

APPENDIX P

Draft Fiscal Impact Analysis

and

Public Services Financing Plan (PSFP)

for

DUNNIGAN SPECIFIC PLAN

August 2013

Yolo County

Woodland, CA

The Economics of Land Use



Preliminary Public Review Draft

Dunnigan Specific Plan Public Services Financing Plan

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Dunnigan Specific Plan Land Owners' Group

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August 2013

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1. INTRODUCTION AND SUMMARY OF FINDINGS

This Preliminary Public Review Draft Public Services Financing Plan (Public Services Plan) presents a summary of countywide and urban service levels, costs, and funding mechanisms to serve the Dunnigan Specific Plan's (DSP or Project) future residents, businesses, and employees. This report includes both a County fiscal impact analysis (FIA) and urban services financing plan to analyze the Project's public service costs.

This Public Services Plan is consistent with the policies and assumptions included in the DSP Specific Plan, DSP Environmental Impact Report (EIR), and other DSP planning documents. Going forward, the Public Services Plan will provide a framework for extending or creating the urban services needed as the Project develops in the coming years. As a framework document, it is likely that what actually develops over time may vary from what is reflected herein, while remaining consistent with the overarching policies, plans, and agreements establishing the DSP.

Brief Project Description

The DSP is located along Interstate 5 in northern Yolo County (County), just south of Colusa County. The DSP incorporates the existing residential and commercial development in and around the unincorporated community of Dunnigan in the County and the new growth areas of the DSP into a comprehensively planned, mixed use community. The proposed Project includes residential, educational, recreational, and employment opportunities across the more than 3,000-acre plan area. Buildout of the DSP is anticipated to occur over a 25- to 30-year period and may provide up to approximately 9,200 dwelling units and retail, commercial, and other nonresidential development that may result in the creation of more than 10,000 jobs.

The land use plan incorporates the principles of smart growth and true sustainability by providing a range of housing types and densities and a range of goods, services, and employment. This mix and location of proposed land uses is designed to bring the community together. The DSP includes a comprehensive path network for pedestrians, bicycles, and green transit vehicles to connect these land uses throughout the community.

