

**FISCAL IMPACT SUMMARY
CITY OF PASO ROBLES
GENERAL PLAN ALTERNATIVES**

November 11, 2003

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GENERAL PLAN ALTERNATIVES**

Prepared For

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EXECUTIVE SUMMARY

BACKGROUND

This executive summary describes a series of analyses of the potential fiscal impacts to the City of Paso Robles (the "City") expected to result from the future development of currently undeveloped and underdeveloped areas within the existing City limits and the proposed annexation areas under consideration as of October 14, 2003 as part of the 2003 General Plan Update. In preparing these analyses, David Taussig & Associates, Inc. ("DTA") relied on information provided by Rincon Consultants on the proposed General Plan Land Use Alternatives that are being reviewed and considered by the City. The fiscal analyses performed by DTA also used information from the City's 2003-04 Operating Budget (which has been reviewed for accuracy by the City's Administrative Services Director), as well as a series of interviews and discussions with the City's department heads.

PROJECT DESCRIPTION

DTA used three different approaches to project the fiscal impacts of new development on the City's General Fund.

- Evaluate fiscal impacts of buildout in accordance with the proposed General Plan within the current City boundaries (infill);
- Evaluate the fiscal impacts of buildout for just the proposed annexation areas;
- Evaluate the combination of infill and annexation development.

The first set of evaluations are based on anticipated future development within the existing City limits ("Buildout of Existing City"). Buildout of Existing City is expected to encompass 5,447 dwelling units and 4,525,825 building square feet of nonresidential development, with a total of 14,706 new residents and 8,565 new employees. Also, 968 new hotel rooms are expected to be constructed within the existing City limits by buildout.

The second set of evaluations focus on future development projected for all undeveloped land outside the existing City limits, but within the City's Sphere and expansion areas ("Buildout of Sphere & Expansion Areas"). Development within the potential annexation areas is expected to include 1,702 new dwelling units constructed on 509 newly annexed residential acres, but no nonresidential development. Buildout of Sphere & Expansion Areas is also expected to generate 4,595 residents, but no new employees. (There may be neighborhood commercial land uses provided but the amount and number of employees would not be significant.)

The third set of fiscal impact evaluations encompass future development on all undeveloped land both within the City's existing boundaries and within the City's Sphere and expansion areas ("Total Buildout"). The total development potential of the Draft 2003 General Plan Update is expected to include 7,149 new dwelling units, 4,525,825 building square feet of nonresidential development and 968 hotel rooms. The Total Buildout scenario is expected to generate 19,302 new residents and 8,565 new employees.

SCOPE AND METHODOLOGY

The fiscal impacts identified in this report include recurring municipal revenues and costs to the City that result from future development of currently undeveloped or underdeveloped properties. City revenues are generated from a variety of taxes, license and permit fees, fines, and other revenue sources, as listed in Figure 1. City expenditures are associated with a variety of services, such as police protection, fire protection, public works services, general government costs, community development costs, library costs, and recreation services.

Fiscal impacts have been estimated based on the level of development expected to have occurred by the year 2025, as assumed in the General Plan Alternatives. However, all fiscal projections are stated in constant / uninflated 2003 dollars, based on the assumption that the impacts of inflation on City revenues and costs will be identical through 2025.

The methodology employed in estimating the fiscal impacts for the analyses involved a combination of *Case Study* and *Per Capita Multiplier* methods for various cost and revenue categories, as formulated by City staff and DTA in the development of the fiscal impact model that provides the foundation for this analysis.

The three different approaches assuming buildout within the City, buildout outside the City, and the combined total buildout (as discussed above) were each analyzed at three separate levels of service for both police and fire protection (i.e., high, medium and low service levels). Specifically, high levels of service for police and fire protection were, respectively, 1.6 officers and 1.3 firefighters per thousand residents, and medium levels of service for police and fire protection were, respectively, 1.5 officers and 1.0 firefighter per thousand residents. Low levels of service for police and fire protection were, respectively, 1.4 officers and 0.8 firefighters per thousand residents.

CONCLUSIONS OF THE FISCAL IMPACT ANALYSES

Figures 4, 5, 6 and 7 depict the surplus/(deficit) of each buildout projection that was analyzed. The Buildout of Sphere & Expansion Areas analyses were characterized by the highest deficit levels, as a result of the fact that this scenario consists exclusively of residential development. As retail development generates direct sales tax, which is the largest source of City revenues, the absence of this type of development for a particular buildout projection causes the City General Fund to experience a negative fiscal impact, no matter what level of service is provided. For example, assuming that the City adopts high levels of service, Buildout of Sphere and Expansion Areas creates a deficit of services costs versus City revenues of \$2,207,542 per year. The annual deficit per dwelling unit for this scenario is forecasted at \$1,297 per year.

On the other hand, the best performing analysis from a fiscal impact perspective is the Buildout of Existing City, in which a combination of new residential and nonresidential development would generate a surplus for each level of service evaluated (high, medium and low). For example, based on low levels of service, the total surplus generated for the City under Buildout of Existing City is estimated at \$4,544,842 per year. Please note that this buildout projection assumes the successful development of 2,906,529 square feet of retail space and 968 new hotel rooms. As new residential development by itself would generate a deficit projected at \$663 per dwelling unit, the Buildout of Existing City would also create a deficit without retail and hotel development. However, the deficit per dwelling unit is lower for all three levels of service for the Buildout of Existing City versus the Buildout of Sphere and Expansion Areas as a result of limitations established by the County on the property tax revenues apportioned to the City under all future annexations.

The Total Buildout includes both the deficit from the Buildout of Sphere & Expansion Areas and the surplus from the Buildout of Existing City, so it provides a middle ground for the City's fiscal future. The Total Buildout creates a surplus of \$1,017,512 per year with high levels of service, a surplus of \$2,001,975 with medium levels of service, and a surplus of \$2,749,689 with low levels of service.

It is important to note that the costs associated with residential development may be somewhat overstated in these analyses because all police and fire protection costs were calculated based on the number of residents generated, and therefore were exclusively assigned to residential development. Should a share of these costs be apportioned to non-residential development, the positive fiscal impacts of future non-residential development would be reduced, while the fiscal impacts of future residential development on the City would be less negative than indicated herein. Also, these analyses assume that the City's current basic revenue and cost structures will remain the same indefinitely (e.g., assumes that Motor Vehicle In-Lieu Fees will not be reduced or eliminated, assumes that the "triple-flip" proposal regarding property tax and sales tax revenues will not be implemented, and assumes no changes in current laws). Finally, the expectation of 968 hotel rooms is expected to generate almost \$2.5 million in revenues for the Existing City and Total Buildout analyses. The relaxation of this assumption has a significant effect on the overall results for the Existing City and Total Buildout scenarios.

