

East Gateway Project Fiscal Impact Analysis City of Santa Paula

Prepared for:

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EXECUTIVE SUMMARY

The executive summary presents the projected fiscal impacts to the City of Santa Paula for the East Gateway Project located on the northeast edge of the City of Santa Paula, as shown in Figure 1. The Project extends along both sides of the 126 Freeway and is adjacent to the southern boundary of the East Area 1 Annexation Area, which was approved for annexation to the City by the Ventura Local Agency Formation Commission in March 2011.

The East Gateway Project includes the unincorporated East Gateway Annexation Area and the East Gateway Specific Plan Area. The East Gateway Specific Plan Area includes a portion of the Annexation Area and three parcels that are currently in the City. Figure 2 presents the boundaries of the East Gateway Annexation Area and the East Gateway Specific Plan. As shown in Figure 2, the East Gateway Specific Plan Area includes undeveloped land located north and south of State Route (SR) 126 along with the portion of SR 126 located adjacent to these properties. The Annexation Area also includes public right of way for SR 126, Telegraph Road, and the Santa Paula Branch Rail Line located north of the East Gateway Specific Plan Area.

Fiscal impacts are projected upon annexation of the existing development and after development of the uses that would be permitted by the proposed City of Santa Paula General Plan and Zoning designations and the East Gateway Specific Plan Area, which permits both retail commercial and business park uses to be developed within the East Gateway Specific Plan Area.

Fiscal impacts are projected in constant 2011 dollars, with no adjustment for future inflation.

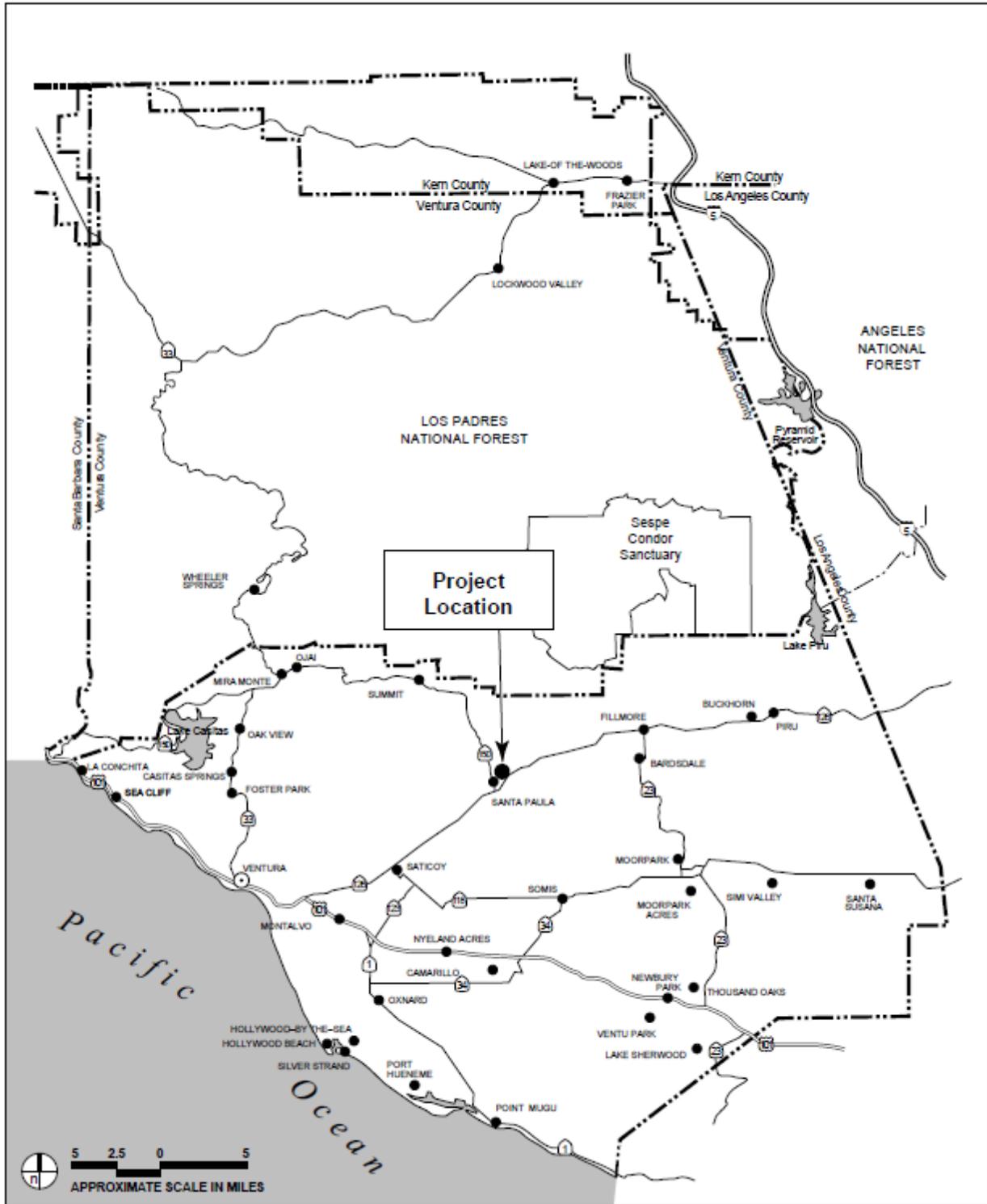
East Gateway Annexation Area

The total Annexation Area includes about 84.9 gross acres, as shown in Table 1. Existing publicly maintained roads are estimated at 129,060 square feet and include Telegraph Road and Ferris Lane. No new publicly maintained roads are planned for the East Gateway Annexation Area.

Residential Development. Existing residential units are estimated at 73 and the projected population is 253, based on the current household size of 3.46 persons per unit from the California Department of Finance. No new residential development is planned for the East Gateway Annexation Area.

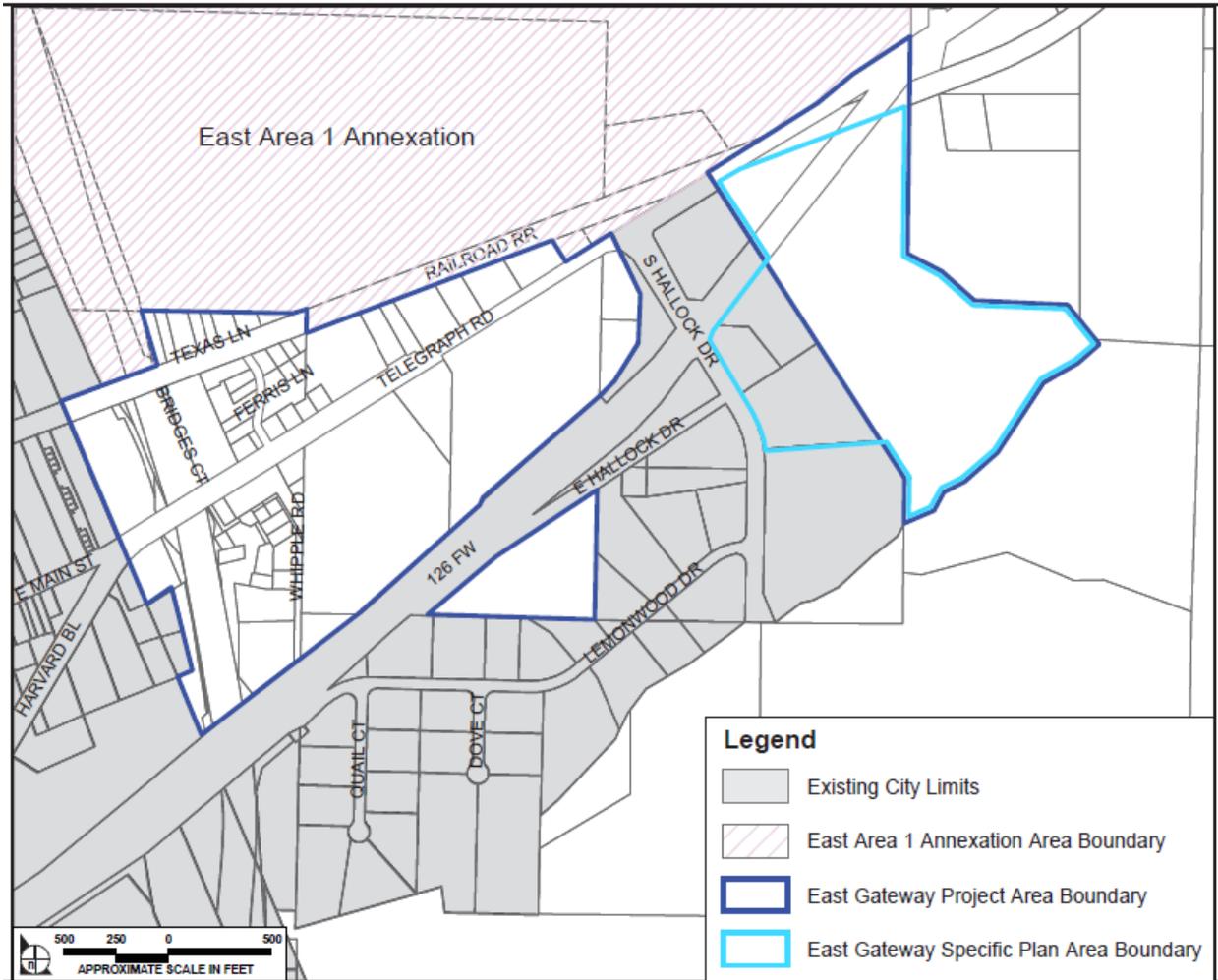
Non-Residential Development. The non-residential square feet and projected employment varies depending on the amount of retail commercial, business park, and light industrial uses assumed to be developed.

**Figure 1
Regional Location, East Gateway Project**



Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula, 2012

Figure 2
Annexation Area and East Gateway Specific Plan, East Gateway Project



Sources: Stanley R. Hoffman Associates, Inc.
 City of Santa Paula, 2012

Table 1
Development Summary: East Gateway Annexation Area
East Gateway Project Fiscal Analysis, City of Santa Paula

Category	East Gateway Annexation Area ¹		
	Existing Development upon Annexation	Retail Commercial Use Scenario	Business Park Use Scenario
A. Gross Acres	84.9	84.9	84.9
B. Residential Development			
<u>Residential Units</u>	73	73	73
<u>Population</u> (@ 3.46 persons per unit)	253	253	253
C. Non-Residential Development			
<u>Square Feet</u>			
Retail Commercial	13,000	490,000	260,000
Light Industrial/Business Park	132,800	283,500	553,500
Industrial	<u>56,000</u>	<u>56,000</u>	<u>56,000</u>
Total Square Feet	201,800	829,500	869,500
<u>Employment</u>	196	1,301	1,111
D. Public Roads (Square Feet)			
Telegraph Road	117,600	117,600	117,600
Ferris Lane	<u>11,460</u>	<u>11,460</u>	<u>11,460</u>
Total Square Feet	129,060	129,060	129,060

Note: 1. The Annexation Area does not include three parcels that are currently located in the City and are part of the East Gateway Specific Plan.

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula

Existing Development upon Annexation. Based on the size of each parcel as identified in assessor parcel records and the floor area ratios that would be permitted by the General Plan and East Gateway Specific Plan, existing non-residential uses in the Annexation Area total an estimated 201,400 square feet with a mix of retail commercial, light industrial and industrial uses. Existing employment for the Annexation Area is estimated at 195.

Retail Commercial Use Scenario after Buildout. As also shown in Table 1, development of up to 829,500 square feet of non-residential uses could occur if the East Gateway Specific Plan Area is developed with the maximum amount of retail commercial uses that would be permitted by the East Gateway Specific Plan. The projected amount of retail commercial uses is 490,000 square feet,

light industrial/business park uses are projected at 283,500 square feet and industrial uses are projected at 56,000 square feet. Total employment for the Annexation Area is estimated at 1,301 for this mix of uses.

Business Park Use Scenario after Buildout. With development of the East Gateway Specific Plan Area with the maximum amount of business park uses that would be permitted by the East Gateway Specific Plan Area, the projected amount of development is 869,500 square feet for the Annexation Area. The projected amount of retail commercial uses is 260,000 square feet with 553,500 square feet of light industrial/business park uses and 56,000 square feet of industrial uses also projected. Total employment of the Annexation Area with this mix of uses is projected at 1,111.

Projected Fiscal Impacts. Table 2 summarizes the projected annual fiscal impacts to the City General Fund and the City Gas Tax Fund for the East Gateway Annexation Area.

Existing Development upon Annexation. A net annual surplus of \$80,684 is projected for the City General Fund upon annexation of the existing development in the Annexation Area. The annual recurring State gasoline tax for the East Gateway Project is projected at \$5,637. State gasoline tax is allocated to the project area on a per capita basis.

Retail Commercial Use Scenario. As shown in Table 2, an annual recurring surplus of \$1,028,396 is projected to the City General Fund with the Retail Commercial Use Scenario for the East Gateway Annexation Area. Because there is no new residential development planned for the annexation area, the projected State gasoline tax remains at \$5,637 after buildout.

Business Park Use Scenario. With the Business Park Use Scenario, a recurring annual surplus of \$524,073 is projected. As with the other Retail Commercial Use Scenario, no new residential development is planned for the Business Park Use Scenario. Therefore, the projected State gasoline tax remains at \$5,637 after buildout.

East Gateway Specific Plan

The total East Gateway Specific Plan Area includes about 36.5 gross acres, as shown in Table 3. About 29.3 acres are located in the unincorporated Annexation Area within the East Gateway Specific Plan boundary and about 7.2 acres of the East Gateway Specific Plan are currently located in the City. No

Table 2
Summary of Projected Recurring Fiscal Impacts: East Gateway Annexation Area
East Gateway Project Fiscal Analysis, City of Santa Paula
(In Constant 2011 Dollars)

Category	East Gateway Annexation Area ¹		
	Existing Development upon Annexation	Retail Commercial Use Scenario	Business Park Use Scenario
<u>City General Fund</u>			
Annual Recurring Revenues	\$148,359	\$1,717,526	\$1,103,928
Annual Recurring Costs	<u>\$67,675</u>	<u>\$689,130</u>	<u>\$579,855</u>
Annual Recurring Surplus	\$80,684	\$1,028,396	\$524,073
<u>City Gas Tax Fund</u>			
Annual Recurring State Gasoline Tax	\$5,637	\$5,637	\$5,637

Note: 1. The annexation area does not include three parcels that are currently located in the City and are part of the East Gateway Specific Plan.

Source: Stanley R. Hoffman Associates, Inc.

Table 3
Development Summary: East Gateway Specific Plan
East Gateway Project Fiscal Analysis, City of Santa Paula

Category	East Gateway Specific Plan ¹		
	Existing Uses	Retail Commercial Use Scenario	Business Park Use Scenario
A. Gross Acres	36.5	36.5	36.5
B. Residential Development²			
<u>Residential Units</u>	0	0	0
<u>Population</u> (@ 3.46 persons per unit)	0	0	0
C. Non-Residential Development			
<u>Square Feet</u>			
Retail Commercial	0	310,000	10,000
Light Industrial/Business Park	94,100	0	350,000
Industrial	0	0	0
Total Square Feet	94,100	310,000	360,000
<u>Employment</u>	94	620	370
D. Public Roads (Square Feet)³	0	0	0

Note: 1. The East Gateway Specific Plan includes both the part of the Annexation Area within the Specific Plan boundary and three parcels that are currently in the City.
2. No existing residential units are identified for the East Gateway Specific Plan, and no new residential development is planned for the Specific Plan.
3. No existing publically maintained roads are identified for the East Gateway Specific Plan, and no new publically maintained roads are planned for the Specific Plan.

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula

existing County of Ventura publically maintained roads are located in the East Gateway Specific Plan Area and no new publically maintained roads are planned for the East Gateway Specific Plan Area.

Residential Development. There are no existing residential units in the East Gateway Specific Plan and no future units are planned for the East Gateway Specific Plan.

Non-Residential Development. The non-residential square feet and projected employment for the East Gateway Specific Plan varies for the existing development upon annexation depending on the amount of retail commercial or business park uses developed.

Existing Development upon Annexation. Based on assessor parcel acres and floor area ratios provided by The City of Santa Paula, about 94,400 existing square feet of light industrial uses are estimated for the East Gateway Specific Plan, as shown in Table 3. Existing employment for these light industrial uses is estimated at 94.

Retail Commercial Use Scenario. As also shown in Table 3, the proposed East Gateway Specific Plan would allow the development of up to 310,000 square feet of retail commercial uses. Total employment is estimated at 620 for this scenario.

Business Park Use Scenario. The proposed East Gateway Specific Plan would also allow development of up to 10,000 square feet of retail commercial uses and 350,000 square feet of light industrial/business park uses within the East Gateway Specific Plan Area. Total employment is estimated at 370 for this scenario.

Projected Fiscal Impacts. Table 4 summarizes the projected annual fiscal impacts to the City General Fund and the City Gas Tax Fund for the entire East Gateway Specific Plan Area. Fiscal impacts are projected for the total 36.5-acre East Gateway Specific Plan Area, including both the 29.3-acre portion of the East Gateway Specific Plan Area proposed for annexation and the 7.2-acre portion of the East Gateway Specific Plan Area currently located in the City.

Existing Development upon Annexation. A net annual surplus of \$5,510 is projected for the City General Fund for the existing development in the total East Gateway Specific Plan. This projected surplus is based on annexation of the current County portion of the East Gateway Specific Plan and includes the portion of the East Gateway Specific Plan currently located in the City. There is no projected State gasoline tax for the East Gateway Specific Plan because there are no residential units in the East Gateway Specific Plan area.

Retail Commercial Use Scenario. An annual recurring surplus of \$758,544 is projected to the City General Fund with development of the Retail Commercial uses for the entire East Gateway Specific Plan Area. Because there is no new residential development planned for the area, no State gasoline tax is projected for the East Gateway Specific Plan Area.

Business Park Use Scenario. With the Business Park Scenario, a recurring annual surplus of \$54,423 is projected with development of the entire East Gateway Specific Plan Area. As with the other

Table 4
Summary of Projected Recurring Fiscal Impacts: East Gateway Specific Plan
East Gateway Project Fiscal Analysis, City of Santa Paula
(In Constant 2011 Dollars)

Category	East Gateway Specific Plan ¹		
	Existing Uses	Retail Commercial Use Scenario	Business Park Use Scenario
<u>City General Fund</u>			
Annual Recurring Revenues	\$14,571	\$983,014	\$179,006
Annual Recurring Costs	<u>\$9,061</u>	<u>\$224,470</u>	<u>\$124,583</u>
Annual Recurring Surplus	\$5,510	\$758,544	\$54,423
<u>City Gas Tax Fund</u>			
Annual Recurring State Gasoline Tax ²	\$0	\$0	\$0

Note: 1. The East Gateway Specific Plan includes both the portion of the Annexation Area within the Specific Plan boundary and three parcels that are currently in the City.
2. Gas tax is projected on a per capita basis. Residential development is not included in the Specific Plan, therefore gas tax is not projected.

Source: Stanley R. Hoffman Associates, Inc.

development scenario, no residential development is planned for the Business Park Use Scenario. Therefore, no State gasoline tax is projected.

CHAPTER 1 INTRODUCTION

This report presents the fiscal impact analysis for the proposed East Gateway Project upon annexation to the City of Santa Paula. The East Gateway Project includes the unincorporated East Gateway Annexation Area and the East Gateway Specific Plan. Fiscal impacts are projected upon annexation of the existing development in the East Gateway Project area and after development of the area that would be permitted by the proposed City of Santa Paula General Plan and Zoning designations and the East Gateway Specific Plan Area, which permits both retail commercial and business park uses to be developed within the East Gateway Specific Plan Area.

Fiscal impacts are projected separately for the Annexation Area and the East Gateway Specific Plan Area. Fiscal impacts are projected in constant 2011 dollars, with no adjustment for future inflation.

1.1 Introduction

The proposed East Gateway Project is located on the northeast edge of the City of Santa Paula and extending along both sides of State Route (SR) 126 Freeway. The southern boundary of the East Area 1 Annexation area, which was approved for annexation to the City by the Ventura Local Agency Formation Commission in March 2011, extends along the northern boundary of the proposed East Gateway Project.

Although the majority of the East Gateway Project is currently located within the unincorporated area of Ventura County, it is entirely located within the planning area of the City of Santa Paula as defined in the City's General Plan. Recurring fiscal impacts are projected to the City for the provision of municipal services such as police protection, fire protection, public works maintenance, building and safety, planning, community services and general government services to the East Gateway Project. Recurring revenues and costs are projected to the City's General Fund and recurring State gasoline tax is projected to the City's Gas Tax Fund.

The projected impacts to Ventura County for provision of Countywide services after annexation are not projected because these services are provided to all residents of the County, whether they live in cities or in unincorporated areas. The major recurring countywide costs include County General Government services (such as assessor; auditor controller; and tax collector); Environmental Balance services (such as county resource management); Health and Human Services (includes services such as Area Agency on Aging; Health Administration; Medical Examiner; Public Health; Children

Medical Services; Mental Health; Healthcare Coverage Initiative), and Administration of Justice (excludes sheriff and includes; District Attorney; Grand Jury; Indigent Legal Service; Probation; Public Defender County Trial Courts)

The East Gateway Project includes the unincorporated East Gateway Annexation Area and the East Gateway Specific Plan, with the following development descriptions.

