart: Estimated Change in City Budget Impact of Development With AB1221 (Garden Grove, Anaheim, Santa Ana)
- 3.2A Theoretical Comparison of Annual Costs and Revenues – Status Quo (Irvine, Tustin, Lake Forest)
- 3.2B Theoretical Comparison of Annual Costs and Revenues – After AB1221 (Irvine, Tustin, Lake Forest)
- 3.2C Chart: Estimated Change in City Budget Impact of Development With AB1221 (Irvine, Tustin, Lake Forest)
- 3.2A Theoretical Comparison of Annual Costs and Revenues – Status Quo (Sacramento, Roseville, Elk Grove)
- 3.2B Theoretical Comparison of Annual Costs and Revenues – After AB1221 (Sacramento, Roseville, Elk Grove)
- 3.2C Chart: Estimated Change in City Budget Impact of Development With AB1221 (Sacramento, Roseville, Elk Grove)

DEVELOPMENT PROJECT FISCAL ANALYSES

Fiscal Impacts Under AB1221

Local Bradley Burns from 1.00%
to 0.50%

City PropTax share increase?
yes

	Residentl Units	Non-Resid Sq.Ft.	Surplus/Deficit at buildout			
			Original Annual	AB1221		
<u>Residential Mix</u>						
1.1 CeresEastgate	1,777	63,340	\$ (183,376)	\$ (107,212)		improves but still negative
1.2 HollisterND	5,257	1,826,600	\$ (1,417,914)	\$ (1,313,989)		improves but still negative
1.3 DavisGPU	3,804	1,440,377	\$ (1,424,634)	\$ (1,354,800)		improves but still negative
1.4 LoomisGPU	1,085	1,255,335	\$ 331,698	\$ 259,187		but still positive
1.5 OxnardMandalay	358	14,000	\$ 111,915	\$ 194,603		positive and better
1.6 LivermoreNLSP	12,500	657,000	\$ 1,686,120	\$ 3,334,474		positive and better
<u>Commercial Mix</u>						
1.7 GrassValleyLomaRica	180	1,502,820	\$ (366,587)	\$ (250,605)		improves but still negative
1.8 GrassValleyKenny	100	505,296	\$ 262,596	\$ 184,942		but still positive
1.9 DavisCovell	-	3,033,230	\$ 20,031	\$ 9,806		but still positive

*office only

Eastgate Master Plan. Ceres, Stanislaus County, CA

Project Summary	Non-		
	Residential	Residential	
	Acreage	Units	Bldg Sq.Ft.
Residential			
Very low Density Residential	46	184	
Low Density Residential	221	1,296	
Medium Density Residential	21	189	
HighDensity Residential	6	108	
Subtotal Residential	294	1,777	
Non-Residential			
Neighborhood Commercial	6		63,340
Subtotal Non-Residential	6		63,340
Other			
Neighborhood Park	9		
Community Park	46		
Elementary School	9		
TID Ceres Main Canal	6		
Total	370	1,777	63,340

PROFILE	
City of Ceres	
	<u>Current</u>
Property Tax per capita	+\$34
Property Tax Share	11.7%
Service Responsibility Full Service except library	
Taxable AV per capita	+\$30,962
% of AV in Redevelopment	7%
Sales Tax Revenue per capita	
	+\$78

Original City Fiscal Impact Summary

<General Fund only>	Fiscal Year Ending								
	1999	2000	2001	2002	2003	2004	2005	2006	2007
REVENUES									
Property Tax	15,701	30,200	44,399	62,685	78,093	99,539	116,502	137,137	157,883
Sales Tax	18,672	37,343	56,015	80,423	101,222	133,358	154,021	177,547	201,073
Other city taxes ¹ & Franchises	24,162	39,210	54,267	77,715	94,328	123,174	137,810	158,938	178,074
State Subventions	17,590	35,180	52,771	77,866	99,561	123,249	142,916	164,879	187,043
Fees, Fines and Forfeitures	1,283	2,565	3,848	5,677	7,259	9,090	10,509	12,125	13,741
Service Charges & User Fees	506	1,012	1,518	2,240	2,864	3,587	4,147	4,784	5,422
Other Revenues	91	182	274	404	516	647	748	863	978
TOTAL REVENUES	78,005	145,692	213,092	307,010	383,843	492,644	566,653	656,273	744,214
EXPENDITURES									
General Government	7,073	14,148	21,222	31,314	40,036	50,134	57,961	66,876	75,778
Other General Government	3,792	7,585	11,377	16,788	21,465	26,878	31,075	35,854	40,632
Police Department	38,421	76,843	115,264	170,079	217,465	275,761	318,280	366,691	415,102
Fire Department	13,000	25,999	38,999	57,546	73,579	92,133	106,520	122,900	139,279
Public Works	2,797	8,420	11,217	22,271	28,545	36,776	44,108	51,871	59,632
Park Maintenance	1,973	4,843	6,816	11,874	47,588	84,133	117,151	142,571	164,308
Planning	3,067	6,134	9,201	13,576	17,359	21,736	25,130	28,995	32,859
TOTAL EXPENDITURES	70,123	143,972	214,096	323,448	446,037	587,551	700,225	815,758	927,590
SURPLUS/DEFICIT	7,882	1,720	(1,004)	(16,438)	(62,194)	(94,907)	(133,572)	(159,485)	(183,376)

1 - "other revenues" includes real property transfer tax, transient occupancy tax, business license tax, franchise tax and other city-imposed taxes.

SOURCE: Fiscal Impact Study Prepared by Economic & Planning Systems 916-649-8010
1750 Creekside Oaks Drive Suite 290
Sacramento CA 95833-3640
March 1998 for the City of Ceres, CA

Fiscal Impacts Under AB1221

Local Bradley Burns from	1.00%	City PropTax share from	11.7%
to	0.50%	to	24.7%

	1999	2000	2001	2002	2003	2004	2005	2006	2007
REVENUES									
Property Tax	33,273	63,999	94,090	132,841	165,493	210,941	246,889	290,619	334,583
Sales Tax	9,336	18,672	28,008	40,212	50,611	66,679	77,011	88,774	100,537
Other city taxes ¹ & Franchises	24,162	39,210	54,267	77,715	94,328	123,174	137,810	158,938	178,074
State Subventions	17,590	35,180	52,771	77,866	99,561	123,249	142,916	164,879	187,043
Fees, Fines and Forfeitures	1,283	2,565	3,848	5,677	7,259	9,090	10,509	12,125	13,741
Service Charges & User Fees	506	1,012	1,518	2,240	2,864	3,587	4,147	4,784	5,422
Other Revenues	91	182	274	404	516	647	748	863	978
TOTAL REVENUES	86,241	160,820	234,775	336,955	420,632	537,367	620,030	720,981	820,378
SUBTOTAL SURPLUS/DEFICIT	16,118	16,848	20,679	13,507	(25,405)	(50,184)	(80,195)	(94,777)	(107,212)
TOTAL SURPLUS/DEFICIT	16,118	16,848	20,679	13,507	(25,405)	(50,184)	(80,195)	(94,777)	(107,212)

New Development - City of Hollister, San Benito County, CA

Project Summary	Non-Residential	
	Acreage	Bldg Sq.Ft.
Residential		
Low Density Residential	1,113.3	4,453
Medium Density Residential	100.4	753
High Density Residential	3.0	51
Subtotal Residential	1,216.7	5,257
Non-Residential		
General Commercial	27.5	300,000
Neighborhood Commercial	27.5	300,000
Office	23.0	300,000
Industrial/Business Park	18.4	280,000
Light Industrial	21.1	321,000
Subtotal Non-Residential	117.5	1,501,000
Other		
Government		325,600
Total	1,334.1	1,826,600

PROFILE	
City of Hollister	
Current	
Property Tax per capita	+\$28
Property Tax Share	11.0%
Service Responsibility Full Service except library	
Taxable AV per capita	+\$46,513
% of AV in Redevelopment	42%
Sales Tax Revenue per capita	
	+\$83

Original City Fiscal Impact Summary

<General Fund only>	Fiscal Year Ending								
	2000	2001	2002	2003	2004	2005	2006	2007	2008
REVENUES									
Property Tax	104,173	139,978	174,944	210,784	248,273	280,223	319,724	355,316	388,853
Sales Tax	233,242	327,416	398,881	493,777	592,564	659,182	784,487	857,566	923,768
Other city taxes ¹ & Franchises	94,004	113,056	133,569	152,824	178,285	187,983	219,509	235,660	253,801
State Subventions	147,053	196,071	248,149	297,166	346,184	395,202	447,402	496,420	545,438
User Fees & Penalties	23,142	30,729	39,131	46,764	55,210	62,273	71,216	78,985	86,844
Enterprise Service Charges	53,215	70,661	89,981	107,531	126,954	143,195	163,760	181,623	199,694
Fund Transfers	146,844	194,988	248,297	296,729	350,325	395,141	451,889	501,182	551,048
Other Revenues	27,520	36,543	46,534	55,610	65,655	74,054	84,689	93,927	103,272
TOTAL REVENUES	829,193	1,109,442	1,379,486	1,661,185	1,963,450	2,197,253	2,542,676	2,800,679	3,052,718
EXPENDITURES									
General Government	257,775	345,293	435,873	520,893	616,978	693,649	793,268	879,798	967,337
Police Department	451,791	602,388	762,386	912,983	1,063,580	1,214,177	1,374,552	1,525,149	1,675,746
Fire Department	186,031	249,420	315,661	379,406	449,570	505,257	582,903	644,152	706,115
Public Works	189,873	249,806	320,626	383,687	447,022	510,497	579,929	643,370	707,064
Parks & Recreation	109,409	145,771	184,693	221,094	258,190	294,103	333,563	370,080	406,673
Planning	2,051	2,724	3,468	4,145	4,894	5,520	6,312	7,001	7,697
TOTAL EXPENDITURES	1,196,930	1,595,402	2,022,707	2,422,208	2,840,234	3,223,203	3,670,527	4,069,550	4,470,632
SURPLUS/DEFICIT	(367,737)	(485,960)	(643,221)	(761,023)	(876,784)	(1,025,950)	(1,127,851)	(1,268,871)	(1,417,914)

1 - "other revenues" includes real property transfer tax, transient occupancy tax, business license tax, franchise tax and other city-imposed taxes.