AB 7X and AB1766, otherwise known as the "Triple Flip" legislation, require that cities give up .5% of sales tax in their jurisdictions (1/2 of the sales tax they would receive without the legislation) to the State in exchange for an equal share of property tax. The Triple Flip allows cities to recoup their loss in sales tax via a State backfill property taxes that would ordinarily be directed to school districts as part of the Educational Revenue Augmentation Fund ("ERAF"). The provisions of the Triple Flip are expected to continue until all outstanding bonds/ancillary obligations issued to cover the State's current budget deficit have been paid/retired. The legislation will become effective in July, 2004; preliminary estimates of the effective window of this legislation are approximately five years. Unfortunately, there are concerns that due to the magnitude of the State's deficit, the State may unilaterally decide not to backfill local agencies, thereby causing a net loss to these agencies equal to one-half of their sales tax revenues. Figure 8 compares the total surplus/(deficit) for Existing City Buildout, Sphere & Expansion Buildout, and Total Buildout at medium levels of service assuming the scenario under which the State backfills 100% of the sales tax owed for reimbursement versus the scenario under which the State defaults on its backfill. Total Buildout and Buildout of Existing City stand to lose approximately \$2.8 million per year if the State defaults; Buildout of Sphere and Expansion Areas only stands to lose approximately \$62,000 per year if the State defaults, due to the lack of retail development planned for these areas. Please note, however, that this legislation is expected to be effective for only five years, whereas buildout is expected to occur in 2025. Therefore, if the State does default, the negative fiscal impacts of the Triple Flip will only affect the City for a five-year period.

A sample of the fiscal impact model for the Total Buildout – Medium Levels of Service is attached to this summary report to illustrate the factors utilized in the analyses.

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FIGURES 1-8
Fiscal Impact Analyses

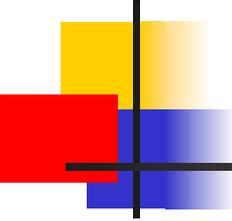


FIGURE 1

City of Paso Robles

Recurring City Revenues

- Secured Property Tax
- Unsecured Property Tax
- Property Transfer Tax
- Sales Tax
- Safety Sales Tax
- Transient Occupancy Tax
- Franchise Fee Revenue
- Business License Revenue
- Licenses, Permits & Fines
- State Revenue
- Gasoline Tax / Traffic Congestion Relief
- Miscellaneous Revenue
- Investment Income Revenue

Recurring City Costs

- Police Protection
- Fire Protection
- Public Works
- General Government
- Community Development
- Library
- Recreation Services

FIGURE 2 – REVENUES FOR TOTAL BUILDOUT: MEDIUM LEVELS OF SERVICE City of Paso Robles

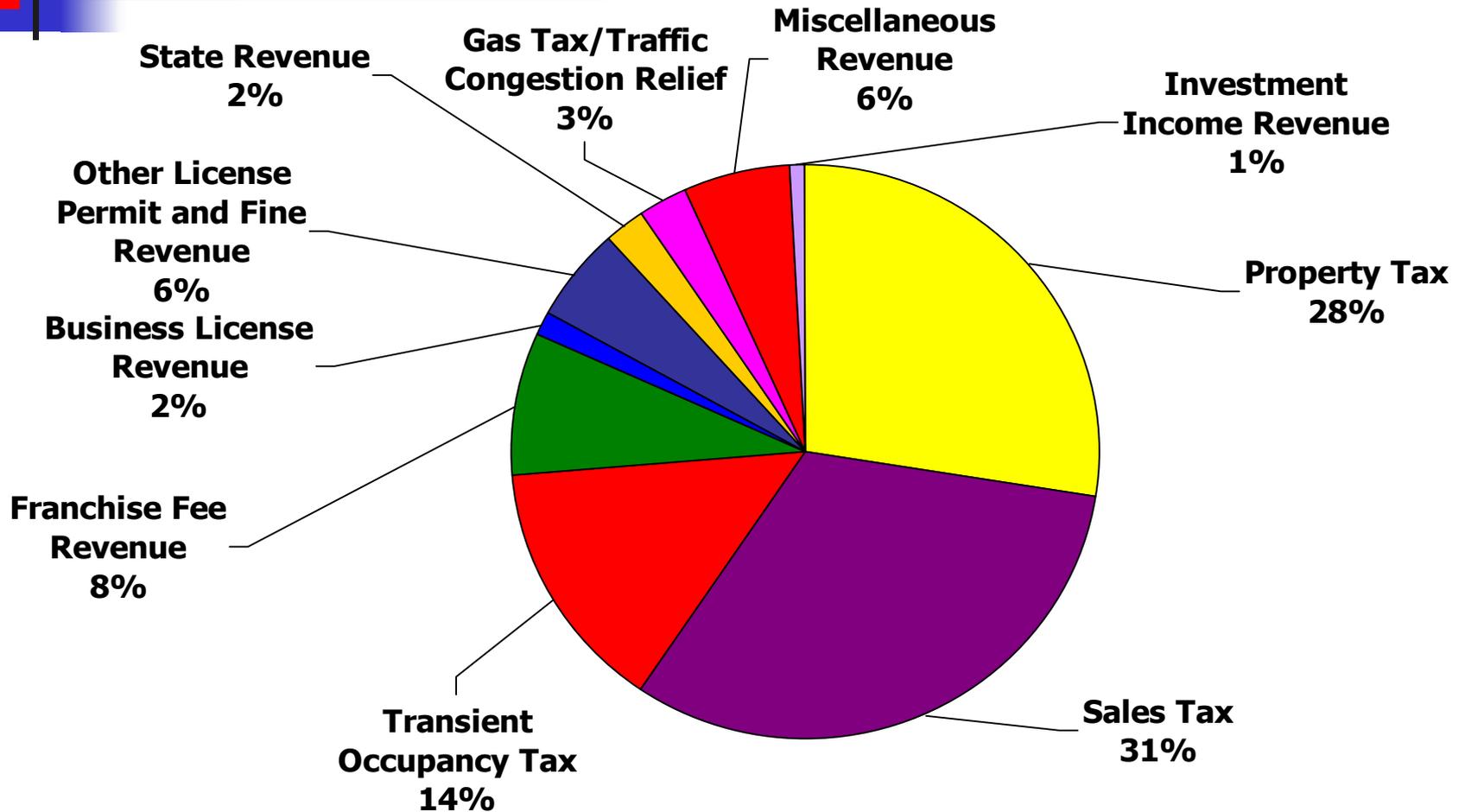
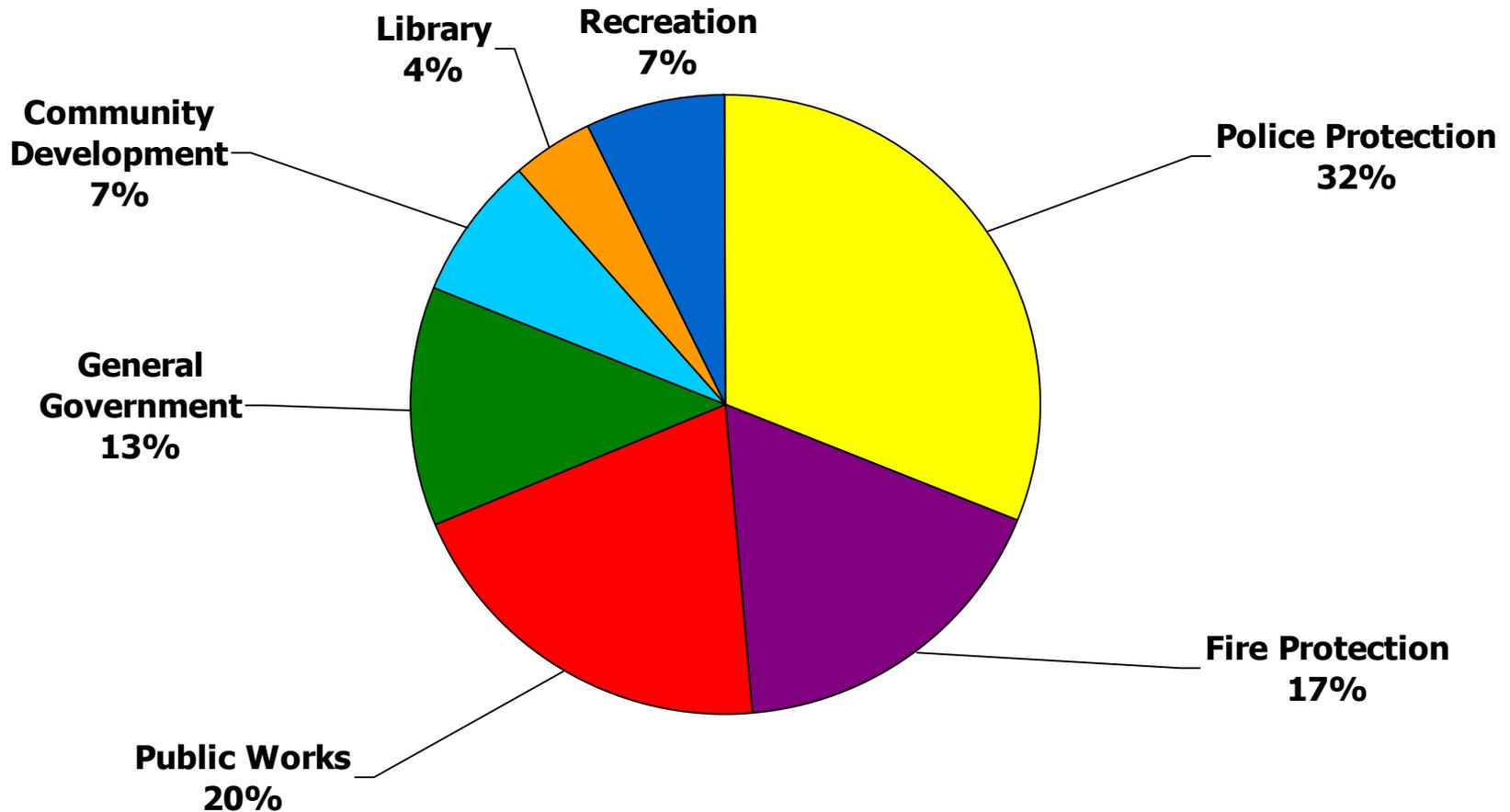


