CITY OF WHEATLAND
YUBA COUNTY
JOHNSON RANCHO/HOP FARM AND NICHOLS GROVE ANNEXATIONS
FISCAL IMPACT ANALYSIS

JANUARY 29, 2014

PREPARED BY:
MUNICIPAL RESOURCE GROUP LLC
675 HARTZ AVENUE, SUITE 300
DANVILLE, CA 94526
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I. EXECUTIVE SUMMARY

**Purpose of Fiscal Impact Analysis**

The City of Wheatland ("City"), Yuba County ("County") and the Yuba Local Agency Formation Commission ("Lafco") are processing annexation applications for the Johnson Rancho properties and the Nichols Grove properties ("Annexation Area").

The purpose of the Fiscal Impact Analysis is to analyze the anticipated impacts of development at build-out of the Annexation Area on the City and County General Funds, and to inform the City, County and Lafco regarding revenue neutrality decisions and determinations.

The proposed annexation would enable development of residential units and commercial/employment projects. Table ES-1 summarizes the potential residential and non-residential development assumed in the Fiscal Impact Analysis.

**City of Wheatland Fiscal Impact**

Revenue estimates for the City are based on existing revenue factors, statutory allocations, provisions agreed upon by the City and County for property tax and sales tax revenues, and development potential in the Annexation Area.

Expenditure estimates are based on a benchmark survey of service costs incurred in six cities in the region with populations similar to future the Wheatland population. In addition, some service costs, such as road and park maintenance, are based on typical unit costs incurred by cities. The Fiscal Impact Analysis uses the benchmark costs and unit costs to calculate the full cost of service at build-out of the Annexation Area.

The Fiscal Impact Analysis indicates that Community Facility District fees will be required to achieve fiscal neutrality for the City. The amount of the Community Facility Fees per residential unit and per commercial square foot would be in the range of fees that the City of Wheatland is establishing for current development in the City. Table ES-2 summarizes the fiscal impact of development at build-out of the Annexation Area.
Table ES-2  City of Wheatland Fiscal Impact Summary

<table>
<thead>
<tr>
<th>Expenditure Category</th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Area Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual revenue</td>
<td>$21,502,100</td>
<td>$2,513,400</td>
<td>$24,015,500</td>
</tr>
<tr>
<td>CFD fees</td>
<td>$ 8,651,800</td>
<td>$1,121,700</td>
<td>$ 9,773,500</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>$30,153,900</td>
<td>$3,635,100</td>
<td>$33,789,000</td>
</tr>
<tr>
<td>Annual expense</td>
<td>$30,153,900</td>
<td>$3,635,100</td>
<td>$33,789,000</td>
</tr>
</tbody>
</table>

**Yuba County Fiscal Impact**

Revenue estimates for the County are based on existing revenue factors, statutory allocations, provisions agreed upon by the City and County for property tax and sales tax revenues, and development potential in the Annexation Area.

Yuba County will continue to provide countywide services to the Annexation Area, including general government, judicial services, health and sanitation and other services. The expenditure estimates in the Fiscal Impact Analysis include only those functions that serve the entire county. The analysis relies on the adopted County FY 2013/14 budget plus a five percent factor to adjust for the current reduced County service levels.

Table ES-3 presents the estimated annual General Fund revenues and expenditures at build-out of the Annexation Area. The Fiscal Impact Analysis indicates a positive fiscal impact on the County of approximately $4.6 million per year.

Table ES-3  Yuba County Fiscal Impact at Build-out of the Annexation Area

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Area Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual revenue</td>
<td>$14,965,300</td>
<td>$1,761,000</td>
<td>$16,726,300</td>
</tr>
<tr>
<td>Annual expenditure</td>
<td>$10,873,000</td>
<td>$1,256,100</td>
<td>$12,129,000</td>
</tr>
<tr>
<td>Net fiscal impact</td>
<td>$ 4,092,300</td>
<td>$ 504,900</td>
<td>$ 4,597,300</td>
</tr>
</tbody>
</table>
II. INTRODUCTION

Purpose of Fiscal Impact Analysis
The City of Wheatland ("City"), Yuba County ("County") and the Yuba Local Agency Formation Commission ("Lafco") are processing annexation applications for the Johnson Rancho properties and the Nichols Grove properties ("Annexation Area").

The City and County have executed a "Master Tax Exchange Agreement Relating to City Annexations" that specifies the exchange of property tax revenue and sales tax revenue generated in the Annexation Area.

The purpose of this Fiscal Impact Analysis is to analyze the anticipated impacts of development of the Annexation Area on the City and County General Funds. Development plans for the entirety of the properties have not been proposed and the period of development has not been estimated; accordingly, this Fiscal Impact Analysis provides an analysis of the fiscal impacts at build-out of the Annexation Area, rather than in phases or over a specific period of time.

Lafco must exercise its authority to ensure that affected populations receive adequate, efficient and effective governmental services. Lafco Policies, Standards and Procedures ("Lafco Policy") provide guidance for determining that the affected populations will receive adequate, efficient and effective governmental services. Lafco Policy II.O states:

1. "Revenue Neutrality is Applicable to All Proposals. Yuba Lafco will approve a proposed change of organization or reorganization only if the Commission finds that the proposal will result in a similar exchange of both revenues and service responsibilities among the affected agencies. A proposal is deemed to have met this standard if the amount of revenue that will be transferred to the proposed service-providing agency is substantially equal to the expense the current service provider bears in providing the services to be transferred."

2. "Adjustment to Create Revenue Neutrality. In the event the expense to the new service provider is substantially greater than or less than that amount of revenue transferred from the current service provider, the current service provider and the new service-providing agency must agree to revenue transfer provisions to compensate for the imbalance."

3. "Failure to Achieve Revenue Neutrality. Where achieving substantial revenue neutrality is not possible because of the limitations of State law, Yuba Lafco shall impose all feasible conditions available to reduce any revenue imbalance, or it may deny the proposal. The Commission recognizes that strict compliance with the revenue neutrality standard may not be feasible for certain proposals and that the need for service may sometimes outweigh the requirement for complete revenue neutrality. Where the failure to achieve revenue neutrality is primarily due to a disagreement between the affected agencies, the Commission may deny the applications."

"Paragraphs 1, 2 and 3 of this section will be considered to be complied with if:

a) The affected agencies have agreed to a specific revenue split for the proposal and have filed a copy of that agreement with the Executive Officer with a statement that the agreement adequately provides for revenue neutrality, or,
b) A master tax exchange agreement or agreed-upon formula is in effect between the affected agencies and the agencies confirm in writing that such agreement is applicable to this proposal and that it provides for a balanced exchange of service costs and revenues.

In addition, California Government Code section 56668(j) provides that the Lafco review shall address:

"The ability of the newly formed or receiving entity to provide the services which are the subject of the application to the area, including the sufficiency of revenues for those services following the proposed boundary change".

This Fiscal Impact Analysis is intended to inform the City, County and Lafco in making these determinations.

Organization of the Report
This Report is organized in the following chapters:

Chapter I is an Executive Summary of the Report. It provides a general summary of the Fiscal Impact Analysis and conclusions.

This Chapter II provides the background information regarding the purpose of the Fiscal Impact Analysis, and the Lafco Policies and California Government Code guidance to be considered for proposed annexations.

Chapter III provides a description of the Annexation Area, as well as the density and intensity of land uses that may be permitted in the Annexation Area.

Chapter IV discusses the methodologies used in the Fiscal Impact Analysis to estimate the revenues the City and County will receive as a result of development of the Annexation Area and the expenditures the City and County will incur in providing services to the Annexation Area.

Chapter V presents the City revenues and expenditures at build-out of the Annexation Area.

Chapter VI presents the County revenues and expenditures at build-out of the Annexation Area.

Chapter VII provides a summary and conclusions of the Fiscal Impact Analysis.
III. ANNEXATION AREA PROJECT DESCRIPTION AND LAND USE SUMMARY

The City of Wheatland is located along State Route 65 in Yuba County. It is located approximately one mile north of the Bear River and the tri-county boundary of Sutter, Placer and Yuba counties.

The Annexation Area is comprised of two distinct geographical areas.

The Johnson Rancho/Hop Farm annexation is located east of the City, outside the current City limits, and within the City's Sphere of Influence (SOI). Johnson Rancho/Hop Farm consists of approximately 4,149 acres of agricultural land, containing scattered residences. The site is generally bounded by the Yuba County/Placer County line to the south; Wheatland City limits, State Route 65 and the Union Pacific Railroad tracks to the west; Spenceville Road and Dry Creek to the north; and the eastern boundary of the City's SOI to the east. The Johnson Rancho/Hop Farm properties include ownership by Johnson Crossing, AKT Wheatland Ranch, Dave Browne, Browne Cattle Company, Bear River Hop Farm, Wheatland Hop Farm and five “Wheatland Parcels” as described in the Draft EIR for the annexation, dated June 2011. For purposes of this Fiscal Impact Analysis, this entire area is referred to as Johnson Rancho. The area is depicted in Figure III-1, below.

Figure III-1 Johnson Rancho/Hop Farm Annexation

The Nichols Grove annexation is located adjacent to the northern border of the City, within the SOI. Nichols Grove consists of approximately 596 acres of primarily agriculture land. The Nichols Grove annexation consists of the Nichols Ranch property, the Powell property and ten “Non-Participating
Properties” as described in the Nichols Grove Draft EIR for the annexation, dated August 2008. For purposes of this Report, this entire area is referred to as Nichols Grove. The area is depicted in Figure III-2, below.

Figure III-2: Nichols Grove Annexation

![Map of Nichols Grove Annexation]

Source: Nichols Grove Project Draft EIR, August 2008

**Land Use Summary**

Because detailed development plans have not been submitted for the entire Annexation Area, the Fiscal Impact Analysis assumes the density and intensity of land uses based on potential residential units. Potential residential units were provided by the City of Wheatland and Raney Planning and Management, Inc., based on the project Draft Environment Impact Reports.

Potential non-residential development is based on the City of Wheatland General Plan Environmental Impact Report assumption of a jobs/housing balance of .9; that is, for each new residential unit, .9 jobs are assumed to be generated within the City of Wheatland. Each job is also assumed to occupy 475 square feet of commercial/employment space. Based on these factors, the Fiscal Impact Analysis assumes the residential and non-residential development potential as summarized in Table III-1. Detailed data on potential development by property is identified in Appendix A-1 for Johnson Rancho and A-2 for Nichols Grove.

<table>
<thead>
<tr>
<th>Land Uses</th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential units</td>
<td>13,896</td>
<td>1,609</td>
<td>15,505</td>
</tr>
<tr>
<td>Commercial/employment square feet</td>
<td>5,940,540</td>
<td>648,945</td>
<td>6,589,485</td>
</tr>
</tbody>
</table>

Source: Johnson Rancho and Hop Farm Draft EIR, June 2011; Nichols Grove Project Draft EIR, August 2008; Wheatland General Plan EIR; MRG
The Fiscal Impact Analysis estimates the recurring annual City and County General Fund revenues and annual expenditures that may result from development of the Annexation Area. One-time revenues, infrastructure and facilities capital costs, and impacts on other City and County restricted and special funds are not included in the analysis. As discussed previously, the Fiscal Impact Analysis estimates revenues and expenditures at build-out of the Annexation Area.

Two methodologies are used to estimate revenues and expenditures, described in this Chapter.

**Multiplier Method**

A “multiplier” method is used for those revenues and expenditures that can be estimated based on average revenues or average cost per new resident, employee, or combination of residents and employees. For example, if an existing service costs $100 per resident per year, the fiscal impact of new development on that particular service would be $100 multiplied by the number of new residents expected from new development.

To calculate revenues and costs based on the multiplier method, the Fiscal Impact Analysis must identify the existing number of City and County residents, employees and “persons served”. Persons served are typically defined as the number of residents plus .5 employees, which accounts for the part-time presence of employees, as compared to full-time residents.

For City revenue and expenditure categories expressed on a per resident, per employee or per person served basis, multipliers are calculated based on existing populations. Table IV-1 provides the existing residents, employees and persons served in the City of Wheatland. Additional data for these estimates can be found in Exhibit A-3.

Table IV-1: Existing City of Wheatland Residents, Employees and Persons Served

<table>
<thead>
<tr>
<th></th>
<th>Residents</th>
<th>Employees</th>
<th>Persons Served</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Wheatland</td>
<td>3,493</td>
<td>782</td>
<td>3,884</td>
</tr>
</tbody>
</table>

Source: California Department of Finance; SACOG; Goodwin Consulting Group; MRG

For Yuba County revenue and expenditure categories expressed on a per resident, per employee or per person served basis, multipliers are calculated based on existing countywide residents or countywide persons served. These figures are shown in Table IV-2, below. Additional data for these estimates can be found in Exhibit A-3.