SOURCE: Fiscal Impact Study Prepared by Economic & Planning Systems 916-649-8010

1750 Creekside Oaks Drive Suite 290

Sacramento CA 95833-3640

January 1998 for the City of Hollister and County of San Benito, CA

Fiscal Impacts Under AB1221

Local Bradley Burns from	1.00%	City PropTax share from	11.0%
to	0.50%	to	27.1%

	2000	2001	2002	2003	2004	2005	2006	2007	2008
REVENUES									
Property Tax	255,752	343,656	429,500	517,490	609,528	687,967	784,945	872,326	954,662
Sales Tax	116,621	163,708	199,441	246,889	296,282	329,591	392,244	428,783	461,884
Other city taxes ¹ & Franchises	94,004	113,056	133,569	152,824	178,285	187,983	219,509	235,660	253,801
State Subventions	147,053	196,071	248,149	297,166	346,184	395,202	447,402	496,420	545,438
User Fees & Penalties	23,142	30,729	39,131	46,764	55,210	62,273	71,216	78,985	86,844
Enterprise Service Charges	53,215	70,661	89,981	107,531	126,954	143,195	163,760	181,623	199,694
Fund Transfers	146,844	194,988	248,297	296,729	350,325	395,141	451,889	501,182	551,048
Other Revenues	27,520	36,543	46,534	55,610	65,655	74,054	84,689	93,927	103,272
TOTAL REVENUES	864,151	1,149,412	1,434,602	1,721,002	2,028,423	2,275,406	2,615,654	2,888,906	3,156,643
EXPENDITURES									
General Government	257,775	345,293	435,873	520,893	616,978	693,649	793,268	879,798	967,337
Police Department	451,791	602,388	762,386	912,983	1,063,580	1,214,177	1,374,552	1,525,149	1,675,746
Fire Department	186,031	249,420	315,661	379,406	449,570	505,257	582,903	644,152	706,115
Public Works	189,873	249,806	320,626	383,687	447,022	510,497	579,929	643,370	707,064
Parks & Recreation	109,409	145,771	184,693	221,094	258,190	294,103	333,563	370,080	406,673
Planning	2,051	2,724	3,468	4,145	4,894	5,520	6,312	7,001	7,697
TOTAL EXPENDITURES	1,196,930	1,595,402	2,022,707	2,422,208	2,840,234	3,223,203	3,670,527	4,069,550	4,470,632
SUBTOTAL SURPLUS/DEFICIT	(332,779)	(445,990)	(588,105)	(701,206)	(811,811)	(947,797)	(1,054,873)	(1,180,644)	(1,313,989)
TOTAL SURPLUS/DEFICIT	(332,779)	(445,990)	(588,105)	(701,206)	(811,811)	(947,797)	(1,054,873)	(1,180,644)	(1,313,989)

General Plan Update Alt 5 City of Davis, Yolo County, CA.

Project Summary		Non-	
Growth through 2010		Residential	Residential
	Acreage	Units	Bldg Sq.Ft.
Residential			
Single Family (6500-8499 sq.ft parcel)		2722	
Single Family (8500-10,000 sq.ft parcel)		incl	
Affordable		incl	
Apartments		1082	
Subtotal Residential	0	3804	
Non-Residential			
Office	1		748,896
Light Industrial	1		377,000
General Commercial	1		209,759
Neighborhood Retail	0		104,722
Subtotal Non-Residential	3		1,440,377
Other			
Parks	99.0		
Greenbelts	62.8		
Total	164.8	3804	1,440,377

PROFILE	
City of Davis	
	<u>Current</u>
Property Tax per capita	+\$83
Property Tax Share	19.7%
Service Responsibility	Full Service except library
Taxable AV per capita	+\$45,922
% of AV in Redevelopment	8%
Sales Tax Revenue per capita	+\$61

Original City Fiscal Impact Summary

Fiscal Year Ending			
	<u>2000</u>	<u>2005</u>	<u>2010</u>
REVENUES			
Property Tax	241,264	799,673	940,348
Sales Tax	129,629	451,960	550,985
Other city taxes ¹	324,850	853,646	1,001,074
State Subventions	133,624	460,753	536,240
Fines and Forfeitures	-	-	-
Enterprise Charges	n/i*	n/i*	n/i*
Other Revenues	-	-	-
TOTAL REVENUES	829,367	2,566,032	3,028,647
EXPENDITURES			
City Council/Mgr/Clerk/Atty	37,825	266,379	346,982
Finance&Administration			
Planning & Community Devlpmt	18,473	64,065	76,357
Parks & Community Services	141,682	1,226,098	1,979,398
Fire Department	-	1,065,000	1,065,000
Police Department	267,341	691,962	843,806
Public Works	20,140	105,293	141,738
Other	-	-	-
TOTAL EXPENDITURES	485,461	3,418,797	4,453,281
SURPLUS/DEFICIT	343,906	(852,765)	(1,424,634)

1 - "other revenues" includes real property transfer tax, transient occupancy tax, business license tax, franchise tax and other city-imposed taxes.

SOURCE: Fiscal Impact Study Prepared by Bay Area Economics
740 G Street
Davis, CA 95616
November 1999 for the City of Davis, CA

Fiscal Impacts Under AB1221

Local Bradley Burns from	1.00%	City PropTax share from	19.7%
to	0.50%	to	26.9%

	<u>2000</u>	<u>2005</u>	<u>2010</u>
REVENUES			
Property Tax	329,864	1,093,339	1,285,675
Sales Tax	64,815	225,980	275,493
Other city taxes ¹	324,850	853,646	1,001,074
State Subventions	133,624	460,753	536,240
Fines and Forfeitures	-	-	-
Enterprise Charges	n/i*	n/i*	n/i*
Other Revenues	-	-	-
TOTAL REVENUES	853,153	2,633,718	3,098,481
EXPENDITURES			
City Council/Mgr/Clerk/Atty	37,825	266,379	346,982
Finance&Administration			
Planning & Community Devlpmt	18,473	64,065	76,357
Parks & Community Services	141,682	1,226,098	1,979,398
Fire Department	-	1,065,000	1,065,000
Police Department	267,341	691,962	843,806
Public Works	20,140	105,293	141,738
Other	-	-	-
TOTAL EXPENDITURES	485,461	3,418,797	4,453,281
SUBTOTAL SURPLUS/DEFICIT	367,692	(785,079)	(1,354,800)
TOTAL SURPLUS/DEFICIT	367,692	(785,079)	(1,354,800)

General Plan Update - Town of Loomis, Placer County, CA.

Project Summary		Residential	Non-
Growth through		1	Residential
2010	Acreage	Units	1
Residential			
Single Family		309	
Multifamily		776	
Subtotal Residential		1085	
Non-Residential			
Commercial	29		
Light Industrial	16		
Industrial - Busn Park & Gene	19		
Subtotal Non-Residential		64	1,255,335
Park Acres	10		
Total		74	1085 1,255,335

PROFILE

Town of Loomis

Current

Property Tax per capita +\$57

Property Tax Share 10.8%

Service Responsibility No fire, no library

Taxable AV per capita +\$52,434

% of AV in Redevelopment 0%

Sales Tax Revenue per capita +\$66

Original City Fiscal Impact Summary.

	Fiscal Year Ending	
	2005	2010
REVENUES		
Property Tax	180,276	370,222
Sales Tax	279,132	573,751
Other city taxes ¹	105,903	119,574
State Subventions	64,303	133,356
Licenses & Permits	37,141	75,910
Enterprise Charges	n/a	n/a
Other Revenues	4,110	8,292
TOTAL REVENUES	629,614	1,281,105
EXPENDITURES		
General Government	147,837	302,153
Planning & Community Devlpmt	92,197	188,435
Parks & Community Services	23,906	47,813
Fire Department	n/a	n/a
Police Department	148,994	304,518
Public Works	52,287	106,488
Other	-	-
TOTAL EXPENDITURES	465,221	949,407
SURPLUS/DEFICIT	164,393	331,698

1 - "other revenues" includes real property transfer tax, CE: Fiscal Impact Study Prepared by David Tausig & Associates
transient occupancy tax, business license tax, 425 University Avenue
Sacramento, CA 95825
Septemebr 1999 for the Town of Loomis

Fiscal Impacts Under AB1221

Local Bradley Burns from 1.00%	City PropTax share from 10.8%
to 0.50%	to 17.0%

	Fiscal Year Ending	
	2005	2010
REVENUES		
Property Tax	284,659	584,586
Sales Tax	139,566	286,876
Other city taxes ¹	105,903	119,574
State Subventions	64,303	133,356
Licenses & Permits	37,141	75,910
Enterprise Charges	n/a	n/a
Other Revenues	4,110	8,292
TOTAL REVENUES	635,682	1,208,594
EXPENDITURES		
General Government	147,837	302,153
Planning & Community Devlpmt	92,197	188,435
Parks & Community Services	23,906	47,813
Fire Department	n/a	n/a
Police Department	148,994	304,518
Public Works	52,287	106,488
Other	-	-
TOTAL EXPENDITURES	465,221	949,407
SUBTOTAL SURPLUS/DEFICIT	170,461	259,187
TOTAL SURPLUS/DEFICIT	170,461	259,187

Mandalay Bay Specific Plan - City of Oxnard, Ventura County

Project Summary	Non-Residential		
	Acreage	Units	Bldg
Residential			
Single Family		140	
Multifamily		218	
Subtotal Residential		358	
Non-Residential			
Commercial	7.3		14,000
Light Industrial	0		
Subtotal Non-Residential	7.3		14,000
Park Acres	7.4		
Total	14.7	358	14,000

PROFILE	
City of Oxnard	
	<u>Current</u>
Property Tax per capita	+\$65
Property Tax Share	16.6%
Service Responsibility	Full Service
Taxable AV per capita	+\$40,009
% of AV in Redevelopment	5%
Sales Tax Revenue per capita	+\$87

Original City Fiscal Impact Summary

Annual at Buildout	
REVENUES	
Property Tax	189,725
Sales Tax	88,750
Other city taxes ¹	21,443
State Subventions	91,343
Licenses & Permits	9,489
Enterprise Charges	17,416
Other Revenues	17,237
TOTAL REVENUES	435,403
EXPENDITURES	
General Government	incl
Planning & Community Devlpmt	7,614
Parks & Community Services	29,331
Library	22,273
Fire Department	56,620
Police Department	206,464
Public Works	1,186
Other	-
TOTAL EXPENDITURES	323,488
SURPLUS/DEFICIT	111,915

1 - "other revenues" includes real property transfer tax, transient occupancy tax, business license tax, franchise tax and other city-

SOURCE: Fiscal Impact Study Prepared by Crawford Multari Clark & Mohr 805-541-2622
641 Higuera Street Suite 202
San Luis Obispo, CA 93401

Fiscal Impacts Under AB1221

December 1999 for Rincon Consultants

Local Bradley Burns from	1.00%	City PropTax share from	16.6%
	to 0.50%		to 27.7%

Annual at Buildout	
REVENUES	
Property Tax	316,788
Sales Tax	44,375
Other city taxes ¹	21,443
State Subventions	91,343
Licenses & Permits	9,489
Enterprise Charges	17,416
Other Revenues	17,237
TOTAL REVENUES	518,091
SUBTOTAL SURPLUS/DEFICIT	194,603
TOTAL SURPLUS/DEFICIT	194,603

North Livermore Specific Plan. Livermore, Alameda County, CA

Exhibit 1.6

Project Summary	Non-Residential		
	Acreage	Units	Bldg Sq.Ft.
Residential			
Low&verylow Density Residential	631	2,130	
Medium Density Residential	915	5,490	
Medium-High Density Residential	382	3,060	
HighDensity Residential	96	1,820	
Subtotal Residential	2024	12,500	
Non-Residential			
Retail Commercial	23		300,000
Support Commercial	19		207,000
Office & Service	12		150,000
Subtotal Non-Residential	54		657,000
Other			
Schools	140		
Parks & Open Space	1794		
Other (civic, etc.)	464		
Total	4476	12500	657,000

PROFILE	
City of Livermore	
	Current
Property Tax per capita	+\$103
Property Tax Share	16.5%
Service Responsibility Full Service	
Taxable AV per capita	+\$69,054
% of AV in Redevelopment	4%
Sales Tax Revenue per capita	
	+\$145