FIGURE 3 – COSTS FOR TOTAL BUILDOUT: MEDIUM LEVELS OF SERVICE City of Paso Robles



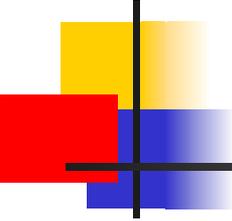


FIGURE 4 – TOTAL SURPLUS/(DEFICIT)

City of Paso Robles

LEVELS OF SERVICE

LAND-USE SCENARIOS

	High	Medium	Low
Existing City Buildout	\$3,225,053	\$3,975,140	\$4,544,842
Sphere & Expansion Buildout	(\$2,207,542)	(\$1,973,165)	(\$1,795,153)
Total Buildout	\$1,017,512	\$2,001,975	\$2,749,689

FIGURE 5 – DEFICIT PER DWELLING UNIT/1

City of Paso Robles

LEVELS OF SERVICE

LAND-USE SCENARIOS		High	Medium	Low
		Existing City Buildout	(\$905)	(\$767)
Sphere & Expansion Buildout	(\$1,297)	(\$1,159)	(\$1,055)	
Total Buildout	(\$1,000)	(\$862)	(\$758)	

1. Does not consider the surplus generated by non-residential development.

FIGURE 6 – TOTAL SURPLUS/(DEFICIT) City of Paso Robles

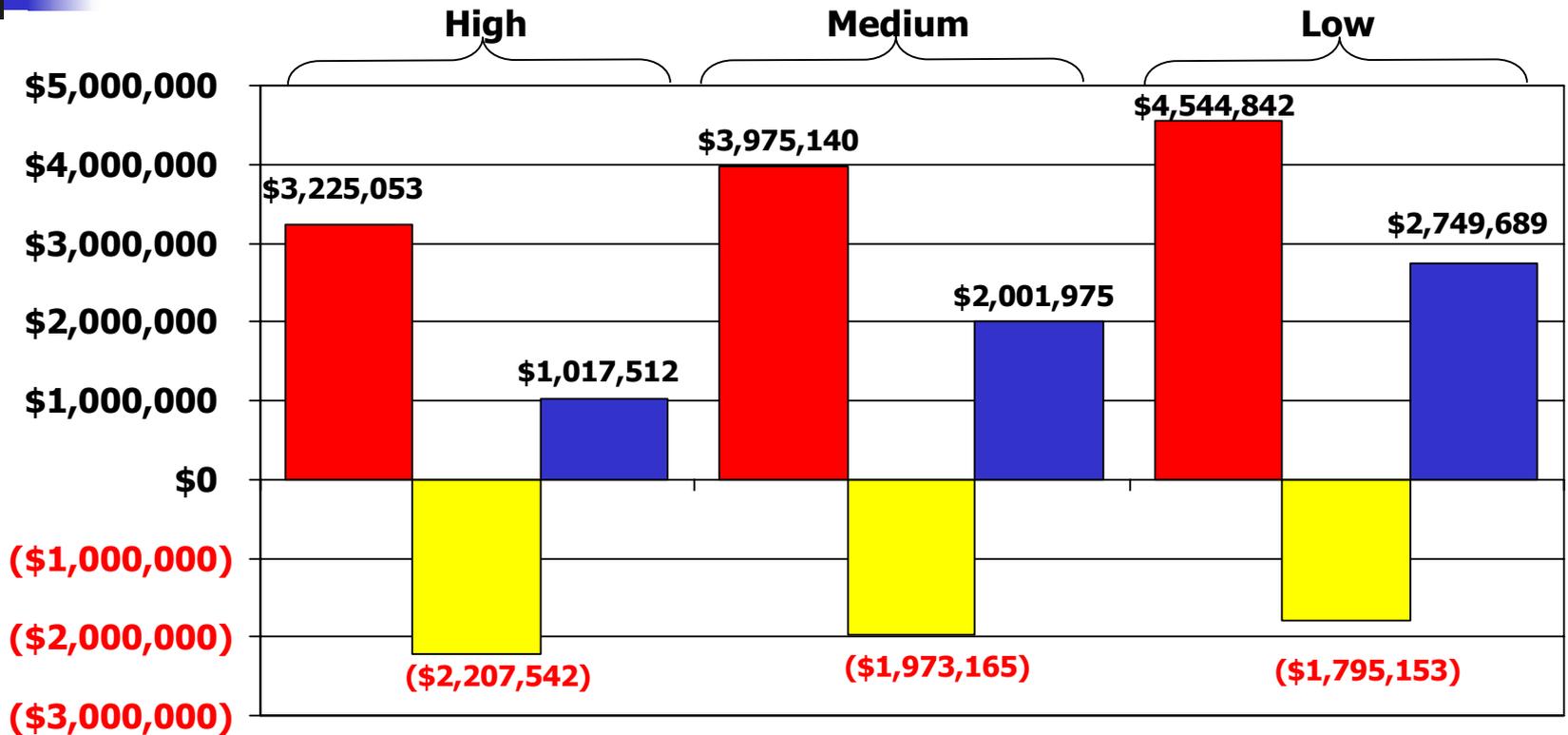


FIGURE 7 – DEFICIT PER DWELLING UNIT

City of Paso Robles

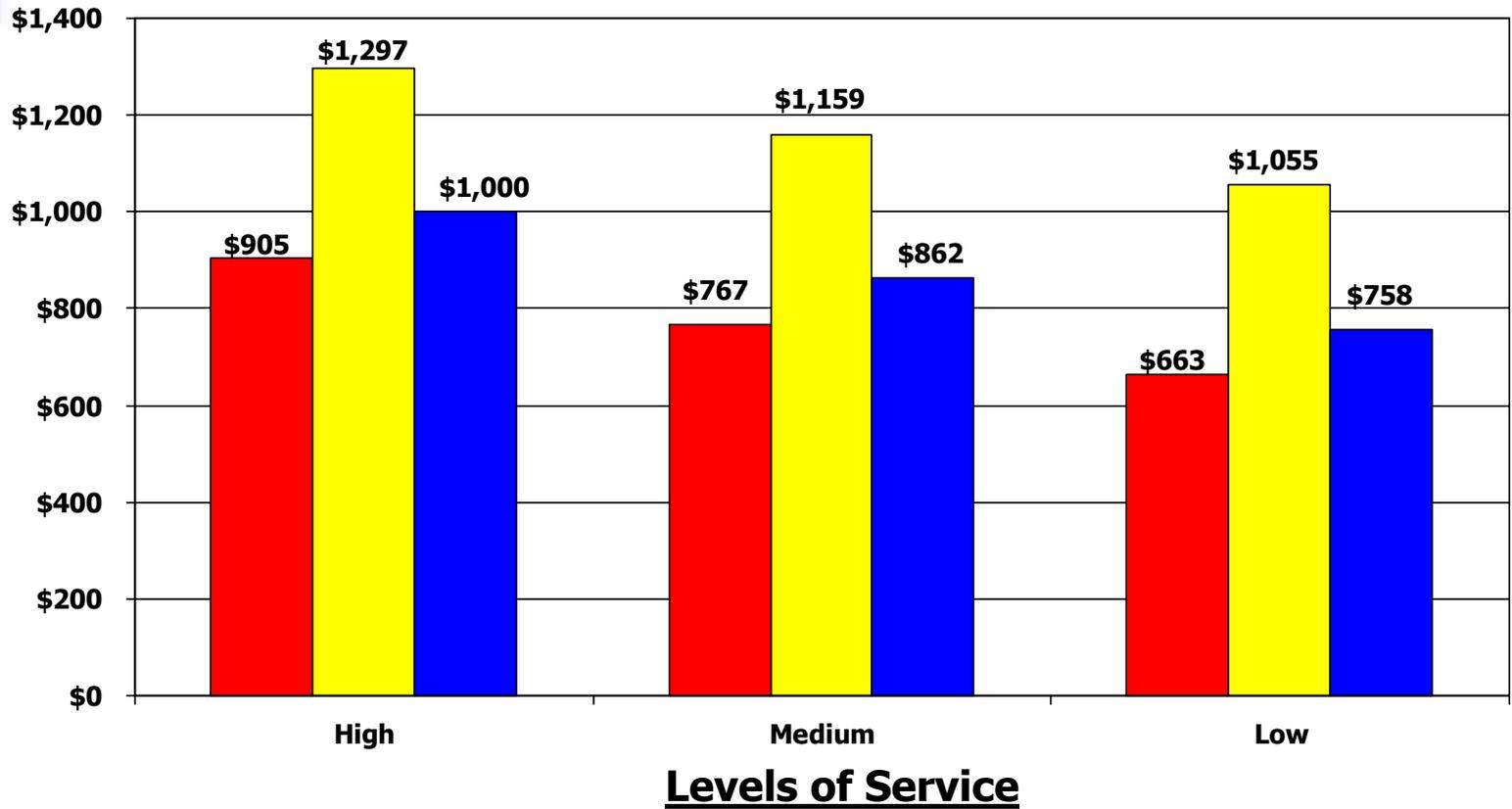
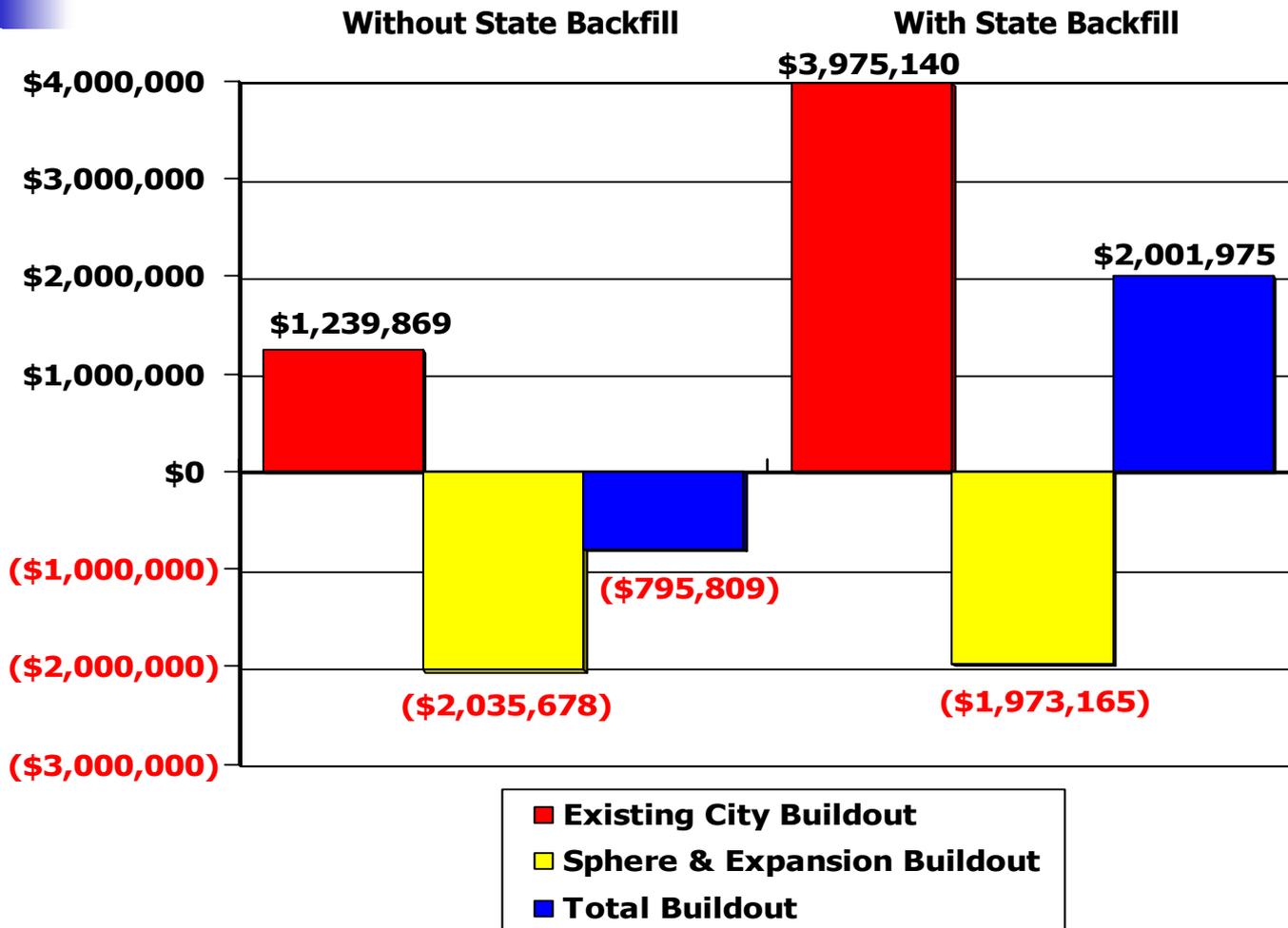