Existing and Future Development

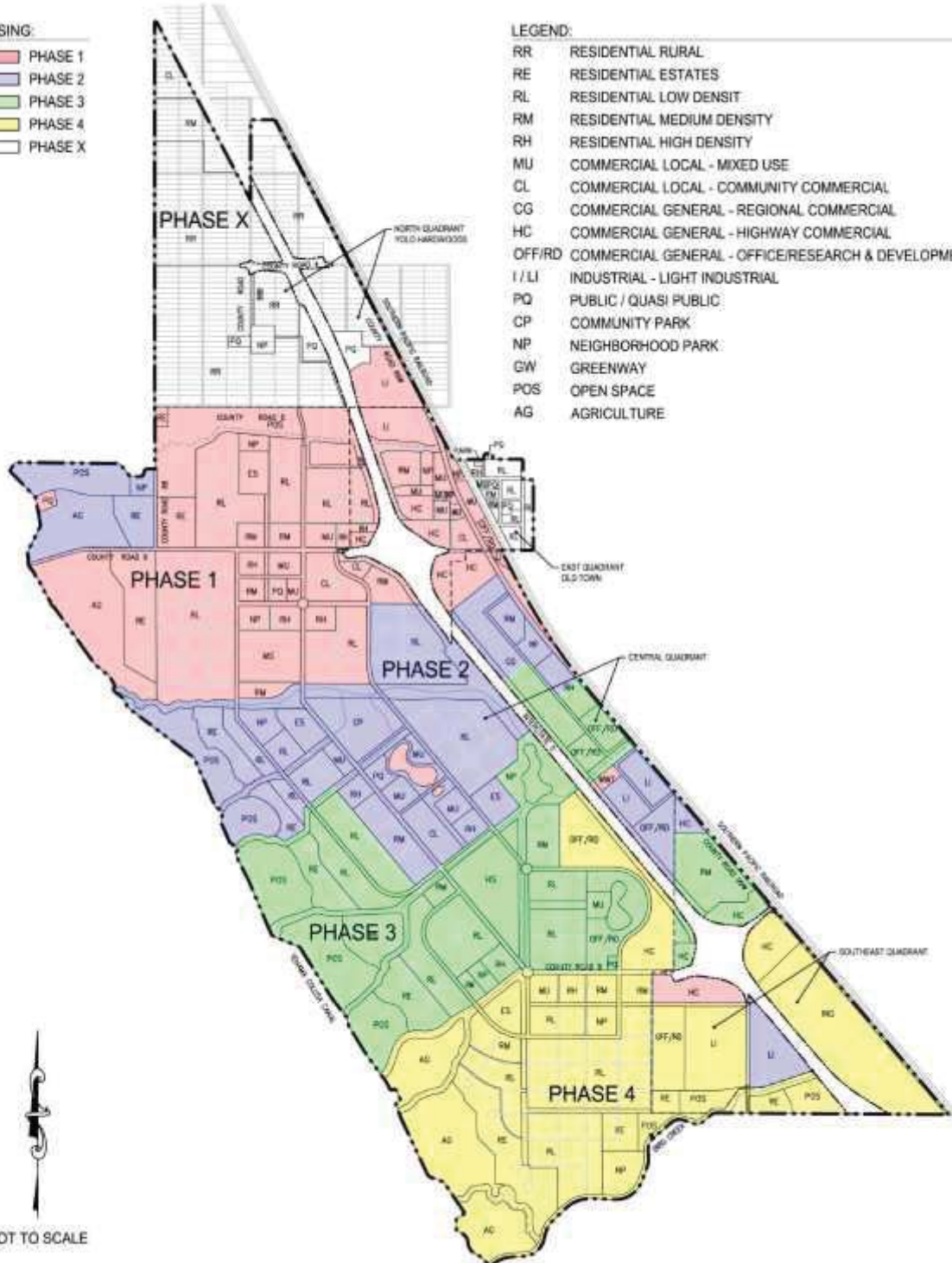
Land uses in the Project include both existing development, primarily in the Yolo Hardwoods (Hardwoods) and Old Town Districts, along with new development that may occur in those districts and in the balance of the DSP.

Given the diverse topics covered, various entitlement-related documents for the Project handle the existing development and proposed new development in different ways. **Map 1-1** (Exhibit 10.1 from the Specific Plan) represents the Project phasing plan, illustrating both existing and proposed new development. The Project phasing plan includes Phases 1 through 4 (proposed new development), as well as "Phase Existing (X)," which includes the existing Hardwoods and Old Town Districts.

Map 1-1: Phasing Plan

- PHASING:**
- PHASE 1
 - PHASE 2
 - PHASE 3
 - PHASE 4
 - PHASE X

- LEGEND:**
- RR RESIDENTIAL RURAL
 - RE RESIDENTIAL ESTATES
 - RL RESIDENTIAL LOW DENSIT
 - RM RESIDENTIAL MEDIUM DENSITY
 - RH RESIDENTIAL HIGH DENSITY
 - MU COMMERCIAL LOCAL - MIXED USE
 - CL COMMERCIAL LOCAL - COMMUNITY COMMERCIAL
 - CG COMMERCIAL GENERAL - REGIONAL COMMERCIAL
 - HC COMMERCIAL GENERAL - HIGHWAY COMMERCIAL
 - OFF/RD COMMERCIAL GENERAL - OFFICE/RESEARCH & DEVELOPMENT
 - I/LI INDUSTRIAL - LIGHT INDUSTRIAL
 - PQ PUBLIC / QUASI PUBLIC
 - CP COMMUNITY PARK
 - NP NEIGHBORHOOD PARK
 - GW GREENWAY
 - POS OPEN SPACE
 - AG AGRICULTURE



The Specific Plan and Specific Plan Environmental Impact Report (EIR) evaluate the maximum potential amount of development (existing plus new development) to determine the maximum potential environmental impact that may result from the Project. Thus, in these documents, Phases 1–4 and Phase Existing (X) are included at 100 percent of existing and proposed new development.