Table IV-2: Existing County of Yuba Residents, Employees and Persons Served

<table>
<thead>
<tr>
<th></th>
<th>Residents</th>
<th>Employees</th>
<th>Persons Served</th>
</tr>
</thead>
<tbody>
<tr>
<td>County of Yuba</td>
<td>73,439</td>
<td>24,000</td>
<td>85,439</td>
</tr>
</tbody>
</table>

Source: United States Census Bureau ACS; Woods & Poole; California Department of Finance; MRG

Table IV-3 provides the estimated residents, employees and persons served for Johnson Rancho, Nichols Grove and the entire Annexation Area at build-out. Additional data for these estimates can be found in Exhibit A-4 for Johnson Rancho, Exhibit A-5 for Nichols Grove and Exhibit A-6 for the entire Annexation Area.
Table IV-3  Annexation Area Residents, Employees and Persons Served

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residents</td>
<td>41,689</td>
<td>4,815</td>
<td>46,503</td>
</tr>
<tr>
<td>Employees</td>
<td>12,506</td>
<td>1,448</td>
<td>13,955</td>
</tr>
<tr>
<td>Persons served</td>
<td>47,942</td>
<td>5,539</td>
<td>53,480</td>
</tr>
</tbody>
</table>

Source: City of Wheatland; Raney Planning and Management, Inc.; MRG

**Case Study Method**

A “case study” method is used when revenues or costs will be different from existing revenues or costs (described in economic terms as “marginal revenues” or “marginal costs”). For example, estimating property tax revenue requires an analysis of the assessed value per residential unit or per square foot of commercial property, multiplied by the statutory 1% property tax rate per $100 assessed value, then again multiplied by the City’s or the County’s portion of the 1% total property tax rate. A case study method is required to perform this calculation.

City revenues and expenditures estimated by the multiplier and case study methods are identified in Exhibit B-1 and Exhibit B-11, respectively. County revenues and expenditures estimated by the multiplier and case study methods are identified in Exhibit C-1 and Exhibit C-7, respectively.

**Current Dollars**

The Fiscal Impact Analysis is based on current fiscal year 2013/14 dollars. Future dollar impacts can be estimated by inflationary factors in fiscal impact analyses only if the absorption rates and timing for residential and commercial development are known, and the timeframes for development are relatively short. These requirements are not present for development of the Annexation Area.
V. CITY OF WHEATLAND FISCAL IMPACTS

The City of Wheatland will provide municipal services to the Johnson Rancho and Nichols Grove areas, and will receive annual revenues from the development of the Annexation Area. This Chapter provides a description and analysis of the revenues, expenditures and City fiscal impacts that can be anticipated at build-out of the Annexation Area.

City of Wheatland Revenue Estimates
Annual revenues are estimated based upon either the multiplier method or by case studies. Appendix B-1 identifies the revenues that are based on the multiplier method and those that are based on a case study method.

City Revenues - Multiplier Method
City annual revenues that can be reasonably estimated using the multiplier method are provided in Table V-1. Appendix B-2 calculates the existing average revenue per resident, employee or persons served used to calculate the annual revenues, which are presented in Exhibit B-10.

Table V-1 City of Wheatland Annual Revenue Estimates – Multiplier Method

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Area Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Franchise Fees</td>
<td>$802,300</td>
<td>$92,700</td>
<td>$895,000</td>
</tr>
<tr>
<td>Business License Tax</td>
<td>$143,900</td>
<td>$16,700</td>
<td>$160,600</td>
</tr>
<tr>
<td>Excise Tax (1)</td>
<td>$61,700</td>
<td>$7,100</td>
<td>$68,800</td>
</tr>
<tr>
<td>Encroachment Permits</td>
<td>$30,900</td>
<td>$3,600</td>
<td>$34,500</td>
</tr>
<tr>
<td>FOG Permits</td>
<td>$44,800</td>
<td>$5,200</td>
<td>$50,000</td>
</tr>
<tr>
<td>Police Fines and Fees</td>
<td>$117,300</td>
<td>$13,500</td>
<td>$130,800</td>
</tr>
<tr>
<td>Community Center Rent</td>
<td>$61,700</td>
<td>$7,100</td>
<td>$68,800</td>
</tr>
<tr>
<td>Tow and Impound Fees</td>
<td>$22,200</td>
<td>$2,600</td>
<td>$24,800</td>
</tr>
<tr>
<td>General Fund Cost Allocation</td>
<td>$2,492,100</td>
<td>$287,900</td>
<td>$2,780,000</td>
</tr>
<tr>
<td>Gas Tax</td>
<td>$1,296,100</td>
<td>$149,700</td>
<td>$1,445,800</td>
</tr>
</tbody>
</table>

(1) The excise tax is one percent of the value of new construction. It has been converted to a revenue per person served for purposes of the fiscal impact analysis.

City Revenues - Case Studies
Revenues that cannot be calculated using existing average revenues per resident, per employee or per person served can estimated based on specific case studies. Exhibit B-3 identifies the factors used in the case studies. The following case studies provide estimates for these revenues.

Property Tax:
Property tax revenue is a function of assessed value in the Annexation Area and the portion of the 1% property tax rate per $100 assessed value that is received by the City.

At build-out of the Annexation Area, over fifteen thousand residential units and over six million square feet of commercial/employment space are estimated, resulting in over $5 billion in added secured assessed value. Exhibit B-4 provides the detailed calculation of secured assessed value at build-out of the Annexation Area.
The City and County have entered into a Master Tax Exchange Agreement in which the City is to receive 50% of the “tax increment” attributable to the County’s portion of the property tax in the Annexation Area. “Tax increment” is the amount of property tax derived from increases in assessed value after the area is annexed. Tax increment is separate from the “base” property tax that existed prior to annexation. The Master Tax Exchange Agreement allocates 100% of the “base” property tax to the County.

The County’s pre-annexation portion of the property tax in the Annexation Areas is approximately 52.8%; therefore, the City will receive approximately 26.4% of the property tax increment. However, State law requires a portion of the City’s property tax to be allocated to the Educational Revenue Augmentation Fund (“ERAF”). Approximately 24.5% of the City’s 26.4% portion is transferred to ERAF, resulting in a net percentage of approximately 19.9% of the property tax increment revenue flowing to the City. Exhibit B-5 provides the calculation of the portion of the property tax increment to be received by the City.

Table V-2 provides summary information on property tax revenue for the Annexation Area. Exhibit B-6 provides additional detail.

<table>
<thead>
<tr>
<th>Table V-2</th>
<th>City Secured Property Tax Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Johnson Rancho</td>
</tr>
<tr>
<td>Assessed value at build-out</td>
<td>$4,514,630,800</td>
</tr>
<tr>
<td>Total property tax at 1% per $100 assessed value</td>
<td>$45,146,300</td>
</tr>
<tr>
<td>City portion of property tax</td>
<td>19.9%</td>
</tr>
<tr>
<td>Secured property tax revenue</td>
<td>$8,995,700</td>
</tr>
</tbody>
</table>

In addition to property tax revenue from secured assessed value, the City will receive property tax revenue from unsecured property in the area. Unsecured property taxes are levied on boats, airplanes, and business machinery and equipment. The Fiscal Impact Analysis assumes that unsecured property taxes will be approximately 5% of the secured property tax revenue, consistent with the current ratio of unsecured to secured property taxes. Exhibit B-6 and Table V-3 below provide the details for the calculation of unsecured property taxes.

<table>
<thead>
<tr>
<th>Table V-3</th>
<th>City Unsecured Property Tax Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Johnson Rancho</td>
</tr>
<tr>
<td>City property tax revenue</td>
<td>$8,995,700</td>
</tr>
<tr>
<td>Unsecured property tax percentage of secured</td>
<td>5%</td>
</tr>
<tr>
<td>Unsecured property tax revenue</td>
<td>$449,800</td>
</tr>
</tbody>
</table>

Real Property Transfer Tax:
Real property transfer taxes are levied when a property is sold. The tax rate is $1.10 per $1,000 sales value, divided equally by statute between the City and the County. The Fiscal Impact Analysis assumes that residential property turns over every ten years, and commercial property turns over every twenty years.

Exhibit B-6 provides a detailed analysis of these factors, which are also summarized in Table V-4.
Table V-4  City Real Property Transfer Tax

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Area Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real property transfer tax</td>
<td>$229,900</td>
<td>$27,000</td>
<td>$256,900</td>
</tr>
</tbody>
</table>

Property Tax In-Lieu of Vehicle License Fees:
California vehicle license fees were historically distributed on a per capita basis to cities. In 2004, legislation modified the distribution methodology to what is now known as “Property Tax In-Lieu of Vehicle License Fees” (PTILVLF). A base amount was established for each jurisdiction in fiscal year 2004-05, which is increased (or decreased) by the change in assessed value within the jurisdiction each year thereafter. The Fiscal Impact Analysis uses the fiscal year 2013-14 PTILVLF as the base amount, and applies the percentage change in assessed value over the current assessed value as the basis for estimating PTILVLF at build-out.

Exhibit B-7 provides a detailed analysis of these factors, which are also summarized in Table V-5.

Table V-5  City Property Tax In-Lieu of Vehicle License Fees

<table>
<thead>
<tr>
<th></th>
<th>Existing City FY 2013/14</th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Area Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>PTILVLF FY 2013/14</td>
<td>$201,877</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2013 City Assessed value</td>
<td>$165,564,071</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Build-out assessed value</td>
<td>$4,514,630,800</td>
<td>$530,127,500</td>
<td>$5,044,758,300</td>
<td></td>
</tr>
<tr>
<td>Percentage increase in assessed value</td>
<td>2727%</td>
<td>320%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PTILVLF</td>
<td>$5,504,800</td>
<td>$646,400</td>
<td>$6,151,200</td>
<td></td>
</tr>
</tbody>
</table>

Sales Tax:
The Fiscal Impact Analysis estimates sales tax revenue based on expected household income, the percentage of household income expected to be spent on retail sales, and the sales tax capture rate within the City. In addition, the City is allocated a portion of Countywide and Statewide sales tax revenue resulting from taxable sales that cannot be otherwise identified with a particular point of sale.

The Master Tax Exchange Agreement allocates 87.5% of the sales tax revenue to the City, and 12.5% of the sales tax revenue to the County.

Exhibit B-8 provides a detailed analysis of these factors, which are also summarized in Table V-6.

Table V-6  City Sales Tax Revenue

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Area Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales tax revenue generated</td>
<td>$1,427,300</td>
<td>$165,500</td>
<td>$1,592,800</td>
</tr>
<tr>
<td>Percent allocated to City</td>
<td>87.5%</td>
<td>87.5%</td>
<td>87.5%</td>
</tr>
<tr>
<td>Sales tax revenue</td>
<td>$1,248,900</td>
<td>$144,800</td>
<td>$1,393,700</td>
</tr>
</tbody>
</table>

Community Facilities District Fees:
As development plans are processed by the City, a development-specific fiscal impact analysis is conducted to determine if a Community Facilities District ("CFD") fee will be necessary to supplement other City revenues to support City services. As a component of this Fiscal Impact Analysis, a preliminary sensitivity test was conducted, comparing typical City revenues with expected expenditures. This analysis indicated that a CFD would likely be required for the Annexation Area, once development...
plans are submitted. The amounts of the CFD for each of the annexation areas are presented in Exhibit B-9, which also calculates a preliminary CFD fee per residential unit and per non-residential square foot. While these preliminary fees are hypothetical, they are within the range of CFD fees currently under consideration by the City for other developments.

<table>
<thead>
<tr>
<th>Table V-7</th>
<th>City Community Facility District Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Johnson Rancho</td>
</tr>
<tr>
<td>CFD fees</td>
<td>$8,651,800</td>
</tr>
</tbody>
</table>

Revenue Summary
Table V-8 provides a summary of all multiplier and case study revenues at build-out of the annexation area. Exhibit B-10 provides detailed data.

<table>
<thead>
<tr>
<th>Table V-8</th>
<th>City Revenue Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Johnson Rancho</td>
</tr>
<tr>
<td>Property tax – secured</td>
<td>$8,995,700</td>
</tr>
<tr>
<td>Property tax – unsecured</td>
<td>$449,800</td>
</tr>
<tr>
<td>Real property transfer tax</td>
<td>$229,900</td>
</tr>
<tr>
<td>PTILVLF</td>
<td>$5,504,800</td>
</tr>
<tr>
<td>Sales tax</td>
<td>$1,248,900</td>
</tr>
<tr>
<td>Franchise Fees</td>
<td>$802,300</td>
</tr>
<tr>
<td>Business License Tax</td>
<td>$143,900</td>
</tr>
<tr>
<td>Excise Tax</td>
<td>$61,700</td>
</tr>
<tr>
<td>Encroachment Permits</td>
<td>$30,900</td>
</tr>
<tr>
<td>FOG Permits</td>
<td>$44,800</td>
</tr>
<tr>
<td>Police Fines and Fees</td>
<td>$117,300</td>
</tr>
<tr>
<td>Community Center Rent</td>
<td>$61,700</td>
</tr>
<tr>
<td>Tow and Impound Fees</td>
<td>$22,200</td>
</tr>
<tr>
<td>General Fund Cost Allocation</td>
<td>$2,492,100</td>
</tr>
<tr>
<td>Gas Tax</td>
<td>$1,296,100</td>
</tr>
<tr>
<td>Revenue before CFD fees</td>
<td>$21,502,100</td>
</tr>
<tr>
<td>CFD fees</td>
<td>$8,651,800</td>
</tr>
<tr>
<td>Total revenue</td>
<td>$30,153,900</td>
</tr>
</tbody>
</table>

City of Wheatland Expenditure Estimates
City expenditures are estimated based on either the multiplier method or by case studies. These methodologies are discussed in the sections that follow. Exhibit B-11 identifies the City services that are estimated based on the multiplier or case study methodology.