East Gateway Annexation Area

The total Annexation Area includes about 84.9 gross acres, with an estimated existing 73 residential units and a projected population of 253. No new residential development is planned for the East Gateway Annexation Area.

Existing non-residential uses in the Annexation Area total an estimated 201,400 square feet with a mix of retail commercial, light industrial and industrial uses. Development of a total of 829,500 square feet of retail commercial, light industrial/business park and industrial uses is projected with the Retail Commercial Use Scenario. About 60 percent of the proposed uses projected for this scenario would consist of retail commercial space. With the Business Park Use Scenario a mix of 869,500 square feet of additional development is projected, with about 64 percent of this total amount consisting of light industrial/business park uses.

East Gateway Specific Plan Area

The East Gateway Specific Plan Area includes a total of about 36.5 gross acres, with about 29.3 acres located in the unincorporated Annexation Area within the East Gateway Specific Plan boundary and about 7.2 acres currently located in the City. There are no existing residential units in the East Gateway Specific Plan Area and no future units are planned for the East Gateway Specific Plan.

Existing non-residential uses in the East Gateway Specific Plan total an estimated 94,000 square feet of light industrial uses. The Retail Commercial Use Scenario assumes development of only retail commercial uses in the East Gateway Specific Plan Area. The proposed East Gateway Specific Plan would permit development of up to 310,000 square feet of retail commercial uses in the East Gateway Specific Plan Area. Development of the East Gateway Specific Plan Area with up to 360,000 square feet of retail commercial and light industrial/business park uses are assumed in the Business Park Use Scenario, with about 97 percent of the total consisting of light industrial/business park uses.

1.2 Approach

The fiscal analysis is based on data and assumptions from the following sources:

- Based on discussion with City staff, revenue and cost factors are based on the three-year average of the revenues and expenditures for Fiscal Years 2009-2010, 2010-2011 and 2011-2012 presented in the *City of Santa Paula, Adopted Budget For Fiscal Year 2011-2012*, with adjustments based on discussions with City finance staff.
- Population, housing units and persons per household from the State of California, Department of Finance (DOF), *E-5 Population and Housing Estimates for Cities, Counties, and the State, 2010-2011, with 2010 Benchmark*, Sacramento, California, May 2011.
- Employment estimates for 2011 are based on an interpolation of 2008 and 2020 estimated from the Southern California Association of Governments (SCAG) *RTP (Regional Transportation Plan) 2012 Growth Forecast*, November 2010.
- Existing valuation is based on the Fiscal Year 2010-11 assessor parcel number (APN) files from Ventura County as provided by the project team.
- Proposed project maps, land uses, valuation and infrastructure improvement information is from the project proponent and the City of Santa Paula
- Property tax is projected based on Tax Rate Area (TRA) information from the Ventura Auditor-Controller for the East Gateway Project.
- Current sales tax in the Annexation Area is provided by Hinderliter de Llamas and Associates.
- Retail taxable sales for new growth are based on data provided by the Natelson Dale Group.
- Non-retail taxable sales for new industrial growth are based on data from the California Board of Equalization and SCAG RTP forecasts.
- Cost and revenue factors are projected in constant 2011 dollars with no adjustment for possible future inflation.

1.3 Organization of the Report

Chapter 2 presents the land uses, population, assessed valuation and taxable sales for the proposed East Gateway Annexation and East Gateway Specific Plan Areas. Projected recurring fiscal impacts to the City General Fund and the recurring revenues to the City Gas Tax Fund for the East Gateway Annexation and East Gateway Specific Plan Areas are described in Chapter 3. Chapter 4 discusses the key fiscal assumptions used for the fiscal analysis.

Appendix A includes the land uses and assessed valuation for the existing development in the East Gateway Project. Taxable sales factors for the fiscal analysis are presented in Appendix B. The land uses, projected assessed valuation, projected property tax and projected sales and use tax are shown

separately for portions of the East Gateway Specific Plan Area currently locates within the City and outside of the City in Appendix C. Appendix D includes the supporting tables for the fiscal assumptions. The project references utilized in the preparation of this analysis are listed in Appendix E.

- Retail Commercial \$150 per building square foot
- Light Industrial/Business Park \$90 per building square foot
- Industrial \$90 per building square foot

Property Tax. Property tax to the City General Fund is based on the allocations of the basic one percent levy for the particular tax rate area (TRA) in which property is located. Upon annexation of development currently located in the unincorporated area, the Ventura County General Fund will shift a portion of the County’s current General Fund to the City of Santa Paula General Fund. The City General Fund will also receive the total current allocation to the County Fire Protection District because the City will provide fire protection to the area upon annexation. Upon annexation, property tax to the City General Fund is projected at 18.3 percent of the basic one percent levy on assessed valuation for development within the Annexation Area, as shown later in this report in Table 4-3.

For development located in the City within the East Gateway Specific Plan Area, property tax is projected to the City General Fund at 26.7 percent of the basic one percent levy. The property tax allocations for the Annexation Area and for the City Parcels are presented in Chapter 4.

Sales and Use Tax

As part of the total sales tax levied by the State, all cities and counties in the State generally receive a basic one percent (1.0 percent) sales tax. In addition to sales tax revenue, the City receives revenues from use tax, which is levied on shipments into the state and on construction materials for new residential and non- residential development not allocated to a situs location. Use tax is calculated at 11.0 percent of sales tax for the City of Santa Paula.

In 2004 the State reduced the local one percent sales tax allocation by 25 percent and replaced this with a dollar-for-dollar allocation of local property tax from County ERAF funds. Therefore, the property tax in lieu of State sales tax is projected based on 25 percent of the estimated retail and non-retail sales and use tax generated.

Existing Development. Total taxable sales for existing development in the East Gateway Project Area were provided by Hinderliter de Llamas (HdL) Companies. The aggregate data for existing taxable sales is allocated between retail uses and industrial uses assuming \$8,000 per industrial employee and assuming that the remainder of the total amount is retail taxable sales. The estimated \$8,000 of taxable sales per industrial is based on data from the California Board of Equalization and Southern California Association of Governments, as shown in Appendix Table B-1.

New Development. Taxable sales for new retail development are projected at \$234 per square foot for retail uses based on data provided by The Natelson Dale Group, and as presented in Appendix Table B-2. Taxable sales for new industrial and business park uses are projected at the current estimate of \$8,000 per employee.

2.1 East Gateway Annexation Area

For purposes of projecting the amount of additional development that would be permitted by the proposed East Gateway Specific Plan and the proposed General Plan Land Use designations for the remainder of the Annexation Area, separate projections were developed by the City for subareas A through I shown in Figure 2-1. The total annexation area includes about 84.9 gross acres, as shown in Table 2-1. The gross acres, residential development and publicly maintained roads do not vary between existing development upon annexation and the two proposed land use development scenarios considered for the East Gateway Specific Plan Area.

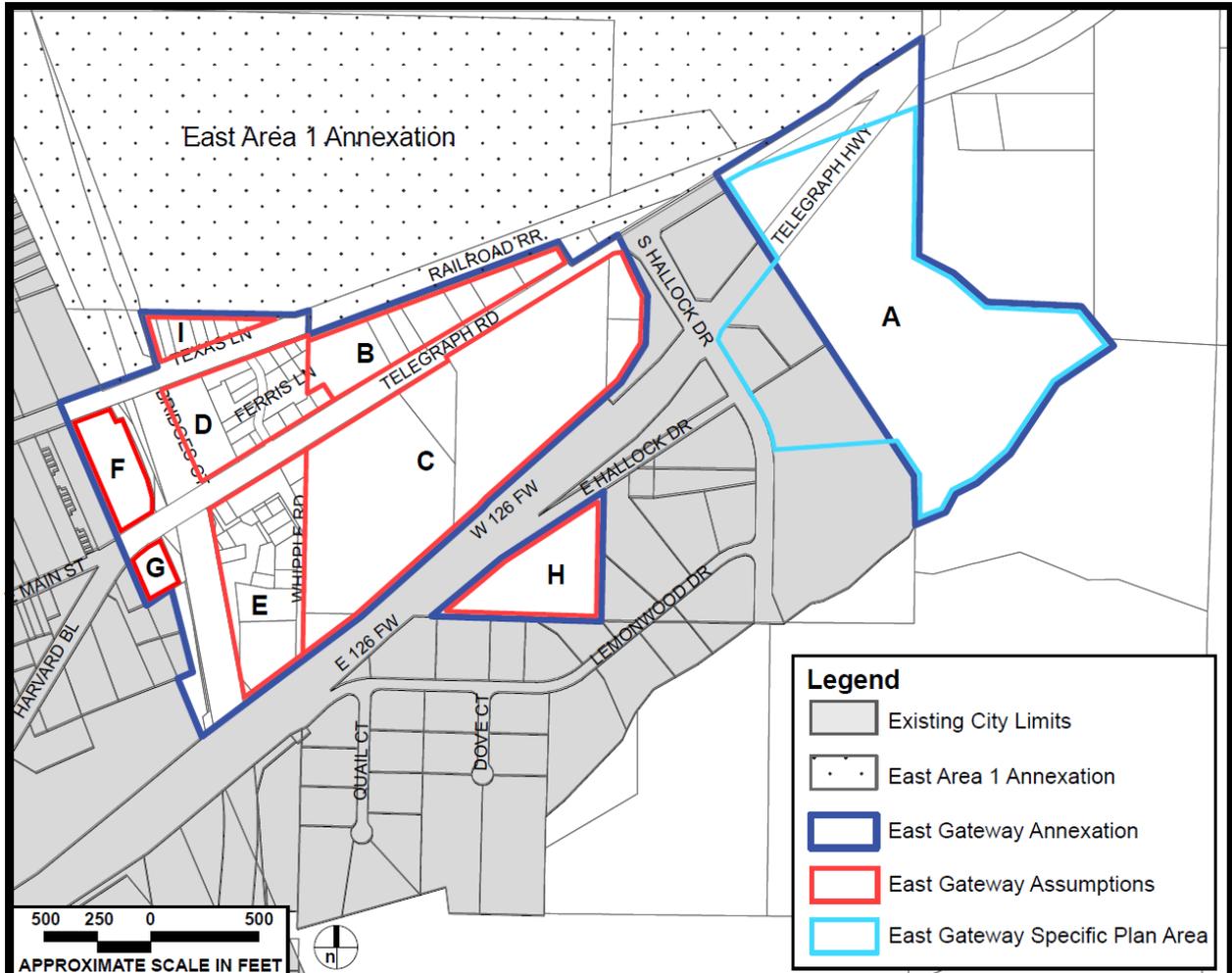
2.1.1 Land Uses

Existing residential units are estimated at 73 based on assessor parcel files and a survey of the Annexation Area provided by the City of Santa Paula. Population for the existing units is projected at 253, based on the current household size of 3.46 persons per unit from the California Department of Finance, as shown in Panel B of Table 2-1. Publicly maintained street square feet on Telegraph Road and Ferris Lane is estimated at 129,060 square feet by the project engineer and does not vary between existing development upon annexation and the two development scenarios.

The non-residential square feet and projected employment varies for the existing development upon annexation and after buildout of the two land use scenarios, as shown in Panel C of Table 2-1, and presented in the following discussion.

Existing Development Upon Annexation. Based on assessor parcel acres and floor area ratios provided by The City of Santa Paula, total non-residential square feet for existing uses in the Annexation Area is estimated at 201,400. About 13,000 square feet are estimated for retail commercial uses; about 132,400 square feet are estimated for light industrial uses and 56,000 square feet are estimated for industrial uses. Existing employment for the Annexation Area is estimated at 195. Combined with the population projection of 253 and 50 percent of the employment, the service population for the existing development upon annexation is projected at 351 (253 plus 98), as shown in Panel D of Table 2-1.

**Figure 2-1
Project Map and Development Assumptions
East Gateway Project, City of Santa Paula**



A - Santa Paula East Gateway Specific Plan: 36.5 Acres
29.3 Acres to be Annexed - Remainder in City.
310,000 SF Retail Commercial or 350,000 SF Business Park
and 10,000 SF Retail Commercial Use.

B - Telegraph Road Business Park: 6.3 Acres, 25% FAR
68,500 SF Business Park Uses

C - Telegraph Road Retail: 26.03 Acres, 25% FAR
250,000 SF Retail Commercial Uses

D - Ferris Lane: 5.7 Acres, 30% FAR
78,000 SF Light Industrial Uses

E - Whipple Road: 6.9 Acres, 30% FAR
91,500 SF Light Industrial Uses

F - 2.6 Acres, 30% FAR
34,000 SF Light Industrial Uses

G - 0.9 Acres, 30% FAR
11,500 SF Light Industrial Uses

H - Lindsey Property: 5.2 Acres, 25% FAR
56,000 SF Industrial Uses
Merged Last Year With 0.8 Parcel to the South

I - Texas Lane Single Family: 2.0 Acres
Existing Single Family Homes

**TOTAL DEVELOPMENT POTENTIAL IN
ANNEXATION AREA AND SANTA PAULA
EAST GATEWAY SP AREA:**

Retail Commercial Uses	560,000 SF
Light Industrial Uses	283,500 SF
Industrial Uses	56,000 SF

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula, 2012

Table 2-1
Detailed Development Description after Buildout: East Gateway Annexation Area
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

Category	East Gateway Annexation Area ¹		
	Existing Uses Upon Annexation	Retail Commercial Use Scenario	Business Park Use Scenario
A. Gross Acres	84.9	84.9	84.9
B. Residential Development			
<u>Residential Units</u>			
Single Family	63	63	63
Multiple Family	<u>10</u>	<u>10</u>	<u>10</u>
Total Residential Units	73	73	73
<u>Population</u> (@ 3.46 persons per unit)	253	253	253
C. Non-Residential Development			
<u>Square Feet</u>			
Retail Commercial	13,000	490,000	260,000
Light Industrial/Business Park	132,800	283,500	553,500
Industrial	<u>56,000</u>	<u>56,000</u>	<u>56,000</u>
Total Square Feet	201,800	829,500	869,500
<u>Employment</u>			
Retail Commercial (@ 500 square feet per employee)	26	980	520
Light Industrial/Business Park (@ 1,000 square feet per employee)	133	284	554
Industrial (@ 1,500 square feet per employee)	<u>37</u>	<u>37</u>	<u>37</u>
Total Non-Residential Square Feet	196	1,301	1,111
D. SERVICE AREA POPULATION			
Population	253	253	253
Weighted Employment (@ 50 percent of total) ²	<u>98</u>	<u>651</u>	<u>556</u>
Total Service Area Population	351	904	809
E. Publically Maintained Streets and Roads (Square Feet)			
Telegraph Road	117,600	117,600	117,600
Ferris Lane	<u>11,460</u>	<u>11,460</u>	<u>11,460</u>
Total Square Feet	129,060	129,060	129,060

Note: 1. The annexation area does not include three parcels that are currently located in the City that are part of the East Gateway Specific Plan.
2. This analysis has weighted the employment at 50% to account for the estimated less frequent use of City services by employment versus population.

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula

Retail Commercial Use Scenario. As also shown in Panel C of Table 2-1, a total of 829,500 square feet of non-residential uses are planned for the Retail Commercial Use Scenario of the Annexation Area. Retail commercial is planned for 490,000 square feet, light industrial/business park uses are planned for 283,500 square feet and industrial uses are planned for 56,000 square feet. Total employment for the Annexation Area with the Retail Commercial Use Scenario is estimated at 1,301. Employment weighted at 50 percent, or 651, plus the projected population of 253 results in a projected service population of 904 for this Scenario, as shown in Panel D of Table 2-1.

Business Park Use Scenario. Land uses for this scenario total 869,500 square feet for the Annexation Area, as shown in Panel C of Table 2-1. These planned uses include 260,000 square feet for retail commercial uses, about 553,500 square feet for light industrial/business park uses and 56,000 square feet of industrial uses. Total employment of the Annexation Area for the Business Park Use Scenario is projected at 1,111. Service population for this scenario is projected at 809, based on the projected population of 253 plus 50 percent of the projected employment, or 556, as shown in Panel D of Table 2-1.

2.1.2 Assessed Valuation and Property Tax

Projected Assessed Valuation. As shown in Panel B of Table 2-2, assessed valuation is shown separately for residential and non-residential uses. Residential valuation for the existing 73 housing units is estimated at about \$5.34 million based on assessor parcel data provided by Ventura County. No new residential development is planned for the Annexation Area, and will not change by scenario.

Existing Development Upon Annexation. As shown in Panel B of Table 2-2, total assessed valuation for the existing development in the Annexation Area is estimated at about \$12.16 million based on the Ventura County assessor parcel information provided by the City. The assessed valuation includes the residential valuation of \$5.34 million and the estimated valuation of about \$6.82 million for non-residential development.

Retail Commercial Use Scenario. Total assessed valuation for the Annexation Area for the Retail Commercial Use Scenario is projected at \$109.39 million, as shown in Panel B of Table 2-2. The assessed valuation includes the existing residential valuation of about \$5.34 million and the estimated valuation of about \$104.06 million for new non-residential development.

Table 2-2
Assessed Valuation and Property Tax: East Gateway Annexation Area
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

Category	East Gateway Annexation Area ¹		
	Existing Uses Upon Annexation	Retail Commercial Use Scenario	Business Park Use Scenario
A. DEVELOPMENT			
<u>Residential Units</u>			
Single Family	63	63	63
Multiple Family	<u>10</u>	<u>10</u>	<u>10</u>
Total Residential Units	73	73	73
<u>Non-Residential Square Feet</u>			
Retail Commercial	13,000	490,000	260,000
Light Industrial/Business Park	132,400	283,500	553,500
Industrial	<u>56,000</u>	<u>56,000</u>	<u>56,000</u>
Total Non-Residential Square Feet	201,400	829,500	869,500
B. TOTAL ASSESSED VALUATION²			
<u>Residential</u>			
Single Family	\$4,920,125	\$4,920,125	\$4,920,125
Multiple Family	<u>416,736</u>	<u>416,736</u>	<u>416,736</u>
Total Residential	\$5,336,861	\$5,336,861	\$5,336,861
<u>Non-Residential</u>			
Agriculture	n/a	n/a	n/a
Vacant	n/a	n/a	n/a
Retail Commercial	\$150	73,500,000	39,000,000
Industrial /Business Park	\$90	0	25,515,000
Industrial	\$90	<u>3,501,836</u>	<u>5,040,000</u>
Total Non-Residential	\$6,823,866	\$104,055,000	\$93,855,000
Total Valuation	\$12,160,727	\$109,391,861	\$99,191,861
C. PROJECTED ANNUAL PROPERTY TO CITY GENERAL FUND			
1 Percent Property Tax Levy	\$121,607	\$1,093,919	\$991,919
General Fund Allocated Share of 1 Percent Levy for Annexing Property (@ 18.3 percent of 1 percent levy)	\$22,254	\$200,187	\$181,521

Note: 1. The annexation area does not include the three parcels that are currently located in the City and are part of the East Gateway Specific Plan.
2. Assessed valuation of existing development is based on information from the County Assessor and valuation for new growth is provided by the project team.

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula
County of Ventura, Office of the Assessor

Business Park Use Scenario. With the Business Park Use Scenario for the Annexation Area, total assessed valuation is projected at \$99.19 million, as shown in Panel B of Table 2-2. This projection includes the existing residential assessed valuation of about \$5.34 million and the projected assessed valuation of \$93.86 million for new industrial/business park uses.

Annual General Fund Property Tax. Projected property tax to the City General Fund is presented in Panel C of Table 2-2.

Existing Development Upon Annexation. Based on one percent of the projected assessed valuation of \$10.32 million for the existing development in the Annexation Area, property tax increment is projected at \$103,221. Property tax to the City General Fund is projected at \$18,889 for existing development upon annexation based on the General Fund allocation of 18.3 percent of the projected property tax increment.

Retail Commercial Use Scenario. Property tax increment for the Annexation Area for this scenario is projected at \$1,093,919, (one percent of total assessed valuation of about \$109.39 million), as shown in Panel C of Table 2-2. The projected property tax to the General Fund is \$200,187 for this Scenario based on 18.3 percent of the projected property tax increment.

Business Park Use Scenario. With the Business Park Use Scenario for the Annexation Area, property tax to the City General Fund is projected at \$181,521, as shown in Panel C of Table 2-2. This projection is based on the property tax increment of \$991,919, or one percent of total assessed valuation projected at \$99.19 million and the property tax allocation of 18.3 percent of the property tax increment.

2.1.3 Sales and Use Tax

As discussed earlier, the current taxable sales for the East Gateway Project area are provided by HdL Companies. Taxable sales for new development are projected at \$234 per square foot for retail uses and \$8,000 per employee for light industrial/business park and industrial uses.

Existing Development Upon Annexation. As shown in Panel B of Table 2-3, taxable sales are estimated at about \$8.60 million for Existing Development Upon Annexation. Total sales and use tax are projected at \$95,500 for this Scenario based on one percent of taxable sales and the use tax rate of 11.0 percent of sales tax, as shown in Panel C of Table 2-3. About 84 percent of the projected existing sales and use tax is generated by retail commercial uses.