FIGURE 8 – “Triple-Flip” Medium Levels Of Service City of Paso Robles



TABLES 1-8
SAMPLE FISCAL IMPACT ANALYSIS
TOTAL DEVELOPMENT
MEDIUM LEVELS OF SERVICE

TABLE 1
CITY OF EL PASO DE ROBLES : MODEL
LAND USE SUMMARY: RESIDENTIAL AND COMMERCIAL
FISCAL IMPACT ANALYSIS - TOTAL BUILDOUT
MEDIUM LEVELS OF SERVICE

LAND USE	BUILD-OUT		
	WITHIN CITY LIMITS	OUTSIDE CITY LIMITS	TOTAL
DWELLING UNITS			2025
Single-Family Residential	3,129	1,271	4,400
Multi-Family Residential	<u>2,318</u>	<u>431</u>	<u>2,749</u>
TOTAL, DWELLING UNITS	5,447	1,702	7,149
PROJECT RESIDENTS /1			
Single-Family Residential	NA	NA	11,880
<u>Multi-Family Residential</u>	NA	NA	<u>7,422</u>
TOTAL, PROJECT RESIDENTS			19,302
PROJECT ACREAGE			
Single-Family Residential	NA	NA	4,446
<u>Multi-Family Residential</u>	NA	NA	<u>773</u>
TOTAL, RESIDENTIAL ACREAGE			5,219
SEE FOOTNOTES ON FOLLOWING PAGE			

TABLE 1 CONTINUED

**BUILD-OUT
2025**

LAND NONRESIDENTIAL ACRES

NONRESIDENTIAL ACRES

Neighborhood Commercial (NC)	46
Office Professional (OP)	7
Community Commercial (CC)	10
Regional Commercial (RC)	60
Commercial Service (CS)	248
Business Park (BP)	1112
<u>Industrial (IND)</u>	<u>2</u>
TOTAL, NON-RESIDENTIAL	1,486

BUILDING NONRESIDENTIAL SQ.FT.

Neighborhood Commercial (NC)	505,304
Office Professional (OP)	76,146
Community Commercial (CC)	106,933
Regional Commercial (RC)	661,103
Commercial Service (CS)	1,633,189
Business Park (BP)	1,539,882
<u>Industrial (IND)</u>	<u>3,267</u>
TOTAL, NON-RESIDENTIAL	4,525,825

NONRESIDENTIAL EMPLOYEES /2

TOTAL, NON-RESIDENTIAL EMPLOYEES	8,565
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NOTES:

1. U.S. Census

Persons Per Household - Single Family Detached

2.700

2. Economic Development Department, State of California

SHADED CELLS ARE VARIABLE ASSUMPTIONS OR INPUTS UNIQUE TO THE PROJECT.

TABLE 2
CITY OF EL PASO DE ROBLES : MODEL
CASE STUDY REVENUES: PROPERTY TAXES
FISCAL IMPACT ANALYSIS - TOTAL BUILDOUT
MEDIUM LEVELS OF SERVICE

ASSESSED VALUATION ASSUMPTIONS

RESIDENTIAL

Single-Family Residential	\$418,707
Multi-Family Residential	\$258,987

NON-RESIDENTIAL

Neighborhood Commercial (NC)	\$125
Office Professional (OP)	\$110
Community Commercial (CC)	\$125
Regional Commercial (RC)	\$125
Commercial Service (CS)	\$125
Business Park (BP)	\$110
Industrial (IND)	\$75

Base Year Value Per Unit	\$150,000
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SECURED PROPERTY TAX ASSUMPTIONS

APPORTIONMENT FACTOR AS A PERCENT OF 1%	
PROPERTY TAXES PASSED THROUGH TO CITY - PROPERTY WITHIN CITY LIMITS	17.00%
PROPERTY TAXES PASSED THROUGH TO CITY - PROPERTY OUTSIDE CITY LIMITS	8.20%

UNSECURED PROPERTY TAX ASSUMPTIONS

RESIDENTIAL:	
UNSECURED TAXES AS A % OF SECURED	2.75%
NON-RESIDENTIAL:	
UNSECURED TAXES AS A % OF SECURED	10.00%

TABLE 2 CONTINUED**BUILD-OUT**

FISCAL YEAR

(\$s x1,000)

2025

SECURED ASSESSED VALUE CALCULATION:ANNUAL ASSESSED VALUESWITHIN CITY LIMITS

Single-Family Residential	\$1,310,135.7
Multi-Family Residential	\$600,330.8

OUTSIDE CITY LIMITS

Single-Family Residential	\$532,177.2
Multi-Family Residential	\$111,623.2

TOTAL RESIDENTIAL \$2,554,266.9

NON-RESIDENTIAL

Neighborhood Commercial (NC)	\$63,163.0
Office Professional (OP)	\$8,376.1
Community Commercial (CC)	\$13,366.7
Regional Commercial (RC)	\$82,637.8
Commercial Service (CS)	\$204,148.6
Business Park (BP)	\$169,387.0
Industrial (IND)	\$245.0

TOTAL NON-RESIDENTIAL \$541,324.3

SECURED PROPERTY TAX REVENUE CALCULATION:

CITY OF EL PASO DE ROBLES

RESIDENTIAL \$3,566.4

NON-RESIDENTIAL \$920.3

TOTAL SECURED TAX REVENUES TO CITY \$4,486.6

UNSECURED PROPERTY TAX REVENUE CALCULATION:

CITY OF EL PASO DE ROBLES

RESIDENTIAL \$98.1

NON-RESIDENTIAL \$92.0

TOTAL UNSECURED TAX REVENUES TO CITY \$190.1

TOTAL PROPERTY TAXES TO CITY \$4,676.7

SHADED CELLS ARE VARIABLE ASSUMPTIONS OR INPUTS UNIQUE TO THE PROJECT.