City Expenditures - Multiplier Method
Because future City costs per person or per person served are unlikely to be the same as existing City costs, a benchmark surveys was conducted among cities in the region with a range of populations from 12,000 to 44,000, and a range of employees from 5,000 to 9,000. Future Wheatland costs are more likely to resemble these benchmark cities' costs. The benchmark cities are Marysville, Grass Valley, Auburn, Dixon, Galt and Lincoln. Exhibits B-15 through B-24 provide the average cost per resident or per person served among the benchmark cities.
The benchmark cities' average costs per resident or per person served are used as the multipliers to determine future City costs. Appendix B-12 provides the benchmark cities' average costs that are used for service costs estimated by the multiplier method.

City costs that are estimated by the multiplier method are summarized in Table V-9 and are presented in detail in Exhibit B-14.

<table>
<thead>
<tr>
<th>Table V-9</th>
<th>City of Wheatland Expenditure Estimates – Multiplier Method</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditure Category</strong></td>
<td><strong>Johnson Rancho</strong></td>
</tr>
<tr>
<td>City Council</td>
<td>$115,400</td>
</tr>
<tr>
<td>City Manager, City Attorney, City Clerk</td>
<td>$1,242,400</td>
</tr>
<tr>
<td>Administrative Services</td>
<td>$1,556,400</td>
</tr>
<tr>
<td>Community Development</td>
<td>$929,400</td>
</tr>
<tr>
<td>Police Department</td>
<td>$8,976,900</td>
</tr>
<tr>
<td>Fire Department</td>
<td>$4,828,400</td>
</tr>
<tr>
<td>Public Works</td>
<td>$3,167,000</td>
</tr>
<tr>
<td>Recreation and Facilities Maintenance</td>
<td>$449,500</td>
</tr>
<tr>
<td>Animal Control</td>
<td>$363,500</td>
</tr>
<tr>
<td>Non-Departmental</td>
<td>$1,651,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$23,279,900</td>
</tr>
</tbody>
</table>

**City Expenditures - Case Studies**
Expenditure categories that cannot be calculated using existing average cost per resident, per employee, or per person served can be estimated based on specific case studies. These types of expenditures are based on the number of facilities to be maintained and the unit cost for maintenance, rather than the number of residents or persons served. For example, there are an estimated 69 acres ("units") of parkland identified in the Annexation Area Draft Environmental Impact Reports. Costs per unit have been developed based on recent studies by Goodwin Consulting Group. The "units" and unit costs for each of these types of facilities are identified in Exhibit B-13. The costs are summarized in Table V-10, below.

<table>
<thead>
<tr>
<th>Table V-10</th>
<th>City of Wheatland Expenditure Estimates – Case Study Method</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditure Category</strong></td>
<td><strong>Johnson Rancho</strong></td>
</tr>
<tr>
<td>Traffic signal maintenance</td>
<td>$518,800</td>
</tr>
<tr>
<td>Street light maintenance</td>
<td>$419,000</td>
</tr>
<tr>
<td>Road maintenance</td>
<td>$1,930,000</td>
</tr>
<tr>
<td>Storm drain pump station maintenance</td>
<td>$339,200</td>
</tr>
<tr>
<td>Storm drain pipe maintenance</td>
<td>$1,410,400</td>
</tr>
<tr>
<td>Storm drain facility maintenance</td>
<td>$1,027,600</td>
</tr>
<tr>
<td>Landscape area maintenance (1)</td>
<td>$684,000</td>
</tr>
<tr>
<td>Park maintenance</td>
<td>$545,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$6,874,000</td>
</tr>
</tbody>
</table>

(1) No acreage identified in DEIR
Expenditure Summary:

Table V-11 and Exhibit B-14 provide a summary of all multiplier and case study expenditures at build-out of the annexation area.

<table>
<thead>
<tr>
<th>Expenditure Category</th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Area Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Multiplier expenditures</td>
<td>$23,279,900</td>
<td>$2,689,400</td>
<td>$25,969,300</td>
</tr>
<tr>
<td>Case study expenditures</td>
<td>$6,874,000</td>
<td>$945,700</td>
<td>$7,819,700</td>
</tr>
<tr>
<td>Total</td>
<td>$30,153,900</td>
<td>$3,635,100</td>
<td>$33,789,000</td>
</tr>
</tbody>
</table>

City of Wheatland Annual Fiscal Impact

Table V-12 combines the total annual General Fund revenues and the total annual General Fund expenditures estimated for the Annexation Area. As the table indicates, Community Facility District fees will be required to achieve fiscal neutrality for the City. The amount of the Community Facility Fees per residential unit and per commercial square foot is in the range of fees that the City of Wheatland is establishing for current development in the City.

<table>
<thead>
<tr>
<th>Expenditure Category</th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Area Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual revenue</td>
<td>$21,502,100</td>
<td>$2,513,400</td>
<td>$24,015,500</td>
</tr>
<tr>
<td>CFD fees</td>
<td>$8,651,800</td>
<td>$1,121,700</td>
<td>$9,993,500</td>
</tr>
<tr>
<td>Total revenue</td>
<td>$30,153,900</td>
<td>$3,635,100</td>
<td>$33,789,000</td>
</tr>
<tr>
<td>Annual expense</td>
<td>$30,153,900</td>
<td>$3,635,100</td>
<td>$33,789,000</td>
</tr>
</tbody>
</table>
VI. YUBA COUNTY FISCAL IMPACTS

Following annexation, Yuba County will continue to provide County services to the Annexation Area at the same level that it provides to the current residents of the City of Wheatland. The County will receive certain annual revenues from the development of the Annexation Area. This Chapter provides a description and analysis of the County revenues, expenditures, and the fiscal impact that can be anticipated at build-out of the Annexation Area.

Yuba County’s most recent General Plan Update included a fiscal analysis (prepared in 2011) for planned growth. The 2011 General Plan fiscal analysis considered various development alternatives, including the impacts of new development in the unincorporated areas versus annexations or incorporations. To complete this evaluation, the General Plan fiscal analysis identified the portion of General Fund revenues and costs incurred for countywide services (incorporated and unincorporated areas) versus "municipal services" provided by the County in unincorporated areas. The analysis of fiscal impacts on the County generated by the Annexation Area is generally consistent with General Plan fiscal methodology and includes the Countywide Services listed below.

<table>
<thead>
<tr>
<th>Table VI-1</th>
<th>Summary of Countywide and Municipal Services [1]</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Countywide Services</strong></td>
<td><strong>Municipal Services</strong></td>
</tr>
<tr>
<td>General Government</td>
<td>General Government</td>
</tr>
<tr>
<td>Detention &amp; Correction</td>
<td>Law Enforcement</td>
</tr>
<tr>
<td>Judicial</td>
<td>Fire Services</td>
</tr>
<tr>
<td>Protection Inspection/ Public Protection</td>
<td>Planning/ Community Development</td>
</tr>
<tr>
<td>Public Assistance</td>
<td>Public Works</td>
</tr>
<tr>
<td>Health &amp; Sanitation</td>
<td>Road Maintenance</td>
</tr>
<tr>
<td></td>
<td>Parks &amp; Recreation</td>
</tr>
<tr>
<td></td>
<td>Library</td>
</tr>
</tbody>
</table>

[1] Includes only categories funded or subsidized by the County General Fund.

To account for changes since the FY 2010/11 budget used to prepare the 2011 General Plan fiscal analysis, some additional refinements were made; this Chapter contains a discussion of these refinements.

**Yuba County Revenue Estimates**
Annual revenues are estimated based upon either the multiplier method or by case studies. Exhibit C-1 is an index of revenue methodologies.

**County Revenues - Multiplier Method**
Annual County revenues that can be reasonably estimated using the multiplier method are provided in Table VI-2. These multipliers are consistent with the approach utilized in the County’s General Plan fiscal study, conducted in 2011. Exhibit C-2 provides the average revenue per resident, per employee or per person served. Exhibit C-3 and Table VI-2 provide the detailed calculation for each revenue source by multiplying the existing average revenue by future residents, employees or persons served to estimate revenues at build-out of the Annexation Area.
Table VI-2  

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Areas Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for Service</td>
<td>$602,300</td>
<td>$69,600</td>
<td>$671,900</td>
</tr>
<tr>
<td>Fines, Forfeitures, and Penalties</td>
<td>$277,200</td>
<td>$32,000</td>
<td>$309,200</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>$645,600</td>
<td>$74,600</td>
<td>$720,200</td>
</tr>
</tbody>
</table>

**County Revenues - Case Studies**

Revenues that cannot be calculated using existing average revenues per resident, per employee or per person served can be estimated based on specific case studies. Exhibit C-4 identifies factors used in the case studies. The following case studies provide estimates for these revenues.

**Property Tax:**

Property tax revenue is a function of assessed value in the Annexation Area and the portion of the 1% property tax rate per $100 assessed value that is received by the County.

The fiscal impact analysis estimates property tax revenue at build-out of the Annexation Area. At build-out, over fifteen thousand residential units and over six million square feet of commercial/employment space are estimated, resulting in over $5 billion in added secured assessed value. Exhibit B-4 provides the detailed calculation of secured assessed value at build-out of the Annexation Area.

The City and County have entered into a Master Tax Exchange Agreement in which the County is to receive 50% of the "tax increment" attributable to the County's portion of the property tax in the Annexation Areas. "Tax Increment" is the amount of property tax derived from increases in assessed value after the area is annexed. Tax increment is separate from the "base" property tax that existed prior to annexation. The Master Tax Exchange Agreement allocates 100% of the base property tax to the County.

The County's pre-annexation portion of the property tax in the Annexation Areas is approximately 52.8%; therefore, the County is to receive approximately 26.4% of the property tax increment. However, State law requires a portion of the County's property tax to be allocated to the Educational Revenue Augmentation Fund ("ERAF"). Approximately 53.4% of the County's portion is transferred to ERAF, resulting in a net percentage of approximately 12.3% of the tax increment revenue flowing to the County. Exhibit C-5 provides the calculation of the property tax revenue to be received by the County.

Table VI-3 provides the summary information on property tax revenue for the Annexation Area.

**Table VI-3  County Secured Property Tax Revenue**

<table>
<thead>
<tr>
<th>Assessed value at build-out</th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Area Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$4,514,630,800</td>
<td>$4,146,300</td>
<td>$504,476,600</td>
<td></td>
</tr>
<tr>
<td>Total property tax at 1% per $100 assessed value</td>
<td>$5,301,300</td>
<td>$50,447,600</td>
<td></td>
</tr>
<tr>
<td>$5,547,900</td>
<td>$5,651,500</td>
<td>$6,199,400</td>
<td></td>
</tr>
<tr>
<td>County portion of property tax</td>
<td>12.3%</td>
<td>12.3%</td>
<td>12.3%</td>
</tr>
<tr>
<td>Secured property tax revenue</td>
<td>$5,547,900</td>
<td>$6,199,400</td>
<td></td>
</tr>
</tbody>
</table>

In addition to property tax revenue from secured assessed value, the County will receive property tax revenue from unsecured property in the area. Unsecured property taxes are levied on boats, airplanes,
and business machinery and equipment. The fiscal impact analysis assumes that unsecured property taxes will be approximately 5% of the secured property tax revenue, consistent with the current ratio of unsecured to secured property taxes. Exhibit C-5 and Table VI-4 below provide the details for the calculation of unsecured property taxes.

<table>
<thead>
<tr>
<th>Table VI-4</th>
<th>County Unsecured Property Tax Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Johnson Rancho</td>
</tr>
<tr>
<td>County property tax revenue</td>
<td>$5,547,900</td>
</tr>
<tr>
<td>Unsecured property tax percentage of secured</td>
<td>5%</td>
</tr>
<tr>
<td>Unsecured property tax revenue</td>
<td>$277,400</td>
</tr>
</tbody>
</table>

As noted previously, the County will retain 100% of the “base” property tax generated by the Annexation Area. Base property tax is calculated on the assessed value before annexation and development of the Annexation Area.

The current assessed value of the Annexation Area is approximately $35 million (secured and unsecured assessed value). As described previously, the County receives approximately 52.8% of the each property tax dollar, which for the base assessed valuation is not shared with the City. However, the County must remit 53.4% of this amount to ERAF. Accordingly, the County portion of the base property tax is approximately 24.6%, for property taxes paid on the assessed value that exists prior to annexation. Table VI-5 calculates the property tax resulting from the base assessed value.