This Public Services Plan evaluates countywide and urban services to serve new development only. This Public Services Plan anticipates new development will be required to pay an annual special tax or assessment to fund annual municipal services costs. Given voting requirements to approve a new special tax or assessment, this Public Services Plan is based on the assumption that existing development (Phase Existing [X]) will not be allocated services costs and therefore will be exempt from any new annual municipal services tax or assessment. Further, for simplicity the calculations in this report also treat new development in Phase Existing (X), should any occur, as if it were going to be exempt from a new municipal services tax. However during Project implementation, the County will likely condition all new development within the Specific Plan, including any that may occur within Phase Existing (X), to annex into the services financing mechanism and therefore to be subject to any new annual municipal services tax.

As described in the Public Facilities Financing Plan (Financing Plan), the vast majority of new DSP infrastructure will directly benefit new development in Phases 1 through 4. Consequently, new development in Hardwoods and the Old Town Districts has not been allocated the costs for new Phases 1 through 4 infrastructure.

However, there are two exceptions to this general rule. The first exception is for capacity in the new water and wastewater treatment facilities. Capacity in such facilities will benefit all new connections, including those in Hardwoods and Old Town. Consequently, all new connections, even those in Hardwoods and Old Town, will be allocated such treatment plant costs. The second exception may be for new water and wastewater transmission lines that physically may be installed in the Hardwoods and Old Town Districts. The Financing Plan anticipates new development in these two districts would help fund new water and wastewater transmission lines from which they would benefit. The Financing Plan document describes this concept in additional detail.

Purpose of the Report and Report Format

Preface

This Public Services Plan is considered a Preliminary Public Review Draft Report and is intended to initiate a dialogue between the Project proponents and the County regarding the types and levels of municipal services to be provided to future residents and employees of the Project.

Following submittal of this Preliminary Report, the Project proponents expect the following events to transpire:

1. County and consultant review of Preliminary Draft Public Services Plan.
2. Finalize Public Review Draft Public Services Plan to accommodate the Specific Plan and other Project entitlement documents.

The following section provides an overview of the Public Services Plan purpose and framework.

Overview of Public Services Plan

The Project will require a full complement of countywide and urban services. The purpose of this Public Services Financing Plan is to describe the service levels and funding strategy to provide countywide and urban services to the Project's future residents, businesses, and employees. The analysis contained in this Public Services Plan estimates annual countywide and urban services cash flow under three land use development scenarios: 1) Phase 1—Residential Only; 2) Phase 1 – Residential and Nonresidential Development; and 3) Project Buildout. The Public Services Plan includes a countywide and urban services cash flow analysis for the initial phase of development and in particular, Phase 1 – Residential Only - because service delivery is more likely to result in annual net fiscal deficits in the early phase of development.

This report includes both a County Economic Analysis as well as an urban services financing plan to analyze the Project's total public services costs. These two types of analyses can be differentiated in the following ways:

- The purpose of the County GP Economic Analysis is to project the fiscal impact of the Project on the County's General Fund, Road Fund, and Accumulative Capital Outlay (ACO) Fund. It compares annual expenditures and revenues to the County and identifies annual operating surpluses or shortfalls for those specific County Funds.
- The purpose of the urban services plan is to describe the service levels and financing strategy to fund an urban level of municipal services that are not included in the County's existing fund categories. The urban services plan also calculates special taxes and assessments to fund the Project's urban services and any annual shortfalls to the extent that they are estimated to occur.

Figure 1-1 illustrates the overlap between countywide and urban services for the Project. This report does not analyze public capital facilities and infrastructure. The public facilities financing strategy is included in the Financing Plan.

Figure 1-2 outlines the strategy for funding countywide and other urban services for the Project.

This Public Services Plan includes a detailed analysis of the Project's fiscal impacts on the County's General Fund, Road Fund, and ACO Fund to evaluate the adequate funding of countywide services. Based on the FIA, development of the residential portion of Phase 1 (Phase 1—Residential Only) is anticipated to result in a moderate annual net fiscal deficit for the County's General Fund.¹ However, once nonresidential development occurs in Phase 1, the Project is anticipated to result in increasingly larger annual net fiscal surpluses for the County and Road Funds through buildout.² The ACO Fund is estimated to result in a fiscally neutral scenario (ACO Fund revenues equal ACO Fund expenditures) for all development scenarios.

¹ The Road Fund and ACO Fund are anticipated to result in fiscal neutrality under the Phase 1 – Residential Only scenario.