TABLE 3
CITY OF EL PASO DE ROBLES : MODEL
CASE STUDY: SALES TAXES AND PROPERTY TRANSFER TAXES
FISCAL IMPACT ANALYSIS - TOTAL BUILDOUT
MEDIUM LEVELS OF SERVICE

RESIDENTIAL INDIRECT SALES TAX GENERATION ASSUMPTIONS

AVERAGE HOUSEHOLD INCOME ASSUMPTIONS:

WEIGHTED AVERAGE RESIDENTIAL PRICE	\$357,290
AVERAGE RESIDENTIAL MORTGAGE (45% DOWN)	\$196,510
ANNUAL MORTGAGE PAYMENTS @ 8.00% & 30 YEARS	\$17,303
AVG. HOUSEHOLD INCOME (4:1 INCOME/PAYMENT RATIO):	\$69,212
RETAIL TAXABLE EXPENDITURES (% OF INCOME):	20.0%
PROJECT RESIDENTS' PURCHASES OUTSIDE PROJECT AND WITHIN INCORPORATED CITY:	50.0%

PROPERTY TRANSFER TAX ASSUMPTIONS

RESIDENTIAL PROPERTY TURNOVER RATE	10.00%
BUS & COM PROPERTY TURNOVER RATE	5.00%
TRANSFER TAX AS A % OF PRICE	0.11%
PROPERTY TRANSFER TAX PASSED THROUGH TO CITY	50.00%

BUSINESS DIRECT SALES & USE TAX GENERATION ASSUMPTIONS

SALES TAXES PASSED THROUGH TO CITY, APPLIED TO COSTS:	1.00%
COUNTYWIDE AND STATE POOLED TAX REVENUE (% of 1%)	0.00%
SAFETY SALES TAX REVENUE	0.0025%
DISPLACED EXISTING CITY SALES TAX	25.00%

PROJECT RETAIL TAXABLE SALES PER SQ. FT:

Neighborhood Commercial (NC)	\$225.00
Office Professional (OP)	\$15.00
Community Commercial (CC)	\$225.00
Regional Commercial (RC)	\$225.00
Commercial Service (CS)	\$225.00
Business Park (BP)	\$15.00
Industrial (IND)	\$10.00

TABLE 3 CONTINUED

FISCAL YEAR	(\$s x1,000)	BUILD-OUT 2025
SALES & USE TAX REVENUE CALCULATION (CUMULATIVE):		
<u>INDIRECT SALES TAX GENERATION</u>		
RESIDENTIAL TAXABLE EXPENDITURES		\$98,959.4
<u>TOTAL TAXABLE PURCHASES WITHIN CITY</u>		<u>\$49,479.7</u>
RESIDENTIAL SALES TAX GENERATION		\$494.8
<u>DIRECT SALES TAX GENERATION</u>		
Neighborhood Commercial (NC)		\$113,693.4
Office Professional (OP)		\$1,142.2
Community Commercial (CC)		\$24,060.0
Regional Commercial (RC)		\$148,748.1
Commercial Service (CS)		\$367,467.5
Business Park (BP)		\$23,098.2
Industrial (IND)		\$32.7
SUB-TOTAL DIRECT TAXABLE SALES		\$678,242.2
<u>LESS: DISPLACED EXISTING CITY SALES TAX</u>		<u>\$169,560.5</u>
TOTAL DIRECT TAXABLE SALES		\$508,681.6
TOTAL DIRECT SALES TAX GENERATION		\$5,086.8
TOTAL PROJECT SALES & USE TAX REVENUES, APPLIED TO COSTS		\$5,581.6
<hr/>		
RESIDENTIAL SAFETY SALES TAX REVENUES		\$1.2
NON-RESIDENTIAL SAFETY SALES TAX REVENUES		\$12.7
TOTAL PROJECT SALES & USE TAX REVENUES		\$5,595.6
<hr/>		
PROPERTY TRANSFER TAX CALCULATION (CUMULATIVE):		
RESIDENTIAL PROPERTY TRANSFER TAXES		\$140.5
NON-RESIDENTIAL PROPERTY TRANSFER TAXES		\$14.9
TOTAL ANNUAL PROPERTY TRANSFER TAXES		\$155.4
<hr/>		

SHADED CELLS ARE VARIABLE ASSUMPTIONS OR INPUTS UNIQUE TO THE PROJECT.

TABLE 4
CITY OF EL PASO DE ROBLES : MODEL
BUSINESS LICENSE, FRANCHISE FEE, T.O.T. REVENUES
FISCAL IMPACT ANALYSIS - TOTAL BUILDOUT
MEDIUM LEVELS OF SERVICE

BUSINESS LICENSE FEE REVENUE		
RESIDENTIAL		NA
NON-RESIDENTIAL (PER EMPLOYEE)		\$31.09
FRANCHISE FEES (RESIDENTIAL - PER CAPITA; NONRESIDENTIAL - PER CAPITA AND EMPLOYEE)		
	RESIDENTIAL	NON-RESIDENTIAL
CABLE	\$11.38	NA
GAS/ELECTRIC	\$10.27	\$10.27
LANDFILL	\$26.58	\$26.58
SOLID WASTE	\$5.15	\$5.15
TOTAL FRANCHISE	\$53.38	\$42.00
TRANSIENT OCCUPANCY TAX		
NUMBER OF AVAILABLE HOTEL ROOMS		968
OCCUPANCY RATE		70.00%
AVERAGE BILLING RATE PER ROOM		\$100.00
% PASSED THROUGH TO CITY		10.00%
FISCAL YEAR (\$s x1,000)		
		BUILD-OUT 2025
BUSINESS LICENSE FEE REVENUE		
TOTAL RESIDENTIAL		NA
NONRESIDENTIAL		
TOTAL NONRESIDENTIAL		\$266.3
TOTAL, BUSINESS LICENSE FEE REVENUE		\$266.3
FRANCHISE FEE REVENUE		
RESIDENTIAL CABLE FRANCHISE FEES		\$219.7
NON-RESIDENTIAL CABLE FRANCHISE FEES		\$0.0
RESIDENTIAL GAS & ELECTRIC FRANCHISE FEES		\$198.3
NON-RESIDENTIAL GAS & ELECTRIC FRANCHISE FEES		\$88.0
RESIDENTIAL LANDFILL FRANCHISE FEES		\$513.0
NON-RESIDENTIAL LANDFILL FRANCHISE FEES		\$227.6
RESIDENTIAL SOLID WASTE FRANCHISE FEES		\$99.4
NON-RESIDENTIAL SOLID WASTE FRANCHISE FEES		\$44.1
TOTAL, FRANCHISE FEE REVENUE		\$1,390.1
TRANSIENT OCCUPANCY TAX REVENUE		
TOTAL, TRANSIENT OCCUPANCY TAX REVENUE		\$2,473.2

SHADED CELLS ARE VARIABLE ASSUMPTIONS OR INPUTS UNIQUE TO THE PROJECT.

**TABLE 5
CITY OF EL PASO DE ROBLES : MODEL
OTHER REVENUE AND REVENUE SUMMARY
FISCAL IMPACT ANALYSIS - TOTAL BUILDOUT
MEDIUM LEVELS OF SERVICE**

OTHER GENERAL REVENUES (MULTIPLIER METHOD)		
	RESIDENTIAL	NONRESIDENTIAL
OTHER LICENSES/PERMITS/FINES	\$25.45	\$52.61
STATE REVENUES	\$18.76	\$0.00
GASOLINE TAXES/TDA FUND	\$25.59	NA
MISCELLANEOUS REVENUES/SERVICE CHARGES	\$36.41	\$36.41