<table>
<thead>
<tr>
<th>Table VI-5</th>
<th>County Base Property Tax Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Johnson Rancho</td>
</tr>
<tr>
<td>Current assessed value</td>
<td>$28,857,900</td>
</tr>
<tr>
<td>Total property tax at 1% per $100 assessed value</td>
<td>$288,600</td>
</tr>
<tr>
<td>County portion of base property tax</td>
<td>24.6%</td>
</tr>
<tr>
<td>Property tax revenue on base assessed value</td>
<td>$71,000</td>
</tr>
</tbody>
</table>

Property Tax In-Lieu of Vehicle License Fees:
California vehicle license fees were historically distributed on a per capita basis to counties. In 2004, legislation modified the distribution methodology to what is now known as Property Tax In-Lieu of Vehicle License Fees (PTILVLF). A base amount was established for each jurisdiction in fiscal year 2004-05, which is increased (or decreased) by the change in assessed value within the jurisdiction in the prior fiscal year. The Fiscal Impact Analysis uses the County’s fiscal year 2013-14 PTILVLF as the base amount, and applies the percentage change in assessed value over the current assessed value as the basis for estimating PTILVLF at build-out.

Exhibit C-6 provides a detailed analysis of these factors, which are also summarized in Table VI-6.
Table VI-6  County Property Tax In-Lieu of Vehicle License Fees

<table>
<thead>
<tr>
<th></th>
<th>Existing County FY 2013/14</th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Area Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>PTILVLF FY 2013/14</td>
<td>$7,075,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2013 County Assessed value</td>
<td>$4,476,299,878</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Build-out assessed value</td>
<td>$4,514,630,000</td>
<td>$530,132,000</td>
<td>$5,044,763,000</td>
<td></td>
</tr>
<tr>
<td>Percentage increase in assessed value</td>
<td>101%</td>
<td>12%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PTILVLF</td>
<td>$7,135,600</td>
<td>$837,900</td>
<td>$7,973,500</td>
<td></td>
</tr>
</tbody>
</table>

Sales Tax:
The Fiscal Impact Analysis estimates sales tax revenue based on expected household income, the percentage of household income expended on retail sales and the sales tax capture rate within the City. In addition, the City is allocated a portion of Countywide and Statewide sales tax revenue resulting from taxable sales that cannot be otherwise identified with a particular point of sale.

The Master Tax Exchange Agreement allocates 87.5% of the sales tax revenue to the City, and 12.5% of the sales tax revenue to the County.

Exhibit B-8 provides a detailed analysis of these factors, which are also summarized in Table VI-7.

Table VI-7  County Sales Tax Revenue

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Area Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales tax revenue generated</td>
<td>$1,427,300</td>
<td>$165,500</td>
<td>$1,592,800</td>
</tr>
<tr>
<td>Percent allocated to County</td>
<td>12.5%</td>
<td>12.5%</td>
<td>12.5%</td>
</tr>
<tr>
<td>Sales tax revenue</td>
<td>$178,400</td>
<td>$20,700</td>
<td>$199,100</td>
</tr>
</tbody>
</table>

Source:

Real Property Transfer Tax:
Real property transfer taxes are levied when a property is sold. The tax rate is $1.10 per $1,000 sales value, divided equally by statute between the City and the County. The Fiscal Impact Analysis assumes that residential property turns over every ten years, and commercial property turns over every twenty years.

Exhibit C-5 provides a detailed analysis of these factors, which are also summarized in Table VI-8.

Table VI-8  County Real Property Transfer Tax

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Area Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real property transfer tax</td>
<td>$229,900</td>
<td>$27,000</td>
<td>$256,900</td>
</tr>
</tbody>
</table>

Revenue Summary:
Table VI-9 provides a summary of all multiplier and case study revenues at build-out of the Annexation Area. Exhibit C-3 provides additional detail.
Table VI-9  Yuba County Annual Revenue Estimates

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Areas Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increment secured property tax</td>
<td>$5,547,900</td>
<td>$651,500</td>
<td>$6,199,400</td>
</tr>
<tr>
<td>Increment unsecured property tax</td>
<td>$277,400</td>
<td>$32,600</td>
<td>$310,000</td>
</tr>
<tr>
<td>Base property tax</td>
<td>$71,000</td>
<td>$15,200</td>
<td>$86,200</td>
</tr>
<tr>
<td>Property tax in-lieu of vehicle license fees</td>
<td>$7,135,600</td>
<td>$837,900</td>
<td>$7,973,500</td>
</tr>
<tr>
<td>Property transfer tax</td>
<td>$229,900</td>
<td>$27,000</td>
<td>$256,900</td>
</tr>
<tr>
<td>Sales and Use Tax</td>
<td>$178,400</td>
<td>$20,700</td>
<td>$199,100</td>
</tr>
<tr>
<td>Charges for Service</td>
<td>$602,300</td>
<td>$69,600</td>
<td>$671,900</td>
</tr>
<tr>
<td>Fines, Forfeitures, and Penalties</td>
<td>$277,200</td>
<td>$32,000</td>
<td>$309,200</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>$645,600</td>
<td>$74,600</td>
<td>$720,200</td>
</tr>
<tr>
<td><strong>Total revenue</strong></td>
<td><strong>$14,965,300</strong></td>
<td><strong>$1,761,000</strong></td>
<td><strong>$16,726,300</strong></td>
</tr>
</tbody>
</table>

Yuba County Expenditure Estimates
All Countywide expenditures are estimated based on the multiplier method, as described below.

County Expenditures - Multiplier Method

County expenditures that can be reasonably estimated using the multiplier method are provided in Table VI-10. Exhibit C-7 is an index of expenditure methodologies. Exhibit C-8 calculates the average costs per resident or per person served. Exhibit C-9 provides the detailed calculation for each expenditure category by calculating the existing average expense and multiplying it by future residents or persons served at build-out of the Annexation Area.

The expenditure multipliers include only functions that serve the entire county, (i.e. countywide services). Moreover, these multipliers are based on the General Fund portion allocated to these function and/or General Fund subsidies to functions from other funds (e.g. Public Safety). This approach mirrors the Yuba County General Plan fiscal study prepared in 2011, with the following three refinements:

- This Fiscal Impact Analysis relies on the adopted FY 2013/14 budget. Coordination with County Administrator Office staff enabled this study to utilize the same approach while accounting for minor changes in line item categories.

- This fiscal study includes a 5 percent increase in existing expenditures instead of the 10 percent increase used in the General Plan fiscal study. Discussion with the County Administrator Office indicated that while some permanent efficiencies of scale have been achieved since the economic downturn began in FY 2007/08, the County still anticipates that added staff will nonetheless be needed, and a 5 percent increase is warranted for purposes of the Fiscal Impact Analysis.

- This Fiscal Impact Analysis evaluates only General Fund expenditures, either in the form of General Fund allocations to General Fund departments or General Fund subsidies to Non-General Fund departments. It does not include impacts on other funds, such as the Road Fund.

Wheatland Annexation Fiscal Impact Analysis  
January 29, 2014
Table VI-10  County Expenditures

<table>
<thead>
<tr>
<th>Expenditure Category</th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Areas Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>$2,572,600</td>
<td>$297,200</td>
<td>$2,869,800</td>
</tr>
<tr>
<td>Other General</td>
<td>$1,142,700</td>
<td>$132,000</td>
<td>$1,274,700</td>
</tr>
<tr>
<td>Judicial</td>
<td>$1,691,000</td>
<td>$195,400</td>
<td>$1,886,400</td>
</tr>
<tr>
<td>Detention and Correction</td>
<td>$4,348,600</td>
<td>$502,400</td>
<td>$4,851,000</td>
</tr>
<tr>
<td>Other Countywide Protection</td>
<td>$588,900</td>
<td>$68,000</td>
<td>$656,900</td>
</tr>
<tr>
<td>Health and Public Assistance</td>
<td>$340,600</td>
<td>$39,300</td>
<td>$379,900</td>
</tr>
<tr>
<td>Library Services</td>
<td>$188,600</td>
<td>$21,800</td>
<td>$210,400</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>$10,873,000</td>
<td>$1,256,100</td>
<td>$12,129,100</td>
</tr>
</tbody>
</table>

Expenditure Summary
Table VI-10 also serves as the summary of all expenditures at build-out of the Annexation Area, as there are no case-study expenditures.

Yuba County Annual Fiscal Impact
Table VI-11 combines the total estimated annual revenues and the total estimated annual expenditures to calculate the expected fiscal impact of development of the Annexation Area on Yuba County General Fund services at project build-out. The Fiscal Impact Analysis indicates a positive fiscal impact on the County of approximately $4.6 million per year at build-out of the Annexation Area.

Table VI-11  Yuba County Fiscal Impact at Build-out of the Annexation Area

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Areas Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual revenue</td>
<td>$14,965,300</td>
<td>$1,761,000</td>
<td>$16,726,300</td>
</tr>
<tr>
<td>Annual expenditure</td>
<td>$10,873,000</td>
<td>$1,256,100</td>
<td>$12,129,000</td>
</tr>
<tr>
<td>Net fiscal impact</td>
<td>$4,092,300</td>
<td>$504,900</td>
<td>$4,597,300</td>
</tr>
</tbody>
</table>

Source: Yuba County FY 2013-14 Budget; Yuba County CAO Office, Dec 2013-Jan 2014; MRG
VII. SUMMARY AND CONCLUSIONS

The Fiscal Impact Analysis is based on the build-out of the Annexation Area. It estimates the revenues the City of Wheatland and Yuba County may receive, and the expenditures that they may incur.

The Fiscal Impact Analysis indicates the City of Wheatland would achieve a fiscal balance with the levy of a Community Facilities District services fee in an amount that is comparable to what the City is considering or imposing on other development projects.

The Fiscal Impact Analysis indicates Yuba County will achieve positive net revenue over expenditures of approximately $4.6 million per year.

The Fiscal Impact Analysis may be used by the City of Wheatland, Yuba County and Yuba Lafco to support Lafco revenue neutrality policies and findings.
<table>
<thead>
<tr>
<th>Land Uses (1):</th>
<th>Johnson Ranch</th>
<th>Dave Browne (4)</th>
<th>Bear River Hop Farm</th>
<th>Wheatland Hop Farm</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential:</td>
<td>Acres</td>
<td>Units</td>
<td>feet</td>
<td>Acres</td>
<td>Units</td>
</tr>
<tr>
<td>Very Low Density</td>
<td>245.0</td>
<td>367</td>
<td></td>
<td>218.0</td>
<td>493</td>
</tr>
<tr>
<td>Low Density</td>
<td>1,097.0</td>
<td>5,291</td>
<td></td>
<td>58.8</td>
<td>284</td>
</tr>
<tr>
<td>Low-Medium Density</td>
<td>853.0</td>
<td>4,165</td>
<td></td>
<td>43.5</td>
<td>282</td>
</tr>
<tr>
<td>Medium Density</td>
<td>515.0</td>
<td>3,347</td>
<td></td>
<td>30.0</td>
<td>380</td>
</tr>
<tr>
<td>High Density</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Residential</td>
<td>2,710.0</td>
<td>11,270</td>
<td>84.0</td>
<td>335.5</td>
<td>1,265</td>
</tr>
<tr>
<td>Non-Residential (2):</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employment/Office</td>
<td>177.0</td>
<td>3,067,528</td>
<td>20.0</td>
<td>303,953</td>
<td>77.3</td>
</tr>
<tr>
<td>Commercial</td>
<td>101.0</td>
<td>1,750,397</td>
<td>20.0</td>
<td>132,157</td>
<td>4.0</td>
</tr>
<tr>
<td>Total Non-Residential</td>
<td>278.0</td>
<td>4,817,925</td>
<td>20.0</td>
<td>303,953</td>
<td>102.3</td>
</tr>
<tr>
<td>Public:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Schools</td>
<td>65.0</td>
<td>10.0</td>
<td>20.0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Civic Center</td>
<td>-</td>
<td>24.0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parks</td>
<td>35.0</td>
<td>10.0</td>
<td>5.0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Linear Parkways</td>
<td>28.0</td>
<td>19.0</td>
<td>10.0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Open Space/Drainage</td>
<td>225.0</td>
<td>12.2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Streets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Highway 65 By-Pass</td>
<td>16.0</td>
<td>15.0</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Public</td>
<td>369.0</td>
<td>91.2</td>
<td>35.0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>3,377.0</td>
<td>11,270</td>
<td>4,817,925</td>
<td>103.0</td>
<td>303,953</td>
</tr>
<tr>
<td>Footnotes:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1) Johnson Ranch and Hop Farm Annexion DEIR, June 2011</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2) City of Wheatland General Plan EIR, July 2006; 3 jobs/housing ratio, one employee/475 square feet</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(3) Includes ATR Wheatland Ranch</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(4) Includes Browne Cattle Company</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Wheatland Annexation Fiscal Impact Analysis