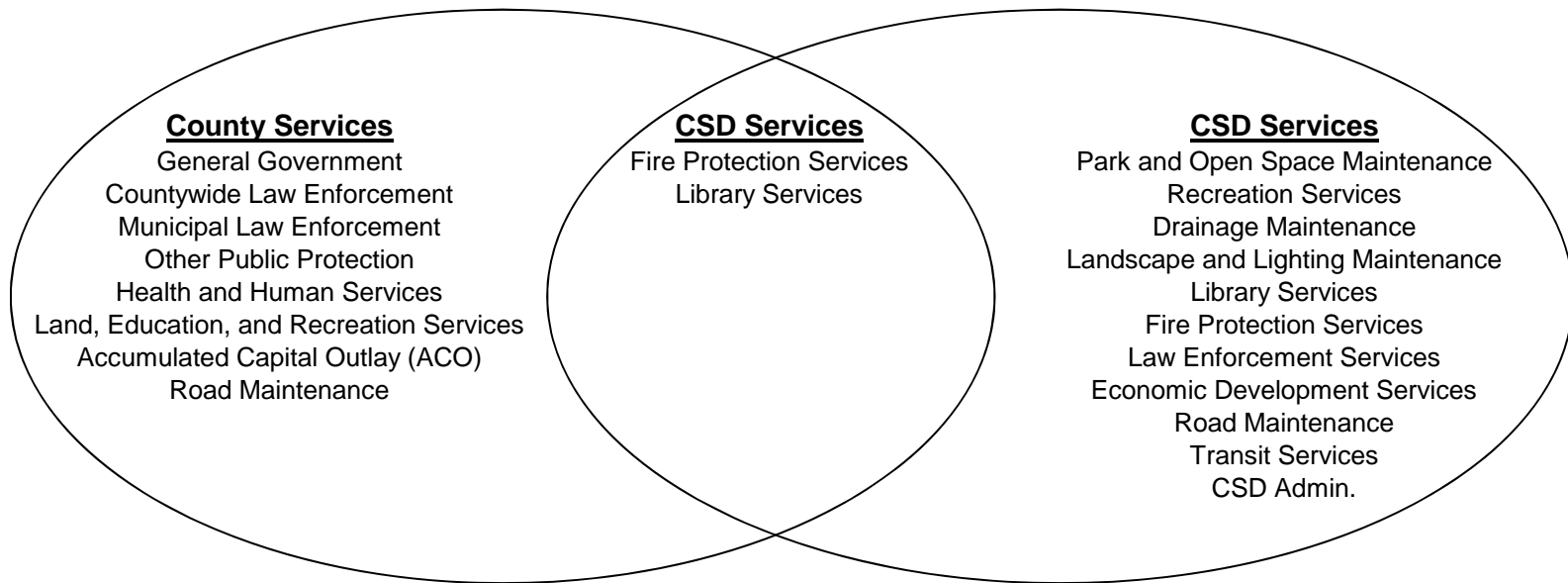
² The ACO Fund is anticipated to result in fiscal neutrality under the remaining two land use scenarios.

Figure 1-1
Dunnigan Specific Plan
Interaction of Fiscal Impact Analysis and Urban Services Plan

