

Wheatland Annexation Fiscal Impact Analysis
Exhibit B-23
City Cost Benchmark Study - Animal Control Department

	Marysville	Grass Valley	Auburn	Dixon	Galt	Lincoln	Average If > 0
Population		12,657					12,657
Animal Control							
Personnel Budget		\$ 144,577					
Non-personnel Budget		\$ 16,780					
Total Animal Control Budget		\$ 161,357					\$ 161,357
Animal Control Cost Per Capita		\$ 12.75					\$ 12.75
FTE		2.00					2.00
Cost per Employee		\$ 80,679					\$ 80,679
Revenue		\$ 51,000					\$ 51,000
Revenue Per Capita		\$ 4.03					\$ 4.03

	Marysville	Grass Valley	Auburn	Dixon	Galt	Lincoln	Average If > 0
Population		12,657		18,449	24,185	43,818	24,777
Recreation							
Personnel Budget	\$	33,869		\$ 318,637	\$ 724,860	\$ 415,612	
Non-personnel Budget	\$	22,100		\$ 49,887	\$ 299,660	\$ 226,000	
Total Recreation Budget	\$	55,969		\$ 368,524	\$ 1,024,520	\$ 641,612	\$ 522,656
Recreation Cost per Capita	\$	4.42		\$ 19.98	\$ 42.36	\$ 14.64	\$ 20.35
FTE		In Public Works		2	10	28	13.33
Revenue	\$	27,300		\$ 59,900	\$ 479,870	\$ 570,680	\$ 284,438
Revenue per Capita	\$	2.16		\$ 3.25	\$ 19.84	\$ 13.02	\$ 9.57

Wheatland Annexation Fiscal Impact Analysis
Exhibit C-1
County Revenue Estimates - Methodology

Revenue Source	Methodology	Reference
Property Tax	Case Study	Exhibit C-5
Property Tax in Lieu of VLF	Case Study	Exhibit C-6
Property Transfer Tax	Case Study	Exhibit C-5
Sales and Use Tax	Case Study	Exhibit B-8
Charges for Services	Multiplier - Countywide Persons Served	Exhibit C-2
Fines, Forfeitures, and Penalties	Multiplier - Countywide Persons Served	Exhibit C-2
Licenses and Permits	Multiplier - Countywide Persons Served	Exhibit C-2

Wheatland Annexation Fiscal Impact Analysis
 Exhibit C-2
 County Revenue Estimates - Average Revenues

Municipal Resource Group
 January 29, 2014

Revenue Source [1]	Net Annual General Fund Revenue FY 2013/14	Average Revenue per Resident	Average Revenue per Employee	Average Revenue per Person Served
Charges for Services	\$1,073,400	\$14.62	\$44.73	\$12.56
Fines, Forfeitures, and Penalties	\$494,000	\$6.73	\$20.58	\$5.78
Licenses and Permits	\$1,150,543	\$15.67	\$47.94	\$13.47

Footnotes:

[1] Yuba County FY 2013/14 Budget. While the 2011 Yuba County General Plan Fiscal Study includes revenue from Proposition 172 (Public Safety) Sales Tax, discussions with the County Administrator Office indicated that at no portion of Public Safety Sales Tax is available for non-Public Safety functions, and it is thus excluded from this analysis.

Wheatland Annexation Fiscal Impact Analysis
 Exhibit C-3
 County Revenue Estimates

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Revenue Source	Johnson Rancho	Nichols Grove	Annexation Total
Increment Secured Property Tax	\$5,547,900	\$651,500	\$6,199,400
Increment Unsecured Property Tax	\$277,400	\$32,600	\$310,000
Base Property Tax	\$71,000	\$15,200	\$86,200
Property Tax in Lieu of VLF	\$7,135,600	\$837,900	\$7,973,500
Property Transfer Tax	\$229,900	\$27,000	\$256,900
Sales and Use Tax	\$178,400	\$20,700	\$199,100
Charges for Services	\$602,300	\$69,600	\$671,900
Fines, Forfeitures, and Penalties	\$277,200	\$32,000	\$309,200
Licenses and Permits	\$645,600	\$74,600	\$720,200
Total General Fund Revenues	\$14,965,300	\$1,761,100	\$16,726,400