Original City Fiscal Impact Summary

	Fiscal Year Ending							
	2001	2002	2003	2004	2005	2006	2007	2008
REVENUES								
Property Tax	167,810	393,800	694,627	1,091,725	1,513,106	1,978,836	2,403,191	2,843,873
Sales Tax	34,417	79,625	138,701	214,821	323,730	428,056	505,734	581,566
EMT Service Assessment	3,405	8,101	13,971	21,954	29,937	38,038	45,375	53,006
Construction License Tax	188,500	260,000	325,000	442,000	499,197	612,563	425,938	422,500
Other city taxes ¹	69,922	114,941	172,445	240,572	300,368	377,252	428,283	479,540
State Subventions	28,444	67,673	116,714	182,315	247,966	314,589	375,352	438,287
Fines and Forfeitures	1,302	3,099	5,344	8,348	11,460	14,768	17,581	20,462
Licenses and Permits	571,417	788,161	985,201	1,339,873	1,339,873	1,359,577	1,231,501	1,280,761
Service Charges & User Fees	605,900	859,167	1,100,433	1,516,029	1,572,045	1,651,669	1,571,751	1,673,832
Other Revenues	38,586	39,977	56,944	86,385	97,668	80,524	78,226	89,851
TOTAL REVENUES	1,709,703	2,614,544	3,609,380	5,144,022	5,935,350	6,855,872	7,082,932	7,883,678
EXPENDITURES								
General Government	23,250	55,318	95,404	149,029	204,585	263,636	313,853	365,296
Other General Government	38,474	91,541	157,875	246,616	338,550	436,270	519,368	604,497
Library & Multiservice Center	24,105	57,354	98,915	154,514	210,113	266,543	318,032	371,368
Police Department	118,790	252,484	479,226	728,849	981,735	1,240,528	1,484,391	1,730,326
Fire Department	-	645,738	645,738	645,738	645,738	1,937,214	1,937,214	1,937,214
Public Works	34,441	96,033	170,498	265,310	362,153	462,961	554,077	646,784
Park Maintenance	-	42,035	84,070	126,105	168,140	210,175	252,210	294,245
Building Inspection	15,773	37,530	64,725	101,106	138,797	178,859	212,928	247,828
TOTAL EXPENDITURES	254,833	1,278,033	1,796,451	2,417,267	3,049,811	4,996,186	5,592,073	6,197,558
SURPLUS/DEFICIT	1,454,870	1,336,511	1,812,929	2,726,755	2,885,539	1,859,686	1,490,859	1,686,120

1 - "other revenues" includes real property transfer tax, transient occupancy tax, business license tax, franchise tax and other city-imposed taxes.

SOURCE: Fiscal Impact Study Prepared by Economic & Planning Systems 916-649-8010

1750 Creekside Oaks Drive Suite 290

Sacramento CA 95833-3640

June 1999 for the City of Livermore, CA

Fiscal Impacts Under AB1221

Local Bradley Burns from	1.00%	City PropTax share from	16.5%
to	0.50%	to	27.8%

	2001	2002	2003	2004	2005	2006	2007	2008
	2001	2002	2003	2004	2005	2006	2007	2008
REVENUES								
Property Tax	282,234	662,318	1,168,269	1,836,134	2,544,840	3,328,135	4,041,842	4,783,010
Sales Tax	17,209	39,813	69,351	107,411	161,865	214,028	252,867	290,783
EMT Service Assessment	3,405	8,101	13,971	21,954	29,937	38,038	45,375	53,006
Construction License Tax	188,500	260,000	325,000	442,000	499,197	612,563	425,938	422,500
Other city taxes ¹	69,922	114,941	172,445	240,572	300,368	377,252	428,283	479,540
State Subventions	28,444	67,673	116,714	182,315	247,966	314,589	375,352	438,287
Fines and Forfeitures	1,302	3,099	5,344	8,348	11,460	14,768	17,581	20,462
Licenses and Permits	571,417	788,161	985,201	1,339,873	1,339,873	1,359,577	1,231,501	1,280,761
Service Charges & User Fees	605,900	859,167	1,100,433	1,516,029	1,572,045	1,651,669	1,571,751	1,673,832
Other Revenues	38,586	39,977	56,944	86,385	97,668	80,524	78,226	89,851
TOTAL REVENUES	1,806,918	2,843,250	4,013,671	5,781,020	6,805,219	7,991,143	8,468,716	9,532,032
SUBTOTAL SURPLUS/DEFICIT	1,552,085	1,565,217	2,217,220	3,363,753	3,755,408	2,994,957	2,876,643	3,334,474
TOTAL SURPLUS/DEFICIT	1,552,085	1,565,217	2,217,220	3,363,753	3,755,408	2,994,957	2,876,643	3,334,474

Loma Rica Development, City of Grass Valley

Project Summary	Non-Residential	
	Acreage	Units Bldg
Residential		
Single Family (3000 sq.ft + building)		44
Single Family (1500-2500 sq.ft building)		48
Condo/Townhouse		44
Multi-family Apartments		44
Subtotal Residential	0	180
Non-Residential		
Office	135	1,502,820
Light Industrial		
Retail		
Other non-residential		
Subtotal Non-Residential	135	1,502,820
Total	135	180 1,502,820

PROFILE	
City of Grass Valley	
<u>Current</u>	
Property Tax per capita	+\$100
Property Tax Share	19.1%
Service Responsibility Full Service except library	
Taxable AV per capita	+\$54,718
% of AV in Redevelopment	9%
Sales Tax Revenue per capita	
	+\$241

Original City Fiscal Impact Summary

	Fiscal Year Ending										
	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
REVENUES											
Property Tax	-	21,520	63,605	92,940	114,953	129,483	138,301	153,067	165,401	169,766	170,108
Sales Tax	17,166	34,331	57,745	81,158	103,638	119,870	136,101	152,333	164,829	177,326	177,326
Fire Assessment	779	1,558	2,415	3,272	4,002	4,354	5,306	5,958	6,115	6,271	6,271
Other city taxes ¹	3,651	9,598	13,607	15,567	16,789	16,265	17,789	19,313	17,923	18,139	14,042
State Subventions	4,568	9,136	13,702	18,270	21,924	25,577	29,232	32,886	32,886	32,886	32,886
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	-
ServiceCharges&Fees/CostRec	2,421	4,840	7,261	9,682	11,618	13,555	15,490	17,427	17,427	17,427	17,427
Other Revenues	1,355	2,709	4,064	5,419	6,502	7,586	8,670	9,753	9,753	9,753	9,753
TOTAL REVENUES	29,940	83,692	162,399	226,308	279,426	316,690	350,889	390,737	414,334	431,568	427,813
EXPENDITURES											
General Government	8,263	16,526	27,935	39,344	50,360	58,229	66,098	73,966	80,260	86,553	86,553
Planning & Community Devlp	5,911	11,822	19,984	28,146	36,027	41,656	47,285	52,915	57,417	61,919	61,919
Parks & Community Services	1,902	4,073	5,706	7,608	9,129	10,650	12,172	13,694	13,694	13,694	13,694
Fire Department	8,652	17,302	29,026	40,748	51,970	60,119	68,269	76,418	82,562	88,706	88,706
Police Department	27,837	55,675	94,113	132,551	169,663	196,173	222,683	249,193	270,395	291,597	291,597
Public Works	19,511	39,021	66,014	93,005	119,090	137,691	156,294	174,894	189,859	204,824	204,824
Other	4,497	8,994	15,204	21,414	27,409	31,692	35,974	40,257	43,682	47,107	47,107
TOTAL EXPENDITURES	76,573	153,413	257,982	362,816	463,648	536,210	608,775	681,337	737,869	794,400	794,400
SURPLUS/DEFICIT	(46,633)	(69,721)	(95,583)	(136,508)	(184,222)	(219,520)	(257,886)	(290,600)	(323,535)	(362,832)	(366,587)

1 - "other revenues" includes real property transfer tax, transient occupancy tax, business license tax, franchise tax and other city-

SOURCE: Fiscal Impact Study Prepared by Crawford Multari Clark & Mohr 805-541-2622
641 Higuera Street Suite 202
San Luis Obispo, CA 93401

Fiscal Impacts Under AB1221

August 1999 for Nevada County LAFCo

Local Bradley Burns from 1.00% to 0.50% City PropTax share from 19.1% to 42.0%

	Fiscal Year Ending										
	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
REVENUES											
Property Tax	-	47,409	140,124	204,750	253,245	285,255	304,682	337,211	364,384	374,000	374,753
Sales Tax	8,583	17,166	28,873	40,579	51,819	59,935	68,051	76,167	82,415	88,663	88,663
Fire Assessment	779	1,558	2,415	3,272	4,002	4,354	5,306	5,958	6,115	6,271	6,271
Other city taxes ¹	3,651	9,598	13,607	15,567	16,789	16,265	17,789	19,313	17,923	18,139	14,042
State Subventions	4,568	9,136	13,702	18,270	21,924	25,577	29,232	32,886	32,886	32,886	32,886
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	-	-
ServiceCharges&Fees/CostRec	2,421	4,840	7,261	9,682	11,618	13,555	15,490	17,427	17,427	17,427	17,427
Other Revenues	1,355	2,709	4,064	5,419	6,502	7,586	8,670	9,753	9,753	9,753	9,753
TOTAL REVENUES	21,357	92,416	210,045	297,539	365,899	412,527	449,219	498,715	530,902	547,139	543,795
SUBTOTAL SURPLUS/DEF	(55,216)	(60,997)	(47,937)	(65,277)	(97,749)	(123,683)	(159,556)	(182,622)	(206,967)	(247,261)	(250,605)
TOTAL SURPLUS/DEFICIT	(55,216)	(60,997)	(47,937)	(65,277)	(97,749)	(123,683)	(159,556)	(182,622)	(206,967)	(247,261)	(250,605)

Kenny Ranch Development, City of Grass Valley

Project Summary	Non-Residential	
	Acreage	Units Bldg
Residential		
Single Family (3000 sq.ft + building)		25
Single Family (1500-2500 sq.ft building)		25
Condo/Townhouse		25
Multi-family Apartments		25
Subtotal Residential	0	100
Non-Residential		
Office	22	217,800
Light Industrial	0	-
Retail	20	287,496
Other non-residential	0	-
Subtotal Non-Residential	42	505,296
Total	42	100 505,296

PROFILE	
City of Grass Valley	
<u>Current</u>	
Property Tax per capita	+\$100
Property Tax Share	19.1%
Service Responsibility Full Service except library	
Taxable AV per capita	+\$54,718
% of AV in Redevelopment	9%
Sales Tax Revenue per capita +\$241	

Original City Fiscal Impact Summary

	Fiscal Year Ending							
	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
REVENUES								
Property Tax	-	-	14,384	50,992	67,172	73,024	73,870	92,472
Sales Tax	-	-	169,562	187,037	204,511	208,239	377,801	377,801
Fire Assessment	-	-	626	1,293	1,961	2,456	3,081	3,081
Other city taxes ¹	-	-	7,855	9,213	10,759	7,560	13,810	7,511
State Subventions	-	-	3,654	7,308	10,963	14,617	18,270	18,270
Service Charges & Fees	-	-	1,937	3,873	5,809	7,745	9,682	9,682
Other Revenues	-	-	1,084	2,167	3,251	4,335	5,419	5,419
TOTAL REVENUES	-	-	199,102	261,883	304,426	317,976	501,933	514,236
EXPENDITURES								
City Council/Mgr/Clerk/Atty	-	-	4,198	12,696	21,194	22,770	26,968	26,968
Finance&Administration	-	-	-	-	-	-	-	-
Planning & Community Devlp	-	-	3,003	9,083	15,162	16,289	19,292	19,292
Parks & Community Services	-	-	1,522	3,043	4,564	6,086	7,608	7,608
Fire Department	-	-	4,566	13,330	22,094	24,099	28,665	28,665
Police Department	-	-	14,143	42,773	71,404	76,712	90,855	90,855
Public Works	-	-	9,233	28,693	48,151	51,148	60,380	60,380
Other	-	-	2,924	8,188	13,451	14,948	17,872	17,872
TOTAL EXPENDITURES	-	-	39,589	117,806	196,020	212,052	251,640	251,640
SURPLUS/DEFICIT	-	-	159,513	144,077	108,406	105,924	250,293	262,596

1 - "other revenues" includes real property transfer tax, transient occupancy tax, business license tax, franchise tax and other city-

SOURCE: Fiscal Impact Study Prepared by Crawford Multari Clark & Mohr 805-541-2622

641 Higuera Street Suite 202

San Luis Obispo, CA 93401

August 1999 for Nevada County LAFCo

Fiscal Impacts Under AB1221

Local Bradley Burns from	1.00%	City PropTax share from	19.1%
to	0.50%	to	42.0%

	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
REVENUES								
Property Tax	-	-	31,688	112,337	147,982	160,874	162,738	203,719
Sales Tax	-	-	84,781	93,519	102,256	104,120	188,901	188,901
Fire Assessment	-	-	626	1,293	1,961	2,456	3,081	3,081
Other city taxes ¹	-	-	7,855	9,213	10,759	7,560	13,810	7,511
State Subventions	-	-	3,654	7,308	10,963	14,617	18,270	18,270
Service Charges & Fees	-	-	1,937	3,873	5,809	7,745	9,682	9,682
Other Revenues	-	-	1,084	2,167	3,251	4,335	5,419	5,419
TOTAL REVENUES	-	-	131,625	229,709	282,981	301,707	401,900	436,582
SUBTOTAL SURPLUS/DEF	-	-	92,036	111,903	86,961	89,655	150,260	184,942
TOTAL SURPLUS/DEFICIT	-	-	92,036	111,903	86,961	89,655	150,260	184,942

Covell Business Park. City of Davis, Yolo County, CA.