Public Services Plan

Countywide Services --
Fiscal Impact Analysis

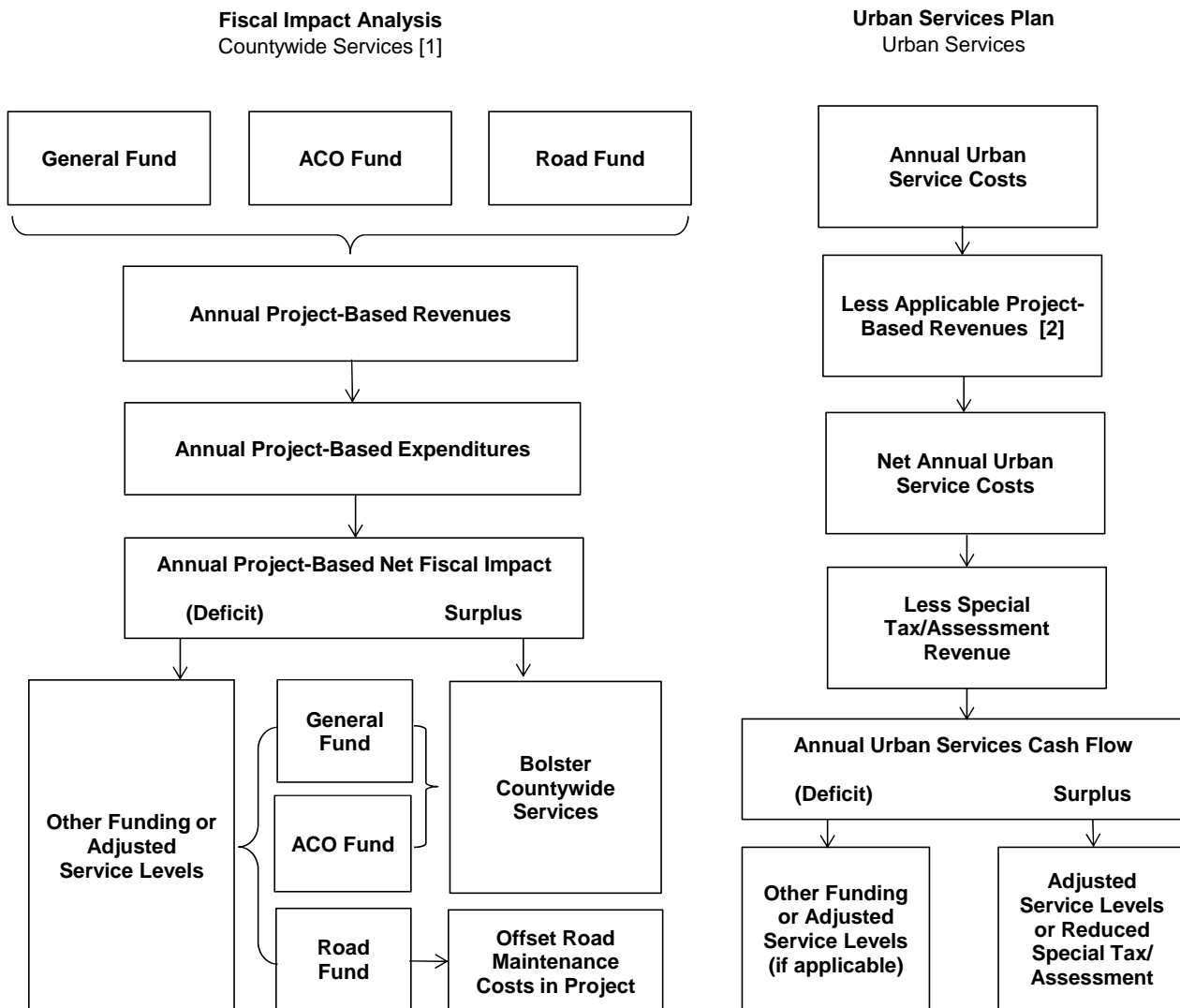
Urban Services Plan



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fig_1

**Figure 1-2
Dunnigan Specific Plan
Funding for Urban Services Plan**



fig_2

[1] The FIA primarily evaluates countywide services to serve the Project. The single exception is estimating costs associated with the County's existing level of service for public protection of the unincorporated portion of the County. Thus, this cost is deducted from the urban services cost of providing public protection services to the Project. This Analysis assumes General Fund revenue will fund the County's existing level of service, remaining costs will be funded by a services special tax/assessment.

[2] Property tax revenues generated for the Library and Dunnigan Fire District, as estimated in Table B-3, are deducted from annual urban service costs to provide library (Table E-10) and fire (Table E-12) services to the Dunnigan Specific Plan. Net Road Fund surpluses shown in Table 1-4 are deducted from estimated annual road maintenance costs (Table E-18).

If the County experiences a net fiscal deficit in the General Fund resulting from the initial residential development in the Project, the County may consider two solutions: use General Fund revenues generated by development elsewhere in the County until nonresidential development in the Project generates sufficient revenue for the Project to be fiscally neutral; or temporarily adjust service levels. It should be noted, as estimated in this Analysis, as the DSP builds out, revenues to fund countywide services are estimated to generate a surplus for the County's General Fund. These Annual net General Fund surpluses generated by the Project are anticipated to bolster countywide services across the County.