Revenue Source	Revenue Factors and Assumptions
Property Tax - Secured (1)	12.3% of 1% property tax allocated to County (post ERAF)
Property Tax - Unsecured (2)	5% of secured property tax
Property Transfer Tax (3)	\$1.10 per \$1,000; 50% to City; 50% to County 10 year residential and 20 year non-residential turnover
Property Tax In-Lieu of Vehicle License Fees (PTILVLF)	Yuba County FY 2012/13 tax roll assessed value = \$4,476,299,878 Increase in assessed value = \$5,044,763,594 at build-out Yuba County 2013/14 PTILVLF = \$7,075,000
Sales Tax (1) (3)	1% base sales tax rate, including property tax in-lieu of sales tax 34% Wheatland retail sales capture rate 21.05% countywide and statewide pooled tax revenue as a % of base sales tax 87.5% of sales tax allocated to City; 12.5% of sales tax allocated to County

Footnotes:

- (1) Master Tax Exchange Agreement; Yuba County Auditor; MRG
- (2) City of Wheatland FY 2013/14 budget
- (3) Goodwin Consulting Group, Inc.

Wheatland Annexation Fiscal Impact Analysis
Exhibit C-5
Property Tax and Property Transfer Tax - Case Study

	Johnson Rancho	Nichols Grove
<u>Secured property tax revenue:</u>		
Residential assessed value	\$ 3,846,320,000	\$ 452,750,000
Non-residential assessed value	\$ 668,310,800	\$ 77,377,500
Total secured assessed value	\$ 4,514,630,800	\$ 530,127,500
Total property tax at 1% of assessed value	\$ 45,146,300	\$ 5,301,300
County property tax revenue percentage of 1%	12.3%	12.3%
Secured property tax revenue	\$ 5,547,900	\$ 651,500
<u>Unsecured property tax revenue:</u>		
Unsecured tax revenue as a percent of secured tax revenue	5%	5%
Unsecured property tax revenue	\$ 277,400	\$ 32,600
<u>Property transfer tax revenue:</u>		
Residential turnover, in years	10	10
Non -residential turnover, in years	20	20
County property transfer tax rate per \$1,000	0.55	0.55
Property tax transfer revenue, residential	\$ 211,500	\$ 24,900
Property tax transfer revenue, non-residential	\$ 18,400	\$ 2,100
Total property transfer tax revenue	\$ 229,900	\$ 27,000

Wheatland Annexation Fiscal Impact Analysis
 Exhibit C-6
 Property Tax In-Lieu of Vehicle License Fees - Case Study

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	<u>2013 Yuba County</u>	<u>Johnson Rancho</u>	<u>Nichols Grove</u>
<u>Yuba County:</u>			
Assessed value	4,476,299,878	4,514,630,800	530,127,500
Percent increase in assessed value over 2013 assessed value		101%	12%
Property tax in-lieu of VLF revenue (1)	\$ 7,075,000	\$ 7,135,600	\$ 837,900

Footnotes:
 (1) Yuba County FY 2013/14 Budget

Expenditure Category [1]	Methodology	Reference
General Government	Multiplier - Persons Served - Average Cost	Exhibit C-8
Other General	Multiplier - Persons Served - Average Cost	Exhibit C-8
Judicial	Multiplier - Persons Served - Average Cost	Exhibit C-8
Detention and Correction	Multiplier - Persons Served - Average Cost	Exhibit C-8
Other Countywide Protection	Multiplier - Residents - Average Cost	Exhibit C-8
Health and Public Assistance	Multiplier - Residents - Average Cost	Exhibit C-8
Library Services	Multiplier - Residents - Average Cost	Exhibit C-8

Footnotes:

[1] Categories for countywide services are consistent with the 2011 General Plan Fiscal Analysis, Table C-1.