Project Summary	Non-	
	Residential	Residential
Acreage	Units	Bldg Sq.Ft.
Residential		
Single Family (6500-8499 sq.ft parcel)	0	
Single Family (8500-10,000 sq.ft parcel)	0	
Affordable	0	
Apartments	0	
Subtotal Residential	0	0
Non-Residential		
Office	70	877,000
Light Industrial	163	2,080,000
General Commercial	7	76,230
Sports Complex	0	-
Subtotal Non-Residential	240	3,033,230
Other		
Fire Station	2	
Other (agriculture, drainage)	144	
Total	386	0 3,033,230

PROFILE

City of Davis

	<u>Current</u>
Property Tax per capita	+\$83
Property Tax Share	19.7%

Service Responsibility	Full Service except library
Taxable AV per capita	+\$45,922
% of AV in Redevelopment	8%

Sales Tax Revenue per capita	+\$61
------------------------------	-------

Original City Fiscal Impact Summary

	Fiscal Year Ending							
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
REVENUES								
Property Tax	4,312	11,585	15,740	22,868	26,885	29,918	41,201	40,699
Sales Tax	2,523	3,636	5,726	7,273	9,362	46,707	50,343	50,343
Other city taxes ¹	7,772	32,575	37,290	61,530	65,999	76,362	107,700	102,627
State Subventions	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-
Enterprise Charges	505	2,307	2,812	4,614	5,119	6,257	8,564	8,564
Other Revenues	10	45	55	90	100	122	167	167
TOTAL REVENUES	15,122	50,148	61,623	96,375	107,465	159,366	207,975	202,400
EXPENDITURES								
City Council/Mgr/Clerk/Atty	803	3,670	4,472	7,339	8,142	9,952	13,620	13,620
Finance&Administration	1,098	5,018	6,117	10,036	11,135	13,609	18,627	18,627
Planning & Community Devlpmt	404	1,846	2,250	3,691	4,095	5,005	6,851	6,851
Parks & Community Services	520	2,374	2,894	4,748	5,268	6,439	8,813	8,813
Fire Department	1,023	4,674	5,697	9,348	10,371	12,676	17,350	17,350
Police Department	4,312	19,697	24,008	39,393	43,705	93,142	112,839	112,839
Public Works	245	1,120	1,366	2,241	2,486	3,039	4,159	4,159
Other	6	30	36	59	65	80	110	110
TOTAL EXPENDITURES	8,411	38,429	46,840	76,855	85,267	143,942	182,369	182,369
SURPLUS/DEFICIT	6,711	11,719	14,783	19,520	22,198	15,424	25,606	20,031

1 - "other revenues" includes real property transfer tax, transient occupancy tax, business license tax, franchise tax and other city-imposed taxes.

SOURCE: Fiscal Impact Study Prepared by Economic & Planning Systems 916-649-8010

1750 Creekside Oaks Drive Suite 290

Sacramento CA 95833-3640

August 1997 for the City of Davis, CA

Fiscal Impacts Under AB1221

Local Bradley Burns from	1.00%	City PropTax share from	19.7%
to	0.50%	to	26.9%

	Fiscal Year Ending							
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
REVENUES								
Property Tax	5,896	15,839	21,520	31,266	36,758	40,905	56,331	55,645
Sales Tax	1,262	1,818	2,863	3,637	4,681	23,354	25,172	25,172
Other city taxes ¹	7,772	32,575	37,290	61,530	65,999	76,362	107,700	102,627
State Subventions	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-
Enterprise Charges	505	2,307	2,812	4,614	5,119	6,257	8,564	8,564
Other Revenues	10	45	55	90	100	122	167	167
TOTAL REVENUES	15,444	52,584	64,540	101,136	112,657	146,999	197,934	192,175
SUBTOTAL SURPLUS/DEFICIT	7,033	14,155	17,700	24,281	27,390	3,057	15,565	9,806
TOTAL SURPLUS/DEFICIT	7,033	14,155	17,700	24,281	27,390	3,057	15,565	9,806

Theoretical Comparison of Annual Costs and Revenues from Different Development Proposals - Status Quo

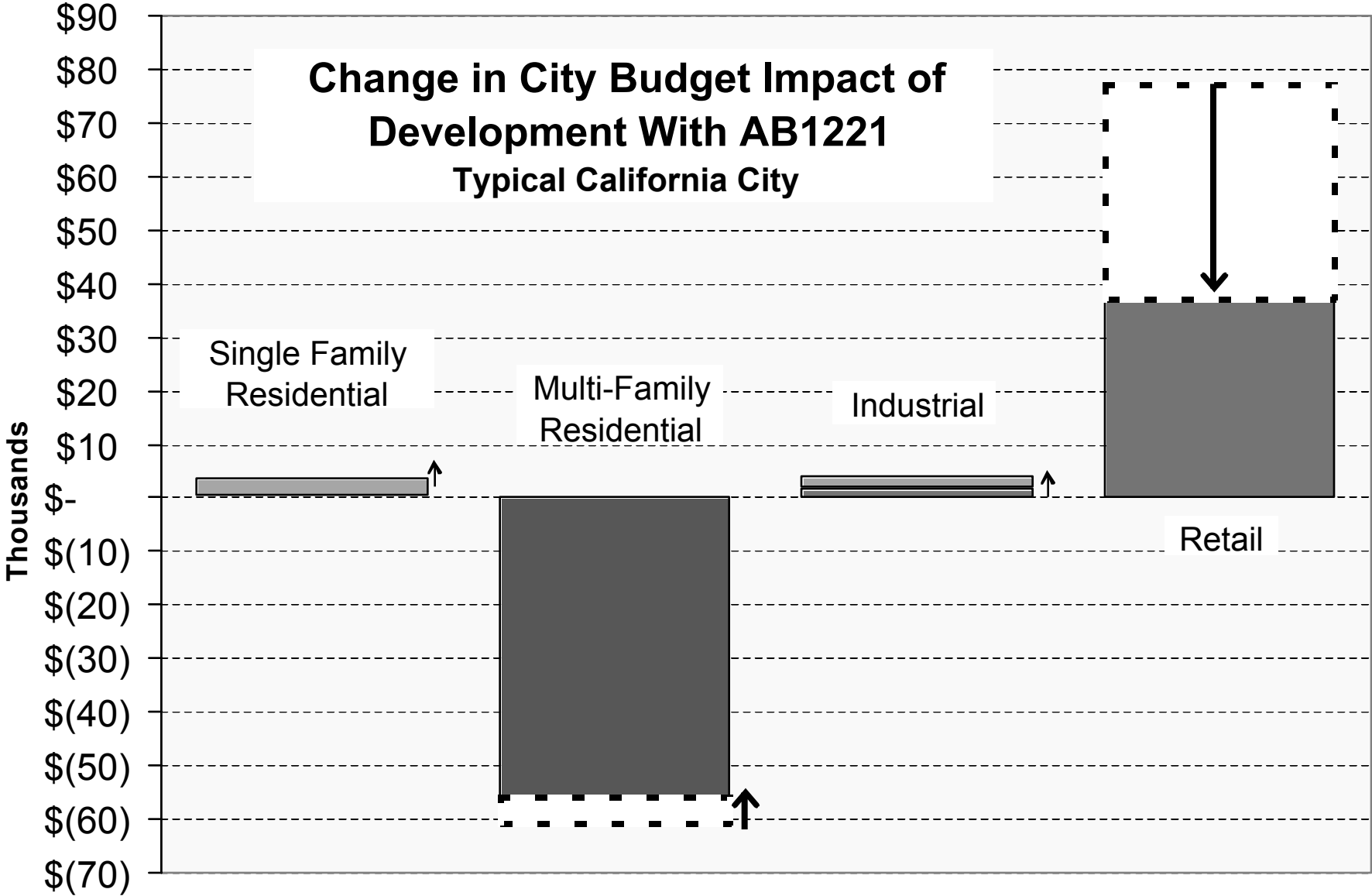
	Hypothetical City			
	family Residential	Multi-family Residential	Industrial	Retail
Property Value ²	8,125,000	14,250,000	2,500,000	7,500,000
Property Size (acres)	5	5	5	5
Retail Square footage per acre	-	-	-	10,000
Residential Units	25	95	n/a	n/a
Property Tax share of 1% ³	15.5%	15.5%	15.5%	15.5%
Utility User Tax Rate ⁵	2%	2%	2%	2%
CITY TAX REVENUE				
Property Tax Revenue	11,838	17,891	3,875	11,625
Sales Tax Revenue ⁴	10,884	16,871	1,485	99,000
Utility User Tax ⁵	3,968	6,031	6,388	4,106
Business License Tax ⁶	-	665	2,250	1,063
Franchise Charges ⁷	575	2,185	1,725	1,438
State Aid & other revenues ⁸	4,697	16,542	69	206
TOTAL REVENUES	\$ 31,961	\$ 60,184	\$ 15,791	\$ 117,438
CITY EXPENDITURES				
Police Department	12,000	45,600	5,280	15,000
Fire Department	7,000	26,600	3,080	8,750
Public Works	3,375	12,825	2,970	8,438
Planning & Community Devl	900	3,420	792	2,250
Parks & Community Services	3,375	12,825	440	1,250
Library	1,875	7,125	-	-
General Government	3,425	13,015	1,518	4,313
TOTAL EXPENDITURES	\$ 31,950	\$ 121,410	\$ 14,080	\$ 40,000
NET	\$ 11	\$ (61,226)	\$ 1,711	\$ 77,438
per unit	\$ 0	\$ (644)		

NOTES

1. All revenue and expenditure estimates are based on a consensus of recent fiscal impact analyses, city budgets and reports to the state Controller.
2. Property values assume \$325,000 per single family home, \$150,000 per multi-family unit,
3. City property tax share is the average share of 1% property tax revenues paid in *non-redevelopment* areas. This rate differs from city to city depending on (among other things) the service responsibility of the city and the pre-Prop13 property tax rate.
4. Sales and use tax: retail project assumes 10,000 square feet of retail per acre with taxable sales of \$240 per square foot, 75% of which is "new sales" (not moved intra-city). Tax rate to city is 1.025% of taxable sales (includes Bradley Burns and Prop 172). Residential project assumes 4% annual turnover (resale) of single family homes (2% for multi-family) times value
5. Some cities do not impose Utility User Taxes. Rates and applicability (e.g. electricity, gas,
6. Business License Tax estimated on DUE basis. Multifamily residential is assumed to be rental property. Assumes comparable rates similar to statewide average among these cities.
7. Franchise charge revenue at \$23 per dwelling unit equivalent (DUE) and 1DUE/1000sf commercial
8. State subventions include per-capita based allocations such as MVLF, gas tax (residential only), HOPTR (residential), and Prop172 Public Safety Sales Tax. Also includes property
9. This city is a "full service city" including police, fire and library services.
10. Enterprise services such as water, sewer, and garbage are not included. These services are funded by user fees, such that costs equate to revenues.
11. Expenditure estimates are based on current statewide median values for full service urban cities correlated with a consensus of recent project fiscal impact analyses.