Table 2-3
Sales and Use Tax: East Gateway Annexation Area
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

Category	East Gateway Annexation Area ¹		
	Existing Uses Upon Annexation	Retail Commercial Use Scenario	Business Park Use Scenario
A. NON-RESIDENTIAL DEVELOPMENT			
<u>Retail Commercial Square Feet</u>	13,000	490,000	260,000
<u>Light Industrial/Business Park and Industrial Employment</u>			
Light Industrial/Business Park	133	284	554
Industrial	<u>37</u>	<u>37</u>	<u>37</u>
Total Non-Retail Employment	170	321	591
B. TAXABLE SALES²			
Retail Commercial (@ \$234 per square foot for new growth) ³	\$7,243,600	\$114,660,000	\$60,840,000
Light Industrial /Business Park and Industrial (@ \$8,000 per new employee) ⁴	<u>1,360,000</u>	<u>2,568,000</u>	<u>4,728,000</u>
Total Taxable Sales	\$8,603,600	\$117,228,000	\$65,568,000
C. TOTAL PROJECTED SALES AND USE TAX			
<u>Sales Tax (@ 1 Percent of Taxable Sales)</u>			
Retail Commercial	\$72,436	\$1,146,600	\$608,400
Industrial /Business Park and Industrial	<u>13,600</u>	<u>25,680</u>	<u>47,280</u>
Total Sales Tax	\$86,036	\$1,172,280	\$655,680
<u>Use Tax at 11.0 Percent of Sales Tax</u>			
Retail Commercial	\$7,968	\$126,126	\$66,924
Industrial /Business Park and Industrial	<u>1,496</u>	<u>2,825</u>	<u>5,201</u>
Total Use Tax	\$9,464	\$128,951	\$72,125
<u>Total Sales and Use Tax</u>			
Retail Commercial	\$80,404	\$1,272,726	\$675,324
Industrial /Business Park and Industrial	<u>15,096</u>	<u>28,505</u>	<u>52,481</u>
Total Sales and Use Tax	\$95,500	\$1,301,231	\$727,805
D. ALLOCATION OF TOTAL PROJECTED SALES AND USE TAX			
Retail Sales and Use Tax (@ 75% of retail sales and use tax)	\$60,303	\$954,545	\$506,493
Non-Retail Sales and Use Tax (@75% of non-retail sales and use tax)	11,322	21,379	39,361
Property Tax in Lieu of Sales Tax (@ 25% of total sales and use tax)	<u>23,875</u>	<u>325,307</u>	<u>181,951</u>
Total Sales and Use Tax	\$95,500	\$1,301,231	\$727,805

- Note: 1. The annexation area does not include the three parcels that are currently located in the City and are part of the East Gateway Specific Plan.
2. Total taxable sales for existing development is provided by HdL Companies for the Annexation Area. The aggregate data is allocated based on the assumption of \$8,000 per employee for industrial and business park uses and the remainder is assumed for retail taxable sales.
3. Retail taxable sales for new growth is based on data provided by The Natelson Dale Group, as shown in Table B-2.
4. Industrial and business park taxable sales for new growth are projected at \$8,000 per employee based on data from the California Board of Equalization and the SCAG RTP forecasts, as shown in Table B-2.

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula
The Natelson Dale Group, Inc., *Retail Demand Analysis, East Area 2 Annexation*, September 28, 2011
HdL Companies, *East Area 2 Annexation Area Sales Tax*, October 4, 2011

As shown in Panel D of Table 2-3, 75 percent of the total retail sales and use tax of \$80,493 is projected at \$60,370 and 75 percent of the non-retail sales and use tax of \$15,007 is projected at \$11,225. The remaining sales and use tax of \$23,875 is allocated to property tax in lieu of sales tax for the existing development in the Annexation Area.

Retail Commercial Use Scenario. Taxable sales are projected at about \$117.23 million after buildout for the Retail Commercial Use Scenario in the Annexation Area, as shown in Panel B of Table 2-3. Sales and use tax for this Scenario is projected at \$1,301,231, as shown in Panel C of Table 2-3. This represents one percent of total taxable sales of about \$117.23 million and use tax at 11.0 percent of the projected sales tax of about \$1.17 million. About 98 percent of the total projected sales and use tax is generated by retail commercial uses for this Scenario.

As shown in Panel D of Table 2-3, about 75 percent of the retail sales and use tax of about \$1.27 million is projected at \$954,545 and 75 percent of the non-retail sales and use tax of \$28,505 is \$21,379. The remaining sales and use tax of \$325,307 is allocated to property tax in lieu of sales tax for the Retail Commercial Scenario.

Business Park Use Scenario. With the Business Park Use Scenario for the Annexation Area, taxable sales are projected at about \$65.57 million, as shown in Panel B of Table 2-3. Sales and use tax is projected at \$727,805 and represents sales tax of \$655,680 at one percent of projected taxable sales and use tax of \$72,125 at 11.0 of sales tax. About 93 percent of the total projected sales and use tax for the Business Park Use Scenario are generated by retail uses.

As shown in Panel D of Table 2-3, about 75 percent of the total retail sales and use tax of \$675,324 is projected at \$506,493 and 75 percent of the projected non-retail sales and use tax of \$52.481 is \$39,361. The remaining retail and non-retail sales and use tax of \$181,951 is allocated to property tax in lieu of sales tax for the Business Park Use Scenario.

2.2 East Gateway Specific Plan

The East Gateway Specific Plan is defined as subarea A within the Project Area and three parcels that are currently in the City, as shown in Figure 2-1. The land uses, projected assessed valuation, projected property tax and projected sales and use tax for the total East Gateway Specific Plan Area are discussed in this chapter. Appendix C presents the land uses, projected assessed valuations, projected property tax and projected sales and use tax separately for the City portion and the annexation portion of the East Gateway Specific Plan.

2.2.1 Land Uses

The East Gateway Specific Plan Area includes 36.5 gross acres. Based on the assessor parcel files and the East Gateway Specific Plan there are no existing roads maintained by the County of Ventura identified in the East Gateway Specific Plan Area that would be affected by the proposed annexation. No new residential units and no new publicly maintained streets are planned for the East Gateway Specific Plan. The non-residential square feet and projected employment varies between the existing development upon annexation and with the two land use scenarios evaluated, as shown in Panel C of Table 2-4. The land uses are presented separately for the City portion and the annexation portion of the East Gateway Specific Plan Area in Appendix Table C-1.

Existing Development Upon Annexation. Based on the size of each parcel in the project area, assessor parcel data, and the projected amount of development estimated by City staff based on the proposed General Plan Land Use designations and proposed East Gateway Specific Plan, existing uses in the East Gateway Specific Plan are estimated at 94,400 square feet of light industrial/business park uses. As shown in Panel C of Table 2-4, existing employment for the East Gateway Specific Plan is estimated at 94. There is no population in the East Gateway Specific Plan area and 50 percent of the employment is 47; therefore, the service population for the existing development upon annexation is projected at 47.

Retail Commercial Use Scenario. A total of 310,000 square feet of retail uses are planned for the Retail Commercial Use Scenario of the Annexation Area. As shown in Panel C of Table 2-4, no other non-residential uses are planned for this Scenario. Total employment for the East Gateway Specific Plan after buildout of the Retail Commercial Use Scenario is estimated at 620. Employment weighted at 50 percent, or 310, plus no projected population results in a projected service population of 310 for this Scenario, as shown in Panel D of Table 2-4.

Business Park Use Scenario. With the Business Park Use Scenario, planned land uses total 360,000 square feet for the East Gateway Specific Plan, as shown in Panel C of Table 2-4. Planned uses include 10,000 square feet for retail commercial uses and 350,000 square feet for light industrial/business park uses. Total employment after buildout of this scenario for the East Gateway Specific Plan is projected at 370. At 50 percent of employment, the service population for this Scenario is projected at 185 because no residential development is planned for this Scenario.

Table 2-4
Development Description after Buildout: East Gateway Specific Plan
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

Category	East Gateway Specific Plan ¹		
	Existing Uses	Retail Commercial Use Scenario	Business Park Use Scenario
A. Gross Acres	36.5	36.5	36.5
B. Residential Development²			
<u>Residential Units</u>			
Single Family	0	0	0
Multiple Family	<u>0</u>	<u>0</u>	<u>0</u>
Total Residential Units	0	0	0
<u>Population</u> (@ 3.46 persons per unit)	0	0	0
C. Non-Residential Development			
<u>Square Feet</u>			
Retail Commercial	0	310,000	10,000
Light Industrial/Business Park	94,100	0	350,000
Industrial	<u>0</u>	<u>0</u>	<u>0</u>
Total Square Feet	94,100	310,000	360,000
<u>Employment</u>			
Retail Commercial (@ 375 square feet per employee)	0	620	20
Light Industrial/Business Park (@ 1,000 square feet per employee)	94	0	350
Industrial @ 1,500 square feet per employee)	<u>0</u>	<u>0</u>	<u>0</u>
Total Employment	94	620	370
D. Service Area Population			
Population	0	0	0
Weighted Employment (@ 50 percent of total) ³	<u>47</u>	<u>310</u>	<u>185</u>
Total Service Area Population	47	310	185
E. Public Roads (Square Feet)⁴	0	0	0

Note: 1. The East Gateway Specific Plan includes both the annexation area within the Specific Plan boundary and three parcels that are currently in the City.
2. This analysis has weighted the employment at 50% to account for the estimated less frequent use of City services by employment versus population.
3. No existing residential units are identified for the East Gateway Specific Plan, and no new residential development is planned for the Specific Plan.
4. No existing publically maintained roads are identified for the East Gateway Specific Plan, and no new publically maintained roads are planned for the Specific Plan.

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula

2.2.2 Assessed Valuation and Property Tax

Projected Assessed Valuation. As discussed earlier, based on assessor parcel data provided by the City there is no existing residential development in the East Gateway Specific Plan and no new residential development is planned for the East Gateway Specific Plan. The assessed valuation projections for the total East Gateway Specific Plan are presented in Table 2-5. The projections for the unincorporated area and the City area of the East Gateway Specific Plan are presented in Appendix Table C-2.

Existing Development Upon Annexation. As shown in Panel B of Table 2-5, the net new assessed valuation for the existing development within in the East Gateway Specific Plan is estimated at about \$367,845 based on assessed valuation of \$1.19 million for the entire East Gateway Specific Plan minus the existing assessed valuation of \$826,832 for the three parcels within the East Gateway Specific Plan that are currently in the City, as shown in Table 2-6. The existing valuation is based on the Ventura County assessor parcel information provided the City.

Retail Commercial Use Scenario. Total net new assessed valuation after buildout of the East Gateway Specific Plan for the Retail Commercial Use Scenario is projected at about \$45.67 million, as shown in Panel B of Table 2-2. The net new assessed valuation is based on projected new valuation of \$46.50 million minus the existing assessed valuation of \$826,832 for the three parcels within the East Gateway Specific Plan that are currently in the City.

Business Park Use Scenario. As shown in Panel B of Table 2-5, after buildout of the Business Park Use Scenario for the East Gateway Specific Plan, total net new assessed valuation is projected at about \$32.17 million. This projection is based on new assessed valuation projected at \$33.00 million minus the existing assessed valuation of \$826,832 for the three parcels within the East Gateway Specific Plan that are currently in the City.

Annual General Fund Property Tax. As presented earlier in this chapter, property tax to the City General Fund upon annexation of the portion of the development in the East Gateway Specific Plan that is located in the County is projected at 18.3 percent of the basic one percent levy on assessed valuation. For the portion of the development in the East Gateway Specific Plan that is currently located in the City, property tax to the City General Fund is projected at 26.7 percent of the one percent property tax levy. The projected property tax is presented separately for the unincorporated area and the City area of the East Gateway Specific Plan as shown in Appendix Table C-2.

Table 2-5
Assessed Valuation and Property Tax: East Gateway Specific Plan
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

Category	Factor	Total East Gateway Specific Plan ¹		
		Existing Uses	Retail Commercial Use Scenario	Business Park Use Scenario
A. NON-RESIDENTIAL SQUARE FEET				
Retail Commercial		0	310,000	10,000
Light Industrial/Business Park		94,100	0	350,000
Industrial		0	0	0
Total Non-Residential Square Feet		94,100	310,000	360,000
	New Growth Per Square Foot			
B. NET NEW ASSESSED VALUATION²				
<u>New Assessed Valuation</u>				
Agriculture	n/a	\$341,178	\$0	\$0
Vacant	n/a	26,667	0	0
Retail Commercial	\$150	0	46,500,000	1,500,000
Light Industrial /Business Park	\$90	826,832	0	31,500,000
Industrial	\$90	0	0	0
Total New Assessed Valuation	<i>minus</i>	\$1,194,677	\$46,500,000	\$33,000,000
<u>Current Valuation of City Parcels</u>	<i>equals</i>	\$826,832	\$826,832	\$826,832
Net New Valuation		\$367,845	\$45,673,168	\$32,173,168
C. PROJECTED NET INCREASE IN PROPERTY TAX INCREMENT				
New Valuation 1 Percent Property Tax Levy		\$11,947	\$465,000	\$330,000
Existing 1 Percent Property Tax Levy	<i>minus</i>	\$8,268	\$8,268	\$8,268
Net Increase in Property Tax Increment	<i>equals</i>	\$3,679	\$456,732	\$321,732
D. PROJECTED NET INCREASE IN PROPERTY TAX TO CITY GENERAL FUND				
General Fund Allocated Share for Annexing Property (@ 18.3 percent of 1 percent levy)		\$673	\$65,880	\$47,214
General Fund Allocated Share for City Property (@ 26.7 percent of 1 percent levy)		\$0	\$25,827	\$17,016
TOTAL		\$673	\$91,707	\$64,230

Note: 1. The East Gateway Specific Plan includes both the annexation area within the Specific Plan boundary and three parcels that are currently in the City.

2. Assessed valuation of existing development is based on information from the County Assessor and valuation for new growth is provided by the project team. Existing valuation for the City parcels within the East Gateway Specific Plan is presented in Table 2-6.

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula
County of Ventura, Office of the Assessor

Table 2-6
Current Assessed Valuation and Property Tax of City Parcels: East Gateway Specific Plan
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

Assessor's Parcel Number	Tax Rate Area	2010-2011 Tax Year Assessed Value	1% Property Tax Levy	Current General Fund Property Tax
City Parcels				
107-0-043-010	04006	\$189,032	\$1,890	\$505
107-0-043-025	04006	208,808	2,088	557
107-0-043-140	04006	428,992	4,290	1,145
Total		\$826,832	\$8,268	\$2,207

Sources: Stanley R. Hoffman Associates, Inc.
County of Ventura, Office of the Assessor, *Net Total Taxable Value, Tax Year 2010-2011*, August 30, 2011
City of Santa Paula

Existing Development Upon Annexation. The net increase in property tax increment for the East Gateway Specific Plan is projected at \$3,679, as shown in Panel C of Table 2-5. The net increase in property tax to the City General Fund is projected at \$673 for existing development upon annexation based on the General Fund allocation for the Annexation Area of 18.3 percent of the projected property tax increment. No new property tax is projected to the City General Fund for the development in the City portion of the East Gateway Specific Plan upon annexation of existing development because the City is already receiving property tax for this development.

Retail Commercial Use Scenario. Net new property tax increment for the Retail Commercial Use Scenario of the total East Gateway Specific Plan is projected at \$456,732, (one percent of the net new assessed valuation of about \$45.67 million), as shown in Panel C of Table 2-5. Net new projected property tax to the General Fund is \$91,707 for this Scenario of the East Gateway Specific Plan, as shown in Panel D of Table 2-5. The projected property tax is based on the City General Fund receiving about 18.3 percent of the projected property tax increment for the portion of the East Gateway Specific Plan that is in the unincorporated area and about 26.7 percent of the projected property tax increment of portion of the East Gateway Specific Plan that is located in the City, which is presented in Appendix Table C-2.

Business Park Use Scenario. With the Business Park Use Scenario for the total East Gateway Specific Plan, net new property tax to the City General Fund is projected at \$64,230, as shown in Panel D of Table 2-5. This projection is based on the net new property tax increment of \$321,732, or

one percent of total net new assessed valuation projected at \$32.17 million. The projected property tax is presented separately for the City portion and the unincorporated County portion of the East Gateway Specific Plan in Appendix Table C-2.

2.2.3 Sales and Use Tax

As discussed earlier, the current taxable sales for the East Gateway Project area are provided by HdL Companies. Taxable sales for new development are projected at \$234 per square foot for retail uses and \$8,000 per employee for light industrial/business park and industrial uses. The projected sales and use tax for the total East Gateway Specific Plan are presented in Table 2-7. The property tax projections are presented separately in Appendix Table C-3 for the unincorporated area and the City area of the East Gateway Specific Plan.

Existing Development Upon Annexation. As shown in Panel B of Table 2-7, taxable sales are estimated at about \$752,000 for Existing Development Upon Annexation for the total East Gateway Specific Plan. Total sales and use tax are projected at \$8,347 for this Scenario based on one percent of taxable sales and the use tax rate of 11.0 percent of sales tax, as shown in Panel C of Table 2-7. All of the estimated sales and use tax for existing development is generated by light industrial uses. As shown in Panel D of Table 2-7, about 75 percent of the total projected non-retail sales and use tax of \$805,194 totals about \$6,260. The allocation of the remaining 25 percent of the total non-retail sales and use tax to property tax in lieu of sales tax for the existing development is projected at \$2,087.

Retail Commercial Use Scenario. Sales and use tax for the Retail Commercial Use Scenario in the total East Gateway Specific Plan is projected at \$805,194 as shown in Panel C of Table 2-7. This represents one percent of total taxable sales of about \$72.54 million and use tax at 11.0 percent of the projected sales tax of \$725,400. All of the projected sales and use tax is generated by retail commercial uses for this Scenario.

As shown in Panel D of Table 2-7, 75 percent of the total projected retail sales and use tax of \$805,194 is about \$603,896. The allocation of the remaining 25 percent of the total sales and use tax to property tax in lieu of sales tax for the Retail Commercial Use Scenario is projected at \$201,298.

Table 2-7
Sales and Use Tax: East Gateway Specific Plan
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

Category	Total East Gateway Specific Plan		
	Existing Uses	Retail Commercial Use Scenario	Business Park Use Scenario
A. NON-RESIDENTIAL DEVELOPMENT			
<u>Retail Commercial Square Feet</u>	0	310,000	10,000
<u>Light Industrial/Business Park and Industrial Employment</u>			
Light Industrial/Business Park	94	0	350
Industrial	<u>0</u>	<u>0</u>	<u>0</u>
Total Non-Retail Employment	94	0	350
B. TAXABLE SALES			
Retail Commercial (@ \$234 per square foot for new growth)	\$0	\$72,540,000	\$2,340,000
Light Industrial /Business Park and Industrial (@ \$8,000 per new employee)	<u>752,000</u>	<u>0</u>	<u>2,800,000</u>
Total Assessed Valuation	\$752,000	\$72,540,000	\$5,140,000
C. PROJECTED SALES AND USE TAX			
<u>Sales Tax (@ 1 Percent of Taxable Sales)</u>			
Retail Commercial	\$0	\$725,400	\$23,400
Industrial /Business Park and Industrial	<u>7,520</u>	<u>0</u>	<u>28,000</u>
Total Sales Tax	\$7,520	\$725,400	\$51,400
<u>Use Tax at 11.0 Percent of Sales Tax</u>			
Retail Commercial	\$0	\$79,794	\$2,574
Industrial /Business Park and Industrial	<u>827</u>	<u>0</u>	<u>3,080</u>
Total Use Tax	\$827	\$79,794	\$5,654
<u>Total Sales and Use Tax</u>			
Retail Commercial	\$0	\$805,194	\$25,974
Industrial /Business Park and Industrial	<u>8,347</u>	<u>0</u>	<u>31,080</u>
Total Sales and Use Tax	\$8,347	\$805,194	\$57,054
D. ALLOCATION OF TOTAL PROJECTED SALES AND USE TAX			
Retail Sales and Use Tax (@ 75% of total retail sales and use tax)	\$0	\$603,896	\$19,481
Non-Retail Sales and Use Tax (@75% of total non-retail sales and use tax)	6,260	0	23,310
Property Tax in Lieu of Sales Tax (@ 25% of total sales and use tax)	<u>2,087</u>	<u>201,298</u>	<u>14,263</u>
Total Sales and Use Tax	\$8,347	\$805,194	\$57,054

- Note: 1. The annexation area does not include the three parcels that are currently located in the City and are part of the East Gateway Specific Plan.
2. Total taxable sales for existing development is provided by HdL Companies for the Annexation Area. The aggregate data is allocated based on the assumption of \$8,000 per employee for industrial and business park uses and the remainder is assumed for retail taxable sales.
3. Retail taxable sales for new growth is based on data provided by The Natelson Dale Group, as shown in Table B-2.
4. Industrial and business park taxable sales for new growth are projected at \$8,000 per employee based on data from the California Board of Equalization and the SCAG RTP forecasts, as shown in Table B-1.

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula
The Natelson Dale Group, Inc., *Retail Demand Analysis, East Area 2 Annexation*, September 28, 2011
HdL Companies, *East Area 2 Annexation Area Sales Tax*, October 4, 2011

Business Park Use Scenario. With the Business Park Use Scenario for the East Gateway Specific Plan, sales and use tax is projected at \$57,054, as shown in Panel C of Table 2-7. This projection is based on the projected taxable sales of \$5.14 million. At one percent of this amount, sales tax is projected at \$51,400 and, use tax, at 11.0 of sales tax, is projected at \$5,654. About 54 percent of the total projected sales and use tax for the Business Park Use Scenario are generated by light industrial/business park uses.