INCOME FROM INVESTMENTS	
EFFECTIVE INTEREST /1	1.77%

1. Local Agency Investment Fund ("LAIF") Rat

FISCAL YEAR	(\$s x1,000)	BUILD-OUT 2025
PER CAPITA REVENUES		
<u>OTHER LICENSES/PERMITS/FINES</u>		
RESIDENTIAL		\$491.2
NON-RESIDENTIAL		\$450.6
TOTAL, LICENSES, PERMITS AND FINES		\$941.8
<u>STATE REVENUES</u>		
RESIDENTIAL		\$362.2
NON-RESIDENTIAL		\$0.0
TOTAL, STATE REVENUES		\$362.2
<u>GASOLINE TAXES/TDA FUND</u>		
RESIDENTIAL		\$493.9
NON-RESIDENTIAL		\$0.0
TOTAL, GASOLINE/TDA FUND REVENUES		\$493.9
<u>MISCELLANEOUS REVENUES</u>		
RESIDENTIAL		\$702.7
NON-RESIDENTIAL		\$311.8
TOTAL, MISCELLANEOUS REVENUES		\$1,014.5
TOTAL RESIDENTIAL PER CAPITA REVENUES		\$3,080.3
TOTAL NON-RESIDENTIAL PER CAPITA REVENUES		\$1,388.4
TOTAL PER CAPITA REVENUES		\$4,468.7
TOTAL CASE STUDY RESIDENTIAL REVENUES		\$4,301.0
TOTAL CASE STUDY NON-RESIDENTIAL REVENUES		\$8,599.9
TOTAL CASE STUDY REVENUES		\$12,900.9
RESIDENTIAL REV AVAILABLE FOR INV. INCOME		\$7,381.3
NON-RESIDENTIAL REV AVAILABLE FOR INV. INCOME		\$9,988.3
TOTAL REVENUES AVAILABLE FOR INVESTMENT INCOME		\$17,369.6
RESIDENTIAL INVESTMENT INCOME		\$65.3
NON-RESIDENTIAL INVESTMENT INCOME		\$88.4
TOTAL INVESTMENT INCOME		\$153.7

SHADED CELLS ARE VARIABLE ASSUMPTIONS OR INPUTS UNIQUE TO THE PROJECT.

TABLE 6
CITY OF EL PASO DE ROBLES : MODEL
POLICE DEPARTMENT, FIRE DEPARTMENT, PUBLIC WORKS & PER CAPITA COSTS
FISCAL IMPACT ANALYSIS - TOTAL BUILDOUT
MEDIUM LEVELS OF SERVICE

POLICE DEPARTMENT COSTS

# OF SWORN OFFICERS PER 1,000 POPULATION /1	1.50
# OF NON-SWORN OFFICERS PER 1,000 POPULATION /2	0.50

- Existing multiple of sworn officers per thousand population: 1.38
- Existing multiple of non-sworn officers per thousand population: .54

FIRE DEPARTMENT COSTS

# OF FIREFIGHTERS PER 1,000 POPULATION /1	1.00
# OF SUPPORT PERSONNEL PER THOUSAND POPULATION /2	0.11

- Existing multiple of firefighters per thousand population: .67
- Existing multiple of support personnel per thousand population

PUBLIC INFRASTRUCTURE REQUIREMENTS

ROADS (LANE MILES)	204.6
SIGNALIZED INTERSECTIONS	33.5
PARK ACREAGE (GROSS) /1	135.1
OPEN SPACE (ACRES)	1199.4
TRAILS (LINEAL MILE)	40.9
STORM DRAIN MILES	125.5

- 7 ACRES PER THOUSAND POPULATION (NEW DEVELOPMENT)

PUBLIC WORKS MAINTENANCE COSTS

	COST	PERCENT RESIDENTIAL
PAVEMENT MAINTENANCE PER LANE MILE	\$1,116	69%
SIGNALIZED INTERSECTION	\$10,371	69%
PARK MAINTENANCE PER ACRE	\$10,285	69%
OPEN SPACE MAINTENANCE PER ACRE	\$43	69%
TRAIL MAINTENANCE PER MILE	\$1,116	69%
STORM DRAIN MILES	\$8,334	69%

OTHER COSTS (MULTIPLIER METHOD)

	RESIDENTIAL	NONRESIDENTIAL
COMMUNITY DEVELOPMENT	\$40.94	\$40.94
LIBRARY	\$34.45	\$0.00
RECREATION SERVICES	\$57.94	\$0.00
GENERAL GOVERNMENT	\$70.46	\$70.46

SHADED CELLS ARE VARIABLE ASSUMPTIONS OR INPUTS UNIQUE TO THE PROJECT.

TABLE 6 CONTINUED

BUILD-OUT

FISCAL YEAR (\$s x1,000) **2025**

CITY DIRECT COSTS

POLICE DEPARTMENT COSTS

RESIDENTIAL	\$4,817.2
<u>NON-RESIDENTIAL</u>	<u>\$0.0</u>
TOTAL, POLICE DEPARTMENT COSTS	\$4,817.2

FIRE DEPARTMENT COSTS

RESIDENTIAL	\$2,707.1
<u>NON-RESIDENTIAL</u>	<u>\$0.0</u>
TOTAL, FIRE DEPARTMENT COSTS	\$2,707.1

PUBLIC WORKS COSTS

RESIDENTIAL PAVEMENT MAINTENANCE	\$158.2
NONRESIDENTIAL PAVEMENT MAINTENANCE	\$70.2
RESIDENTIAL TRAFFIC SIGNAL OPERATION	\$240.8
NONRESIDENTIAL TRAFFIC SIGNAL OPERATION	\$106.9
RESIDENTIAL PARK MAINTENANCE	\$962.5
NONRESIDENTIAL PARK MAINTENANCE	\$427.1
RESIDENTIAL OPEN SPACE MAINTENANCE	\$36.1
NONRESIDENTIAL OPEN SPACE MAINTENANCE	\$16.0
RESIDENTIAL TRAIL MAINTENANCE	\$31.6
NONRESIDENTIAL TRAIL MAINTENANCE	\$14.0
RESIDENTIAL STORM DRAIN MAINTENANCE	\$724.4
<u>NONRESIDENTIAL STORM DRAIN MAINTENANCE</u>	<u>\$321.5</u>
TOTAL, PUBLIC WORKS COSTS	\$3,109.3

COMMUNITY DEVELOPMENT COSTS

RESIDENTIAL	\$790.2
<u>NON-RESIDENTIAL</u>	<u>\$350.6</u>
TOTAL, COMMUNITY DEVELOPMENT COSTS	\$1,140.9

LIBRARY

RESIDENTIAL	\$664.9
<u>NON-RESIDENTIAL</u>	<u>NA</u>
TOTAL, ANIMAL CONTROL COSTS	\$664.9

RECREATION SERVICES

RESIDENTIAL	\$1,118.4
<u>NON-RESIDENTIAL</u>	<u>NA</u>
TOTAL, RECREATION SERVICES COSTS	\$1,118.4

GENERAL GOVERNMENT

RESIDENTIAL	\$1,360.0
<u>NONRESIDENTIAL</u>	<u>\$603.5</u>
TOTAL, GENERAL GOVERNMENT COSTS	\$1,963.5

SHADED CELLS ARE VARIABLE ASSUMPTIONS OR INPUTS UNIQUE TO THE PROJECT.