Theoretical Comparison of Annual Costs and Revenues
from a Development - After AB1221: 12% added PT share

	Hypothetical City			
	family Residential	Multi-family Residential	Industrial	Retail
Property Value ²	8,125,000	14,250,000	2,500,000	7,500,000
Property Size (acres)	5	5	5	5
Retail Square footage per acre	-	-	-	10,000
Residential Units	25	95	n/a	n/a
Property Tax share of 1% ³	27.5%	27.5%	27.5%	27.5%
Utility User Tax Rate ⁵	2%	2%	2%	2%
	-	-	-	-
CITY TAX REVENUE				
Property Tax Revenue	21,003	31,742	6,875	20,625
Sales Tax Revenue ⁴	5,442	8,435	743	49,500
Utility User Tax ⁵	3,968	6,031	6,388	4,106
Business License Tax ⁶	-	665	2,250	1,063
Franchise Charges ⁷	575	2,185	1,725	1,438
State Aid & other revenues ⁸	4,697	16,542	69	206
TOTAL REVENUES	\$ 35,684	\$ 65,600	\$ 18,049	\$ 76,938
CITY EXPENDITURES				
Police Department	12,000	45,600	5,280	15,000
Fire Department	7,000	26,600	3,080	8,750
Public Works	3,375	12,825	2,970	8,438
Planning & Community Devl	900	3,420	792	2,250
Parks & Community Services	3,375	12,825	440	1,250
Library	1,875	7,125	-	-
General Government	3,425	13,015	1,518	4,313
TOTAL EXPENDITURES	\$ 31,950	\$ 121,410	\$ 14,080	\$ 40,000
NET	\$ 3,734	\$ (55,810)	\$ 3,969	\$ 36,938
per unit	\$ 149	\$ (587)		
Change from status quo>>>	+ \$3,723	+ \$5,416	+ \$2,258	- \$40,500

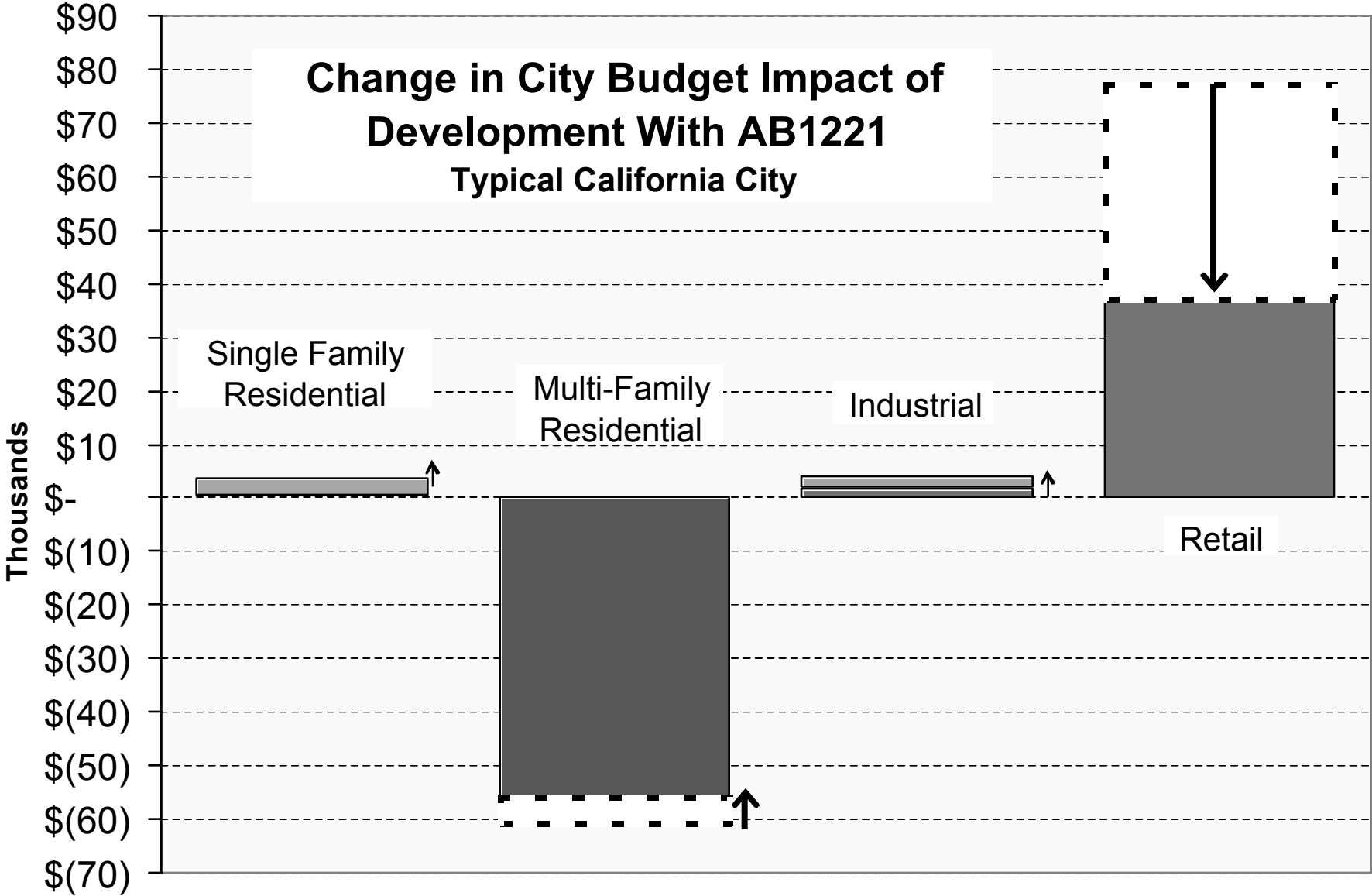


Theoretical Comparison of Annual Costs and Revenues
from a Development - After AB1221: 4% added PT share

	Hypothetical City			
	family Residential	Multi-family Residential	Industrial	Retail
Property Value ²	8,125,000	14,250,000	2,500,000	7,500,000
Property Size (acres)	5	5	5	5
Retail Square footage per acre	-	-	-	10,000
Residential Units	25	95	n/a	n/a
Property Tax share of 1%	19.5%	19.5%	19.5%	19.5%
Utility User Tax Rate ⁵	2%	2%	2%	2%
	-	-	-	-
CITY TAX REVENUE				
Property Tax Revenue	14,893	22,508	4,875	14,625
Sales Tax Revenue ⁴	5,442	8,435	743	49,500
Utility User Tax ⁵	3,968	6,031	6,388	4,106
Business License Tax ⁶	-	665	2,250	1,063
Franchise Charges ⁷	575	2,185	1,725	1,438
State Aid & other revenues	4,697	16,542	69	206
TOTAL REVENUES	\$ 29,574	\$ 56,366	\$ 16,049	\$ 70,938
CITY EXPENDITURES				
Police Department	12,000	45,600	5,280	15,000
Fire Department	7,000	26,600	3,080	8,750
Public Works	3,375	12,825	2,970	8,438
Planning & Community De	900	3,420	792	2,250
Parks & Community Service	3,375	12,825	440	1,250
Library	1,875	7,125	-	-
General Government	3,425	13,015	1,518	4,313
TOTAL EXPENDITURES	\$ 31,950	\$ 121,410	\$ 14,080	\$ 40,000
NET	\$ (2,376)	\$ (65,044)	\$ 1,969	\$ 30,938
per unit	\$ (95)	\$ (685)		
Change from status quo>>	- \$2,387	- \$3,818	+ \$258	- \$46,500

Theoretical Comparison of Annual Costs and Revenues
from a Development - After AB1221: 24% added PT share

	Hypothetical City			
	Single-family Residential	Multi-family Residential	Industrial	Retail
Property Value ²	8,125,000	14,250,000	2,500,000	7,500,000
Property Size (acres)	5	5	5	5
Retail Square footage per acre	-	-	-	10,000
Residential Units	25	95	n/a	n/a
Property Tax share of 1%	39.0%	39.0%	39.0%	39.0%
Utility User Tax Rate ⁵	2%	2%	2%	2%
	-	-	-	-
CITY TAX REVENUE				
Property Tax Revenue	29,786	45,016	9,750	29,250
Sales Tax Revenue ⁴	5,442	8,435	743	49,500
Utility User Tax ⁵	3,968	6,031	6,388	4,106
Business License Tax ⁶	-	665	2,250	1,063
Franchise Charges ⁷	575	2,185	1,725	1,438
State Aid & other revenues	4,697	16,542	69	206
TOTAL REVENUES	\$ 44,468	\$ 78,874	\$ 20,924	\$ 85,563
CITY EXPENDITURES				
Police Department	12,000	45,600	5,280	15,000
Fire Department	7,000	26,600	3,080	8,750
Public Works	3,375	12,825	2,970	8,438
Planning & Community Development	900	3,420	792	2,250
Parks & Community Services	3,375	12,825	440	1,250
Library	1,875	7,125	-	-
General Government	3,425	13,015	1,518	4,313
TOTAL EXPENDITURES	\$ 31,950	\$ 121,410	\$ 14,080	\$ 40,000
NET	\$ 12,518	\$ (42,536)	\$ 6,844	\$ 45,563
per unit	\$ 501	\$ (448)		
Change from status quo>>	+ \$12,506	+ \$18,690	+ \$5,133	- \$31,875



Theoretical Comparison of Annual Costs and Revenues from Different Development Proposals -