As shown in Panel D of Table 2-7, 75 percent of the projected retail sales and use tax of \$25,794 is \$19,481 and 75 percent of the non-retail sales and use tax of \$31,080 is \$23,310. The remaining sales and use tax of \$14,263 is allocated to property tax in lieu of sales tax for the Business Park Use Scenario.

CHAPTER 3 FISCAL IMPACTS

This chapter describes the fiscal analysis of the East Gateway Project. Fiscal impacts are first presented to the City of Santa Paula General Fund and City Gas Tax Fund for the East Gateway Annexation Area. The projected impacts to the City General Fund and the City Gas Tax Fund for the East Gateway Specific Plan are then presented in Section 3.2. Fiscal impacts are shown in constant 2011 dollars with no adjustment for possible future inflation.

Projected Recurring General Fund Revenues

Projected recurring General Fund revenues include property tax, residential property transfer tax, property tax in lieu of motor vehicle license fees (MVLF), retail and non-retail sales and use tax, franchise fee tax, business license fees, animal licenses, other licenses and permits, fines and forfeitures, rents and concessions, motor vehicle in-lieu fees, other revenues from other agencies, charges for recurring services, other revenues and transfers to the General Fund.

Non-residential property transfer tax is not projected because change of ownership is relatively infrequent for these uses. Property tax in lieu of motor vehicle license fees (MVLF) are not projected for existing development pursuant to recently passed legislation SB89 which no longer allocates these revenues to a City for existing valuation in an annexing area. However, property tax in lieu of MVLF revenues is projected based on the increase in assessed valuation for new growth once annexed into the City. Transient occupancy tax is not projected because hotel uses are not included in the development description.

Projected Recurring General Fund Costs

Projected recurring costs to the General Fund include general government, police protection, fire protection for new growth, public works and planning services. Based on discussion with City Fire Chief Richard Araiza, no increase in fire costs are projected for the existing development upon annexation because the City currently provides fire protection services to the entire Annexation Area.

Building and safety costs are not projected because one-time permit and development revenues are projected to offset building and safety costs. Based on discussion with City staff, community services, which are primarily services to residents, are not projected. The current residents in the Annexation Area are assumed to be currently using these City services, and no new residential development is planned.

3.1 East Gateway Annexation Area

Table 3-1 summarizes the recurring fiscal impacts and Table 3-2 presents the detailed fiscal projections for the East Gateway Annexation Area.

City General Fund

A recurring surplus is projected to the City General Fund upon annexation of the East Gateway Annexation Area for existing development and after buildout of the two development scenarios.

Existing Development Upon Annexation. As shown in Table 3-1, a recurring surplus of \$80,684 is projected to the City General Fund upon annexation of the existing development in the unincorporated area. The projected surplus is based on recurring revenues of \$148,359 and recurring costs of \$67,675. Recurring State gasoline taxes are projected at \$5,637 upon annexation of the existing development.

Recurring Revenues. As shown in Table 3-2, the largest projected recurring revenues for the Existing Development upon Annexation are sales and use tax, which consists of retail and non-retail sales and use tax, and property tax in lieu of sales and use tax.

Recurring Costs. As also shown in Table 3-2, the largest projected recurring costs for Existing Development upon Annexation are police and general government services.

Retail Commercial Use Scenario. A recurring surplus of \$1,028,396 is projected to the City General Fund after buildout of the Retail Commercial Use Scenario for the Annexation Area. The projected surplus is based on recurring revenues of \$1,717,526 and recurring costs of \$689,130. Recurring State gasoline taxes are projected at \$5,637 for the Retail Commercial Use Scenario upon annexation, because these taxes are projected on a per capita basis and no new residential development is planned for this Scenario.

Recurring Revenues. As shown in Table 3-2, the largest projected recurring revenues for the Retail Commercial Use Scenario of the Annexation Area are sales and use tax, which consists of retail and non-retail sales and use tax and property tax in lieu of sales and use tax.

Recurring Costs. As also shown in Table 3-2, the largest projected recurring costs for the Retail Commercial Use Scenario of the Annexation Area are fire, police and general government.

Table 3-1
Summary of Projected Recurring Fiscal Impacts: East Gateway Annexation Area
East Gateway Project Fiscal Analysis, City of Santa Paula
(In Constant 2011 Dollars)

Category	East Gateway Annexation Area ¹		
	Existing Development upon Annexation	Retail Commercial Use Scenario	Business Park Use Scenario
<u>City General Fund</u>			
Annual Recurring Revenues	\$148,359	\$1,717,526	\$1,103,928
Annual Recurring Costs	<u>\$67,675</u>	<u>\$689,130</u>	<u>\$579,855</u>
Annual Recurring Surplus	\$80,684	\$1,028,396	\$524,073
<u>City Gas Tax Fund</u>			
Annual Recurring State Gasoline Tax	\$5,637	\$5,637	\$5,637

Note: 1. The annexation area does not include three parcels that are currently located in the City and are part of the East Gateway Specific Plan.

Source: Stanley R. Hoffman Associates, Inc.

Table 3-2
Detailed Projected Recurring Fiscal Impacts: East Gateway Annexation Area
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

Category	Existing Development upon Annexation	East Gateway Annexation Area ¹	
		Retail Commercial Use Scenario	Business Park Use Scenario
A. GENERAL FUND			
<u>General Fund Annual Recurring Revenues</u>			
Property Taxes	\$22,254	\$200,187	\$181,521
Residential Property Transfer Tax	176	176	176
Non-Residential Property Transfer Tax ²	0	0	0
Property Tax in Lieu of Motor Vehicle License Fees (MVLFF) ³	0	131,927	119,625
Retail Sales and Use Tax	60,370	954,545	506,493
Non-Retail Sales and Use Tax	11,255	21,379	39,361
Property Tax in Lieu of Sales Tax	23,875	325,307	181,951
Franchise Fee Tax	6,780	17,461	15,626
Transient Occupancy Tax	0	0	0
Business License Fee	2,528	16,869	14,406
Animal Licenses	242	242	242
Other Licenses and Permits	800	2,061	1,844
Fines and Forfeitures	1,395	3,593	3,216
Rents and Concessions	3,340	8,603	7,699
Motor Vehicle In-Lieu Fees	597	597	597
Other Revenue from Other Agencies	2,159	2,159	2,159
Charges for Services (excluding one-time charges)	3,472	8,943	8,003
Other Revenues	3,380	8,706	7,791
Transfers In	<u>5,735</u>	<u>14,771</u>	<u>13,218</u>
Total Recurring Revenues	\$148,359	\$1,717,526	\$1,103,928
<u>General Fund Annual Recurring Costs</u>			
General Government	\$11,108	\$113,114	\$95,178
Police	53,587	214,466	123,509
Fire	0	325,000	325,000
Public Works	1,566	32,910	32,910
Building and Safety	0	0	0
Planning	1,413	3,640	3,258
Community Services	<u>0</u>	<u>0</u>	<u>0</u>
Total Recurring Costs	\$67,675	\$689,130	\$579,855
Annual Recurring Surplus	\$80,684	\$1,028,396	\$524,073
Revenue/Cost Ratio	2.19	2.49	1.90
B. GAS TAX FUND			
State Gasoline Tax	\$5,637	\$5,637	\$5,637

Note: 1. The annexation area does not include three parcels that are currently located in the City and are part of the East Gateway Specific Plan.

2. Property transfer tax is not projected for non-residential development because change of ownership is relatively infrequent for these uses.

3. Property tax in lieu of motor vehicle license fees (MVLFF) is projected only for new development after annexation, and not for existing development in the annexing area. Property tax in lieu of MVLFF is received by the City to offset the 2004 State reduction of MVLFF to cities and counties. MVLFF revenues are projected based on the change in assessed valuation within a jurisdiction. Per recently passed SB89 legislation, an annexing City will no longer receive property tax in lieu of MVLFF revenues for the existing valuation in an area that is being annexed.

Sources: Stanley R. Hoffman Associates, Inc.

Business Park Use Scenario. A recurring surplus of \$524,073 is projected to the City General Fund after buildout of the Business Park Use Scenario for the Annexation Area. The projected surplus is based on recurring revenues of \$1,103,928 and recurring costs of \$579,855. Recurring State gasoline taxes are also projected at \$5,637 for the Business Park Use Scenario upon annexation because these taxes are projected on a per capita basis and no new residential development is planned for this Scenario.

Recurring Revenues. As shown in Table 3-2, the largest projected recurring revenues for the Business Park Use Scenario of the Annexation Area are sales and use tax, which consists of retail and non-retail sales and use tax and property tax in lieu of sales and use tax.

Recurring Costs. As also shown in Table 3-2, the largest projected recurring costs for the Business Park Use Scenario of the Annexation Area are fire, police and general government.

3.2 East Gateway Specific Plan

Table 3-3 summarizes the recurring fiscal impacts and Table 3-4 presents the detailed fiscal projections for the total East Gateway Specific Plan. The detailed fiscal projections for the City portion and the unincorporated County portion of the East Gateway Specific Plan are presented in Appendix Table C-4.

City General Fund

A recurring surplus is projected to the City General Fund for the East Gateway Specific Plan for the existing uses and after buildout of the two development scenarios.

Existing Development Upon Annexation. As shown in Table 3-3, a recurring surplus of \$5,510 is projected to the City General Fund upon annexation of the existing uses in the unincorporated area. The projected surplus is based on recurring revenues of \$14,571 and recurring costs of \$9,061. No State gasoline taxes are projected because there no residential development in the Specific P

Recurring Revenues. As shown in Table 3-4, the largest projected recurring revenues for the existing uses in the East Gateway Specific Plan are non-retail sales and use tax.

Recurring Costs. As also shown in Table 3-4, the largest projected recurring costs for existing uses in the East Gateway Specific Plan are police and general government.

Table 3-3
Summary of Projected Recurring Fiscal Impacts: East Gateway Specific Plan
East Gateway Project Fiscal Analysis, City of Santa Paula
(In Constant 2011 Dollars)

Category	East Gateway Specific Plan ¹		
	Existing Uses	Retail Commercial Use Scenario	Business Park Use Scenario
<u>City General Fund</u>			
Annual Recurring Revenues	\$14,571	\$983,014	\$179,006
Annual Recurring Costs	<u>\$9,061</u>	<u>\$224,470</u>	<u>\$124,583</u>
Annual Recurring Surplus	\$5,510	\$758,544	\$54,423
<u>City Gas Tax Fund</u>			
Annual Recurring State Gasoline Tax ²	\$0	\$0	\$0

Note: 1. The East Gateway Specific Plan includes both the portion of the Annexation Area within the Specific Plan boundary and three parcels that are currently in the City.
2. Gas tax is projected on a per capita basis. Residential development is not included in the Specific Plan, therefore gas tax is not projected.

Source: Stanley R. Hoffman Associates, Inc.

Table 3-4
Detailed Projected Recurring Fiscal Impacts: East Gateway Specific Plan
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

Category	East Gateway Specific Plan ¹		
	Existing Uses	Retail Commercial Use Scenario	Business Park Use Scenario
A. GENERAL FUND			
<u>General Fund Annual Recurring Revenues</u>			
Property Taxes	\$673	\$91,707	\$64,230
Residential Property Transfer Tax ²	0	0	0
Non-Residential Property Transfer Tax ³	0	0	0
Property Tax in Lieu of Motor Vehicle License Fees (MVLFF)	997	56,079	39,798
Retail Sales and Use Tax	0	603,896	19,481
Non-Retail Sales and Use Tax	6,260	0	23,310
Property Tax in Lieu of Sales Tax	2,087	201,298	14,263
Franchise Fee Tax	908	5,988	3,573
Transient Occupancy Tax	0	0	0
Business License Fee	1,219	8,039	4,798
Animal Licenses	0	0	0
Other Licenses and Permits	107	707	422
Fines and Forfeitures	187	1,232	735
Rents and Concessions	447	2,950	1,760
Motor Vehicle In-Lieu Fees	0	0	0
Other Revenue from Other Agencies	0	0	0
Charges for Services (excluding one-time charges)	465	3,067	1,830
Other Revenues	453	2,986	1,782
Transfers In	768	5,065	3,023
Total Recurring Revenues	\$14,571	\$983,014	\$179,006
<u>General Fund Annual Recurring Costs</u>			
General Government	\$1,487	\$36,845	\$20,449
Police	7,175	73,545	28,244
Fire	0	111,449	74,320
Public Works	210	1,383	826
Building and Safety	0	0	0
Planning	189	1,248	745
Community Services	0	0	0
Total Recurring Costs	\$9,061	\$224,470	\$124,583
Annual Recurring Surplus	\$5,510	\$758,544	\$54,423
Revenue/Cost Ratio	1.61	4.38	1.44
B. GAS TAX FUND			
State Gasoline Tax ⁴	\$0	\$0	\$0

- Note: 1. The East Gateway Specific Plan includes both the annexation area within the Specific Plan boundary and three parcels that are currently in the City.
2. Residential property transfer tax is not projected for the Specific Plan because there is no existing or planned residential development for the Specific Plan.
3. Property transfer tax is not projected for non-residential development because change of ownership is relatively infrequent for these uses.
4. Gas tax is projected on a per capita basis. Residential development is not included in the Specific Plan, therefore gas tax is not projected.

Sources: Stanley R. Hoffman Associates, Inc.

Retail Commercial Use Scenario. A recurring surplus of \$758,544 is projected to the City General Fund for the Retail Commercial Use Scenario for the East Gateway Specific Plan. The projected surplus is based on recurring revenues of about \$983,014 and recurring costs of \$224,470. Because no residential development is planned in the East Gateway Specific Plan, no recurring State gasoline taxes are projected.

Recurring Revenues. As shown in Table 3-4, the largest projected recurring revenues for the Retail Commercial Use Scenario for the East Gateway Specific Plan are retail sales and use tax.

Recurring Costs. As also shown in Table 3-4, the largest projected recurring costs for the Retail Commercial Use Scenario of the East Gateway Specific Plan are fire, police and general government.

Business Park Use Scenario. A recurring surplus of \$54,423 is projected to the City General Fund for the Business Park Use Scenario for the East Gateway Specific Plan. The projected surplus is based on recurring revenues of about \$179,006 and recurring costs of \$124,583. No residential development is planned in the East Gateway Specific Plan for this Scenario; therefore, no recurring State gasoline taxes are projected.

Recurring Revenues. As shown in Table 3-4, the largest projected recurring revenues for the Business Use Scenario of the East Gateway Specific Plan are sales and use tax, which consists of retail and non-retail sales and use tax and property tax in lieu of sales and use tax.

Recurring Costs. As also shown in Table 3-4, the largest projected recurring costs for the Business Park Use Scenario of the East Gateway Specific Plan are fire, police and general government.

CHAPTER 4 FISCAL ASSUMPTIONS

This chapter includes the revenue and cost assumptions for the East Gateway Project fiscal analysis. General City demographic and employment assumptions used for calculating fiscal factors are first presented. The revenue assumptions for projecting recurring revenues are then presented followed by the cost assumptions for projecting recurring costs. Based on discussion with City staff, revenue and cost assumptions are based on a three-year average of the *City of Santa Paula, Actual Fiscal Year 2009-2010, Budgeted Fiscal Year 2010-2011 and the Adopted Fiscal Year 2011-2012* revenue and expenditure amounts, adjusted to constant 2011 dollars. Some costs and revenues are also adjusted based on discussions with key City staff.

4.1 General Assumptions

The general assumptions used in the fiscal analysis are presented in Table 4-1. The assumptions include population, housing units, average household size and employment estimates for the City. The assumptions are based on the California Department of Finance (DOF), *E-5 City/County Population and Housing Estimates* for 2011 and the 2011 employment estimate based on the Southern California Association of Governments (SCAG), *RTP 2012 Growth Forecast*.

Population

As shown in Table 4-1, the City's resident population at 29,531. This total City population estimate is used for projecting certain revenues and costs on a per capita basis, such as State subvented motor vehicle license fees. Household population is estimated at 28,890 based on the 243 group quarters population estimated by DOF for 2011.

Housing Units

DOF estimates 8,757 housing units and 8,355 occupied housing units or households for the City.

Household Size

Based on the estimated 8,355 occupied housing units and the household population estimate of 28,890, the average household size for the City is estimated at 3.46.

Employment

The 2011 employment estimate of 9,064 is based on an interpolation of the SCAG 2008 and 2020 employment projections from SCAG's *RTP 2012 Growth Forecast*.

**Table 4-1
General City Assumptions for Fiscal Factors
East Gateway Project, City of Santa Paula**

Assumption	Description
	<u>Population and Housing</u>¹
29,531	Total Resident Population
<u>243</u>	Group Quarters
28,890	Household Population
8,757	Total Housing Units
402	Vacant Units
8,355	Total Households
3.46	Average Household Size
	<u>Employment</u>
9,064	Total Employment ²
	<u>Service Population</u>³
29,531	Total Resident Population
<u>4,532</u>	<u>Employment at 50 Percent of Total Employment</u>
34,063	Total Service Population

- Note: 1. Population and housing estimates are January 1, 2011 estimates provided by the California Department of Finance (DOF).
2. The total employment estimate is for 2011 based on an interpolation of the 2008 and 2020 estimates from the Southern California Association of Governments, (SCAG) *RTP 2012 Growth Forecast*.
3. The total estimated employment was weighted by 50% to account for the estimated less frequent use of City public services by employment versus population.

Sources: Stanley R. Hoffman Associates, Inc.
California Department of Finance, *E-5 Population and Housing Estimates for Cities, Counties and the State, 2010-2011*, May 2011
Southern California Association of Governments (SCAG) Draft *Regional Transportation Plan 2012 Growth Forecast*, November 2010

Service Population

Several revenues and costs are impacted by both population and employment growth, such as franchise taxes and police costs. Therefore, these fiscal factors are estimated by allocating total budgeted revenues or costs to both population and employment. For these revenues and costs, the City employment estimate was weighted at 50 percent to account for the estimated less frequent use of City public services by employment versus population.

As shown in Table 4-1, the service population for Santa Paula is estimated at 34,063. This estimate includes the resident population of 29,531 and the estimated weighted employment of 4,532 (estimated at 50 percent of the total employment estimate of 9,064).

4.2 Revenue Assumptions

The revenue factors that are used to project revenues generated by land uses and the population and employment for the East Gateway Project are summarized in Table 4-2. The revenue factors are based on the three-year average of the revenues for the Fiscal Years 2009-2010, 2010-2011 and 2011-2012. The revenues for these years are presented in nominal dollars in Appendix Table B-1. Appendix Table B-2 presents the revenues for the three years in constant 2011 dollars. The three-year average of applicable revenues in constant 2011 dollars and the general demographic assumptions presented earlier in Table 4-1 are used as the basis for calculating the revenue factors that are summarized in Table 4-2.

Revenue sources considered to be non-recurring or one-time, such as fees, grants and reimbursements are not projected as recurring revenues. Revenues attributable to Building, Planning and Public Works, such as plan check, planning application, and engineering and inspection fees, are viewed as one-time fees and are not projected as recurring revenues. These one-time development revenues are deducted from projected ongoing building, safety and planning costs to estimate net recurring cost factors.

General Fund Revenues

Property Tax. Property tax revenues are projected based on the City's estimated share of the one percent property tax levy on the estimated valuation of the development. The City's estimated share of the one percent levy for property located in the Annexation Area is different from the City's estimated share of the one percent for property already located in the City.

Annexation Area. As shown in Table 4-3, the General Fund property tax allocation rate upon annexation of the East Gateway unincorporated area is estimated at about 18.3 percent of the basic one percent tax levy. Upon annexation of development currently located in the unincorporated area, the Ventura County General Fund will shift 13.74 percent of the County's current General Fund allocation of 20.9 percent to the City of Santa Paula General Fund. The property tax allocation is based on the tax rate area (TRA) 81002 allocations in which the Annexation Area is located, as shown in Table 4-4.

In addition to the shift of about 2.9 percent from the County's share, the City General Fund will also receive the total current allocation of 15.4 percent to the County Fire Protection District because the City will provide fire protection to the area upon annexation.