#### Exhibit A-2

**Land Use Assumptions - Nichols Grove**

<table>
<thead>
<tr>
<th>Land Uses (1):</th>
<th>Nichols Ranch/Powell Properties</th>
<th>Non-Participating Properties</th>
<th>Total</th>
<th>Square feet</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Acres</td>
<td>Units</td>
<td>Acres</td>
<td>Units</td>
</tr>
<tr>
<td>Residential:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Very Low Density</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Low Density</td>
<td>127.70</td>
<td>607</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Low-Medium Density</td>
<td>184.91</td>
<td>551</td>
<td>71</td>
<td></td>
</tr>
<tr>
<td>Medium Density</td>
<td>38.68</td>
<td>269</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>High Density</td>
<td>5.70</td>
<td>91</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Residential</td>
<td>356.99</td>
<td>1,518</td>
<td>110.67</td>
<td>91</td>
</tr>
</tbody>
</table>

| Non-Residential: |             |       |       |       |             |       |
| Employment/Office |             |       |       |       |             |       |
| Commercial (2)   | 11.79 |  | 11.79 |  | 23.58 | 648,945 |
| Total Non-Residential | 11.79 |  | 11.79 |  | 23.58 | 648,945 |

| Public:         |             |       |       |       |             |       |
| Schools         | 29.93 |  | 29.93 |  | 29.93 | |
| Civic Center    |  |  |  |  |  | |
| Parks           | 18.81 |  | 18.81 |  | 18.81 | |
| Linear Parkways |  |  |  |  |  | |
| Open Space/Drainage | 49.05 |  | 49.05 |  | 49.05 | |
| Streets         | 18.93 |  | 18.93 |  | 18.93 | |
| Highway 65 By-Pass |  |  |  |  |  | |
| Total Public    | 116.72 |  | 116.72 |  | 116.72 | |

| Total |             |       |       |       |       |       |
|       | 485.50 | 1,518 | 110.67 | 91 | 596.17 | 1,609 |

**Footnotes:**

(1) Nichols Grove Project DEIR, August 2008

(2) City of Wheatland General Plan Draft EIR, July 2006; .9 jobs/housing ratio, one employee/475 square feet
## Wheatland Annexation Fiscal Impact Analysis

### Exhibit A-3

#### 2013 Residents, Employees and Persons Served

<table>
<thead>
<tr>
<th></th>
<th>City of Wheatland</th>
<th>Yuba County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential Population</td>
<td>3,493</td>
<td>73,439</td>
</tr>
<tr>
<td>Employees</td>
<td>782</td>
<td>24,000</td>
</tr>
<tr>
<td>Persons Served</td>
<td>3,884</td>
<td>85,439</td>
</tr>
</tbody>
</table>

**Footnotes:**

1. California Department of Finance
2. SACOG; Goodwin Consulting Group, Inc.; Woods & Poole; United States Census Bureau ACS
3. Persons served equals residents plus .5 employees


### Land Uses:

<table>
<thead>
<tr>
<th>Land Use</th>
<th>Residential Units (1)</th>
<th>Persons per Household (2)</th>
<th>Total Residents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very Low Density</td>
<td>367</td>
<td>3.02</td>
<td>1,108</td>
</tr>
<tr>
<td>Low Density</td>
<td>3,790</td>
<td>3.02</td>
<td>11,446</td>
</tr>
<tr>
<td>Low-Medium Density</td>
<td>4,939</td>
<td>3.02</td>
<td>14,916</td>
</tr>
<tr>
<td>Medium Density</td>
<td>4,234</td>
<td>3.02</td>
<td>12,787</td>
</tr>
<tr>
<td>High Density</td>
<td>566</td>
<td>2.53</td>
<td>1,432</td>
</tr>
<tr>
<td><strong>Total Residents</strong></td>
<td><strong>13,896</strong></td>
<td></td>
<td><strong>41,689</strong></td>
</tr>
</tbody>
</table>

### Employees

<table>
<thead>
<tr>
<th></th>
<th>Residential Units (1)</th>
<th>Employees per Unit (3)</th>
<th>Total Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Employees</strong></td>
<td><strong>13,896</strong></td>
<td><strong>0.90</strong></td>
<td><strong>12,506</strong></td>
</tr>
</tbody>
</table>

### Footnotes:

1. Johnson Rancho and Hop Farm Annexation DEIR, June 2011
2. United States Bureau of Census
3. City of Wheatland General Plan EIR (.9 jobs/housing balance), July 2006
4. Persons served equals residents plus .5 employees
<table>
<thead>
<tr>
<th>Land Use</th>
<th>Residential Units (1)</th>
<th>Persons per Household (2)</th>
<th>Total Residents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very Low Density</td>
<td>-</td>
<td>3.02</td>
<td>-</td>
</tr>
<tr>
<td>Low Density</td>
<td>617</td>
<td>3.02</td>
<td>1,863</td>
</tr>
<tr>
<td>Low-Medium Density</td>
<td>622</td>
<td>3.02</td>
<td>1,878</td>
</tr>
<tr>
<td>Medium Density</td>
<td>279</td>
<td>3.02</td>
<td>843</td>
</tr>
<tr>
<td>High Density</td>
<td>91</td>
<td>2.53</td>
<td>230</td>
</tr>
<tr>
<td>Total Residents</td>
<td>1,609</td>
<td></td>
<td>4,815</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Employees</th>
<th>Residential Units (1)</th>
<th>Employees per Unit (3)</th>
<th>Total Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1,609</td>
<td>0.90</td>
<td>1,448</td>
</tr>
</tbody>
</table>

Persons Served (4) 5,539

Footnotes:
(1) Nichols Grove Project DEIR, August 2008
(2) United States Bureau of Census
(3) City of Wheatland General Plan EIR (.9 jobs/housing balance), July 2006
(4) Persons served equals residents plus .5 employees
Wheatland Annexation Fiscal Impact Analysis
Exhibit A-6
Annexation Total Persons Served

<table>
<thead>
<tr>
<th>Land Use:</th>
<th>Residential Units (1)</th>
<th>Persons per Household (2)</th>
<th>Total Residents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very Low Density</td>
<td>367</td>
<td>3.02</td>
<td>1,108</td>
</tr>
<tr>
<td>Low Density</td>
<td>4,407</td>
<td>3.02</td>
<td>13,309</td>
</tr>
<tr>
<td>Low-Medium Density</td>
<td>5,561</td>
<td>3.02</td>
<td>16,794</td>
</tr>
<tr>
<td>Medium Density</td>
<td>4,513</td>
<td>3.02</td>
<td>13,629</td>
</tr>
<tr>
<td>High Density</td>
<td>657</td>
<td>2.53</td>
<td>1,662</td>
</tr>
<tr>
<td>Total Residents</td>
<td>15,505</td>
<td></td>
<td>46,503</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Employees</th>
<th>Residential Units (1)</th>
<th>Employees per Unit (3)</th>
<th>Total Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>15,505</td>
<td>0.90</td>
<td>13,955</td>
</tr>
</tbody>
</table>

Persons Served (4) 53,480

Footnotes:
(1) Johnson Rancho and Hop Farm Annexation DEIR, June 2011; Nichols Grove Project DEIR, August 2008
(2) United States Bureau of Census
(3) City of Wheatland General Plan EIR, July 2006
(4) Persons served equals residents plus .5 employees
### Revenue Source

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Methodology</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Tax</td>
<td>Case Study</td>
<td>Exhibit B-3, B-4, B-5, B-6</td>
</tr>
<tr>
<td>Property Transfer Tax</td>
<td>Case Study</td>
<td>Exhibit B-3, B-4, B-5, B-6</td>
</tr>
<tr>
<td>Property Tax in-Lieu of Vehicle License Fees (PTILVF)</td>
<td>Case Study</td>
<td>Exhibit B-3, B-4, B-7</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>Case Study</td>
<td>Exhibit B-3, B-8</td>
</tr>
<tr>
<td>Community Facility District Fees</td>
<td>Case Study</td>
<td>Exhibit B-9</td>
</tr>
<tr>
<td>Measure S Transactions and Use Tax (1)</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Franchise Fees</td>
<td>Multiplier - Persons Served - Average Revenue</td>
<td>Exhibit B-2</td>
</tr>
<tr>
<td>Business License Tax</td>
<td>Multiplier - Employees - Average Revenue</td>
<td>Exhibit B-2</td>
</tr>
<tr>
<td>Excise Tax</td>
<td>Multiplier - Persons Served - Average Revenue</td>
<td>Exhibit B-2</td>
</tr>
<tr>
<td>Encroachment Permits</td>
<td>Multiplier - Persons Served - Average Revenue</td>
<td>Exhibit B-2</td>
</tr>
<tr>
<td>FOG Permits</td>
<td>Multiplier - Persons Served - Average Revenue</td>
<td>Exhibit B-2</td>
</tr>
<tr>
<td>Police Fines and Fees</td>
<td>Multiplier - Persons Served - Average Revenue</td>
<td>Exhibit B-2</td>
</tr>
<tr>
<td>Community Center Rent</td>
<td>Multiplier - Persons Served - Average Revenue</td>
<td>Exhibit B-2</td>
</tr>
<tr>
<td>Tow and Impound fees</td>
<td>Multiplier - Persons Served - Average Revenue</td>
<td>Exhibit B-2</td>
</tr>
<tr>
<td>General Fund Cost Allocation</td>
<td>Multiplier - Persons Served - Average Revenue</td>
<td>Exhibit B-2</td>
</tr>
<tr>
<td>Gas Tax</td>
<td>Multiplier - Resident - Average Revenue</td>
<td>Exhibit B-2</td>
</tr>
<tr>
<td>Total City Revenue</td>
<td>N/A</td>
<td>Exhibit B-10</td>
</tr>
</tbody>
</table>

**Footnotes:**

(1) Expires March 31, 2021
### Wheatland Annexation Fiscal Impact Analysis

**Exhibit B-2**

**City Revenue Estimates - Multiplier - Average Revenues**

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Net Revenue FY 2013/14 (1)</th>
<th>Average Revenue per Resident</th>
<th>Average Revenue per Employee</th>
<th>Average Revenue per Person Served</th>
</tr>
</thead>
<tbody>
<tr>
<td>Franchise Fees</td>
<td>$ 65,000</td>
<td></td>
<td>$ 11.51</td>
<td>$ 16.74</td>
</tr>
<tr>
<td>Business License Tax</td>
<td>$ 9,000</td>
<td></td>
<td>$</td>
<td>1.29</td>
</tr>
<tr>
<td>Excise Tax (2)</td>
<td>$ 5,000</td>
<td></td>
<td>$</td>
<td>0.64</td>
</tr>
<tr>
<td>Encroachment Permits</td>
<td>$ 2,500</td>
<td></td>
<td>$</td>
<td>3.58</td>
</tr>
<tr>
<td>FDG Permits</td>
<td>$ 2,800</td>
<td></td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>Police Fines and Fees</td>
<td>$ 9,500</td>
<td></td>
<td>$</td>
<td>2.45</td>
</tr>
<tr>
<td>Community Center Rent</td>
<td>$ 5,000</td>
<td></td>
<td>$</td>
<td>1.29</td>
</tr>
<tr>
<td>Tow and Impound fees</td>
<td>$ 1,800</td>
<td></td>
<td>$</td>
<td>0.46</td>
</tr>
<tr>
<td>General Fund Cost Allocation</td>
<td>$ 201,900</td>
<td>$ 108,600</td>
<td>31.09</td>
<td>51.98</td>
</tr>
</tbody>
</table>

**Footnotes:**

1. City of Wheatland Fiscal Year 2013/14 Budget
2. The excise tax is one percent applied to the value of new construction. It has been converted to a revenue per person served for purposes of the fiscal impact analysis.
<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Revenue Factors and Assumptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Tax - Secured (1)</td>
<td>19.9% of 1% property tax to City (post ERAF)</td>
</tr>
<tr>
<td>Property Tax - Unsecured (2)</td>
<td>12.3% of 1% property tax allocated to County (post ERAF)</td>
</tr>
<tr>
<td>Property Transfer Tax (3)</td>
<td>5% of secured property tax</td>
</tr>
<tr>
<td>Property Tax In-Lieu of Vehicle License Fees (PTILVFLF)(2)(4)</td>
<td>$1.10 per $1,000; 50% to City; 50% to County</td>
</tr>
<tr>
<td></td>
<td>City of Wheatland FY 2012/13 tax roll assessed value = $165,564,071</td>
</tr>
<tr>
<td></td>
<td>Increase in assessed value = $6,044,763,594 at build-out</td>
</tr>
<tr>
<td></td>
<td>City of Wheatland FY 2012/13 PTILVLF = $201,877</td>
</tr>
<tr>
<td></td>
<td>Yuba County FY 2012/13 PTILVLF = $7,075,000</td>
</tr>
<tr>
<td>Sales Tax (1) (3)</td>
<td>1% base sales tax rate, including property tax in-lieu of sales tax</td>
</tr>
<tr>
<td></td>
<td>34% Wheatland retail sales capture rate</td>
</tr>
<tr>
<td></td>
<td>21.05% countywide and statewide pooled tax revenue as a % of base sales tax</td>
</tr>
<tr>
<td></td>
<td>87.5% of sales tax allocated to City; 12.5% of sales tax allocated to County</td>
</tr>
<tr>
<td>Community Facility District  Fees</td>
<td>Required to supplement revenue to cover City annual expenditures</td>
</tr>
</tbody>
</table>