Status Quo

EXHIBIT 3.1A

	Garden Grove				Anaheim				Santa Ana			
	SF Residt'l	MF Residt'l	Industr	Retail	SF Residt'l	MF Residt'l	Industr	Retail	SF Residt'l	MF Residt'l	Industr	Retail
Property Value ²	8,125,000	14,250,000	2,500,000	7,500,000	8,125,000	14,250,000	2,500,000	7,500,000	8,125,000	14,250,000	2,500,000	7,500,000
Property Size (acres)	5	5	5	5	5	5	5	5	5	5	5	5
Retail Square footage per acre	-	-	-	10,000	-	-	-	10,000	-	-	-	10,000
Residential Units	25	95	n/a	n/a	25	95	n/a	n/a	25	95	n/a	n/a
Property Tax share of 1% ³	12.1%	12.1%	12.1%	12.1%	10.7%	10.7%	10.7%	10.7%	19.0%	19.0%	19.0%	19.0%
Utility User Tax Rate ⁵	0%	0%	0%	0%	0%	0%	0%	0%	6%	6%	6%	6%
CITY TAX REVENUE												
Property Tax Revenue	9,203	13,909	3,013	9,038	8,203	12,397	2,685	8,055	14,511	21,931	4,750	14,250
Sales Tax Revenue ⁴	10,884	16,871	1,485	99,000	10,884	16,871	1,485	99,000	10,884	16,871	1,485	99,000
Utility User Tax ⁵	-	-	-	-	-	-	-	-	11,903	18,092	19,163	12,319
Business License Tax ⁶	-	374	2,250	1,063	-	665	2,250	1,063	-	665	2,250	1,063
Franchise Taxes ⁷	575	2,185	1,725	1,438	575	2,185	1,725	1,438	575	2,185	1,725	1,438
State Aid & other revenues ⁸	4,697	16,542	69	206	4,697	16,542	69	206	4,697	16,542	69	206
TOTAL REVENUES	\$ 25,359	\$ 49,880	\$ 8,541	\$ 110,744	\$ 24,358	\$ 48,659	\$ 8,214	\$ 109,761	\$ 42,569	\$ 76,285	\$ 29,442	\$ 128,275
CITY EXPENDITURES												
Police Department	10,844	41,207	4,771	13,555	12,987	49,349	5,714	16,233	16,753	63,661	7,371	20,941
Fire Department	4,740	18,012	2,086	5,925	6,493	24,675	2,857	8,117	4,740	18,012	2,086	5,925
Public Works	3,375	12,825	2,970	8,438	3,375	12,825	2,970	8,438	3,375	12,825	2,970	8,438
Planning & Community Devlpmt	900	3,420	792	2,250	900	3,420	792	2,250	900	3,420	792	2,250
Parks & Community Services	3,375	12,825	440	1,250	3,375	12,825	440	1,250	3,375	12,825	440	1,250
Library	n/a	n/a	n/a	n/a	1,875	7,125	-	-	1,875	7,125	-	-
General Government	2,788	10,595	1,327	3,770	3,481	13,226	1,533	4,354	3,722	14,144	1,639	4,656
TOTAL EXPENDITURES	\$ 26,022	\$ 98,884	\$ 12,386	\$ 35,188	\$ 32,486	\$ 123,445	\$ 14,306	\$ 40,642	\$ 34,740	\$ 132,012	\$ 15,298	\$ 43,460
NET	\$ (663)	\$ (49,004)	\$ (3,845)	\$ 75,556	\$ (8,127)	\$ (74,786)	\$ (6,092)	\$ 69,119	\$ 7,829	\$ (55,727)	\$ 14,144	\$ 84,815
per unit	\$ (27)	\$ (516)			\$ (325)	\$ (787)			\$ 313	\$ (587)		

NOTES

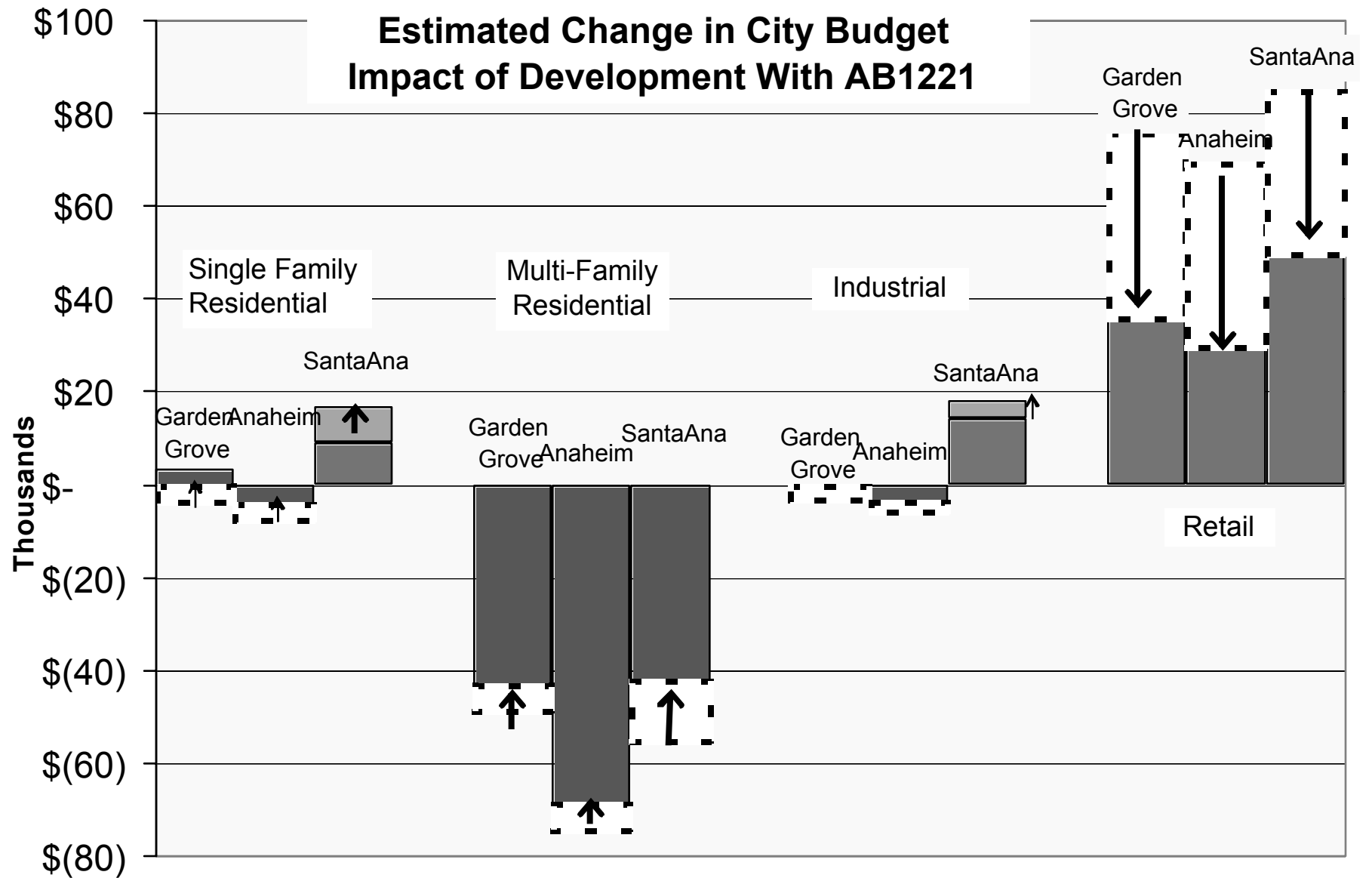
1. All revenue and expenditure estimates are based on a consensus of recent fiscal impact analyses, city budgets and reports to the state Controller.
2. Property values assume \$325,000 per single family home, \$150,000 per multi-family unit, \$150/sf for retail, \$500,000 per acre for industrial.
3. City property tax share is the average share of 1% property tax revenues paid in *non-redevelopment* areas. This rate differs from city to city depending on (among other things) the service responsibility of the
4. Sales and use tax: retail project assumes 10,000 square feet of retail per acre with taxable sales of \$240 per square foot, 75% of which is "new sales" (not moved intra-city). Tax rate to city is 1.025% of taxable sales (includes Bradley Burns and Prop 172). Residential project assumes 4% annual turnover (resale) of single family homes (2% for multi-family) times value times 1% local sales tax rate plus 70% of taxable
5. Garden Grove and Anaheim do not impose Utility User Taxes. Santa Ana's UUT rate is 6% on electricity, gas, water and telephone.
6. Business License Tax estimated on DUE basis. Multifamily residential is assumed to be rental property. Assumes comparable rates similar to statewide average among these cities.
7. Franchise charge revenue at \$23 per dwelling unit equivalent (DUE) and 1DUE/1000sf commercial.
8. State subventions include per-capita based allocations such as MVLF, gas tax (residential only), HOPTR (residential), and Prop172 Public Safety Sales Tax. Also includes property transfer tax and misc
9. Anaheim and Santa Ana are "full service cities" including police, fire and library services. Library services for Garden Grove are provided and paid for by the County library system, which receives a portion of the property tax revenues that would otherwise go to the city.
10. Enterprise services such as water, sewer, and garbage are not included. These services are funded by user fees, such that costs equate to revenues.
11. Expenditure estimates are based on current statewide median values for full service urban cities corellated with a consensus of recent project fiscal impact analyses. Current service costs per resident specific to

Theoretical Comparison of Annual Costs and Revenues from Different Development Proposals -

After AB1221

EXHIBIT 3.1B

	Garden Grove				Anaheim				Santa Ana			
	SF Residt'l	MF Residt'l	Industr	Retail	SF Residt'l	MF Residt'l	Industr	Retail	SF Residt'l	MF Residt'l	Industr	Retail
Property Value ²	8,125,000	14,250,000	2,500,000	7,500,000	8,125,000	14,250,000	2,500,000	7,500,000	8,125,000	14,250,000	2,500,000	7,500,000
Property Size (acres)	5	5	5	5	5	5	5	5	5	5	5	5
Retail Square footage per acre	-	-	-	10,000	-	-	-	10,000	-	-	-	10,000
Residential Units	25	95	n/a	n/a	25	95	n/a	n/a	25	95	n/a	n/a
Property Tax share of 1% ³	24.4%	24.4%	24.4%	24.4%	23.4%	23.4%	23.4%	23.4%	37.8%	37.8%	37.8%	37.8%
Utility User Tax Rate ⁵	0%	0%	0%	0%	0%	0%	0%	0%	6%	6%	6%	6%
CITY TAX REVENUE												
Property Tax Revenue	18,643	28,175	6,103	18,308	17,879	27,021	5,853	17,558	28,900	43,677	9,460	28,380
Sales Tax Revenue ⁴	5,442	8,435	743	49,500	5,442	8,435	743	49,500	5,442	8,435	743	49,500
Utility User Tax ⁵	-	-	-	-	-	-	-	-	11,903	18,092	19,163	12,319
Business License Tax ⁶	-	374	2,250	1,063	-	665	2,250	1,063	-	665	2,250	1,063
Franchise Taxes ⁷	575	2,185	1,725	1,438	575	2,185	1,725	1,438	575	2,185	1,725	1,438
State Aid & other revenues ⁸	4,697	16,542	69	206	4,697	16,542	69	206	4,697	16,542	69	206
TOTAL REVENUES	\$ 29,357	\$ 55,711	\$ 10,889	\$ 70,514	\$ 28,593	\$ 54,848	\$ 10,639	\$ 69,764	\$ 51,517	\$ 89,596	\$ 33,409	\$ 92,905
CITY EXPENDITURES												
Police Department	10,844	41,207	4,771	13,555	12,987	49,349	5,714	16,233	16,753	63,661	7,371	20,941
Fire Department	4,740	18,012	2,086	5,925	6,493	24,675	2,857	8,117	4,740	18,012	2,086	5,925
Public Works	3,375	12,825	2,970	8,438	3,375	12,825	2,970	8,438	3,375	12,825	2,970	8,438
Planning & Community Devlpmt	900	3,420	792	2,250	900	3,420	792	2,250	900	3,420	792	2,250
Parks & Community Services	3,375	12,825	440	1,250	3,375	12,825	440	1,250	3,375	12,825	440	1,250
Library	n/a	n/a	n/a	n/a	1,875	7,125	-	-	1,875	7,125	-	-
General Government	2,788	10,595	1,327	3,770	3,481	13,226	1,533	4,354	3,722	14,144	1,639	4,656
TOTAL EXPENDITURES	\$ 26,022	\$ 98,884	\$ 12,386	\$ 35,188	\$ 32,486	\$ 123,445	\$ 14,306	\$ 40,642	\$ 34,740	\$ 132,012	\$ 15,298	\$ 43,460
NET	\$ 3,335	\$ (43,173)	\$ (1,497)	\$ 35,326	\$ (3,892)	\$ (68,597)	\$ (3,667)	\$ 29,122	\$ 16,777	\$ (42,416)	\$ 18,111	\$ 49,445
per unit	\$ 133	\$ (454)			\$ (156)	\$ (722)			\$ 671	\$ (446)		