Table 4-2
Projected Recurring Revenue Factors
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

General Fund	Three-Year Average	Projection Basis ¹	Projection Factor
A. GENERAL FUND			
Property Taxes	\$2,727,394	Assessed Valuation	18.3% GF allocation of 1% levy for annexing property 26.7% GF allocation of 1% levy for property in City
Real Property Transfer Tax	\$41,145	Property Turnover and Valuation	6.0% Annual Residential turnover rate 0.0% Annual Non-residential turnover rate ² \$0.55 per \$1,000 AV of turnover
Property Tax in Lieu of Motor Vehicle License Fees (MVLFF) ³	\$2,164,481	Assessed Valuation	\$1,206 per \$1,000,000 increase in assessed valuation
Sales and Use Tax	\$1,351,292	Case Study	1.0% of taxable sales
Property Tax in Lieu of Sales Tax ⁴	\$456,548	Sales Tax	11.0% of sales tax
Franchise Fee Tax	\$657,929	Sales Tax	25.0% of total sales tax
Transient Occupancy Tax	\$67,072	Service Population	\$19.32 per service population
Business License Fee	\$117,527	Not Projected	n/a not projected
Animal Licenses	\$27,631	Employment	\$12.97 per employee
Other Licenses and Permits (excluding one-time permits)	\$77,647	Household Population	\$0.96 per capita
Fines and Forfeitures ⁵	\$135,402	Service Population	\$2.28 per service population
Investment Earnings	\$1,319	Service Population	\$3.98 per service population
Rents and Concessions ⁶	\$324,149	Share of Recurring Revenues	n/a not projected
Motor Vehicle In-Lieu Fees	\$69,632	Service Population	\$9.52 per service population
Other Revenue from Other Agencies: ⁷		Population	\$2.36 per capita
Prop 172-1/2 Sales Tax for Public Safety	\$180,802	Population	\$6.12 per capita
Property Tax Payment In-Lieu	\$67,061	Population	\$2.27 per capita
P.O.S.T Reimbursement and State Mandated Costs	\$4,171	Population	\$0.14 per capita
Charges for Services (excluding one-time charges)	\$336,984	Service Population	\$9.89 per service population
Other Revenues	\$328,062	Service Population	\$9.63 per service population
Transfers In: ⁸		Case Study:	
Transfer from NPDES	\$33,443	At 75 percent of projected revenues	
Transfer from Sewer Fund	\$292,074		
Transfer from Water Fund	<u>\$416,570</u>		
	<u>\$742,087</u>	Service Population	\$16.34 per service population
B. GAS TAX FUND			
State Gasoline Tax	\$657,992	Population	\$22.28 per capita

- Note: 1. For fiscal factors that are based on population and employment, a service population factor is applied to the estimated project's service population, which represents the total population plus 50% of the employment.
2. Property transfer tax is not projected for non-residential development because change of ownership is relatively infrequent for these uses.
3. Property tax in lieu of MVLFF revenues are received by cities and counties to offset the State reduction in motor vehicle license fees, which began in 2004. Under State law, the increase in property tax in lieu of MVLFF is based on the increase in assessed valuation in the jurisdiction. However, when an annexation occurs the existing valuation of the annexation area cannot be used in adjusting the base from which to estimate increases in property tax MVLFF. For new development in the area after annexation, property tax in lieu of MVLFF is based on the increase in City's assessed valuation over the 2004/2005 to 2011/2012 period, as shown in Table 4-7.
4. As of July 1, 2004, the State reduced the local sales tax allocation by 25%, and used this as security for the State's "Economic Recovery Bonds". The State has replaced this 25% reduction of sales tax with a dollar-for-dollar allocation of local property tax from the County Education Realignment Augmentation Fund (ERAF).
5. Community Center Endowment Interest to the General Fund in not projected in this analysis.
6. Southdown Royalty and Bus Shelter Payment revenues are not projected in this analysis.
7. State Reimbursement for Fire Mutual Aid and Homeowners Property Tax Relief revenues are not projected in this analysis.
8. Based on discussion with City Finance staff, the transfers in category includes NPDES, Sewer Fund and Water Fund revenues which are reduced by 25 percent, the same rate of reduction assumed for overhead costs in the fiscal analysis.

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula, *Adopted Budget For Fiscal Year 2011-2012*
City Finance Department

Table 4-3
Tax Rate Area (TRA) Property Tax Allocations Prior To and Upon Annexation
East Gateway Project, City of Santa Paula

Description of Fund ¹	Tax Rate Allocations for TRA 81002		
	Prior to Annexation ²	Upon Annexation ³	
		County	City of Santa Paula
General Fund	0.20919020610	0.18044747178	0.02874273432
County Fire Protection District	0.15410800180	n/a	<u>0.15410800180</u>
Total			0.18285073612

- Notes: 1. Only the property tax allocations for the funds impacted by annexation are presented in this table. The complete property tax allocations for TRA 81002 are presented in Table 4-4.
2. Tax rate allocations are adjusted for the shift to the Education Realignment Augmentation Fund (ERAF).
3. Based on the Master Property Tax Agreement between Ventura County and the City of Santa Paula, the fiscal analysis assumes that upon annexation, 13.74% of the current allocation of about 20.92% to the County General Fund will shift to the City of Santa Paula General Fund. In addition to this shift, the City will receive the total current property tax allocation to the County Fire Department (about 15.41%) because the City will assume provision of fire services upon annexation.

Sources: Stanley R. Hoffman Associates, Inc.
Ventura County Auditor Controller, Property Tax Division, *AB 8 TRA History Report, 2010-2011 Tax Year, 9/13/10*
Ventura County Board of Supervisors, *Resolution agreeing to negotiated exchange of property tax revenues for transfers of service responsibilities and boundary changes between the County and the City of Santa Paula.*

Table 4-4
Tax Rate Allocations for TRA 81002 Prior To Annexation: County of Ventura
East Gateway Project, City of Santa Paula

Agency	County of Ventura TRA 81002
EL SCH GEN ST PAULA	0.2150460572
HI SCH GEN ST PAULA	0.1534443755
VTA COM COLLEGE GEN	0.0551609894
VTA COLLEGE CHILD CTR	0.0002851920
COUNTY GENERAL FUND	0.2091902061
E.R.A.F.	0.0401233504
E.R.A.F. 93-94 SHIFT	0.0971375085
CO SUPT OF SCHOOLS	0.0243748165
FIRE PROTECTION DIST	0.1541080018
COUNTY FLOOD ZN ADM	0.0024861262
COUNTY FLOOD ZN #2	0.0245014216
BLANCHARD/ SANTA PAULA LIB	0.0179830607
UNITED WTR CONS DIST	<u>0.0061588941</u>
Total	<u>1.0000000000</u>

Sources: Stanley R. Hoffman Associates, Inc.
Ventura County Auditor Controller, Property Tax Division,
AB 8 TRA History Report, 2010-2011 Tax Year, 9/13/10

For development located in the City within the East Gateway Specific Plan boundary, property tax is projected to the City General Fund at 26.7 percent of the basic one percent levy. The General Fund allocation of the basic one percent levy for the three parcels within the East Gateway Specific Plan are based on the allocations for TRA 4006, as shown in Table 4-5.

**Table 4-5
Tax Rate Allocations for TRA 40006: City of Santa Paula
East Gateway Project, City of Santa Paula**

Agency ¹	City of Santa Paula
	TRA 04006
EL SCH GEN ST PAULA	0.1899489789
HI SCH GEN ST PAULA	0.1354320755
VTA COM COLLEGE GEN	0.0486807778
VTA COLLEGE CHILD CTR	0.0002420591
COUNTY GENERAL FUND	0.2812379481
CO SUPT OF SCHOOLS	0.0214472433
COUNTY FLOOD ZN ADM	0.0025415512
COUNTY FLOOD ZN #2	0.0260334037
BLANCHARD/ SANTA PAULA LIB	0.0188547091
UNITED WTR CONS DIST	0.0088745667
CITY OF SANTA PAULA	<u>0.2667066866</u>
Total	1.0000000000

Note: 1. Allocations are adjusted for education realignment allocation factor ERAF.

Sources: Stanley R. Hoffman Associates, Inc.
Ventura County Auditor Controller, Property Tax Division,
AB 8 TRA History Report, 2010-2011 Tax Year, 9/13/10

Real Property Transfer Tax. Sales of real property are taxed by the County of Ventura at a rate of \$1.10 per \$1,000 of property value. For property located in the City, property transfer tax is divided equally between the City and the County, with the City receiving \$0.55 per \$1,000 of transferred property value. As shown in Table 4-6, residential development is assumed to change ownership at an average rate of about 6.0 percent per year, or on the average of once every 17 years, based on the year householder moved survey data from the U.S. Bureau of the Census, 2008-2010 *American Community Survey* for the period from the year 2000 to the year 2010. Although there is some property transfer tax associated for non-resident development, it is relatively infrequent and is not estimated for this analysis.

**Table 4-6
Estimated Residential Turnover Rate
East Gateway Project, City of Santa Paula**

Category	Occupied Housing Units	Percent Turnover
Total Owner Occupied Units: Santa Paula	8,428	
Moved in 2008 to 2010	1,450	
Moved in 2000 to 2007	3,709	
Total Moved 2000 to 2010	5,159	
Annual Turnover Rate: 2000 to 2010¹	516	6%

Note: 1. The annual turnover rate is based on the assumption of ten years for the 2000 to 2010 period.

Sources: Stanley R. Hoffman Associates, Inc.
U.S. Census Bureau, *2008-2010 American Community Survey*

Property Tax In-Lieu of Motor Vehicle License Fee (MVLf). These revenues are received by the City to offset the State reduction of motor vehicle license fees. The amount received is calculated by the State and grows with the change in gross assessed valuation of taxable property in the jurisdiction from the prior year. As shown in Table 4-7, the property tax in lieu of MVLf in the City is projected to increase at \$1,206 per million dollars of assessed valuation. This factor is based on the change in assessed valuation and property tax in lieu of MVLf over the period from fiscal year 2004/2005 to fiscal year 2011/2012, adjusted to current dollars.

Per State law, when an annexation occurs, the existing valuation in the area that is being annexed cannot be used in adjusting the base amount of assessed valuation in the annexing City. Prior to the recently passed SB89 legislation, a City received property tax in lieu of MVLf for the existing development in the annexation area at \$50 per capita annually, based on the estimated population of the annexation area at the time of annexation. Based on the new SB89 legislation, an annexing City will no longer receive property tax in lieu of MVLf for the existing assessed valuation in the area being annexed. The City will receive property tax in-lieu of MVLf based on the change in its gross assessed valuation of taxable property for new development in the area after annexation.

Table 4-7
Estimated Property Tax In-Lieu Motor Vehicle License Fee (MVLf) Factor
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

Category	2004/2005	2011/2012	Change in MVLf
<u>Nominal Dollars</u>			
Property Tax - MVLf ¹	\$1,664,381	\$2,164,481	\$500,100
Assessed Valuation	\$1,234,048,319	\$1,623,903,706	\$389,855,387
MVLf Increase per Assessed Valuation (AV) Increase	0.001349	0.001333	0.001283
MVLf Increase per \$1,000,000 increase in AV	\$1,349	\$1,333	\$1,283
<u>Consumer Price Index</u>			
January 2005 = 195.4			
January 2011 = 228.652			
Change in CPI (base year to FY 2011-2012)	1.17	1.00	
<u>2011 Constant Dollars</u>			
Property Tax - MVLf	\$1,947,615	\$2,164,481	\$216,866
Assessed Valuation	\$1,444,051,260	\$1,623,903,706	\$179,852,446
VLF Increase per Assessed Valuation (AV) Increase	0.001349	0.001333	0.001206
VLF Increase per \$1,000,000 increase in AV	\$1,349	\$1,333	\$1,206

Note: 1. Property tax in lieu of MVLf revenues are received by cities and counties to offset the State reduction in motor vehicle license fees which began in 2004. Under State law, the increase in property tax in lieu of MVLf is based on the increase in assessed valuation in the jurisdiction.

Sources: Stanley R. Hoffman Associates, Inc.
State Controller's Office, Division of Account and Reporting, *Revenue and Taxation Code Section 97.90 © 1 (B) (i) Vehicle License Fee Adjustment Amounts, 2004-2005*
City of Santa Paula, *Adopted Budget For Fiscal Year 2011-2012*
Ventura County Assessor, *Local Roll Summary Reports, 2011/2012*, assessor.countyofventura.org

Sales and Use Tax. As part of the total sales tax levied by the State, all cities and counties in the State generally receive a basic one percent (1.0 percent) sales tax and have the option to levy additional sales taxes under certain circumstances. In addition to sales tax revenue, the City receives revenues from the use tax, which is levied on shipments into the state and on construction materials for new residential and non-residential development not allocated to a situs location. Use tax is allocated by the State Board of Equalization (BOE) to counties and cities based on each jurisdiction's proportion of countywide and statewide direct taxable sales.

Sales Tax. Current sales tax for the annexation area is provided by Hinderliter de Llamas and Associates. New sales tax is projected based on the taxable sales generated by the retail and non-retail land uses in the annexation area, as was discussed in Chapter 2.

Use Tax. Table 4-8 presents the City sales and use tax for Calendar Year 2010 provided by Hinderliter de Llamas and Associates (HdL). HdL estimates that \$183,886 was use tax while total point-of-sale sales tax was estimated at about \$1.67 million. Therefore, use tax revenues to the City of Santa Paula are estimated at an additional 11.0 percent of point-of-sale, sales tax.

Table 4-8
Calculation of Use Tax Factor
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

City of Santa Paula	Calendar Year Amount
<u>Use Tax</u>	
County Pool	\$183,020
State Pool	<u>866</u>
Total Use Tax	\$183,886
	<i>divided by</i>
<u>Point-of-Sale</u>	\$1,667,748
	<i>equals</i>
Use Tax Rate	11.0%

Note: 1. The use tax rate is the County Pool plus the State Pool divided by point-of-sale taxable sales tax.

Sources: Stanley R. Hoffman Associates, Inc.
The HdL Companies, *Sales Tax Allocation Totals, Calendar Year 2010*

Property Tax In-Lieu of Sales Tax. In 2004, the State reduced the local one percent sales tax allocation by 25 percent and replaced this with a dollar-for-dollar allocation of local property tax from County ERAF funds. Therefore, the property tax in lieu of State sales tax is projected based on 25 percent of the estimated retail and non-retail sales and use tax generated.

Franchise Fee Tax. The City receives a franchise fee from natural gas, electricity, telephone/mobile phone and cable businesses within Santa Paula for use of public rights-of-way. As shown in Table 4-2, based on the three-year average of franchise revenues of \$657,929 and the City's estimated service population of 34,063, franchise taxes are projected at \$19.32 per service population. The service population represents the resident population and employment weighted at 50 percent.

Transient Occupancy Tax. The City collects a tax on lodging at 10 percent of room receipts. Transient occupancy tax is not projected because lodging is not planned for the Annexation Area.

Business License Fee. Based on the three-year average of business license fees of \$117,527 and the City's total employment estimate of 9,064, business licenses fees are projected at an average of \$12.97 per employee.

Animal Licenses. These revenues are projected at \$0.96 per capita based on the three-year average of \$27,631 and the City's household population of 28,890.

Other Licenses and Permits (excluding one-time permits). Based on the three-year average of these revenues of about \$77,647 and the City service population estimate of 34,063, these revenues are projected at \$2.28 per service population. As discussed above, the service population includes the resident population and the estimated employment weighted by 50 percent of the total employment.

Fines and Forfeitures. As shown in Table 4-2, these revenues are projected at \$3.98 per service population based on the City's service population estimate of 34,063 and the three-year average of City Budget estimated fines and forfeitures of about \$135,402. Based on discussion with City staff, Community Center Endowment interest is not projected in the fiscal analysis.

Investment Earnings. Investment earnings are not projected in the fiscal analysis.

Rents and Concessions. Based on the three-year average of these revenues of about \$324,149 and the City service population estimate of 34,063, these revenues are projected at \$9.52 per service population. Southdown Royalty and Bus Shelter Payment revenues are not included in these projected revenues based on discussion with City staff.

Motor Vehicle In-Lieu Fees. These revenues are projected at \$2.36 per capita based on the three-year average of \$69,632 and the City population estimate of 29,531.

Other Revenue from Other Agencies. These revenues include the Proposition 172 ½ Sales Tax for Public Safety, Property Tax Payment In-Lieu and P.O.S.T. Reimbursement and State Mandated Costs. State Reimbursement for Fire Mutual Aid and Homeowners Property Tax Relief revenues are not projected in this analysis.

Proposition 172 ½ Cent Sales Tax for Public Safety. These revenues are projected at \$6.12 per capita based on the three-year average of \$180,802 for these revenues and the City's population estimate of 29,531.

Property Tax Payment In Lieu. These revenues are projected at \$2.27 per capita based on the three-year average of \$67,061 for these revenues and the City's population estimate.

P.O.S.T. Reimbursements and State Mandated Costs. These revenues are projected at \$0.14 per capita based on the three-year revenue amount of \$4,171 and the City's population estimate.

Charges for Services (excluding one-time charges). This category includes a wide range of services such as special event permits; recreation administration fees; sales of reports, maps and publications; police and fire fees; fingerprinting; filming fees; miscellaneous department reimbursements; and reimbursements for damages. As shown in Table 4-2, based on the three-year average of \$336,984 for these revenues and the City's estimated service population of 34,063, these revenues are projected at \$9.89 per service population.

Other Revenues. Miscellaneous revenues are included in this category and are projected at \$9.63 per service population based on the three-year average of budget revenues of \$328,062 and the City's estimated service population of 34,063.

Transfers In. Based on discussion with City Finance staff, projected revenues in this category include transfers to the General Fund from NPDES, the Sewer Fund and the Water Fund. As shown in Table 4-2, the three-year average for these transfers is \$742,087. Based on this amount and the City's estimated service population, transfers in are projected at \$16.34 per service population.

Gas Tax Fund

As shown in Table 4-2, State gasoline taxes for Santa Paula are projected at \$22.28 per capita based on the three-year revenue amount of about \$657,992 and the City's population estimate of 29,531.

4.3 Cost Assumptions

The cost factors are based on the three-year average of the expenditures for the Fiscal Years 2009-2010, 2010-2011 and 2011-2012. The expenditures for these years are presented in nominal dollars in Panel A of Table 4-9 and Panel B presents the expenditures for the three years in constant 2011 dollars. The three-year average of applicable costs in constant 2011 dollars and the general demographic assumptions presented earlier in Table 4-1 are used as the basis for calculating the cost factors that are summarized in Table 4-10.

General Government

General government costs such as City Administration, Financial Services and non-departmental costs are viewed as citywide overhead and are projected using an overhead rate applied to departmental line costs. The three-year average of General Fund expenditures are allocated between general government and direct line costs in Table 4-9.

As shown in Panel B of Table 4-9, when the estimated three-year average of general government costs of about \$2.44 million are divided by the estimated three-year average of non-general government costs of about \$9.31 million, the estimated annual overhead rate is 36.2 percent. Based on discussion with City Finance staff, the general government costs are not assumed to increase on a one-to-one basis for the Annexation Area. Therefore, general government overhead is projected to increase at a marginal rate of 75 percent, or at 19.6 percent of projected direct General Fund costs.

Police Protection

Based on discussion with City Police Chief MacKinnon, annual recurring police costs are projected differently by land uses. Existing development and new business park development land uses are projected at the current citywide average of \$152.67 per service population. The citywide average police cost is based on the three-year average of \$5.20 million for police protection and the City's estimated current service population of 34,063, as shown in Table 4-11.

Annual operations and maintenance costs for police protection for new retail land uses are projected at \$237.24 per service population. This projected cost factor represents an increase by 50 percent over the current citywide average, or \$229.00 per service population. The increase in police services for the retail uses will also increase annual vehicle and facility costs by \$8.24 per service population. Therefore, total police costs for new retail development are projected at \$237.24 per service population.

Table 4-9
General Fund Expenditures and Estimated Overhead Rate
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

A. NOMINAL DOLLARS

General Fund Expenditures	Actual Fiscal Year 2009/2010	Budgeted Fiscal Year 2010/2011	Adopted Fiscal Year 2011/2012	Three-Year Average		
				Total	General Government	Departmental Costs
<u>General Government</u>						
City Administration	\$1,804,986	\$1,675,027	\$1,812,203	\$1,764,072	\$1,764,072	
Financial Services	403,244	359,724	356,577	373,182	373,182	
Non-Departmental	300,888	148,265	281,000	243,384	243,384	
<u>Non-General Government</u>						
Building & Safety	\$297,580	\$289,827	\$253,978	280,462		\$280,462
Community Services	873,261	859,344	735,690	822,765		822,765
Fire	2,034,215	2,109,965	2,019,656	2,054,612		2,054,612
Planning	512,706	388,594	511,848	471,049		471,049
Police	5,143,802	5,188,300	4,904,268	5,078,790		5,078,790
Public Works:						
Street Maintenance	201,861	234,498	19,626	151,995		151,995
Other Public Works	276,100	220,755	185,638	227,498		227,498
General Fund Total	\$11,848,643	\$11,474,299	\$11,080,484	\$11,467,809	\$2,380,638	\$9,087,171

B. CONSUMER PRICE INDEX (CPI)

CPI Factor	Change in CPI	
	2009/10 to 2011/12	2010/11 to 2011/12
Half 1, 2009 = 221.943		
Half 1, 2010 = 225.491		
Half 1, 2011 = 231.606	1.044	1.027

C. CONSTANT 2011 DOLLARS

General Fund Expenditures	Actual Fiscal Year 2009/2010	Budgeted Fiscal Year 2010/2011	Adopted Fiscal Year 2011/2012	Three-Year Average		
				Total	General Government	Departmental Costs
<u>General Government</u>						
City Administration	\$1,883,572	\$1,720,451	\$1,812,203	\$1,805,409	\$1,805,409	
Financial Services	420,801	369,479	356,577	382,286	382,286	
Non-Departmental	313,988	152,286	281,000	249,091	249,091	
<u>Non-General Government</u>						
Building & Safety	310,536	297,687	253,978	287,400		\$287,400
Community Services	911,281	882,648	735,690	843,206		843,206
Fire	2,122,781	2,167,184	2,019,656	2,103,207		2,103,207
Planning	535,028	399,132	511,848	482,003		482,003
Police	5,367,754	5,328,999	4,904,268	5,200,340		5,200,340
Public Works:						
Street Maintenance	210,650	240,857	19,626	157,044		157,044
Other Public Works	288,121	226,742	185,638	233,500		233,500
General Fund Total	\$12,364,511	\$11,785,466	\$11,080,484	\$11,743,487	\$2,436,786	\$9,306,701

D. CALCULATION OF GENERAL GOVERNMENT OVERHEAD COSTS

General Government Expenditures in 2011 Constant Dollars	\$2,436,786
Direct General Fund Costs in 2011 Constant Dollars	\$9,306,701
	<i>divided by</i>
	<i>equals</i>
Current General Government Overhead Rate in 2011 Constant Dollars	26.2%
Marginal Increase in General Government Costs Estimated @ 75% of Total Overhead Rate	19.6%

Note: 1. General government costs for the project are not assumed to increase on a one-to-one basis. Therefore, the fiscal analysis projects general government at a marginal rate of 75 percent, or 19.6 percent of direct recurring costs.