In addition, this Public Services Plan evaluates the provision of urban services through a case study approach of estimating annual urban services costs to serve development in the Project. Some applicable revenues estimated in the FIA are assumed to offset annual urban service costs. For example, property tax revenues generated for special functions (e.g., County Library and the Dunnigan Fire District) are assumed to offset a portion of the annual library and fire costs to serve the Project. Furthermore, estimated net Road Fund surpluses (estimated Road Fund revenues that exceed Road Fund expenditures) are assumed to offset road maintenance costs for Project roads. Finally, all remaining net costs for those functions described above as well as the total costs for all other urban services described in this report will be funded through a special tax or assessment imposed on new development in the Project.

Overview of Countywide and Urban Services

The Project's public services are categorized in the following order based on their anticipated administration and funding:

General Fund Countywide Services

- General Government
- Health and Human Services
- Land, Education, and Recreation Services
- Countywide Law Enforcement
- Other Public Protection

Road Fund Services

- Road Maintenance

ACO Fund Services

- Capital Improvements and Facilities Maintenance

Enterprise Fund Services

- Domestic Water
- Wastewater
- Solid Waste Management

Other Urban Services

- Parks and Open Space Maintenance
- Recreation Services
- Drainage Maintenance
- Landscape and Lighting Maintenance
- Library Services
- Fire Protection Services
- Law Enforcement Services
- Economic Development Services
- Road Maintenance
- Transit Services
- CSD Administration

Table 1-1 indicates potential service providers for each service type, including those urban services that would be administered by the CSD. **Table E-24** in **Appendix E** summarizes the levels of urban service delivery assumed in this Analysis.

**Table 1-1
Dunnigan Specific Plan
Public Services Financing Plan
Summary of Potential Countywide and Urban Service Providers**

Countywide and Urban Services	Potential Initial Service Provider
General Fund Countywide Services	
General Government	Yolo County -- various departments
Health and Human Services	Yolo County -- various departments
Land, Education, and Recreation Services	Yolo County -- various departments
Countywide Law Enforcement	Yolo County Sheriff-Coroner Department
Other Public Protection	Yolo County Sheriff-Coroner Department
Road Fund Services	
Road Maintenance	Yolo County Planning and Public Works Department
ACO Fund Services	
ACO Projects	Yolo County Planning and Public Works Department
Other Urban Services	
Park and Open Space Maintenance	Community Services District (CSD)
Recreation Services	CSD
Drainage Maintenance	CSD
Landscape and Lighting Maintenance	CSD
Library Services	Yolo County Library Department
Fire Protection Services	Dunnigan Fire Protection District
Law Enforcement Services	Yolo County Sheriff-Coroner/CSD
Economic Development Services	Yolo County Planning and Public Works Department/CSD [1]
Road Maintenance	Yolo County/CSD
Transit Services	Yolo County Transportation District/CSD
CSD Administration	CSD

svc_providers

Source: EPS.

[1] This Public Services Plan includes funding for one Economic Development staff position.

General Fund, Road Fund, and ACO Fund Services

Services in this category are administered by the County and funded by the County General Fund, Road Fund, and ACO Fund. General Fund, Road Fund, and ACO Fund revenues and expenditures are based on budgeted costs during FY 2012–13 to support the County’s existing levels of service. The services funded by these three funds are summarized below.

General Government Services, Health and Human Services, and Planning and Public Works Services

These services include administrative, legal, financial, educational, technological, health and welfare, building, and planning and public works services provided by the County.

Countywide Law Enforcement, Municipal Law Enforcement (to the Unincorporated County), and Other Public Protection Services

Public protections services include both countywide services, such as detention, court security, and administration, and municipal-level services provided in the unincorporated portions of the County, such as patrol services and animal services. These services are provided by the County. In the unincorporated areas of the County, the County Sheriff-Coroner department has a minimum service level of 1.75 sworn officers per 1,000 population plus the facilities, equipment, and non-uniformed personnel to support that ratio.