Theoretical Comparison of Annual Costs and Revenues from Different Development Proposals -

Status Quo

EXHIBIT 3.2A

	Irvine				Tustin				Lake Forest			
	SF Residt'l	MF Residt'l	Industr	Retail	SF Residt'l	MF Residt'l	Industr	Retail	SF Residt'l	MF Residt'l	Industr	Retail
Property Value ²	8,125,000	14,250,000	2,500,000	7,500,000	8,125,000	14,250,000	2,500,000	7,500,000	8,125,000	14,250,000	2,500,000	7,500,000
Property Size (acres)	5	5	5	5	5	5	5	5	5	5	5	5
Retail Square footage per acre	-	-	-	10,000	-	-	-	10,000	-	-	-	10,000
Residential Units	25	95	n/a	n/a	25	95	n/a	n/a	25	95	n/a	n/a
Property Tax share of 1% ³	5.5%	5.5%	5.5%	5.5%	9.8%	9.8%	9.8%	9.8%	7.7%	7.7%	7.7%	7.7%
Utility User Tax Rate ⁵	1.5%	1.5%	1.5%	1.5%	0%	0%	0%	0%	0%	0%	0%	0%
CITY TAX REVENUE												
Property Tax Revenue	4,201	6,348	1,375	4,125	7,485	11,312	2,450	7,350	5,881	8,888	1,925	5,775
Sales Tax Revenue ⁴	10,884	16,871	1,485	99,000	10,884	16,871	1,485	99,000	10,884	16,871	1,485	99,000
Utility User Tax ⁵	2,976	4,523	4,791	3,080	-	-	-	-	-	-	-	-
Business License Tax ⁶	-	665	2,250	1,063	-	665	2,250	1,063	-	665	2,250	1,063
Franchise Taxes ⁷	575	2,185	1,725	1,438	575	2,185	1,725	1,438	575	2,185	1,725	1,438
State Aid & other revenues ⁸	4,697	16,542	69	206	4,697	16,542	69	206	4,697	16,542	69	206
TOTAL REVENUES	\$ 23,332	\$ 47,134	\$ 11,695	\$ 108,911	\$ 23,640	\$ 47,574	\$ 7,979	\$ 109,056	\$ 22,037	\$ 45,150	\$ 7,454	\$ 107,481
CITY EXPENDITURES												
Police Department	15,000	56,998	6,600	18,749	12,857	48,856	5,657	16,071	7,078	26,895	3,114	8,847
Fire Department	n/a	n/a	n/a	n/a	3,506	13,324	1,543	4,383	n/a	n/a	n/a	n/a
Public Works	3,375	12,825	2,970	8,438	3,375	12,825	2,970	8,438	3,375	12,825	2,970	8,438
Planning & Community Devlpmt	900	3,420	792	2,250	900	3,420	792	2,250	900	3,420	792	2,250
Parks & Community Services	3,375	12,825	440	1,250	3,375	12,825	440	1,250	3,375	12,825	440	1,250
Library	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
General Government	2,718	10,328	1,296	3,682	2,882	10,950	1,368	3,887	1,767	6,716	878	2,494
TOTAL EXPENDITURES	\$ 25,368	\$ 96,397	\$ 12,098	\$ 34,369	\$ 26,895	\$ 102,200	\$ 12,770	\$ 36,278	\$ 16,495	\$ 62,681	\$ 8,194	\$ 23,279
NET	\$ (2,036)	\$ (49,263)	\$ (404)	\$ 74,542	\$ (3,254)	\$ (54,626)	\$ (4,791)	\$ 72,778	\$ 5,542	\$ (17,531)	\$ (740)	\$ 84,202
per unit	\$ (81)	\$ (519)			\$ (130)	\$ (575)			\$ 222	\$ (185)		

NOTES

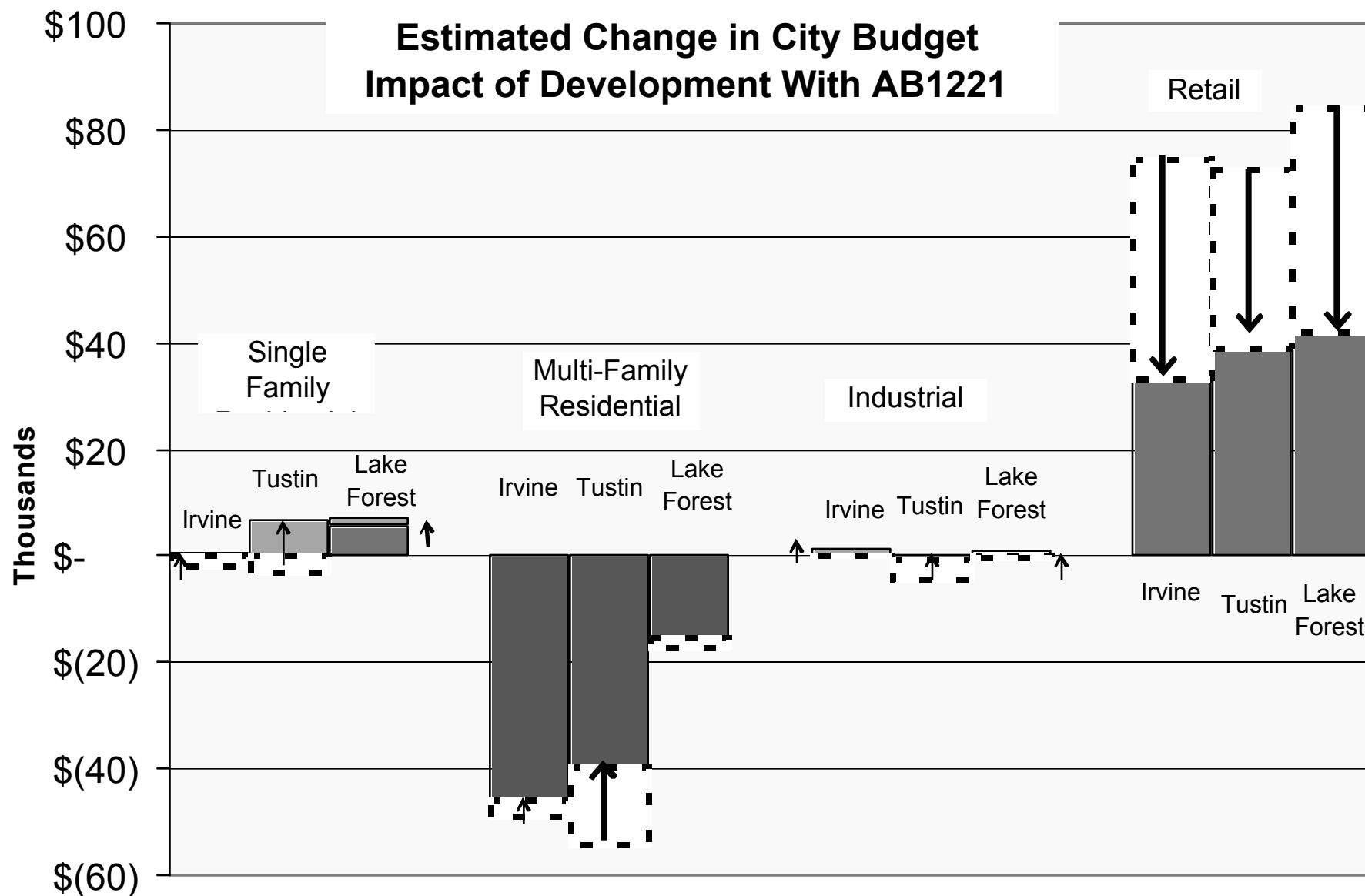
- All revenue and expenditure estimates are based on a consensus of recent fiscal impact analyses, city budgets and reports to the state Controller.
- Property values assume \$325,000 per single family home, \$150,000 per multi-family unit, \$150/sf for retail, \$500,000 per acre for industrial.
- City property tax share is the average share of 1% property tax revenues paid in *non-redevelopment* areas. This rate differs from city to city depending on (among other things) the service responsibility of the
- Sales and use tax: retail project assumes 10,000 square feet of retail per acre with taxable sales of \$240 per square foot, 75% of which is "new sales" (not moved intra-city). Tax rate to city is 1.025% of taxable sales (includes Bradley Burns and Prop 172). Residential project assumes 4% annual turnover (resale) of single family homes (2% for multi-family) times value times 1% local sales tax rate plus 70% of taxable
- Tustin and Lake Forest do not impose Utility User Taxes. Irvine's UUT rate is 1.5% on electricity, gas, water and telephone.
- Business License Tax estimated on DUE basis. Multifamily residential is assumed to be rental property. Assumes comparable rates similar to statewide average among these cities.
- Franchise charge revenue at \$23 per dwelling unit equivalent (DUE) and 1DUE/1000sf commercial.
- State subventions include per-capita based allocations such as MVLF, gas tax (residential only), HOPTR (residential), and Prop172 Public Safety Sales Tax. Also includes property transfer tax and misc
- None of these three cities are responsible for Library services. Tustin funds fire services on a contract with a fire district. Irvine and Lake Forest are not responsible for fire service (a portion of property tax revenue that would otherwise go to the city goes to the fire district to fund fire services).
- Enterprise services such as water, sewer, and garbage are not included. These services are funded by user fees, such that costs equate to revenues.
- Expenditure estimates are based on current statewide median values for full service urban cities correlated with a consensus of recent project fiscal impact analyses. Current service costs per resident specific to

Theoretical Comparison of Annual Costs and Revenues from Different Development Proposals -