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula, *Adopted Budget For Fiscal Year 2011-2012*
Bureau of Labor Statistics, Consumer Price Index, Los Angeles-Riverside-Orange County, CA, September 2011

Table 4-10
Projected Recurring Cost Factors
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

General Fund	Three-Year Average		Projection Basis ¹	Projection Factor
	Budget Amount	Net Cost		
General Government ²	\$2,436,786	\$2,436,786	Percent of direct costs	19.6% City estimated overhead rate
Police ³	\$5,200,340	\$5,200,340	Case Study	\$152.67 per service population for existing and new business park development
			Case Study <i>times</i>	1.5 factor for new retail growth
			Case Study <i>plus</i>	\$229.00 per service population for new retail development
			Case Study	\$8.24 annual police vehicle and facility cost per service population for new retail development
			Case Study	\$237.24 total annual police costs per service population for new retail development
Fire ⁴	\$2,103,207	\$2,103,207	Case Study	\$325,000 annual costs after buildout \$360 cost per service population for new retail development \$402 cost per service population for new business park development
Public Works: ⁵				
Street Maintenance	\$151,995		Case Study	\$32,910 annual cost
Other Public Works	\$227,498	\$227,498	Service Population	\$4.46 per service population
Building & Safety ⁶	\$287,400	\$0	Service Population	\$0.00 per service population
Planning ⁷	\$482,003	\$137,158	Service Population	\$4.03 per service population
Community Services ⁸	\$843,206	\$0	Population	\$0.00 per capita

- Note: 1. For fiscal factors that are based on population and employment, a service population factor is applied to the estimated project's service population, which represents the total population plus 50% of the employment.
2. Based on discussion with City staff, general government overhead costs are estimated to increase at 75 percent of direct General Fund cost or at 19.64 percent, as shown in Table 4-9.
3. Based on discussion with the Police Chief, police costs for existing development and new business park land uses are projected at the current citywide average of \$152.67 per service population. Assuming that the proposed new retail development will increase police services, the current police factor is increased by 50 percent, resulting in projected police costs for new retail development at \$229.00 per service population. The increase in police services will also increase vehicle and facility costs by \$8.24, as shown in Table 4-11. Therefore, total police costs for new retail growth is projected at \$237.24 per service population.
4. Fire costs are projected based on discussion with the City Fire Chief and are presented in Table 4-12.
5. The calculation of the annual cost for street maintenance is shown in Table 4-13.
6. No building and safety costs are projected because permit revenues are assumed to offset building and safety costs, as shown in Panel A of Table 4-14.
7. Planning costs are based on net planning costs are because planning-related charges for services are assumed to offset a portion of planning costs, as shown in Panel B of Table 4-14.
8. Community services costs are based on population. No costs are projected for community services based on discussion with City staff. The current residents in the East Gateway Annexation Area currently use the City's community services, and there is no new population projected for the Annexation Area.

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula, *Adopted Budget For Fiscal Year 2011-2012*
California Department of Finance, *E-5 Population and Housing Estimates for Cities, Counties and the State, State, 2010-2011*, May 2011
Southern California Association of Governments (SCAG) Draft *Regional Transportation Plan 2012 Growth Forecast*, November 2010
City of Santa Paula, Departmental staff

The projected increase in vehicle and facility costs are shown in Table 4-11, and are based on the projected vehicle and facility costs that were projected for the East Area One annexation. As shown in Panel A of Table 4-11, the proposed East Gateway Project is assumed to require two new sworn officers, which represents about 36 percent of the 5.5 sworn officers for East Area One. As shown in Panel B of Table 4-11, the estimated annual vehicle and facility costs for East Area One are \$20,688. Therefore, vehicle and facility costs for the East Gateway Project are projected at 36 percent of the \$20,668 costs projected for East Area One, or at \$7,448. On a per service population basis for the project, this represents about \$8.24 per service population, as shown in Panel D of Table 4-11.

Table 4-11
Estimated Police Vehicle and Facility Costs for Retail Commercial Use Scenario
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

Description	Total
A. Sworn Officers	
Estimated Sworn Officers for East Gateway Annexation Area	2.0
<i>divided by</i>	
Estimated Sworn Officers for East Area One	5.5
<i>equals</i>	
Ratio of East Gateway Project Sworn Officers to East Area One Sworn Officers	36%
B. Estimated Annual Vehicle and Facility Police Costs for East Area One	
Annualized Cost per Vehicle for Area One	\$6,800
<i>plus</i>	
Annualized Facility Maintenance Cost for Area One	\$13,888
<i>equals</i>	
Total Annual Vehicle and Facility Costs for East Area One	\$20,688
C. Estimated Annual Vehicle and Facility Police Costs for East Gateway Project	
Total Annual Vehicle and Facility Costs for East Area One	\$20,688
<i>times</i>	
Ratio of East Gateway Project Sworn Officers to East Area One Sworn Officers	36%
<i>equals</i>	
Estimated Total Annual Vehicle and Facility Costs for East Gateway Project	\$7,448
D. Estimated Annual East Gateway Annexation Area Police Vehicle and Facility Costs per Service Population	
Estimated Annual East Gateway Annexation Area Police Vehicle and Facility Costs	7,448
<i>divided by</i>	
East Gateway Annexation Area Service Population	904
<i>equals</i>	
Estimated Annual East Gateway Annexation Area Police Vehicle and Facility Costs per Service Population	\$8.24

Note: 1. Based on discussion with Police Chief MacKinnon, buildout of the proposed retail commercial alternative are estimated to current citywide average police costs by 50 percent. In addition, some police vehicle and facility costs would be incurred retail alternative. The increased vehicle and facility costs are based on the ratio of new officers required for the East Gateway Project to the East Area One required officers applied to the vehicle and facility costs for East Area One.

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula, Chief Stephen MacKinnon, October 11, 2011

Fire Department

Annual operations and maintenance costs for fire protection for the East Gateway Project are provided by City Fire Chief Richard Araiza. No increase in fire costs are projected for the existing development upon annexation because the City currently provides fire protection to the entire Annexation Area.

The proposed new fire station for the East Area One annexation area would provide fire protection to both East Area One and the East Gateway Project. As shown in Panel A of Table 4-12, the estimated annual operations and maintenance costs for the new fire stations is estimated at \$1.30 million. Chief Araiza estimates that services from the new fire station would be allocated 70 percent to East Area One, about 25 percent to the East Gateway Project and 5 percent to areas outside of these two areas. Therefore, projected annual fire costs for the East Gateway project are estimated at \$325,000, or 25 percent of the \$1.30 million total annual fire station costs.

Panel B of Table 4-12 presents the allocation of the annual \$325,000 on a service population basis for the development scenarios. Based on the estimated 904 service population for the Retail Commercial Use Scenario, annual fire costs are projected \$360 per service population for this Scenario. Based on the estimated service population for the Business Park Use Scenario of 809, fire costs are projected at \$402 per service population for this Scenario.

Public Works

General Fund public works costs include street maintenance, general engineering, public parking lot maintenance, events maintenance and storm drain maintenance. The fiscal analysis projects the annual costs for maintenance of the public streets in the East Gateway Project and the East Gateway Project's share of other citywide average public works services.

Street Maintenance. Street maintenance costs are projected for the 129,060 square feet of Telegraph Road and Ferris Lane that will be maintained by the City upon annexation. Based on discussion with the City Public Works director, the County recently did major maintenance on these roads and no costs are projected upon annexation of the existing development.

The maintenance schedule for City streets includes slurry seal at \$0.95 per square foot, cape seal at \$0.95 per square foot and grind and overlay at \$1.30 per square foot. The slurry seal is performed every four years, the cape seal is performed every eight years and the grind and overlay is performed

Table 4-12
Estimated Annual Fire Costs
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

A. Allocation of Annual Operations and Maintenance Costs for New Fire Station

Category	Amount
Estimated Annual Operations and Maintenance Cost for New Station ¹	\$1,300,000
Allocation Factor	
Estimated Allocation of Annual Fire Station Costs ¹	
East Area 1 Annexation Area after Buildout	70% \$910,000
East Gateway Annexation Area after Buildout	25% \$325,000
Remainder of Service Area	5% \$65,000
Total Annual Operations and Maintenance Costs	\$1,300,000

B. Estimated Annual East Gateway Annexation Area Fire Costs per Service Population

Category	Retail Commercial Alternative after Buildout	Business Park Alternative after Buildout
Estimated Annual East Gateway Annexation Area Fire Station Costs	\$325,000	\$325,000
<i>divided by</i>		
East Gateway Annexation Area Service Population	904	809
<i>equals</i>		
Estimated Annual East Gateway Annexation Area Fire Costs per Service Population	\$360	\$402

Note: 1. Estimated annual operations and maintenance costs for a new fire station and the allocation of estimated annual costs to service areas are provided by Fire Chief Richard Araiza.

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula Fire Department, Chief Richard Araiza, October 4, 2011

every 20 years. As shown in Table 4-13, the slurry seal is assumed in year 4 and 8 at a cost of \$122,607 followed by a cape seal in year 12 at \$122,607. Slurry seal is also assumed in year 16 at a cost of \$122,607. The grind and overlay cost in year 20 is estimated at \$167,778. Total street maintenance costs over the 20-year period are \$658,206, or an annualized cost of \$32,910.

Other Public Works. Based on the three-year average of other public works costs of \$227,498 and the City's service population estimate of 34,063, other public works costs are projected at \$4.46 per service population.

Building and Safety

No building and safety costs are projected because permit revenues are assumed to offset building and safety costs, as shown in Panel A of Table 4-14. The three-year average building and safety costs are estimated at \$287,400. Building permits and other development related one-time revenues are assumed to offset the building and safety costs.

Planning

Three-year average planning costs are estimated at \$482,003, as shown in Panel B of Table 4-14. Planning related one-time development revenues of \$344,845 are projected to off-set all but \$137,158 of planning costs. Based on these net costs and the City's estimated service population of 34,063, net planning costs are projected at \$4.03 per service population.

Community Services

Community services include the community center and recreation and leisure services and are projected on a population basis. Based on discussion with City staff, the current residents in the unincorporated East Gateway Project area already use the City community services. Therefore, no community services costs are projected because there is no new residential development planned for the East Gateway Project.

Table 4-13
Estimated Annual Street Maintenance Costs
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

A. PUBLICALLY MAINTAINED ROAD SQUARE FEET

Road	Square Feet
Telegraph Road	117,600
Ferris Lane	<u>11,460</u>
Total Square Feet	129,060

B. ROAD MAINTENANCE SCHEDULE AND COSTS

Year	Cumulative Square Feet of Roads	Annual Cost per Square Foot			Maintenance Schedule ¹					Total Cost
		Slurry Seal	Cape Seal	Grind & Overlay	Year 1	Year 8	Year 12	Year 16	Year 20	
					Slurry Seal	Cape Seal	Slurry Seal	Slurry Seal	Grind & Overlay	
Slurry Seal, Cape Seal and Grind & Overlay Costs²										
1	129,060	\$0.95	\$0.95	\$1.30						\$0
2	129,060	\$0.95	\$0.95	\$1.30						\$0
3	129,060	\$0.95	\$0.95	\$1.30						\$0
4	129,060	\$0.95	\$0.95	\$1.30	\$122,607					\$122,607
5	129,060	\$0.95	\$0.95	\$1.30						\$0
6	129,060	\$0.95	\$0.95	\$1.30						\$0
7	129,060	\$0.95	\$0.95	\$1.30						\$0
8	129,060	\$0.95	\$0.95	\$1.30		\$122,607				\$122,607
9	129,060	\$0.95	\$0.95	\$1.30						\$0
10	129,060	\$0.95	\$0.95	\$1.30						\$0
11	129,060	\$0.95	\$0.95	\$1.30						\$0
12	129,060	\$0.95	\$0.95	\$1.30			\$122,607			\$122,607
13	129,060	\$0.95	\$0.95	\$1.30						\$0
14	129,060	\$0.95	\$0.95	\$1.30						\$0
15	129,060	\$0.95	\$0.95	\$1.30						\$0
16	129,060	\$0.95	\$0.95	\$1.30				\$122,607		\$122,607
17	129,060	\$0.95	\$0.95	\$1.30						\$0
18	129,060	\$0.95	\$0.95	\$1.30						\$0
19	129,060	\$0.95	\$0.95	\$1.30						\$0
20	129,060	\$0.95	\$0.95	\$1.30					\$167,778	<u>\$167,778</u>
TOTAL COST OVER 20 YEARS										\$658,206
ANNUALIZED COST (total costs over 20 years divided by 20)										\$32,910

Note: 1. Based on discussion with City Public Works staff, the County recently did major maintenance on Telegraph Road and Ferris Lane. Therefore, the maintenance schedule would begin in four years.

2. Costs per square foot for slurry seal, cape seal and grind & overlay are provided by City public works staff.

Sources: Stanley R. Hoffman Associates, Inc.
Santa Paula Public Works Department, Raul Gaitan, Interim Director, October 4, 2011

Table 4-14
Estimated Annual Net Building and Safety and Planning Costs
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

Category	Three-Year Average Amount
A. BUILDING AND SAFETY NET COSTS	
Total Building and Safety Costs	\$287,400
	<i>minus</i>
Building Permits	\$182,968
Miscellaneous Permits	2,144
Electrical, Plumbing, Mechanical and Development-Related Permits	<u>103,638</u>
Total One-Time Fees	\$288,750
	<i>equals</i>
Net Recurring Building and Safety Costs	(\$1,349)
B. PLANNING NET COSTS	
Total Planning Costs	\$482,003
	<i>minus</i>
General Plan Fee	\$41,982
Zoning, Subdivision, Environmental Review and Planning Fees	80,525
Contract Planning Fee Reimbursement	32,731
Plan Check Fees	<u>189,607</u>
Total One-Time Fees	\$344,845
	<i>equals</i>
Net Recurring Planning Costs	\$137,158
	<i>divided by</i>
Service Population ¹	34,063
Net Planning Cost Factor per Service Population	\$4.03

Note: 1. Service population is based on the estimated Santa Paula resident population plus employment weighted at 50% as shown in Table 4-1.

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula, *Adopted Budget For Fiscal Year 2011-2012*

**APPENDIX A
EXISTING LAND USES: EAST GATEWAY PROJECT**

**Table A-1
Summary of Existing Assessed Valuation and Land Uses by Sub-Area
East Gateway Project Fiscal Analysis, City of Santa Paula
(In Constant 2011 Dollars)**

Current Jurisdiction	Project Subarea	Assessed Valuation	Tax Rate Area (TRA)	Size (acres)	Vacant (acres)	Agriculture (acres)	Commercial (acres)	Industrial (acres)	Residential (acres)	Residential Units	
										Single Family	Apartments
EAST GATEWAY ANNEXATION AREA											
County	A	\$367,845	81002	29.3	4.0	25.3	0.0	0.0	0.0	0	0
County	B	\$1,603,746	81002	6.3	0.4	2.1	1.0	2.1	0.6	3	0
County	C	\$3,723,452	81002	26.0	11.9	11.1	0.0	1.4	1.6	9	0
County	D	\$1,838,664	81002	5.7	0.0	0.0	0.2	2.3	3.3	22	0
County	E	\$2,180,977	81002	6.9	1.3	0.0	0.0	0.0	5.6	20	10
County	F	\$440,424	81002	2.6	0.0	0.0	0.0	2.6	0.0	0	0
County	G	\$344,189	81002	0.9	0.0	0.0	0.0	0.9	0.0	0	0
County	H	\$637,618	81002	5.2	0.0	0.0	0.0	5.2	0.0	0	0
County	I	\$1,023,812	81002	2.0	0.1	0.0	0.0	0.0	1.9	9	0
Total Annexation Area		\$12,160,727		84.9	17.7	38.5	1.2	14.4	12.9	63	10
EAST GATEWAY SPECIFIC PLAN											
County	A	\$367,845	81002	29.3	2.1	25.3	0.0	0.0	0.0	0	0
City	A	\$826,832	4006	7.2	0.0	0.0	0.0	7.2	0.0	0	0
Total Specific Plan		\$1,194,677		36.5	2.1	25.3	0.0	7.2	0.0	0	0

Note: 1. The summary presented in this table is based on the detailed information presented in Table A-2.

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula

Table A-2 (page 1 of 4)
Existing Assessed Valuation and Land Uses by Parcels by Sub-Area
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

Sub Area	Assessor Parcel Number	Net Assessed Valuation	Tax Rate Area (TRA)	Site Address	County General Plan	County Zoning	City General Plan	City Pre-Zoning	Lot Size	Use	Acres
A	107-0-043-065	\$341,178	81002	18300 Telegraph Road	Agricultural Urban Reserve	Agricultural Exclusive (AE)	Planning Area and Expansion Area To be wholly located in the Planning Area Change to Mixed Use Commercial Light Industry	Specific Plan (SP)	1,101,197	Agriculture	25.3
A	107-0-044-035	\$26,667	81002	No Assigned Address	Agricultural – Urban Reserve	Agricultural Exclusive (AE)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	89,298	Vacant Site	2.1
A	SR-126										1.8
AREA A TOTAL		\$367,845							1,190,495		29.3
B	107-0-041-015	\$77,803	81002	18114 E. Telegraph Road	Existing Community - Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	90,604	1 Single Family Home; Agriculture	2.1
B	107-0-041-025	\$854,254	81002	18037 E. Telegraph Road	Existing Community - Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	25,080	Multi-tenant Industrial	0.6
B	107-0-041-035	\$339,505	81002	No Assigned Address	Existing Community - Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	18,839	Vacant Site	0.4
B	107-0-041-045	\$50,910	81002	18101 E. Telegraph Road	Existing Community - Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	45,302	1 Single Family Home; Commercial	1.0
B	107-0-041-050	\$28,147	81002	18113 E. Telegraph Road	Existing Community - Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	26,766	1 Single Family Home	0.6
B	107-0-041-060	\$156,613	81002	18115 E. Telegraph Road	Existing Community - Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	36,263	Industrial; (Pacific Pride Fuel)	0.8
B	107-0-041-070	\$96,514	81002	18145 E. Telegraph Road	Existing Community Urban Reserve	Limited Industrial (M2)	Neighborhood Commercial	Commercial Light Industrial [To be consistent with LAFCo Res. 10-12]	31,646	Transportation; (Sawyer Petroleum)	0.7
AREA B TOTAL		\$1,603,746									6.3
C	107-0-011-335	\$28,922	81002	112 Whipple Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	24,829	1 Single Family Home	0.6
C	107-0-042-015	\$306,305	81002	18004 Telegraph Road	Agricultural Urban Reserve	Agricultural Exclusive (AE)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	484,822	Agricultural (Orchards and Vineyards)	11.1
C	107-0-042-020	\$535,809	81002	18056 Telegraph Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	60,390	Industrial (Ward Corp. Gen Eng Contractors)	1.4
C	107-0-042-030	\$2,250,370	81002	18114 Telegraph Road	Agricultural Urban Reserve	Agricultural Exclusive (AE)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	479,595	Vacant Site	11.0
C	107-0-042-045	\$21,809	81002	No Assigned Address	Open Space Urban Reserve	Open Space (OS)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	39,988	Vacant Site	0.9
C	107-0-042-050	\$580,237	81002	18212 Telegraph Road	Open Space Urban Reserve	Open Space (OS)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	44,431	8 Single Family Homes	1.0
AREA C TOTAL		\$3,723,452									26.0

Table A-2 (page 2 of 4)
Existing Assessed Valuation and Land Uses by Parcels by Sub-Area
East Gateway Project, City of Santa Paula