	<u>Net Expected Expenditures [1]</u>	<u>Service Population</u>	<u>FY 2013/14 Average Cost</u>	<u>Expenditure Multiplier</u>
General Fund Department				
Adjustment Factor [2]				5%
General Government [3]	\$4,366,462	85,439 Persons Served	\$51.11 Persons Served	\$53.66 per person served
Other General [4]	\$1,939,512	85,439 Persons Served	\$22.70 Persons Served	\$23.84 per person served
Judicial [5]	\$2,870,069	85,439 Persons Served	\$33.59 Persons Served	\$35.27 per person served
Detention and Correction [6]	\$7,380,731	85,439 Persons Served	\$86.39 Persons Served	\$90.71 per person served
Other Countywide Protection [7]	\$988,056	73,439 Residents	\$13.45 Residents	\$14.13 per resident
Health and Public Assistance [8]	\$571,407	73,439 Residents	\$7.78 Residents	\$8.17 per resident
Library Services	\$316,500	73,439 Residents	\$4.31 Residents	\$4.53 per resident
Total General Fund (Countywide Services Portion Only) [9]	\$18,432,737			

Footnotes:

- [1] Includes the General Fund Portion allocated to General Fund Departments as General Fund subsidies to Non-General Fund Departments. Based on information provided by the CAO office, January 2014.
- [2] Represents cost adjustments to services that are anticipated to experience changes in their level of service during the time horizon of the General Plan. Based on discussion with County Administrator Office, December 2013.
- [3] Includes Board of Supervisors, Clerk of the Board, Clerk Recorder, County Administrator, and Economic Development. Also includes Assessor, Auditor-Controller, Office of Revenue and Recovery, and Treasurer/Tax Collector. Also includes Counsel, Personnel, Elections, Property Management (Buildings & Grounds), Plant Acquisition (Capital Improvements), and Promotion (Industrial Development, EDBG, and Micro).
- [4] Includes Community Development (Special Project - Gold Village), Info Services/Administrative Services, Surveyor, Custodial Services.
- [5] Includes District Attorney, Grand Jury, Juvenile Traffic Hearing Office, and Public Defender.
- [6] Includes Jail, Juvenile Hall, Probation, and State Correctional School.
- [7] Includes Drainage Ditch Maintenance, Agriculture Comm. & Sealer, Public Guardian, Emergency Services, Planning, and Animal Control.
- [8] Includes Environmental Health, Code Enforcement, CMSP, Refuse Disposal, Health Services, and Public Authority.
- [9] Does not include any General Fund costs for unincorporated municipal services (e.g. police protection). Also excludes General Fund costs associated with Roads.

Wheatland Annexation Fiscal Impact Analysis
 Exhibit C-9
 County Expenditure Estimates

Municipal Resource Group
 January 29, 2014

	Expenditure Multiplier	Johnson Rancho	Nichols Grove	Annexation Total
General Government	\$53.66 per person served	\$2,572,600	\$297,200	\$2,869,800
Other General	\$23.84 per person served	\$1,142,700	\$132,000	\$1,274,700
Judicial	\$35.27 per person served	\$1,691,000	\$195,400	\$1,886,300
Detention and Correction	\$90.71 per person served	\$4,348,600	\$502,400	\$4,851,000
Other Countywide Protection	\$14.13 per resident	\$588,900	\$68,000	\$656,900
Health and Public Assistance	\$8.17 per resident	\$340,600	\$39,300	\$379,900
Library Services	\$4.53 per resident	\$188,600	\$21,800	\$210,400
Total General Fund Expenditures		\$10,873,000	\$1,256,100	\$12,129,000