Road Maintenance Services

Road maintenance services include maintenance and repair of County roads, bridges, guardrails, signs, etc. This analysis assumes road maintenance levels based on the County’s FY 2012-13 Fiscal Budget. At the assumed service levels described in this report, the County Road Operations Fund will fully fund the estimated road maintenance costs.

ACO Services

ACO services include County capital improvements and facilities maintenance. These services are fully funded through the County ACO Fund.

Enterprise-Funded Urban Services

As is typical for electric and other utilities such as water and sewer, enterprise-funded urban services are assumed to be fully funded by offsetting revenues (e.g., user fees, charges for services). These services, which are not addressed in this report, include:

- Domestic Water;
- Wastewater; and
- Solid Waste Management.

Other Urban Services

These services refer to the services required beyond the countywide services and the enterprise-funded services to provide an urban level of services for the Project. This category of urban services will be primarily funding through a CSD special tax or assessment. **Chapter 5** addresses the costs and funding of urban services required to serve the Project.

Governance and Other Assumptions

Community Services District Structure

Countywide services will be delivered to the Project by the County. Urban services will be delivered by a combination of County departments and a proposed CSD to serve the Project.

The proposed Dunnigan CSD is authorized to be formed under the CSD-enabling legislation (Government Code 61000) and under the provisions of the Cortese-Knox-Hertzberg Government Reorganization Act of 2000. Ultimately, the CSD will be an independent special district with its own, independent Board of Directors. Initially however, the County Board of Supervisors (County Board) could act as or would appoint a CSD board to manage the CSD until the number of registered voters in the CSD reaches or exceeds 500 registered voters or 10 years, or any lower number of registered voters or years if so specified in the LAFCO terms and conditions on the CSD formation. To convert from a dependent to an independent board an election must held selecting the independent Board of Directors. The precise terms and conditions under which the CSD will be formed will be established by LAFCO.

CSD Boundary

The issue of the CSD boundary is complicated given there are existing residents who reside within the Phase Existing (X) portion of the Specific Plan. If the number of existing voters exceeds a certain threshold, then the County Board may be precluded from acting as the CSD Board during the early years of DSP development. LAFCO has jurisdiction over such governance and boundary issues and would, among other items, consider the orderly provision of municipal services for the DSP. At CSD formation, LAFCO will establish the both CSD boundaries as well as the CSD's sphere(s) of influence.

Reorganization

The CSD petition, introduced through a Resolution of the County Board of Supervisors, would call for detachment from the County for the urban services outlined in **Table 1-1**. Through the transfer of responsibility, the County will no longer be obligated to provide these services to Specific Plan residents. However, the County will still provide Specific Plan residents with countywide services that are provided to all County residents and employees (including those in incorporated cities).

Land Use Development Scenarios

As the DSP builds out, developed land uses will require the delivery of appropriate and adequate public services. While the DSP will develop in phases, there are certain development scenarios that will provide insight as to the costs and offsetting revenues associated with the delivery of countywide and urban services. The Analysis examines the impacts of the following land use development scenarios:

- **Scenario 1: Phase 1 Residential Only.** This scenario provides a "worst-case" financial scenario for funding public services by assuming that all residential units in Phase 1 develop before any commercial development occurs. Since it is uncertain when commercial development will occur in Phase 1, this scenario estimates the maximum possible annual deficit and resulting per-unit services tax/assessment needed to cover such a deficit after service levels are adjusted from minimum levels to the ultimately desired levels.

- **Scenario 2: Phase 1 Residential and Nonresidential Development.** This scenario includes the offsetting benefits of commercial development and shows the net impacts of the entire Phase 1 portion of the DSP.
- **Scenario 3: DSP Buildout.** This final scenario evaluates the total impacts of the DSP at Project buildout.

Treatment of Existing Development

The DSP contains a mixture of existing and new development areas. Existing areas (Phase Existing [X]) include the Yolo Hardwoods and Old Town Dunnigan. Over the past few years, discussions held at the Dunnigan Advisory Committee have indicated that their preference is to impose no additional taxes or assessments for urban services in areas with existing development.³ As discussed previously, this principle has been employed throughout this document. The extent to which these areas will receive additional public services beyond what is presently provided depends on the type and nature of service provided.