Footnotes:
[1] Master Tax Exchange Agreement; Yuba County Auditor; MRG
[2] City of Wheatland FY 2013/14 budget
[4] Yuba County FY 2013/14 budget
<table>
<thead>
<tr>
<th>Land Use</th>
<th>Johnson Ranch</th>
<th>Nichols Grove</th>
<th>Annexation Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Residential Units or Commercial Square Feet</td>
<td>Assessed Value per Unit or per Square Foot (1)</td>
<td>Assessed Value</td>
</tr>
<tr>
<td>Very Low Density Residential</td>
<td>307 $</td>
<td>315,000 $</td>
<td>115,605,000 $</td>
</tr>
<tr>
<td>Low Density Residential</td>
<td>3,790 $</td>
<td>315,000 $</td>
<td>1,193,850,000 $</td>
</tr>
<tr>
<td>Low-Medium Density Residential</td>
<td>4,939 $</td>
<td>285,000 $</td>
<td>1,407,615,000 $</td>
</tr>
<tr>
<td>Medium Density Residential</td>
<td>4,234 $</td>
<td>250,000 $</td>
<td>1,059,500,000 $</td>
</tr>
<tr>
<td>High Density Residential</td>
<td>586 $</td>
<td>125,000 $</td>
<td>70,750,000 $</td>
</tr>
<tr>
<td>Total Residential</td>
<td>13,896 $</td>
<td>3,846,320,000 $</td>
<td>1,609 $</td>
</tr>
<tr>
<td>Employment/Commercial</td>
<td>5,940,540 $</td>
<td>115 $</td>
<td>668,910,800 $</td>
</tr>
<tr>
<td>Total Assessed Value</td>
<td>$ 4,024,630,800</td>
<td>$ 452,750,000</td>
<td>$ 530,127,000</td>
</tr>
</tbody>
</table>

Footnotes:
### Wheatland Annexation Fiscal Impact Analysis

**Exhibit B-5**

**Property Tax Allocation**

<table>
<thead>
<tr>
<th>Tax Rate Area</th>
<th>007-001</th>
<th>007-002</th>
<th>007-003</th>
<th>007-009</th>
<th>Weighted Average</th>
<th>ERAF Percentage</th>
<th>Post-ERA Tax Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acres</td>
<td>1,781</td>
<td>697</td>
<td>2,153</td>
<td>18</td>
<td>4,649</td>
<td></td>
<td></td>
</tr>
<tr>
<td>County of Yuba</td>
<td>0.262591</td>
<td>0.2748385</td>
<td>0.2611255</td>
<td>0.2737155</td>
<td>0.2637916</td>
<td>53.4%</td>
<td>12.3%</td>
</tr>
<tr>
<td>City of Wheatland</td>
<td>0.262591</td>
<td>0.2748385</td>
<td>0.2611255</td>
<td>0.2737155</td>
<td>0.2637916</td>
<td>24.5%</td>
<td>19.9%</td>
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<tr>
<td>Wheatland High School</td>
<td>0.122778</td>
<td>0.12848</td>
<td>0.122318</td>
<td>0.127612</td>
<td>0.1234386</td>
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<tr>
<td>Wheatland Elementary School</td>
<td>0.093298</td>
<td>0.097655</td>
<td>0.092946</td>
<td>0.097261</td>
<td>0.0938036</td>
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<tr>
<td>Yuba Community College</td>
<td>0.083201</td>
<td>0.087079</td>
<td>0.082863</td>
<td>0.086533</td>
<td>0.0836388</td>
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<tr>
<td>County School Services</td>
<td>0.055726</td>
<td>0.058412</td>
<td>0.055592</td>
<td>0.057877</td>
<td>0.0560750</td>
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<tr>
<td>Wheatland Cemetery</td>
<td>0.044599</td>
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<td></td>
<td></td>
<td>0.044437</td>
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<td>0.0376648</td>
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<td>Yuba County Water Agency</td>
<td>0.010567</td>
<td>0.011028</td>
<td>0.010495</td>
<td>0.01087</td>
<td>0.0106039</td>
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<td>0.0106039</td>
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<tr>
<td>Plumas-Brophy Fire</td>
<td>0.035260</td>
<td>0.036928</td>
<td>0.035145</td>
<td>0.036702</td>
<td>0.0354624</td>
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<tr>
<td>Sutter-Yuba Mosquito</td>
<td>0.029389</td>
<td>0.030741</td>
<td>0.029274</td>
<td>0.030632</td>
<td>0.0295433</td>
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<tr>
<td>Reclamation District 2103</td>
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<td></td>
<td></td>
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<td>0.004679</td>
<td>0.005082</td>
<td>0.0021866</td>
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<td>1.000000</td>
<td>1.000000</td>
<td>1.000000</td>
<td>1.0000000</td>
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</tbody>
</table>

**Footnotes:**

(1) Yuba County Assessor's Office; Master Tax Exchange Agreement
### Secured property tax revenue:

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential assessed value</td>
<td>$3,846,320,000</td>
<td>$452,750,000</td>
</tr>
<tr>
<td>Non-residential assessed value</td>
<td>$668,310,800</td>
<td>$77,377,500</td>
</tr>
<tr>
<td>Total secured assessed value</td>
<td>$4,514,630,800</td>
<td>$530,127,500</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total property tax at 1% of assessed value</td>
<td>$45,146,300</td>
<td>$5,301,300</td>
</tr>
</tbody>
</table>

### City property tax revenue percentage of 1%:

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
</tr>
</thead>
<tbody>
<tr>
<td>City property tax revenue percentage of 1%</td>
<td>19.9%</td>
<td>19.9%</td>
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</tbody>
</table>

### Secured property tax revenue:

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secured property tax revenue</td>
<td>$8,995,700</td>
<td>$1,056,300</td>
</tr>
</tbody>
</table>

### Unsecured property tax revenue:

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unsecured tax revenue as a percent of secured tax revenue</td>
<td>5%</td>
<td>5%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unsecured property tax revenue</td>
<td>$449,800</td>
<td>$52,800</td>
</tr>
</tbody>
</table>

### Property transfer tax revenue:

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential turnover, in years</td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>Non-residential turnover, in years</td>
<td>20</td>
<td>20</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
</tr>
</thead>
<tbody>
<tr>
<td>City property transfer tax rate per $1,000</td>
<td>$0.55</td>
<td>$0.55</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property tax transfer revenue, residential</td>
<td>$211,500</td>
<td>$24,900</td>
</tr>
<tr>
<td>Property tax transfer revenue, non-residential</td>
<td>$18,400</td>
<td>$2,100</td>
</tr>
<tr>
<td>Total property transfer tax revenue</td>
<td>$229,900</td>
<td>$27,000</td>
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</tbody>
</table>
**City of Wheatland:**

<table>
<thead>
<tr>
<th></th>
<th>2013 Wheatland</th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessed value</td>
<td>165,564,071</td>
<td>4,514,630,800</td>
<td>530,127,500</td>
</tr>
<tr>
<td>Percent increase in assessed value</td>
<td>2727%</td>
<td>320%</td>
<td></td>
</tr>
<tr>
<td>Property tax in-lieu of VLF revenue (1)</td>
<td>$201,877</td>
<td>$5,504,800</td>
<td>$646,400</td>
</tr>
</tbody>
</table>

**Footnotes:**

(1) City of Wheatland FY 2013/14 Budget
## Wheatland Annexation Fiscal Impact Analysis

**Exhibit B-8**

Sales Tax - Case Study

### Municipal Resource Group

January 29, 2014

---

### Nett Units:

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential Units</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Very Low Density Residential</td>
<td>367</td>
<td>-</td>
</tr>
<tr>
<td>Low-Density Residential</td>
<td>3,790</td>
<td>637</td>
</tr>
<tr>
<td>Low-Medium Density Residential</td>
<td>4,039</td>
<td>622</td>
</tr>
<tr>
<td>Medium Density Residential</td>
<td>4,234</td>
<td>279</td>
</tr>
<tr>
<td>High-Density Residential</td>
<td>565</td>
<td>91</td>
</tr>
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</table>

### Assessed Value:

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential Units</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Very Low Density Residential</td>
<td>$315,000</td>
<td>$29,146</td>
</tr>
<tr>
<td>Low-Density Residential</td>
<td>$29,146</td>
<td>$29,146</td>
</tr>
<tr>
<td>Low-Medium Density Residential</td>
<td>$285,000</td>
<td>$26,370</td>
</tr>
<tr>
<td>Medium Density Residential</td>
<td>$250,000</td>
<td>$23,182</td>
</tr>
<tr>
<td>High-Density Residential</td>
<td>$125,000</td>
<td>$11,566</td>
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</tbody>
</table>

### Annual Housing Payments:

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential Units</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Very Low Density Residential</td>
<td>$1,057,274</td>
<td>73%</td>
</tr>
<tr>
<td>Low-Density Residential</td>
<td>$85,274</td>
<td>73%</td>
</tr>
<tr>
<td>Low-Medium Density Residential</td>
<td>$75,343</td>
<td>73%</td>
</tr>
<tr>
<td>Medium Density Residential</td>
<td>$66,691</td>
<td>84%</td>
</tr>
<tr>
<td>High-Density Residential</td>
<td>$53,046</td>
<td>84%</td>
</tr>
</tbody>
</table>

### Household Spending as a % of Income:

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential Units</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Very Low Density Residential</td>
<td>45%</td>
<td>$27,508</td>
</tr>
<tr>
<td>Low-Density Residential</td>
<td>45%</td>
<td>$27,508</td>
</tr>
<tr>
<td>Low-Medium Density Residential</td>
<td>45%</td>
<td>$26,284</td>
</tr>
<tr>
<td>Medium Density Residential</td>
<td>45%</td>
<td>$25,085</td>
</tr>
<tr>
<td>High-Density Residential</td>
<td>45%</td>
<td>$12,548</td>
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</table>

### Taxable Retail Sales as a % of Household Income:

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential Units</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Very Low Density Residential</td>
<td>34%</td>
<td>$9,792,573</td>
</tr>
<tr>
<td>Low-Density Residential</td>
<td>34%</td>
<td>$101,127,360</td>
</tr>
<tr>
<td>Low-Medium Density Residential</td>
<td>34%</td>
<td>$125,922,176</td>
</tr>
<tr>
<td>Medium Density Residential</td>
<td>34%</td>
<td>$103,054,663</td>
</tr>
<tr>
<td>High-Density Residential</td>
<td>34%</td>
<td>$6,888,828</td>
</tr>
</tbody>
</table>

### Taxable Sales per Household:

<table>
<thead>
<tr>
<th></th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential Units</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Very Low Density Residential</td>
<td>$346,795,901</td>
<td>$18,780</td>
</tr>
<tr>
<td>Low-Density Residential</td>
<td>$40,220,479</td>
<td>$40,220,479</td>
</tr>
</tbody>
</table>

---

### Annexation Area:

<table>
<thead>
<tr>
<th></th>
<th>Taxable Sales</th>
<th>Wheatland Capture Rate (4)</th>
<th>Wheatland Taxable Sales</th>
<th>Wheatland Sales Tax at 1% of Taxable Sales</th>
<th>Countywide and Statewide Pooled Sales Tax Percentage (4)</th>
<th>Countywide and Statewide Pooled Sales Tax</th>
<th>Total Wheatland Sales Tax (5)</th>
<th>City Share of Sales Tax (87.5%) (6)</th>
<th>County Share of Sales Tax (12.5%) (5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Johnson Rancho</td>
<td>$346,795,901</td>
<td>94%</td>
<td>$117,910,606</td>
<td>$117,910,606</td>
<td>20.0%</td>
<td>$248,202</td>
<td>$1,427,300</td>
<td>$1,428,000</td>
<td>$178,400</td>
</tr>
<tr>
<td>Nichols Grove</td>
<td>$40,220,479</td>
<td>34%</td>
<td>$13,674,963</td>
<td>$13,674,963</td>
<td>20.0%</td>
<td>$28,786</td>
<td>$165,500</td>
<td>$14,800</td>
<td>$20,700</td>
</tr>
</tbody>
</table>

### Notes:

1. Annual Housing Payment and Household Spending Factors:
   - Term of loan years: 30
   - Interest on mortgage: 7%
   - Down payment: 10%
   - Insurance and property taxes (% of assessed value): 2%
   - Annual mortgage payment (% of household income): 55%

2. Bureau of Labor Statistics; State Board of Equalization; State Department of Finance: Goodwin Consulting Group, Inc.

3. Assumes 3% vacancy factor.

4. Goodwin Consulting Group, Inc.

5. Master Tax Exchange Agreement; rounded
### Wheatland Annexation Fiscal Impact Analysis

#### Exhibit B-9

Community Facility District Fees - Case Study

#### Johnson Rancho

<table>
<thead>
<tr>
<th>Buildable acres</th>
<th>Residential</th>
<th>Non-Residential</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3,248.90</td>
<td>405.30</td>
<td>3,654.20</td>
</tr>
<tr>
<td>Revenue prior to CFD fees</td>
<td>$ 21,502,100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditures</td>
<td>$ (30,153,900)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net annual deficit required to be covered by CFD fees</td>
<td>$ (8,651,800)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allocation of CFD expenses to residential and non-residential (by acreage)</td>
<td>$ 7,692,199</td>
<td>$ 959,601</td>
<td>$ 8,651,800</td>
</tr>
<tr>
<td>Residential units, non-residential square feet</td>
<td>13,896</td>
<td>5,940,540</td>
<td>1,609</td>
</tr>
<tr>
<td>Estimated annual CFD fee per residential unit or non-residential square foot</td>
<td>$ 553.55</td>
<td>$ 0.16</td>
<td>$ 680.00</td>
</tr>
</tbody>
</table>