After AB1221

EXHIBIT 3.2B

	Irvine				Tustin				Lake Forest			
	SF Residt'l	MF Residt'l	Industr	Retail	SF Residt'l	MF Residt'l	Industr	Retail	SF Residt'l	MF Residt'l	Industr	Retail
Property Value ²	8,125,000	14,250,000	2,500,000	7,500,000	8,125,000	14,250,000	2,500,000	7,500,000	8,125,000	14,250,000	2,500,000	7,500,000
Property Size (acres)	5	5	5	5	5	5	5	5	5	5	5	5
Retail Square footage per acre	-	-	-	10,000	-	-	-	10,000	-	-	-	10,000
Residential Units	25	95	n/a	n/a	25	95	n/a	n/a	25	95	n/a	n/a
Property Tax share of 1% ³	16.0%	16.0%	16.0%	16.0%	30.2%	30.2%	30.2%	30.2%	17.1%	17.1%	17.1%	17.1%
Utility User Tax Rate ⁵	1.5%	1.5%	1.5%	1.5%	0%	0%	0%	0%	0%	0%	0%	0%
CITY TAX REVENUE												
Property Tax Revenue	12,220	18,468	4,000	12,000	23,065	34,858	7,550	22,650	13,034	19,699	4,267	12,800
Sales Tax Revenue ⁴	5,442	8,435	743	49,500	5,442	8,435	743	49,500	5,442	8,435	743	49,500
Utility User Tax ⁵	2,976	4,523	4,791	3,080	-	-	-	-	-	-	-	-
Business License Tax ⁶	-	665	2,250	1,063	-	665	2,250	1,063	-	665	2,250	1,063
Franchise Taxes ⁷	575	2,185	1,725	1,438	575	2,185	1,725	1,438	575	2,185	1,725	1,438
State Aid & other revenues ⁸	4,697	16,542	69	206	4,697	16,542	69	206	4,697	16,542	69	206
TOTAL REVENUES	\$ 25,909	\$ 50,818	\$ 13,577	\$ 67,286	\$ 33,779	\$ 62,686	\$ 12,336	\$ 74,856	\$ 23,748	\$ 47,526	\$ 9,053	\$ 65,006
CITY EXPENDITURES												
Police Department	15,000	56,998	6,600	18,749	12,857	48,856	5,657	16,071	7,078	26,895	3,114	8,847
Fire Department	n/a	n/a	n/a	n/a	3,506	13,324	1,543	4,383	n/a	n/a	n/a	n/a
Public Works	3,375	12,825	2,970	8,438	3,375	12,825	2,970	8,438	3,375	12,825	2,970	8,438
Planning & Community Devlpmt	900	3,420	792	2,250	900	3,420	792	2,250	900	3,420	792	2,250
Parks & Community Services	3,375	12,825	440	1,250	3,375	12,825	440	1,250	3,375	12,825	440	1,250
Library	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
General Government	2,718	10,328	1,296	3,682	2,882	10,950	1,368	3,887	1,767	6,716	878	2,494
TOTAL EXPENDITURES	\$ 25,368	\$ 96,397	\$ 12,098	\$ 34,369	\$ 26,895	\$ 102,200	\$ 12,770	\$ 36,278	\$ 16,495	\$ 62,681	\$ 8,194	\$ 23,279
NET	\$ 542	\$ (45,578)	\$ 1,479	\$ 32,917	\$ 6,884	\$ (39,515)	\$ (434)	\$ 38,578	\$ 7,253	\$ (15,155)	\$ 859	\$ 41,727
per unit	\$ 22	\$ (480)			\$ 275	\$ (416)			\$ 290	\$ (160)		



Theoretical Comparison of Annual Costs and Revenues from Different Development Proposals -

Status Quo

EXHIBIT 3.3A

	Sacramento				Roseville				Elk Grove			
	SF Residt'l	MF Residt'l	Industr	Retail	SF Residt'l	MF Residt'l	Industr	Retail	SF Residt'l	MF Residt'l	Industr	Retail
Property Value ²	8,125,000	14,250,000	2,500,000	7,500,000	8,125,000	14,250,000	2,500,000	7,500,000	8,125,000	14,250,000	2,500,000	7,500,000
Property Size (acres)	5	5	5	5	5	5	5	5	5	5	5	5
Retail Square footage per acre	-	-	-	10,000	-	-	-	10,000	-	-	-	10,000
Residential Units	25	95	n/a	n/a	25	95	n/a	n/a	25	95	n/a	n/a
Property Tax share of 1% ³	24.3%	24.3%	24.3%	24.3%	12.8%	12.8%	12.8%	12.8%	0.7%	0.7%	0.7%	0.7%
Utility User Tax Rate ⁵	7.5%	7.5%	7.5%	7.5%	0%	0%	0%	0%	2.5%	2.5%	2.5%	2.5%
CITY TAX REVENUE												
Property Tax Revenue	18,559	28,048	6,075	18,225	9,776	14,774	3,200	9,600	537	812	176	528
Sales Tax Revenue ⁴	10,884	16,871	1,485	99,000	10,884	16,871	1,485	99,000	10,884	16,871	1,485	99,000
Utility User Tax ⁷	14,878	22,615	23,954	15,399	-	-	-	-	4,959	7,538	7,985	5,133
Business License Tax ⁶	-	665	2,250	1,063	-	665	2,250	1,063	-	665	2,250	1,063
Franchise Taxes	575	2,185	1,725	1,438	575	2,185	1,725	1,438	575	2,185	1,725	1,438
State Aid & other revenues ⁸	4,697	16,542	69	206	4,697	16,542	69	206	4,697	16,542	69	206
TOTAL REVENUES	\$ 49,593	\$ 86,925	\$ 35,558	\$ 135,330	\$ 25,932	\$ 51,037	\$ 8,729	\$ 111,306	\$ 21,652	\$ 44,613	\$ 13,689	\$ 107,367
CITY EXPENDITURES												
Police Department	13,376	50,830	5,886	16,720	10,779	40,960	4,743	13,474	12,987	49,349	5,714	16,233
Fire Department	8,441	32,077	3,714	10,552	8,117	30,843	3,571	10,146	n/a	n/a	n/a	n/a
Public Works	3,375	12,825	2,970	8,438	3,375	12,825	2,970	8,438	3,375	12,825	2,970	8,438
Planning & Community Devlpmt	900	3,420	792	2,250	900	3,420	792	2,250	900	3,420	792	2,250
Parks & Community Services	3,375	12,825	440	1,250	3,375	12,825	440	1,250	n/a	n/a	n/a	n/a
Library	1,875	7,125	-	-	1,875	7,125	-	-	n/a	n/a	n/a	n/a
General Government	3,761	14,292	1,656	4,705	3,410	12,960	1,502	4,267	2,071	7,871	1,137	3,230
TOTAL EXPENDITURES	\$ 35,104	\$ 133,394	\$ 15,458	\$ 43,915	\$ 31,831	\$ 120,958	\$ 14,018	\$ 39,824	\$ 19,333	\$ 73,466	\$ 10,613	\$ 30,151
NET	(\$ 14,489)	(\$ 46,468)	(\$ 20,100)	(\$ 91,416)	(\$ (5,899))	(\$ (69,921))	(\$ (5,289))	(\$ 71,482)	(\$ 2,319)	(\$ (28,853))	(\$ 3,076)	(\$ 77,216)
per unit	\$ 580	\$ (489)			\$ (236)	\$ (736)			\$ 93	\$ (304)		

NOTES

1. All revenue and expenditure estimates are based on a consensus of recent fiscal impact analyses, city budgets and reports to the state Controller.
2. Property values assume \$325,000 per single family home, \$150,000 per multi-family unit, \$150/sf for retail, \$500,000 per acre for industrial.
3. City property tax share is the average share of 1% property tax revenues paid in *non-redevelopment* areas. This rate differs from city to city depending on (among other things) the service responsibility of the
4. Sales and use tax: retail project assumes 10,000 square feet of retail per acre with taxable sales of \$240 per square foot, 75% of which is "new sales" (not moved intra-city). Tax rate to city is 1.025% of taxable sales (includes Bradley Burns and Prop 172). Residential project assumes 4% annual turnover (resale) of single family homes (2% for multi-family) times value times 1% local sales tax rate plus 70% of taxable
5. Sacramento's UUT is 7.5%. Elk Grove's is 2.5%. Roseville no longer imposes a UUT.
6. Business License Tax estimated on DUE basis. Multifamily residential is assumed to be rental property. Assumes comparable rates similar to statewide average among these cities.
7. Franchise charge revenue at \$23 per dwelling unit equivalent (DUE) and 1DUE/1000sf commercial.
8. State subventions include per-capita based allocations such as MVLF, gas tax (residential only), HOPTR (residential), and Prop172 Public Safety Sales Tax. Also includes property transfer tax and misc
9. Sacramento and Roseville are "full service cities" including police, fire and library services (which Sacramento City provides via a contract with the City-County Library). In Elk Grove, fire, library and parks/recreation services are provided by special districts that receive shares of the property tax that would otherwise go to the city, leaving Elk Grove City with less than 5% of property taxes collected in their jurisdiction. In addition, Elk Grove agreed to a property tax sharing agreement with the County. For Elk Grove, this assumes that 85% of city property tax revenues are sent to the county.
10. Enterprise services such as water, sewer, and garbage are not included. These services are funded by user fees, such that costs equate to revenues.
11. Expenditure estimates are based on current statewide median values for full service urban cities correlated with a consensus of recent project fiscal impact analyses. Current service costs per resident specific to

Theoretical Comparison of Annual Costs and Revenues from Different Development Proposals -

After AB1221

EXHIBIT 3.3B

	Sacramento				Roseville				Elk Grove			
	SF Residt'l	MF Residt'l	Industr	Retail	SF Residt'l	MF Residt'l	Industr	Retail	SF Residt'l	MF Residt'l	Industr	Retail
Property Value ²	8,125,000	14,250,000	2,500,000	7,500,000	8,125,000	14,250,000	2,500,000	7,500,000	8,125,000	14,250,000	2,500,000	7,500,000
Property Size (acres)	5	5	5	5	5	5	5	5	5	5	5	5
Retail Square footage per acre	-	-	-	10,000	-	-	-	10,000	-	-	-	10,000
Residential Units	25	95	n/a	n/a	25	95	n/a	n/a	25	95	n/a	n/a
Property Tax share of 1% ³	38.0%	38.0%	38.0%	38.0%	27.6%	27.6%	27.6%	27.6%	10.8%	10.8%	10.8%	10.8%
Utility User Tax Rate ⁵	7.5%	7.5%	7.5%	7.5%	0%	0%	0%	0%	3%	3%	3%	3%
CITY TAX REVENUE									*Assumes that new AB1221 property tax is not subject to revenue neutrality sharing with the county.			
Property Tax Revenue	29,023	43,862	9,500	28,500	21,080	31,857	6,900	20,700	8,286	12,523	2,712	8,137
Sales Tax Revenue ⁴	5,442	8,435	743	49,500	5,442	8,435	743	49,500	5,442	8,435	743	49,500
Utility User Tax ⁵	14,878	22,615	23,954	15,399	-	-	-	-	4,959	7,538	7,985	5,133
Business License Tax ⁶	-	665	2,250	1,063	-	665	2,250	1,063	-	665	2,250	1,063
Franchise Taxes ⁷	575	2,185	1,725	1,438	575	2,185	1,725	1,438	575	2,185	1,725	1,438
State Aid & other revenues ⁸	4,697	16,542	69	206	4,697	16,542	69	206	4,697	16,542	69	206
TOTAL REVENUES	\$ 54,614	\$ 94,303	\$ 38,240	\$ 96,105	\$ 31,793	\$ 59,684	\$ 11,686	\$ 72,906	\$ 23,959	\$ 47,888	\$ 15,483	\$ 65,476
CITY EXPENDITURES												
Police Department	13,376	50,830	5,886	16,720	10,779	40,960	4,743	13,474	12,987	49,349	5,714	16,233
Fire Department	8,441	32,077	3,714	10,552	8,117	30,843	3,571	10,146	n/a	n/a	n/a	n/a
Public Works	3,375	12,825	2,970	8,438	3,375	12,825	2,970	8,438	3,375	12,825	2,970	8,438
Planning & Community Devlpmt	900	3,420	792	2,250	900	3,420	792	2,250	900	3,420	792	2,250
Parks & Community Services	3,375	12,825	440	1,250	3,375	12,825	440	1,250	n/a	n/a	n/a	n/a
Library	1,875	7,125	-	-	1,875	7,125	-	-	n/a	n/a	n/a	n/a
General Government	3,761	14,292	1,656	4,705	3,410	12,960	1,502	4,267	2,071	7,871	1,137	3,230
TOTAL EXPENDITURES	\$ 35,104	\$ 133,394	\$ 15,458	\$ 43,915	\$ 31,831	\$ 120,958	\$ 14,018	\$ 39,824	\$ 19,333	\$ 73,466	\$ 10,613	\$ 30,151
NET	\$ 19,511	\$ (39,091)	\$ 22,782	\$ 52,191	\$ (38)	\$ (61,273)	\$ (2,332)	\$ 33,082	\$ 4,626	\$ (25,578)	\$ 4,870	\$ 35,325
per unit	\$ 780	\$ (411)			\$ (2)	\$ (645)			\$ 185	\$ (269)		