TABLE 7
CITY OF EL PASO DE ROBLES : MODEL
DETAILED SUMMARY
FISCAL IMPACT ANALYSIS - TOTAL BUILDOUT
MEDIUM LEVELS OF SERVICE

FISCAL YEAR	(\$s x1,000)	BUILD-OUT 2025	% OF TOTAL
ONGOING REVENUES			
<u>SECURED PROPERTY TAXES</u>			
RESIDENTIAL		\$3,566.4	20.35%
NON-RESIDENTIAL		\$920.3	5.25%
<u>UNSECURED PROPERTY TAXES</u>			
RESIDENTIAL		\$98.1	0.56%
NON-RESIDENTIAL		\$92.0	0.53%
<u>PROPERTY TRANSFER TAXES</u>			
RESIDENTIAL		\$140.5	0.80%
NON-RESIDENTIAL		\$14.9	0.08%
<u>SALES TAXES</u>			
RESIDENTIAL		\$494.8	2.82%
NON-RESIDENTIAL		\$5,086.8	29.03%
<u>SAFETY SALES TAXES</u>			
RESIDENTIAL		\$1.2	0.01%
NON-RESIDENTIAL		\$12.7	0.07%
<u>TRANSIENT OCCUPANCY TAX</u>			
RESIDENTIAL		\$0.0	0.00%
NON-RESIDENTIAL		\$2,473.2	14.11%
<u>FRANCHISE FEE REVENUES</u>			
RESIDENTIAL		\$1,030.4	5.88%
NON-RESIDENTIAL		\$359.7	2.05%
<u>BUSINESS LICENSE REVENUES</u>			
RESIDENTIAL		NA	0.00%
NON-RESIDENTIAL		\$266.3	1.52%
<u>OTHER LICENSES/PERMITS/FINES</u>			
RESIDENTIAL		\$491.2	2.80%
NON-RESIDENTIAL		\$450.6	2.57%
<u>STATE REVENUES</u>			
RESIDENTIAL		\$362.2	2.07%
NON-RESIDENTIAL		\$0.0	0.00%
<u>GASOLINE TAXES/TRAFFIC CONGESTION RELIEF</u>			
RESIDENTIAL		\$493.9	2.82%
NON-RESIDENTIAL		\$0.0	0.00%
<u>MISCELLANEOUS REVENUES</u>			
RESIDENTIAL		\$702.7	4.01%
NON-RESIDENTIAL		\$311.8	1.78%
<u>INVESTMENT INCOME REVENUES</u>			
RESIDENTIAL		\$65.3	0.37%
NON-RESIDENTIAL		\$88.4	0.50%
TOTAL RESIDENTIAL REVENUES		\$7,446.6	
<u>TOTAL NON-RESIDENTIAL REVENUES</u>		<u>\$10,076.7</u>	
TOTAL ONGOING REVENUES		\$17,523.3	

TABLE 7 CONTINUED

FISCAL YEAR	(\$s x1,000)	BUILD-OUT 2025	% OF TOTAL
ONGOING COSTS			
<u>POLICE DEPARTMENT COSTS</u>			
RESIDENTIAL		\$4,817.2	31.04%
NON-RESIDENTIAL		\$0.0	0.00%
<u>FIRE DEPARTMENT COSTS</u>			
RESIDENTIAL		\$2,707.1	17.44%
NON-RESIDENTIAL		\$0.0	0.00%
<u>PUBLIC WORKS DEPARTMENT COST</u>			
RESIDENTIAL		\$2,153.7	13.88%
NON-RESIDENTIAL		\$955.7	6.16%
<u>GENERAL GOVERNMENT COSTS</u>			
RESIDENTIAL		\$1,360.0	8.76%
NON-RESIDENTIAL		\$603.5	3.89%
<u>COMMUNITY DEVELOPMENT COSTS</u>			
RESIDENTIAL		\$790.2	5.09%
NON-RESIDENTIAL		\$350.6	2.26%
<u>LIBRARY COSTS</u>			
RESIDENTIAL		\$664.9	4.28%
NON-RESIDENTIAL		NA	0.00%
<u>RECREATION SERVICES COSTS</u>			
RESIDENTIAL		\$1,118.4	7.21%
NON-RESIDENTIAL		NA	0.00%
TOTAL RESIDENTIAL COSTS		\$13,611.5	
<u>TOTAL NON-RESIDENTIAL COSTS</u>		<u>\$1,909.8</u>	
TOTAL ONGOING COSTS		\$15,521.4	
ANNUAL RESIDENTIAL ONGOING SURPLUS/(DEFICIT)		(\$6,164.9)	
ANNUAL NON-RESIDENTIAL ONGOING SURPLUS/(DEFICIT)		<u>\$8,166.9</u>	
TOTAL ANNUAL ONGOING SURPLUS/(DEFICIT)		\$2,002.0	
ANNUAL RESIDENTIAL REVENUE/COST RATIO		0.55	
ANNUAL NON-RESIDENTIAL REVENUE/COST RATIO		5.28	
<u>TOTAL ANNUAL REVENUE/COST RATIO</u>		<u>1.13</u>	

TABLE 8a
CITY OF EL PASO DE ROBLES : MODEL
RESIDENTIAL ONLY
FISCAL IMPACT ANALYSIS - TOTAL BUILDOUT
MEDIUM LEVELS OF SERVICE

FISCAL YEAR	(\$s x1,000)	BUILD-OUT 2025
ONGOING REVENUES		
TOTAL RESIDENTIAL REVENUES		\$7,446.6
ONGOING COSTS		
TOTAL RESIDENTIAL COSTS		\$13,611.5
ANNUAL RESIDENTIAL ONGOING SURPLUS/(DEFICIT)		(\$6,164.9)
ANNUAL RESIDENTIAL SURPLUS/(DEFICIT) PER DWELLING UNIT		(\$0.862)
ANNUAL RESIDENTIAL REVENUE/COST RATIO		0.55

TABLE 8b
CITY OF EL PASO DE ROBLES : MODEL
NON-RESIDENTIAL ONLY
FISCAL IMPACT ANALYSIS - TOTAL BUILDOUT
MEDIUM LEVELS OF SERVICE

FISCAL YEAR	(\$s x1,000)	BUILD-OUT 2025
ONGOING REVENUES		
TOTAL NON-RESIDENTIAL REVENUES		\$10,076.7
ONGOING COSTS		
TOTAL NON-RESIDENTIAL COSTS		\$1,909.8
ANNUAL NON-RESIDENTIAL SURPLUS/(DEFICIT)		\$8,166.9
ANNUAL NON-RESIDENTIAL SURPLUS/(DEFICIT) PER NON-RESIDENTIAL ACRE		\$5.5
ANNUAL NON-RESIDENTIAL REVENUE/COST RATIO		5.28

TABLE 8c
CITY OF EL PASO DE ROBLES : MODEL
SUMMARY - MIXED
FISCAL IMPACT ANALYSIS - TOTAL BUILDOUT
MEDIUM LEVELS OF SERVICE

FISCAL YEAR	(\$s x1,000)	BUILD-OUT 2025	% OF TOTAL
ONGOING REVENUES			
TOTAL RESIDENTIAL REVENUES		\$7,446.6	42.50%
<u>TOTAL NON-RESIDENTIAL REVENUES</u>		<u>\$10,076.7</u>	57.50%
TOTAL ON-GOING REVENUES		\$17,523.3	
ONGOING COSTS			
TOTAL RESIDENTIAL COSTS		\$13,611.5	87.70%
<u>TOTAL NON-RESIDENTIAL COSTS</u>		<u>\$1,909.8</u>	12.30%
TOTAL ON-GOING COSTS		\$15,521.4	
ANNUAL RESIDENTIAL ONGOING SURPLUS/(DEFICIT)		(\$6,164.9)	
ANNUAL NON-RESIDENTIAL ONGOING SURPLUS/(DEFICIT)		<u>\$8,166.9</u>	
TOTAL ANNUAL ONGOING SURPLUS/(DEFICIT)		\$2,001.975	
ANNUAL RESIDENTIAL REVENUE/COST RATIO		0.55	
ANNUAL NON-RESIDENTIAL REVENUE/COST RATIO		5.28	
<u>TOTAL ANNUAL REVENUE/COST RATIO</u>		1.13	