#### Nichols Grove

<table>
<thead>
<tr>
<th>Buildable acres</th>
<th>Residential</th>
<th>Non-Residential</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>467.66</td>
<td>11.79</td>
<td>479.45</td>
</tr>
<tr>
<td>Revenue prior to CFD fees</td>
<td>$ 2,513,400</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditures</td>
<td>$ (3,635,100)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net annual deficit required to be covered by CFD fees</td>
<td>$ (1,121,700)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allocation of CFD expenses to residential and non-residential (by acreage)</td>
<td>$ 1,094,117</td>
<td>$ 27,583</td>
<td>$ 1,121,700</td>
</tr>
<tr>
<td>Residential units, non-residential square feet</td>
<td>1,609</td>
<td>648,945</td>
<td></td>
</tr>
<tr>
<td>Estimated annual CFD fee per residential unit or non-residential square foot</td>
<td>$ 680.00</td>
<td>$ 0.04</td>
<td></td>
</tr>
</tbody>
</table>

#### Footnotes:

1. Annual CFD fees are estimates only and are not based on the CFD analysis that will be required to establish the actual fees.
### Wheatland Annexation Fiscal Impact Analysis

**Exhibit B-10**

**City Revenue Estimates**

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Tax - Secured</td>
<td>$8,995,700</td>
<td>$1,056,300</td>
<td>$10,052,000</td>
</tr>
<tr>
<td>Property Tax - Unsecured</td>
<td>$449,800</td>
<td>$52,800</td>
<td>$502,600</td>
</tr>
<tr>
<td>Property Transfer Tax</td>
<td>$229,900</td>
<td>$27,000</td>
<td>$256,900</td>
</tr>
<tr>
<td>Property Tax In-Lieu of Vehicle License Fees (PTIL/VLF)</td>
<td>$5,504,800</td>
<td>$646,400</td>
<td>$6,151,200</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>$1,248,900</td>
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<td>$1,393,700</td>
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<tr>
<td>Measure S Transactions and Use Tax (1)</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
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<tr>
<td>Franchise Fees</td>
<td>$802,300</td>
<td>$92,700</td>
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<td>Business License Tax</td>
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<td>Excise Tax</td>
<td>$61,700</td>
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<tr>
<td>Encroachment Permits</td>
<td>$30,900</td>
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<td>$34,500</td>
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<tr>
<td>FOG Permits</td>
<td>$44,800</td>
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<td>$50,000</td>
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<tr>
<td>Police Fines and Fees</td>
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<td>$13,500</td>
<td>$130,800</td>
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<td>Community Center Rent</td>
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<td>Tow and Impound fees</td>
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<td>Revenue Sub-Total</td>
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<td>Residential CFD Fees</td>
<td>$7,692,200</td>
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<tr>
<td>Non-Residential CFD Fees</td>
<td>$959,600</td>
<td>$27,600</td>
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<td>CFD Fee Revenue Sub-Total</td>
<td>$8,651,800</td>
<td>$1,121,700</td>
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<td>Total Revenue</td>
<td>$30,153,900</td>
<td>$3,635,100</td>
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</table>

**Footnotes:**

(1) Expires March 31, 2021 - beyond build-out year.
<table>
<thead>
<tr>
<th>Expenditure Category</th>
<th>Methodology</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>City Council</td>
<td>Multiplier - Persons Served - Average Cost</td>
<td>Exhibit B-12</td>
</tr>
<tr>
<td>City Manager, City Attorney, City Clerk</td>
<td>Multiplier - Persons Served - Average Cost</td>
<td>Exhibit B-12</td>
</tr>
<tr>
<td>Administrative Services</td>
<td>Multiplier - Persons Served - Average Cost</td>
<td>Exhibit B-12</td>
</tr>
<tr>
<td>Community Development</td>
<td>Multiplier - Persons Served - Average Cost</td>
<td>Exhibit B-12</td>
</tr>
<tr>
<td>Police Department</td>
<td>Multiplier - Persons Served - Average Cost</td>
<td>Exhibit B-12</td>
</tr>
<tr>
<td>Fire Department</td>
<td>Multiplier - Persons Served - Average Cost</td>
<td>Exhibit B-12</td>
</tr>
<tr>
<td>Public Works</td>
<td>Multiplier - Persons Served - Average Cost</td>
<td>Exhibit B-12</td>
</tr>
<tr>
<td>Recreation and Facilities Maintenance</td>
<td>Multiplier - Resident - Average Cost</td>
<td>Exhibit B-12</td>
</tr>
<tr>
<td>Animal Control</td>
<td>Multiplier - Resident - Average Cost</td>
<td>Exhibit B-12</td>
</tr>
<tr>
<td>Non-Departmental</td>
<td>Multiplier - Persons Served - Average Cost</td>
<td>Exhibit B-12</td>
</tr>
<tr>
<td>Traffic Signal Maintenance</td>
<td>Case Study</td>
<td>Exhibit B-13</td>
</tr>
<tr>
<td>Street Lights</td>
<td>Case Study</td>
<td>Exhibit B-13</td>
</tr>
<tr>
<td>Road Maintenance</td>
<td>Case Study</td>
<td>Exhibit B-13</td>
</tr>
<tr>
<td>Storm Drain Pump Station Maintenance</td>
<td>Case Study</td>
<td>Exhibit B-13</td>
</tr>
<tr>
<td>Storm Drain Pipe Maintenance</td>
<td>Case Study</td>
<td>Exhibit B-13</td>
</tr>
<tr>
<td>Storm Drain Facility Maintenance</td>
<td>Case Study</td>
<td>Exhibit B-13</td>
</tr>
<tr>
<td>Landscape Area Maintenance</td>
<td>Case Study</td>
<td>Exhibit B-13</td>
</tr>
<tr>
<td>Park Maintenance</td>
<td>Case Study</td>
<td>Exhibit B-13</td>
</tr>
<tr>
<td>Total City Expense</td>
<td>N/A</td>
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### Multiplier Expenses (1)

<table>
<thead>
<tr>
<th>Expenditure Category</th>
<th>Average Expense per Resident</th>
<th>Average Expense per Person Served</th>
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</thead>
<tbody>
<tr>
<td>City Council (2)</td>
<td>$</td>
<td>2.41</td>
</tr>
<tr>
<td>City Manager, City Attorney, City Clerk (2)</td>
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<td>25.91</td>
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<td>Administrative Services (2)</td>
<td>$</td>
<td>32.47</td>
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<tr>
<td>Community Development (Planning, Building, Code Enforcement)</td>
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<td>Police Department</td>
<td>$</td>
<td>187.24</td>
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<tr>
<td>Fire Department</td>
<td>$</td>
<td>100.71</td>
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<td>Public Works</td>
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<tr>
<td>Non-Departmental</td>
<td>$</td>
<td>34.44</td>
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**Footnotes:**

(1) Based on average costs for six comparable cities.

(2) It is estimated that 25% of General Government expenses are fixed and will not increase with new development.
<table>
<thead>
<tr>
<th>Expense Category</th>
<th>Units</th>
<th>Johnson Rancho (1)</th>
<th>Nichols Grove (1)</th>
<th>Cost per Unit (2)</th>
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<tr>
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<td>Signals</td>
<td>50</td>
<td>7</td>
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<td>Street Lights</td>
<td>Lights</td>
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<td>314</td>
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<td>Centerline miles</td>
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<tr>
<td>Storm Drain Pump Station Maintenance</td>
<td>Stations</td>
<td>25</td>
<td>3</td>
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<tr>
<td>Storm Drain Pipe Maintenance</td>
<td>Linear miles</td>
<td>97</td>
<td>13</td>
<td>$14,500</td>
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<tr>
<td>Storm Drain Facility Maintenance</td>
<td>Acres</td>
<td>257</td>
<td>34</td>
<td>$4,000</td>
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<tr>
<td>Landscape Area Maintenance</td>
<td>Acres</td>
<td>57</td>
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<td>$12,000</td>
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<td>Park Maintenance</td>
<td>Acres</td>
<td>50</td>
<td>19</td>
<td>$10,900</td>
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Footnotes:
(1) Quantities are based on similar units per acre in other local developments
(2) Goodwin Consulting Group, Inc.
<table>
<thead>
<tr>
<th>Expenditure Category</th>
<th>Johnson Rancho</th>
<th>Nichols Grove</th>
<th>Annexation Total</th>
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<tr>
<td>City Council</td>
<td>$115,400</td>
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<td>$1,242,400</td>
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<td>$107,400</td>
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<td>$10,014,000</td>
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<td>Fire Department</td>
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<td>$474,000</td>
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<td>$383,700</td>
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<tr>
<td>Storm Drain Pipe Maintenance</td>
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<td>$1,595,500</td>
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<tr>
<td>Storm Drain Facility Maintenance</td>
<td>$1,027,600</td>
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<td>$684,000</td>
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<td>$684,000</td>
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<td>Park Maintenance</td>
<td>$545,000</td>
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<td>$750,000</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>$30,153,900</td>
<td>$3,635,100</td>
<td>$33,789,000</td>
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</table>
## Wheatland Annexation Fiscal Impact Analysis

### Exhibit B-15

#### City Cost Benchmark Study - General Government

<table>
<thead>
<tr>
<th></th>
<th>Marysville</th>
<th>Grass Valley</th>
<th>Auburn</th>
<th>Dixon</th>
<th>Galt</th>
<th>Lincoln</th>
<th>Average If &gt; 0</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Population</strong></td>
<td>12,250</td>
<td>12,657</td>
<td>13,466</td>
<td>18,449</td>
<td>24,185</td>
<td>43,818</td>
<td>20,804</td>
</tr>
<tr>
<td><strong>Employees</strong></td>
<td>8,383</td>
<td>9,481</td>
<td>9,107</td>
<td>6,510</td>
<td>5,160</td>
<td>8,564</td>
<td>7,867</td>
</tr>
<tr>
<td><strong>Persons Served</strong></td>
<td>16,442</td>
<td>17,397</td>
<td>18,020</td>
<td>21,704</td>
<td>25,765</td>
<td>48,100</td>
<td>24,738</td>
</tr>
<tr>
<td><strong>City Council</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Budget</td>
<td>$16,581</td>
<td>$18,959</td>
<td>$62,021</td>
<td>$32,770</td>
<td>$56,390</td>
<td>$97,635</td>
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<tr>
<td>Non-personnel Budget</td>
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<td>$51,187</td>
<td>$74,700</td>
<td>$49,632</td>
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<tr>
<td><strong>Total City Council Budget</strong></td>
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<td>$3.89</td>
<td>$3.87</td>
<td>$4.90</td>
<td>$3.06</td>
<td>$3.21</td>
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<td><strong>City Manager</strong></td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td>Personnel Budget</td>
<td>$228,857</td>
<td>$282,671</td>
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<td>$264,008</td>
<td>$320,290</td>
<td>$515,882</td>
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<tr>
<td>Non-personnel Budget</td>
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<td>$26,800</td>
<td>$119,554</td>
<td>$28,260</td>
<td>$26,050</td>
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<tr>
<td><strong>Total City Manager Budget</strong></td>
<td>$359,007</td>
<td>$309,471</td>
<td>$309,757</td>
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<td>$346,340</td>
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<td>Cost per Person Served</td>
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<td>City Manager FTE</td>
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<td>2.00</td>
<td>1.00</td>
<td>2.00</td>
<td>3.00</td>
<td>3.75</td>
<td>2.29</td>
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<tr>
<td><strong>City Attorney</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Budget</td>
<td>$135,000</td>
<td>$102,000</td>
<td>$150,000</td>
<td>$165,000</td>
<td>$340,080</td>
<td>$300,000</td>
<td>$198,680</td>
</tr>
<tr>
<td>Non-personnel Budget</td>
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<td>$102,000</td>
<td>$150,000</td>
<td>$165,000</td>
<td>$340,080</td>
<td>$300,000</td>
<td>$198,680</td>
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<tr>
<td><strong>Total City Attorney Budget</strong></td>
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<td>$300,000</td>
<td>$330,000</td>
<td>$680,160</td>
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<tr>
<td>Cost per Person Served</td>
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<td>-</td>
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<td>2.75</td>
<td>3.00</td>
<td>2.00</td>
<td>1.95</td>
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</table>