Sub Area	Assessor Parcel Number	Net Assessed Valuation	Tax Rate Area (TRA)	Site Address	County General Plan	County Zoning	City General Plan	City Pre-Zoning	Lot Size	Use	Acres
D	107-0-020-050	\$136,121	81002	17959 E. Telegraph Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	7,909	1 Single Family Home; Commercial	0.2
D	107-0-020-065	\$35,909	81002	17963 E. Telegraph Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	3,341	1 Single Family Home	0.1
D	107-0-020-075	\$136,181	81002	29 Ferris Drive	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	7,938	1 Single Family Home	0.2
D	107-0-020-085	\$109,295	81002	65 Ferris Drive	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	8,493	1 Single Family Home	0.2
D	107-0-020-095	\$95,250	81002	71 Ferris Drive	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	18,655	1 Single Family Home	0.4
D	107-0-020-105	\$15,269	81002	101 Ferris Drive	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	5,725	1 Single Family Home	0.1
D	107-0-020-115	\$187,000	81002	121 Ferris Drive	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	7,122	1 Single Family Home	0.2
D	107-0-020-125	\$220,000	81002	131 Ferris Drive	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	15,608	1 Single Family Home	0.4
D	107-0-020-135	\$177,000	81002	130 Ferris Drive	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	6,720	1 Single Family Home	0.2
D	107-0-020-145	\$16,400	81002	17983 Ferris Drive	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	6,071	1 Single Family Home	0.1
D	107-0-020-155	18,199.00	81002	17989 Ferris Drive	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	4,083	1 Single Family Home	0.1
D	107-0-020-160	\$15,496	81002	17991 Ferris Drive	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	4,356	1 Single Family Home	0.1
D	107-0-020-175	160,614.00	81002	17988 Ferris Drive	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	5,483	1 Single Family Home	0.1
D	107-0-020-180	\$167,648	81002	17980 Ferris Drive	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	5,023	1 Single Family Home	0.1
D	107-0-020-200	\$77,388	81002	8 Ferris Drive	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	7,835	4 Mobile Homes	0.2
D	107-0-020-245	\$135,861	81002	48 Ferris Drive	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	20,940	1 Single Family Home	0.5
D	107-0-020-255	\$14,586	81002	60 Ferris Drive	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	6,890	1 Single Family Home	0.2
D	107-0-020-275	563,091.00	81002	17951 E. Telegraph Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	80,742	Mixed-Use Industrial; (flowers, ag services)	1.9
D	107-0-020-335	\$169,150	81002	17983 E. Telegraph Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	7,602	2 Single Family Homes	0.2
D	107-0-020-345	\$65,055	81002	18021 E. Telegraph Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	9,580	Industrial	0.2
D	107-0-020-355	\$65,055	81002	18021 E. Telegraph Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	7,281	Industrial	0.2
AREA D TOTAL		\$1,838,664									5.7

Table A-2 (page 3 of 4)
Existing Assessed Valuation and Land Uses by Parcels by Sub-Area
East Gateway Project, City of Santa Paula

Sub Area	Assessor Parcel Number	Net Assessed Valuation	Tax Rate Area (TRA)	Site Address	County General Plan	County Zoning	City General Plan	City Pre-Zoning	Lot Size	Use	Acres
E	107-0-030-035	\$21,594	81002	17958 E. Telegraph Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	6,600	1 Single Family Home	0.2
E	107-0-030-045	\$416,736	81002	17962 E. Telegraph Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	39,776	10 Apartments	0.9
E	107-0-030-050	\$46,866	81002	17998 E. Telegraph Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	12,589	Duplex	0.3
E	107-0-030-060	\$181,252	81002	25 Whipple Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	6,145	1 Single Family Home	0.1
E	107-0-030-070	\$19,035	81002	No Assigned Address (E. Telephone Road)	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	3,750	1 Single Family Home	0.1
E	107-0-030-090	\$149,052	81002	17948 E. Telegraph Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	7,500	1 Single Family Home	0.2
E	107-0-030-010	\$344,189	81002	No Assigned Address	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	7,500	1 Single Family Home	0.2
E	107-0-030-110	\$19,789	81002	No Assigned Address	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	7,200	1 Single Family Home	0.2
E	107-0-030-120	\$26,624	81002	17944 E. Telegraph Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	6,145	1 Single Family Home	0.1
E	107-0-030-135	\$251,314	81002	59 Whipple Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	13,615	1 Single Family Home	0.3
E	107-0-030-145	\$52,004	81002	97 Whipple Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	8,164	1 Single Family Home	0.2
E	107-0-030-150	\$18,010	81002	No Assigned Address	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	5,901	2 Single Family Homes	0.1
E	107-0-030-165	\$140,249	81002	103 Whipple Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	40,063	Vacant Site	0.9
E	107-0-030-210	n/a - default	81002	No Assigned Address	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	2,522	Undedicated streets	0.1
E	107-0-030-285	\$20,685	81002	No Assigned Address	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	4,372	1 Single Family Home	0.1
E	107-0-030-310	n/a	81002	No Assigned Address	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	4,000	Undedicated streets	0.1
E	107-0-030-320	n/a	81002	No Assigned Address	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	2,140	Undedicated streets	0.0
E	107-0-030-330	\$3,781	81002	17958 E. Telegraph Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	3,685	Vacant Site	0.1
E	107-0-030-340	n/a	81002	No Assigned Address	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	1,113	Undedicated streets	0.0
E	107-0-030-385	n/a	81002	No Assigned Address	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	Unavailable	Undedicated streets	
E	107-0-030-465	\$107,501	81002	131 Whipple Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	64,904	4 Single Family Homes	1.5
E	107-0-030-485	\$319,767	81002	17950 E. Telegraph Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	46,173	1 Single Family Home	1.1
E	107-0-030-495	unlisted		No Assigned Address	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	100	Flood control basins and channels	0.0
E	107-0-030-520	n/a	81002	No Assigned Address	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	937	Undedicated streets	0.0
E	107-0-030-530	\$42,529	81002	No Assigned Address	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	3,750	1 Single Family Home	0.1
AREA E TOTAL		\$2,180,977									6.9

Table A-2 (page 4 of 4)
Existing Assessed Valuation and Land Uses by Parcels by Sub-Area
East Gateway Project, City of Santa Paula

Sub Area	Assessor Parcel Number	Net Assessed Valuation	Tax Rate Area (TRA)	Site Address	County General Plan	County Zoning	City General Plan	City Pre-Zoning	Lot Size	Use	Acres
F	107-0-020-360	\$440,424	81002	17905 E. Telegraph Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	111,658	Industrial; concrete, recycling	2.6
AREA F TOTAL		\$440,424									
G	107-0-030-010	\$344,189	81002	17902 E. Telegraph Road	Existing Community Urban Reserve	Limited Industrial (M2)	Mixed Use Commercial Light Industry	Highway Commercial (C-H)	40,499	Auto	0.9
AREA G TOTAL		\$344,189									
H	107-0-210-095	\$637,618	81002	No Assigned Address	Open Space Urban Reserve	Open Space	Currently Mixed Use Commercial Light Industry Need to change to Industrial Park	Industrial (I)	224,769	Industrial; Lindsey Parcel merged with parcel to south in City in 2010	5.2
AREA H TOTAL		\$637,618									
I	107-0-170-075	\$111,190	81002	No Assigned Address	Existing Community - Urban Reserve	Rural Exclusive (RE-1)	Currently Mixed Use, Commercial, Light Industry. Need to change to SFR	Single Family Residential (R-1)	9,183	1 Single Family Home	0.2
I	107-0-170-085	\$45,607	81002	No Assigned Address	Existing Community - Urban Reserve	Rural Exclusive (RE-1)	Currently Mixed Use, Commercial, Light Industry. Need to change to SFR	Single Family Residential (R-1)	7,375	1 Single Family Home	0.2
I	107-0-170-105	\$11,440	81002	458 Ferris Drive	Existing Community - Urban Reserve	Rural Exclusive (RE-1)	Currently Mixed Use, Commercial, Light Industry. Need to change to SFR	Single Family Residential (R-1)	5,034	Vacant Site	0.1
I	107-0-170-135	\$151,186	81002	17919 Texas Lane	Existing Community - Urban Reserve	Rural Exclusive (RE-1)	Currently Mixed Use, Commercial, Light Industry. Need to change to SFR	Single Family Residential (R-1)	19,342	1 Single Family Home	0.4
I	107-0-170-145	\$264,000	81002	17939 Texas Lane	Existing Community - Urban Reserve	Rural Exclusive (RE-1)	Currently Mixed Use, Commercial, Light Industry. Need to change to SFR	Single Family Residential (R-1)	11,316	1 Single Family Home	0.3
I	107-0-170-155	\$116,985	81002	17961 Texas Lane	Existing Community - Urban Reserve	Rural Exclusive (RE-1)	Currently Mixed Use, Commercial, Light Industry. Need to change to SFR	Single Family Residential (R-1)	8,773	2 Single Family Homes	0.2
I	107-0-170-175	\$131,779	81002	17915 Texas Lane	Existing Community - Urban Reserve	Rural Exclusive (RE-1)	Currently Mixed Use, Commercial, Light Industry. Need to change to SFR	Single Family Residential (R-1)	11,877	1 Single Family Home	0.3
I	107-0-170-235	\$191,625	81002	17909 Texas Lane	Existing Community - Urban Reserve	Rural Exclusive (RE-1)	Currently Mixed Use, Commercial, Light Industry. Need to change to SFR	Single Family Residential (R-1)	12,946	2 Single Family Homes	0.3
AREA I TOTAL		\$1,023,812									2.0
TOTAL SUB-AREAS A THROUGH I											84.9

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula

APPENDIX B
TAXABLE SALES FACTORS: EAST GATEWAY PROJECT

Table B-1
Taxable Sales Factor for New Industrial/Business Park Growth
East Gateway Project Fiscal Analysis, City of Santa Paula
(In Constant 2011 Dollars)

Description	Amount
<u>Distribution of 2010 Employment, Santa Paula¹</u>	
	Percent of Total
Retail	17%
Service	28%
Other ²	55%
Total 2010 Employment	100%
<u>Estimated 2011 Other Employment, Santa Paula³</u>	
2011 Estimated City Employment	9,064
Other Employment's Share of Total City Employment	<i>times</i> 55%
Estimated 2011 Other Employment, Santa Paula	<i>equals</i> 4,985
<u>Estimated Per Other Employee Taxable Sales</u>	
Total Other Taxable Sales 2011 ⁴	\$39,825,740
Estimated Employment 2011 (Excluding Retail and Service)	<i>divided by</i> 4,985
Estimated Per Other Employee 2011 Industrial/Business Park Taxable Sales⁵	<i>equals</i> \$8,000

- Note: 1. Because the current distribution of employment by type of employment is not available for the City, the projected 2010 distribution from the SCAG 2001 RTP forms the basis for estimating the current City distribution of employment by type.
2. Other employment, which includes industrial, warehousing, distribution and transportation employment, represents about 55 percent of the total projected employment.
3. The 55 percent share for other employment is applied to the 2011 City employment estimate of 9,064 from the SCAG RTP 2012 forecast. Therefore, 2011 other employment is estimated at 4,985, or at 55 percent of 9,064.
4. The 2009 non-retail taxable sales amount of \$38,444,000 from the California Board of Equalization is inflated to 2011 dollars of \$39,825,470 based on the change in the CPI factor of 1.036 for January 2009 and January 2011.
5. The taxable sales factor of \$8,000 per industrial/business park employee is rounded to the nearest 100.

Sources: Stanley R. Hoffman Associates, Inc.
Southern California Association of Governments (SCAG) RTP 2001 and RTP 2012
California State Board of Equalization, 2009
Bureau of Labor Statistics, Consumer Price Index, Los Angeles-Riverside-Orange County, CA, September 19, 2011

Table B-2
Retail Taxable Sales Factor for New Growth
East Gateway Project Fiscal Analysis, City of Santa Paula
(In Constant 2011 Dollars)

Retail Category	Projected Retail Taxable Sales
<u>Projected East Area 2 Retail Taxable Sales¹</u>	
GAFO ²	\$83,250,000
Food and Beverage	6,270,000
Food Services and Drinking Places	13,500,000
Building Materials, Garden Equipment and Supplies	23,625,000
Auto Parts	0
Gasoline Stations	4,231,000
Service (non-retail)	0
Vacant	0
Total Projected East Area 2 Taxable Sales	\$130,876,000
	<i>divided by</i>
<u>East Area 2 Retail Square Feet</u>	560,000
	<i>equals</i>
<u>East Area 2 Estimated Retail Taxable Sales per Square Foot</u>	\$234

Note: 1. Projected East Area 2 Retail taxable sales are based on the retail demand analysis prepared by The Natelson Dale Group.

2. GAFO = General Merchandise, Apparel, Furniture/Appliance, Other/Specialty

Sources: Stanley R. Hoffman Associates, Inc.

The Natelson Dale Group, Inc., *Retail Demand Analysis, East Area 2 Annexation*, September 28, 2011

APPENDIX C LAND USES AND FISCAL PROJECTIONS: EAST GATEWAY SPECIFIC PLAN

**Table C-1
City and Annexation Area Development Description: East Gateway Specific Plan
East Gateway Project, City of Santa Paula**

Category	East Gateway Specific Plan ¹					
	City Portion			Annexation Portion		
	Existing Uses	Retail Commercial Use Scenario	Business Park Use Scenario	Existing Uses	Retail Commercial Use Scenario	Business Park Use Scenario
A. GROSS ACRES	7.2	7.2	7.2	29.3	29.3	29.3
B. RESIDENTIAL DEVELOPMENT²						
<u>Residential Units</u>						
Single Family	0	0	0	0	0	0
Multiple Family	0	0	0	0	0	0
Total Residential Units	0	0	0	0	0	0
Population (@ 3.46 persons per unit)	0	0	0	0	0	0
C. NON-RESIDENTIAL DEVELOPMENT						
<u>Non-Residential Square Feet</u>						
Retail Commercial	0	70,000	0	0	240,000	10,000
Light Industrial/Business Park	94,100	0	80,000	0	0	270,000
Industrial	0	0	0	0	0	0
Total Non-Residential Square Feet	94,100	70,000	80,000	0	240,000	280,000
<u>Employment</u>						
Retail Commercial (@ 375 square feet per employee)	0	140	0	0	480	20
Light Industrial/Business Park (@ 1,000 square feet per employee)	94	0	80	0	0	270
Industrial @ 1,500 square feet per employee)	0	0	0	0	0	0
Total Employment	94	140	80	0	480	290
D. SERVICE AREA POPULATION						
Population	0	0	0	0	0	0
Weighted Employment (@ 50 percent of total) ²	47	70	40	0	240	145
Total Service Area Population	47	70	40	0	240	145
E. Public Roads (Square Feet)³	0	0	0	0	0	0

Note: 1. The East Gateway Specific Plan includes both the annexation area within the Specific Plan boundary and three parcels that are currently in the City.
2. This analysis has weighted the employment at 50% to account for the estimated less frequent use of City services by employment versus population.
3. No existing residential units are identified for the East Gateway Specific Plan, and no new residential development is planned for the Specific Plan.
4. No existing publically maintained roads are identified for the East Gateway Specific Plan, and no new publically maintained roads are planned for the Specific Plan.

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula

Table C-2
City and Annexation Area Assessed Valuation and Property Tax: East Gateway Specific Plan
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

Category	Factor	City Portion			Annexation Portion		
		Existing Uses	Retail Commercial Use Scenario	Business Park Use Scenario	Existing Uses	Retail Commercial Use Scenario	Business Park Use Scenario
A. NON-RESIDENTIAL SQUARE FEET							
Retail Commercial		0	70,000	0	0	240,000	10,000
Light Industrial/Business Park		94,100	0	80,000	0	0	270,000
Industrial		0	0	0	0	0	0
Total Non-Residential Square Feet		94,100	70,000	80,000	0	240,000	280,000
	New Growth Per Square Foot						
B. NET NEW ASSESSED VALUATION²							
<u>New Assessed Valuation</u>							
Agriculture	n/a	\$0	\$0	\$0	\$341,178	\$0	\$0
Vacant	n/a	0	0	0	26,667	0	0
Retail Commercial	\$150	0	10,500,000	0	0	36,000,000	1,500,000
Light Industrial /Business Park	\$90	826,832	0	7,200,000	0	0	24,300,000
Industrial	\$90	0	0	0	0	0	0
Total New Assessed Valuation		\$826,832	\$10,500,000	\$7,200,000	\$367,845	\$36,000,000	\$25,800,000
	<i>minus</i>						
<u>Current Valuation of City Parcels</u>	<i>equals</i>	\$826,832	\$826,832	\$826,832	n/a	n/a	n/a
Net New Valuation		\$0	\$9,673,168	\$6,373,168	\$367,845	\$36,000,000	\$25,800,000
C. PROJECTED NET INCREASE IN PROPERTY TAX INCREMENT							
New Valuation 1 Percent Property Tax Levy		\$8,268	\$105,000	\$72,000	\$3,678	\$360,000	\$258,000
	<i>minus</i>						
Existing 1 Percent Property Tax Levy		\$8,268	\$8,268	\$8,268	n/a	n/a	n/a
	<i>equals</i>						
Net Increase in Property Tax Increment		\$0	\$96,732	\$63,732	\$3,678	\$360,000	\$258,000
D. PROJECTED NET INCREASE IN PROPERTY TAX TO CITY GENERAL FUND							
General Fund Allocated Share for Annexing Property (@ 18.3 percent of 1 percent levy)		n/a	n/a	n/a	\$673	\$65,880	\$47,214
General Fund Allocated Share for City Property (@ 26.7 percent of 1 percent levy)		\$0	\$25,827	\$17,016	n/a	n/a	n/a
TOTAL							

Note: 1. The East Gateway Specific Plan includes both the annexation area within the Specific Plan boundary and three parcels that are currently in the City.
2. Assessed valuation of existing development is based on information from the County Assessor and valuation for new growth is provided by the project team. Existing valuation for the City parcels within the East Gateway Specific Plan is presented in Table 2-6.

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula
County of Ventura, Office of the Assessor

Table C-3
City and Annexation Area Sales and Use Tax: East Gateway Specific Plan
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

Category	City Portion			Annexation Portion		
	Existing Uses	Retail Commercial Use Scenario	Business Park Use Scenario	Existing Uses	Retail Commercial Use Scenario	Business Park Use Scenario
A. NON-RESIDENTIAL DEVELOPMENT						
Retail Commercial Square Feet	0	70,000	0	0	240,000	10,000
Light Industrial/Business Park and Industrial Employment						
Light Industrial/Business Park	94	0	80	0	0	270
Industrial	0	0	0	0	0	0
Total Non-Retail Employment	94	0	80	0	0	270
B. TAXABLE SALES						
Retail Commercial (@ \$234 per square foot for new growth)	\$0	\$16,380,000	\$0	\$0	\$56,160,000	\$2,340,000
Light Industrial /Business Park and Industrial (@ \$8,000 per new employee)	752,000	0	640,000	0	0	2,160,000
Total Assessed Valuation	\$752,000	\$16,380,000	\$640,000	\$0	\$56,160,000	\$4,500,000
C. PROJECTED SALES AND USE TAX						
Sales Tax (@ 1 Percent of Taxable Sales)						
Retail Commercial	\$0	\$163,800	\$0	\$0	\$561,600	\$23,400
Industrial /Business Park and Industrial	7,520	0	6,400	0	0	21,600
Total Sales Tax	\$7,520	\$163,800	\$6,400	\$0	\$561,600	\$45,000
Use Tax at 11.0 Percent of Sales Tax						
Retail Commercial	\$0	\$18,018	\$0	\$0	\$61,776	\$2,574
Industrial /Business Park and Industrial	827	0	704	0	0	2,376
Total Use Tax	\$827	\$18,018	\$704	\$0	\$61,776	\$4,950
Total Sales and Use Tax						
Retail Commercial	\$0	\$181,818	\$0	\$0	\$623,376	\$25,974
Industrial /Business Park and Industrial	8,347	0	7,104	0	0	23,976
Total Sales and Use Tax	\$8,347	\$181,818	\$7,104	\$0	\$623,376	\$49,950
D. ALLOCATION OF TOTAL PROJECTED SALES AND USE TAX						
Retail Sales and Use Tax (@ 75% of total retail sales and use tax)	\$0	\$136,364	\$0	\$0	\$467,532	\$19,481
Non-Retail Sales and Use Tax (@75% of total non-retail sales and use tax)	6,260	0	5,328	0	0	17,982
Property Tax in Lieu of Sales Tax (@ 25% of total sales and use tax)	2,087	45,454	1,776	0	155,844	12,487
Total Sales and Use Tax	\$8,347	\$181,818	\$7,104	\$0	\$623,376	\$49,950

- Note: 1. The annexation area does not include the three parcels that are currently located in the City and are part of the East Gateway Specific Plan.
2. Total taxable sales for existing development is provided by HdL Companies for the Annexation Area. The aggregate data is allocated based on the assumption of \$8,000 per employee for industrial and business park uses and the remainder is assumed for retail taxable sales.
3. Retail taxable sales for new growth is based on data provided by The Natelson Dale Group, as shown in Table B-2.
4. Industrial and business park taxable sales for new growth are projected at \$8,000 per employee based on data from the California Board of Equalization and the SCAG RTP forecasts, as shown in Table B-1.

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula
The Natelson Dale Group, Inc., *Retail Demand Analysis, East Area 2 Annexation*, September 28, 2011
HdL Companies, *East Area 2 Annexation Area Sales Tax*, October 4, 2011

Table C-4
City and Annexation Area Detailed Projected Recurring Fiscal Impacts: East Gateway Specific Plan
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

Category	East Gateway Specific Plan					
	City Portion			Annexation Portion		
	Existing Uses	Retail Commercial Use Scenario	Business Park Use Scenario	Existing Uses	Retail Commercial Use Scenario	Business Park Use Scenario
A. GENERAL FUND						
General Fund Annual Recurring Revenues						
Property Taxes	\$0	\$25,827	\$17,016	\$673	\$65,880	\$47,214
Residential Property Transfer Tax ²	0	0	0	0	0	0
Non-Residential Property Transfer Tax ³	0	0	0	0	0	0
Property Tax in Lieu of Motor Vehicle License Fees (MVLFF) ⁴	997	12,663	8,683	0	43,416	31,115
Retail Sales and Use Tax	0	136,364	0	0	467,532	19,481
Non-Retail Sales and Use Tax	6,260	0	5,328	0	0	17,982
Property Tax in Lieu of Sales Tax	2,087	45,454	1,776	0	155,844	12,487
Franchise Fee Tax	908	1,352	773	0	4,636	2,801
Transient Occupancy Tax	0	0	0	0	0	0
Business License Fee	1,219	1,815	1,037	0	6,224	3,760
Animal Licenses	0	0	0	0	0	0
Other Licenses and Permits	107	160	91	0	547	331
Fines and Forfeitures	187	278	159	0	954	576
Rents and Concessions	447	666	381	0	2,284	1,380
Motor Vehicle In-Lieu Fees	0	0	0	0	0	0
Other Revenue from Other Agencies	0	0	0	0	0	0
Charges for Services (excluding one-time charges)	465	693	396	0	2,374	1,434
Other Revenues	453	674	385	0	2,311	1,396
Transfers In	768	1,144	654	0	3,921	2,369
Total Recurring Revenues	\$13,898	\$227,090	\$36,679	\$673	\$755,924	\$142,327
General Fund Annual Recurring Costs						
General Government	\$1,487	\$8,320	\$4,421	\$0	\$28,525	\$16,028
Police	7,175	16,607	6,107	0	56,938	22,137
Fire	0	25,166	16,069	0	86,283	58,251
Public Works	210	312	178	0	1,071	647
Building and Safety	0	0	0	0	0	0
Planning	189	282	161	0	966	584
Community Services	0	0	0	0	0	0
Total Recurring Costs	\$9,061	\$50,687	\$26,936	\$0	\$173,783	\$97,647
Annual Recurring Surplus	\$4,837	\$176,403	\$9,743	\$673	\$582,141	\$44,680
Revenue/Cost Ratio	1.53	4.48	1.36	n/a	4.35	1.46
B. GAS TAX FUND						
State Gasoline Tax ⁵	\$0	\$0	\$0	\$0	\$0	\$0

- Note: 1. The East Gateway Specific Plan includes both the annexation area within the Specific Plan boundary and three parcels that are currently in the City.
2. Residential property transfer tax is not projected for the Specific Plan because there is no existing or planned residential development for the Specific Plan.
3. Property transfer tax is not projected for non-residential development because change of ownership is relatively infrequent for these uses.
4. Property tax in lieu of motor vehicle license fees (MVLFF) is projected only for the existing City development in the Specific Plan and for new development after annexation, and not for existing development in the annexing area. Property tax in lieu of MVLFF is received by the City to offset the 2004 State reduction of MVLFF. MVLFF revenues are projected based on the change in assessed valuation in the City. Per SB89 legislation, an annexing City will no longer receive property tax in lieu of MVLFF revenues for the existing valuation in an area that is being annexed.
5. Gas tax is projected on a per capita basis. Residential development is not included in the Specific Plan, therefore gas tax is not projected.

Sources: Stanley R. Hoffman Associates, Inc.

**APPENDIX D
FISCAL ASSUMPTIONS SUPPORTING TABLES**

**Table D-1 (page 1 of 2)
General Fund Revenues and Gas Tax Revenues in Nominal Dollars
East Gateway Project, City of Santa Paula**

Revenue Category	Actual Fiscal Year 2009/2010	Budgeted Fiscal Year 2010/2011	Adopted Fiscal Year 2011/2012	Three-Year Average
A. GENERAL FUND IN NOMINAL DOLLARS				
<u>Total Property Related Taxes</u>				
Property Taxes	\$2,121,465	\$2,786,227	\$2,808,000	\$2,571,898
Delinquent Secured Taxes	90,331	78,265	79,000	82,532
Interest & Penalties on Taxes	20,251	11,666	11,800	14,572
Property Tax In Lieu of MVLF	2,137,072	2,094,527	2,112,000	2,114,533
Property Tax In Lieu of Sales Tax	<u>452,255</u>	<u>440,745</u>	<u>445,000</u>	<u>446,000</u>
<i>Subtotal</i>	<u>\$4,821,375</u>	<u>\$5,411,430</u>	<u>\$5,455,800</u>	<u>\$5,229,535</u>
<u>Sales & Use Taxes</u>				
<u>Franchise Fee Tax</u>				
Franchise Fee Tax	\$355,320	\$382,020	\$382,000	\$373,113
Commercial Refuse Haulers	<u>62,253</u>	<u>376,719</u>	<u>376,719</u>	<u>271,897</u>
<i>Subtotal</i>	<u>\$417,573</u>	<u>\$758,739</u>	<u>\$758,719</u>	<u>\$645,010</u>
<u>Other Taxes</u>				
Transient Occupancy Tax	\$82,354	\$56,737	\$57,000	\$65,364
Business License Fee	115,496	114,477	114,477	114,816
Real Property Transfer Tax	<u>44,559</u>	<u>37,908</u>	<u>38,000</u>	<u>40,155</u>
<i>Subtotal</i>	<u>\$242,408</u>	<u>\$209,122</u>	<u>\$209,477</u>	<u>\$220,336</u>
<u>Licenses & Permits</u>				
Animal Licenses	\$26,838	\$27,152	\$27,000	\$26,996
Bingo Permits	50	50	50	50
Building Permits	97,216	218,041	223,500	179,586
Miscellaneous Permits	0	3,146	3,200	2,115
Electrical/Plumbing/Mechanical/Development-Related	82,364	109,765	112,223	101,451
Hazmat Permits/CUPA	29,230	20,525	20,500	23,418
Fire Annual Permits	16,118	0	8,700	8,273
Fire New Construction	11,619	36,058	37,000	28,226
Energy Permits	23,142	4,590	4,700	10,811
Special Events Permits	<u>5,250</u>	<u>4,850</u>	<u>5,000</u>	<u>5,033</u>
<i>Subtotal</i>	<u>\$291,827</u>	<u>\$424,176</u>	<u>\$441,873</u>	<u>\$385,959</u>
<u>Fines and Penalties</u>				
Criminal Fines	\$99,011	\$44,009	\$45,000	\$62,673
Vehicle Code Fines	121,319	40,772	41,800	67,964
Administrative Citation Fines	1,000	490	500	663
Lien Administrative Fee	102	122	125	116
Community Center Endowment Interest to General Fund	<u>2,832</u>	<u>2,405</u>	<u>2,400</u>	<u>2,546</u>
<i>Subtotal</i>	<u>\$224,264</u>	<u>\$87,797</u>	<u>\$89,825</u>	<u>\$133,962</u>
<u>Investments and Rents</u>				
Investment Earnings	\$2,951	\$435	\$430	\$1,272
Rents and Concessions	55,845	52,523	232,438	113,602
Rents from Railroad Depot	3,350	4,350	4,300	4,000
Rents from Utilities	327,997	52,649	219,167	199,938
Southdown Royalty	19,798	12,356	12,350	14,835
Bus Shelter Payment	8,896	6,720	6,700	7,439
Investment Portfolio Management Fee	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Subtotal</i>	<u>\$418,837</u>	<u>\$129,032</u>	<u>\$475,385</u>	<u>\$341,085</u>
<u>Revenue From Other Agencies</u>				
Motor Vehicle In-Lieu	\$89,210	\$57,250	\$57,000	\$67,820
Property Tax Payment In-Lieu	33,229	82,178	82,100	65,836
P.O.S.T. Reimbursement	6,394	0	0	2,131
State Mandated Costs	477	2,650	2,620	1,916
State Reimbursement for Fire Mutual Aid	24,137	21,701	21,700	22,513
Proposition 172-1/2 Sales Tax for Public Safety	185,813	171,843	172,000	176,552
Homeowners Property Tax Relief	<u>25,902</u>	<u>15,566</u>	<u>15,500</u>	<u>18,989</u>
<i>Subtotal</i>	<u>\$365,164</u>	<u>\$351,187</u>	<u>\$350,920</u>	<u>\$355,757</u>

Table D-1 (page 2 of 2)
General Fund Revenues and Gas Tax Revenues in Nominal Dollars
East Gateway Project, City of Santa Paula

Revenue Category	Actual Fiscal Year 2009/2010	Budgeted Fiscal Year 2010/2011	Adopted Fiscal Year 2011/2012	Three-Year Average
<u>Charges For Current Services</u>				
Special Events Permits	\$13,300	\$10,771	\$10,600	\$11,557
Recreation Admin Fees	28,466	23,953	24,000	25,473
General Plan Fee	19,113	51,602	53,000	41,238
Zoning, Subdivision, Environmental Review and Planning Fees	93,840	69,757	72,000	78,532
Sale of Reports, Maps, Publications	8,861	3,949	3,992	5,601
Attorney Services Fees	36,884	0	35,000	23,961
Contract Planning Fees Reimbursement	46,181	0	50,000	32,060
Plan Check Fees	224,751	162,726	167,146	184,874
Animal Control Fees	92	473	475	347
Fingerprints	4,087	4,905	5,000	4,664
Vehicle Release and Storage Charges	49,897	48,855	50,000	49,584
Miscellaneous Police Services	7,671	1,014	1,050	3,245
Fire Safety Inspections and Special Services	7,055	6,635	6,800	6,830
Police False Alarm Charges	3,310	10,350	10,350	8,003
Filming Fees	48,516	48,671	48,661	48,616
Facilities Cleanup	4,983	3,313	3,400	3,899
Miscellaneous Department Reimbursements	102,420	31,468	181,630	105,173
Cable TV Announcements	10	10	10	10
CPR Cost Reimbursement	346	40	100	162
Business Tax Processing Fee	2,520	35	0	852
Insurance Administrative Fee	231	121	150	167
Returned Check Charge	4,023	3,848	3,848	3,906
Employment Garnishing Charges	231	125	125	160
Reimbursements for Damages	2,019	23,262	23,100	16,127
Legal Settlement Revenue	422	12	0	145
Disaster Recovery	0	519	0	173
Utility Application Fee	13,065	9,894	11,000	11,320
<i>Subtotal</i>	\$722,294	\$516,306	\$761,437	\$666,679
<u>Other Revenues</u>				
Miscellaneous	\$62,553	\$512,919	\$10,150	\$195,207
Cash Over/Short	512	-90	0	141
Prior Year Adjustment Revenue	31,433	-3,409	0	9,341
Workers Compensation Reimbursement-4850 Plan and Misc.	98,745	124,613	102,000	108,453
City Donations	14,965	1,330	500	5,598
Sale of Property	1,600	0	0	533
<i>Subtotal</i>	\$209,807	\$635,364	\$112,650	\$319,273
<u>Total Overhead Transfers</u>				
Transfer from NPDES	\$11,943	\$43,386	\$43,304	\$32,878
Transfer from Gas Tax Fund	0	0	0	0
Transfer from LTF	155,338	0	155,000	103,446
Transfer from RDA	246,025	171,794	172,026	196,615
Transfer from Refuse Fund	233,261	600,884	575,000	469,715
Transfer from Sewer Fund	412,966	219,660	219,660	284,096
Transfer from Water Fund	358,594	431,895	431,895	407,461
<i>Subtotal</i>	\$1,418,128	\$1,467,619	\$1,596,885	\$1,494,211
TOTAL GENERAL FUND	\$10,317,142	\$11,376,002	\$11,646,971	\$11,113,372
B. GAS TAXES IN NOMINAL DOLLARS				
State Gasoline Tax	\$491,228	\$806,708	\$632,775	\$643,570

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula, Adopted Budget For Fiscal Year 2011-2012

Table D-2 (page 1 of 2)
General Fund Revenues and Gas Tax Revenues in Constant 2011 Dollars
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

A. CONSUMER PRICE INDEX (CPI)

CPI Factor	Change in CPI	
	2009/10 to 2011/12	2010/11 to 2011/12
Half 1, 2009 = 221.943		
Half 1, 2010 = 225.491		
Half 1, 2011 = 231.606	1.044	1.027

Revenue Category	Actual Fiscal Year 2009/2010	Budgeted Fiscal Year 2010/2011	Adopted Fiscal Year 2011/2012	Three-Year Average
B. GENERAL FUND IN CONSTANT 2011 DOLLARS				
<u>Total Property Related Taxes</u>				
Property Taxes	\$2,213,830	\$2,861,786	\$2,808,000	\$2,627,872
Delinquent Secured Taxes	94,264	80,388	79,000	84,550
Interest & Penalties on Taxes	21,133	11,982	11,800	14,972
Property Tax In Lieu of MVLF	2,230,117	2,151,328	2,112,000	2,164,481
Property Tax In Lieu of Sales Tax	<u>471,945</u>	<u>452,698</u>	<u>445,000</u>	<u>456,548</u>
<i>Subtotal</i>	\$5,031,289	\$5,558,181	\$5,455,800	\$5,348,423
<u>Sales & Use Taxes</u>				
<u>Franchise Fee Tax</u>				
Franchise Fee Tax	\$370,790	\$392,380	\$382,000	\$381,723
Commercial Refuse Haulers	<u>64,963</u>	<u>386,935</u>	<u>376,719</u>	<u>276,206</u>
<i>Subtotal</i>	\$435,753	\$779,315	\$758,719	\$657,929
<u>Other Taxes</u>				
Transient Occupancy Tax	\$85,939	\$58,276	\$57,000	\$67,072
Business License Fee	120,524	117,581	114,477	117,527
Real Property Transfer Tax	<u>46,499</u>	<u>38,936</u>	<u>38,000</u>	<u>41,145</u>
<i>Subtotal</i>	\$252,962	\$214,793	\$209,477	\$225,744
<u>Licenses & Permits</u>				
Animal Licenses	\$28,006	\$27,888	\$27,000	\$27,631
Bingo Permits	52	51	50	51
Building Permits	101,448	223,954	223,500	182,968
Miscellaneous Permits	0	3,231	3,200	2,144
Electrical/Plumbing/Mechanical/Development-Related	85,950	112,742	112,223	103,638
Hazmat Permits/CUPA	30,503	21,082	20,500	24,028
Fire Annual Permits	16,820	0	8,700	8,507
Fire New Construction	12,125	37,035	37,000	28,720
Energy Permits	24,149	4,714	4,700	11,188
Special Events Permits	<u>5,479</u>	<u>4,982</u>	<u>5,000</u>	<u>5,153</u>
<i>Subtotal</i>	\$304,533	\$435,679	\$441,873	\$394,028
<u>Fines and Penalties</u>				
Criminal Fines	\$103,322	\$45,202	\$45,000	\$64,508
Vehicle Code Fines	126,601	41,878	41,800	70,093
Administrative Citation Fines	1,044	503	500	682
Lien Administrative Fee	106	125	125	119
Community Center Endowment Interest to General Fund	<u>2,955</u>	<u>2,470</u>	<u>2,400</u>	<u>2,608</u>
<i>Subtotal</i>	\$234,028	\$90,178	\$89,825	\$138,010
<u>Investments and Rents</u>				
Investment Earnings	\$3,079	\$446	\$430	\$1,319
Rents and Concessions	58,276	53,947	232,438	114,887
Rents from Railroad Depot	3,496	4,468	4,300	4,088
Rents from Utilities	342,277	54,077	219,167	205,174
Southdown Royalty	20,660	12,691	12,350	15,234
Bus Shelter Payment	<u>9,283</u>	<u>6,902</u>	<u>6,700</u>	<u>7,629</u>
<i>Subtotal</i>	\$437,073	\$132,531	\$475,385	\$348,330
<u>Revenue From Other Agencies</u>				
Motor Vehicle In-Lieu	\$93,095	\$58,802	\$57,000	\$69,632
Property Tax Payment In-Lieu	34,676	84,406	82,100	67,061
P.O.S.T. Reimbursement	6,673	0	0	2,224
State Mandated Costs	498	2,722	2,620	1,947
State Reimbursement for Fire Mutual Aid	25,188	22,290	21,700	23,059
Proposition 172-1/2 Sales Tax for Public Safety	193,903	176,503	172,000	180,802
Homeowners Property Tax Relief	<u>27,029</u>	<u>15,988</u>	<u>15,500</u>	<u>19,506</u>
<i>Subtotal</i>	\$381,062	\$360,710	\$350,920	\$364,231

Table D-2 (page 2 of 2)
General Fund Revenues and Gas Tax Revenues in Constant 2011 Dollars
East Gateway Project, City of Santa Paula
(In Constant 2011 Dollars)

A. CONSUMER PRICE INDEX (CPI)

CPI Factor	Change in CPI	
	2009/10 to 2011/12	2010/11 to 2011/12
Half 1, 2009 = 221.943		
Half 1, 2010 = 225.491		
Half 1, 2011 = 231.606	1.044	1.027

Revenue Category	Actual Fiscal Year 2009/2010	Budgeted Fiscal Year 2010/2011	Adopted Fiscal Year 2011/2012	Three-Year Average
B. GENERAL FUND IN CONSTANT 2011 DOLLARS				
Charges For Current Services				
Special Events Permits	\$13,879	\$11,063	\$10,600	\$11,847
Recreation Admin Fees	29,705	24,602	24,000	26,103
General Plan Fee	19,945	53,001	53,000	41,982
Zoning, Subdivision, Environmental Review and Planning Fees	97,925	71,649	72,000	80,525
Sale of Reports, Maps, Publications	9,247	4,056	3,992	5,765
Attorney Services Fees	38,490	0	35,000	24,497
Contract Planning Fees Reimbursement	48,192	0	50,000	32,731
Plan Check Fees	234,536	167,139	167,146	189,607
Animal Control Fees	96	485	475	352
Fingerprints	4,265	5,038	5,000	4,768
Vehicle Release and Storage Charges	52,069	50,180	50,000	50,750
Miscellaneous Police Services	8,005	1,041	1,050	3,365
Fire Safety Inspections and Special Services	7,362	6,815	6,800	6,992
Police False Alarm Charges	3,454	10,631	10,350	8,145
Filming Fees	50,629	49,990	48,661	49,760
Facilities Cleanup	5,200	3,402	3,400	4,001
Miscellaneous Department Reimbursements	106,879	32,322	181,630	106,944
Cable TV Announcements	10	10	10	10
CPR Cost Reimbursement	361	41	100	167
Business Tax Processing Fee	2,630	36	0	889
Insurance Administrative Fee	241	124	150	172
Returned Check Charge	4,198	3,952	3,848	4,000
Employment Garnishing Charges	241	128	125	165
Reimbursements for Damages	2,107	23,893	23,100	16,367
Legal Settlement Revenue	440	13	0	151
Disaster Recovery	0	533	0	178
Utility Application Fee	13,634	10,163	11,000	11,599
<i>Subtotal</i>	\$753,741	\$530,308	\$761,437	\$681,828
Other Revenues				
Miscellaneous	\$65,276	\$526,829	\$10,150	\$200,752
Cash Over/Short	534	-92	0	147
Prior Year Adjustment Revenue	32,801	-3,502	0	9,767
Workers Compensation Reimbursement-4850 Plan and Misc.	103,044	127,993	102,000	111,012
City Donations	15,616	1,366	500	5,827
Sale of Property	1,670	0	0	557
<i>Subtotal</i>	\$218,941	\$652,594	\$112,650	\$328,062
Total Overhead Transfers				
Transfer from NPDES	\$12,463	\$44,563	\$43,304	\$33,443
Transfer from Gas Tax Fund	0	0	0	0
Transfer from LTF	162,101	0	155,000	105,700
Transfer from RDA	256,736	176,453	172,026	201,738
Transfer from Refuse Fund	243,417	617,179	575,000	478,532
Transfer from Sewer Fund	430,946	225,617	219,660	292,074
Transfer from Water Fund	374,207	443,607	431,895	416,570
<i>Subtotal</i>	\$1,479,870	\$1,507,419	\$1,596,885	\$1,528,058
TOTAL GENERAL FUND	\$10,766,332	\$11,684,503	\$11,646,971	\$11,365,935
C. GAS TAXES IN NOMINAL DOLLARS				
State Gasoline Tax	\$512,615	\$828,584	\$632,775	\$657,992

Sources: Stanley R. Hoffman Associates, Inc.
City of Santa Paula, *Adopted Budget For Fiscal Year 2011-2012*
Bureau of Labor Statistics, Consumer Price Index, Los Angeles-Riverside-Orange County, CA, September 2011

APPENDIX E PROJECT REFERENCES

CITY OF SANTA PAULA

Community Services

Ed Mount, Recreation Supervisor, 805-933-4212, extension 310

Finance Department

Sandra Easley, Interim Finance Director/City Treasurer, 805-525-4478, extension 204

Tom Gardner, DPA, Financial Consultant, 760-529-5759

Fire Department

Chief Richard Araiza, 805-933-4225

Planning Department

Janna Minsk, AICP, Planning Director, 805-933-4214, extension 244

Caesar Hernandez, Assistant Planner, 805-933-4214, extension 281

Jennifer Welch, Contract Planner, 805-981-0706, extension 133

Police Department

Chief Steve MacKinnon, 805-525-4474, extension 124

Public Works Department

Raul Gaitan, Acting Director, 805-933-4212, extension 309

PARKSTONE COMPANIES

Chad Penrod, 805-373-8808, extension 106

Michael Penrod, 805-373-8808, extension 105

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countyofventura.org