**Notes:**

- Grass Valley and Lincoln are FY 2012/13; all others are FY 2013/14.
- Services provided by special revenues such as sales tax overrides, grants, and CFD's not included.
<table>
<thead>
<tr>
<th></th>
<th>Marysville</th>
<th>Grass Valley</th>
<th>Auburn</th>
<th>Dixon</th>
<th>Galt</th>
<th>Lincoln</th>
<th>Average If &gt; 0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Population</td>
<td>12,250</td>
<td>12,657</td>
<td>13,466</td>
<td>18,449</td>
<td>24,185</td>
<td>43,818</td>
<td>20,804</td>
</tr>
<tr>
<td>Employees</td>
<td>8,383</td>
<td>9,401</td>
<td>9,107</td>
<td>6,510</td>
<td>5,160</td>
<td>8,564</td>
<td>7,867</td>
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<tr>
<td>Persons Served (Population + 50% Employees)</td>
<td>16,442</td>
<td>17,397</td>
<td>18,020</td>
<td>21,704</td>
<td>26,765</td>
<td>48,100</td>
<td>20,804</td>
</tr>
</tbody>
</table>

**Administrative Services (Finance HR, IT)**

Administrative Services:
- Personnel Budget: $229,101
- Non-personnel Budget: $26,775

Finance:
- Personnel Budget: $959,260
- Non-personnel Budget: $228,480

Human Resources:
- Personnel Budget: In City Clerk $214,720
- Non-personnel Budget: $54,000

Information Technology:
- Personnel Budget: $3,139
- Non-personnel Budget: $78,700

Total Administrative Services Budget: $255,876

Cost per Person Served:
- $15.56

**FTE:**
- Administrative Services: 2.73
- Finance: 4.80
- HR: 0.80
- IT: 1.80

Total FTE: 2.73
Wheatland Annexation Fiscal Impact Analysis
Exhibit B-17
City Cost Benchmark Study - Police Department

<table>
<thead>
<tr>
<th></th>
<th>Marysville</th>
<th>Grass Valley</th>
<th>Auburn</th>
<th>Dixon</th>
<th>Galt</th>
<th>Lincoln</th>
<th>Average if &gt; 0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Population</td>
<td>12,250</td>
<td>12,657</td>
<td>13,466</td>
<td>18,449</td>
<td>24,185</td>
<td>43,818</td>
<td>20,804</td>
</tr>
<tr>
<td>Employees</td>
<td>8,383</td>
<td>9,481</td>
<td>9,107</td>
<td>6,510</td>
<td>5,180</td>
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<td>7,867</td>
</tr>
<tr>
<td>Persons Served (Population + 50% Employees)</td>
<td>16,442</td>
<td>17,397</td>
<td>18,020</td>
<td>21,704</td>
<td>26,765</td>
<td>48,100</td>
<td>20,804</td>
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</tbody>
</table>

**Police Department**

<table>
<thead>
<tr>
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<th>Marysville</th>
<th>Grass Valley</th>
<th>Auburn</th>
<th>Dixon</th>
<th>Galt</th>
<th>Lincoln</th>
<th>Average if &gt; 0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Budget</td>
<td>$3,010,705</td>
<td>$3,678,336</td>
<td>$3,121,700</td>
<td>$3,335,244</td>
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<tr>
<td>Non-personnel Budget</td>
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<td>$246,500</td>
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<td>Total Police Department Budget</td>
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<td>Cost per Person Served</td>
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**FTE**

<table>
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<th></th>
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<th>Grass Valley</th>
<th>Auburn</th>
<th>Dixon</th>
<th>Galt</th>
<th>Lincoln</th>
<th>Average if &gt; 0</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>28.00</td>
</tr>
<tr>
<td>Cost per Employee</td>
<td>$120,479</td>
<td>$131,296</td>
<td>$124,748</td>
<td>$129,370</td>
<td>$133,178</td>
<td>$163,337</td>
<td>$133,735</td>
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**FTE:**

<table>
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<th>Auburn</th>
<th>Dixon</th>
<th>Galt</th>
<th>Lincoln</th>
<th>Average if &gt; 0</th>
</tr>
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<tbody>
<tr>
<td>Dispatch</td>
<td>6.00</td>
<td>7.30</td>
<td>6.00</td>
<td>6.00</td>
<td>12.00</td>
<td>6.00</td>
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<tr>
<td>Sworn</td>
<td>17.00</td>
<td>21.50</td>
<td>20.00</td>
<td>25.00</td>
<td>38.00</td>
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<tr>
<td>Non-sworn</td>
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<tr>
<td>Total</td>
<td>28.00</td>
<td>30.40</td>
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<td>28.00</td>
<td>32.73</td>
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</table>

**Revenue**

<table>
<thead>
<tr>
<th></th>
<th>Marysville</th>
<th>Grass Valley</th>
<th>Auburn</th>
<th>Dixon</th>
<th>Galt</th>
<th>Lincoln</th>
<th>Average if &gt; 0</th>
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</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>$119,032</td>
<td>$126,700</td>
<td>$167,500</td>
<td>$48,000</td>
<td>$152,410</td>
<td>$190,000</td>
<td>$133,940</td>
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<tr>
<td>Revenue per Person Served</td>
<td>$7.24</td>
<td>$7.28</td>
<td>$9.30</td>
<td>$2.21</td>
<td>$5.69</td>
<td>$3.95</td>
<td>$5.95</td>
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<tr>
<td>Population</td>
<td>Grass Valley</td>
<td>Auburn</td>
<td>Dixon</td>
<td>Galt</td>
<td>Lincoln</td>
<td>Average if &gt; 0</td>
<td></td>
</tr>
<tr>
<td>------------</td>
<td>-------------</td>
<td>--------</td>
<td>-------</td>
<td>------</td>
<td>---------</td>
<td>----------------</td>
<td></td>
</tr>
<tr>
<td>Marysville</td>
<td>12,250</td>
<td>12,657</td>
<td>13,466</td>
<td>18,449</td>
<td>43,818</td>
<td>20,128</td>
<td></td>
</tr>
<tr>
<td>Employees</td>
<td>8,383</td>
<td>9,481</td>
<td>9,107</td>
<td>6,510</td>
<td>8,564</td>
<td>8,409</td>
<td></td>
</tr>
<tr>
<td>Persons Served (Population + 50% Employees)</td>
<td>16,442</td>
<td>17,397</td>
<td>18,020</td>
<td>21,704</td>
<td>-</td>
<td>48,100</td>
<td>20,128</td>
</tr>
</tbody>
</table>

**Fire Department**

<table>
<thead>
<tr>
<th>Cal Fire</th>
<th>Personnel Budget</th>
<th>$1,224,875</th>
<th>$1,422,968</th>
<th>$1,979,522</th>
<th>$2,838,794</th>
<th>$2,857,060</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-personnel Budget</td>
<td>$106,950</td>
<td>$252,085</td>
<td>$211,950</td>
<td>$382,850</td>
<td>$321,116</td>
<td></td>
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</tbody>
</table>

| Total Fire Department Budget | $1,331,825 | $1,675,053 | $2,191,472 | $3,221,644 | $3,178,176 | $2,319,634 |
| Cost per Person Served | $81.00 | $96.28 | $121.62 | $148.44 | $66.07 | $102.68 |

**FTE:**

| FTE | 14.38 | 16.00 | 21.00 | 21.00 | 21.00 | 18.10 |
| Sworn | 14.38 | 16.00 | 21.00 | 21.00 | 21.00 | 18.10 |
| Non-sworn | | | | | | |

| Total | 14.38 | 16.00 | 21.00 | 21.00 | 21.00 | 18.10 |

<p>| Revenue | $38,300 | $6,890 | $110,334 | $10,000 | $41,381 |
| Revenue per Person Served | $2.20 | $0.38 | $5.08 | $0.21 | $1.97 |</p>
<table>
<thead>
<tr>
<th></th>
<th>Marysville</th>
<th>Grass Valley</th>
<th>Auburn</th>
<th>Dixon</th>
<th>Galt</th>
<th>Lincoln</th>
<th>Average If &gt; 0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Population</td>
<td>12,250</td>
<td>12,657</td>
<td>13,466</td>
<td>18,449</td>
<td>24,185</td>
<td>43,818</td>
<td>20,804</td>
</tr>
<tr>
<td>Employees</td>
<td>8,383</td>
<td>9,481</td>
<td>9,107</td>
<td>6,510</td>
<td>5,160</td>
<td>8,564</td>
<td>7,867</td>
</tr>
<tr>
<td>Persons Served (Population + 50% Employees)</td>
<td>16,442</td>
<td>17,397</td>
<td>18,020</td>
<td>21,704</td>
<td>26,765</td>
<td>48,100</td>
<td>20,804</td>
</tr>
</tbody>
</table>

**Public Works/Eng/Admin**

<table>
<thead>
<tr>
<th></th>
<th>In Parks Mtc</th>
<th>In Fleet Mtc</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>$275,968</td>
<td>$478,938</td>
<td>$168,749</td>
</tr>
<tr>
<td>Non-personnel Budget</td>
<td>$8,600</td>
<td>$36,320</td>
<td>$33,400</td>
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<tr>
<td>Total PW/Eng/Admin Budget</td>
<td>$284,568</td>
<td>$515,258</td>
<td>$202,149</td>
</tr>
<tr>
<td>Cost per Person Served</td>
<td>$17.31</td>
<td>$29.62</td>
<td>$11.22</td>
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**Building Maintenance**

<table>
<thead>
<tr>
<th></th>
<th>In Parks Mtc</th>
<th>In Fleet Mtc</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>$133,065</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-personnel Budget</td>
<td>$71,000</td>
<td>$76,300</td>
<td>$354,800</td>
</tr>
<tr>
<td>Total Building Mtc Budget</td>
<td>$71,000</td>
<td>$209,365</td>
<td>$354,800</td>
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<tr>
<td>Cost per Person Served</td>
<td>$4.32</td>
<td>$12.03</td>
<td>$19.69</td>
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</table>

**Fleet**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>$86,637</td>
</tr>
<tr>
<td>Non-personnel Budget</td>
<td>$253,960</td>
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<tr>
<td>Total Fleet Mtc Budget</td>
<td>$340,597</td>
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<tr>
<td>Cost per Person Served</td>
<td>$20.72</td>
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**FTE:**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>PW/Eng/Admin FTE</td>
<td>3.00</td>
</tr>
<tr>
<td>Building Mtc FTE</td>
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</tr>
<tr>
<td>Street Mtc FTE</td>
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<tr>
<td>Fleet FTE</td>
<td>1.25</td>
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<tr>
<td>Total FTE</td>
<td>8.25</td>
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**Revenue**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td>$68,600</td>
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<tr>
<td>Revenue per Person Served</td>
<td>$4.17</td>
</tr>
<tr>
<td></td>
<td>Marysville</td>
</tr>
<tr>
<td>--------------------------------</td>
<td>------------</td>
</tr>
<tr>
<td>Population</td>
<td>12,250</td>
</tr>
<tr>
<td>Employees</td>
<td>8,383</td>
</tr>
<tr>
<td>Persons Served (Population + 50% Employees)</td>
<td>16,442</td>
</tr>
</tbody>
</table>

**Building and Code Enforcement**

- **Personnel Budget**
  - $126,911
  - $204,453
  - $208,593
  - $259,470
  - $474,805
- **Non-personnel Budget**
  - $12,300
  - $26,550
  - $4,750
  - $58,080
  - $112,737
- **Total Building and Code Enforcement Budget**
  - $139,211
  - $231,003
  - $213,349
  - $317,550
  - $587,542
  - $297,731
- **Cost per Person Served**
  - $8.47
  - $13.28
  - $11.84
  - $11.86
  - $12.22
  - $11.53
- **FTE**
  - 2.1
  - 1.55
  - 2
  - 2.15
  - 4
  - 2.36
- **Cost per Employee**
  - $60,434
  - $149,034
  - $106,675
  - $147,698
  - $146,886
  - $122,145

**Revenue**

- $103,000
- In Planning Dept.
- $151,600
- $63,550
- $291,029
- $152,295

**Revenue per Person Served**

- $6.26
- $-
- $8.41
- $-
- $2.37
- $6.05
- $5.78
<table>
<thead>
<tr>
<th></th>
<th>Marysville</th>
<th>Grass Valley</th>
<th>Auburn</th>
<th>Dixon</th>
<th>Galt</th>
<th>Lincoln</th>
<th>Average If &gt; 0</th>
</tr>
</thead>
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<tr>
<td>Population</td>
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<td>13,466</td>
<td>18,449</td>
<td>24,185</td>
<td>43,818</td>
<td>22,515</td>
<td></td>
</tr>
<tr>
<td>Employees</td>
<td>9,481</td>
<td>9,107</td>
<td>6,510</td>
<td>5,160</td>
<td>8,564</td>
<td>7,764</td>
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</tr>
<tr>
<td>Persons Served (Population + 50% Employees)</td>
<td>17,397</td>
<td>18,020</td>
<td>21,704</td>
<td>26,765</td>
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<td>7,764</td>
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<tr>
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<tr>
<td>Non-personnel Budget</td>
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<td>$10,650</td>
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<td>$13.81</td>
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<td>3.00</td>
<td>4.75</td>
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<td>4.20</td>
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<td>$3.71</td>
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