For example, existing development areas are likely to benefit from increased levels of certain services (e.g., law enforcement, fire, and emergency medical services) simply by the proximity of the existing areas to new DSP development. At this time, it is assumed that existing development will not be charged any special taxes or assessments.

Separately, at some future date, existing development may wish to connect to the domestic water and sewer systems that will be installed with new DSP development.⁴ If existing residents ultimately connect to the water or sewer systems, those residents would then be responsible for paying the applicable monthly water or sewer rates to pay for the service received.

Use of Bay Area Economics General Plan Economic Evaluation

The County and its consultants conducted a significant amount of economic analysis for the County's 2030 General Plan. Specifically, Bay Area Economics (BAE) prepared a Yolo County General Plan Economic Evaluation (County Economic Analysis) in September 2009; the County Economic Analysis evaluated the projected costs and revenues for future development on the General Fund, Road Fund, and Library Fund. The County Economic Analysis contained both countywide projections and a specific DSP analysis over the General Plan time horizon for delivery of services. In June 2013, BAE also prepared an updated analysis of County General Fund revenues and net expenditures derived from the County's FY 2012-13 Adopted Budget. The Public Services Plan relies on much of this work to analyze countywide services.

Assumptions and calculations from the County Economic Analysis and FY 2012-13 County General Fund are used in the Public Services Plan for the following categories:

³ The Dunnigan Specific Plan development group proposes to provide adequately sized water and wastewater backbone conveyance facilities (e.g., water transmission mains, sewer gravity lines, or sewer force mains, if necessary) that will be stubbed out to the border of Phase 1 and the Hardwoods area. If the existing Hardwoods area installed connections to the conveyance facilities, water and wastewater treatment plant connection charges would apply to those properties seeking a connection to the treatment plant capacity.

⁴ Ibid.

- General government services;
- Countywide sheriff services (detention, probation, district attorney);
- Municipal sheriff services (patrol);
- Health and human services;
- Planning and Public Works;
- Land, education, and recreation; and
- Countywide roads.

As described in greater detail in this report, the calculations in this report differ from those used in the County Economic Analysis prepared by BAE for the following items:

- **Fiscal Year of Data.** This Analysis is based on the County's FY 2012-13 Adopted Budget and all values are in 2013\$.
- **Land use assumptions.** The Services Plan uses the Project proponent's current land use plan, which includes only new development in Phases 1 – 4 and excludes any existing development in those phases and in Phase Existing (X) (i.e., the Hardwoods and Old Town Districts). The County Economic Analysis used land use information as of 2009 and included all existing and planned development.
- **Urban versus rural service levels.** EPS assumed that urban levels of service will be provided to the DSP, as discussed further in **Chapter 5** of this report and summarized in **Table E-24** in **Appendix E**. The County Economic Analysis is based on County General Plan service level assumptions.
- **Finished property values (i.e., finished home prices).** EPS used DSP Owners' Group price points for all residential products except high density. The DSP Land Owners' Group and Consultant Team conducted research to determine the most appropriate home price values for the Project at buildout. The DSP Land Owners' Group has indicated that home price values included in this report reflect minimum prices that would enable the Project to be feasibly implemented.
- **Sales tax revenue projections.** Sales tax projections are based on estimated taxable sales from the Project's residents, as well as taxable sales at the Project's proposed onsite retail, and are consistent with Applied Development Economics' (ADE) Dunnigan Economic Development Strategy Report prepared in April 2013. The County Economic Analysis estimated sales tax revenues based on per capita revenues from the unincorporated area in the FY 2008-09 budget. This is a conservative estimate, as it is based on the current population and current retail outlets in the unincorporated County. Development of the project will generate new retail establishments in the County, increasing the unincorporated area's capture of retail sales, both from the existing population and the Project's future residents.
- **Library Fund costs.** The Project will provide its own library. The Project's library costs are estimated in the urban services portion of this Analysis and based on service cost estimates from the County Economic Analysis. Property tax revenues generated by Project development for the Library Fund are deducted from total service cost estimates. Refer to **Chapter 6** for additional details.

The differences in cost factors or methodology used are described in each respective section of the report that describes the analytical methodology. For example, the difference in finished property values is described in the report section that describes forecasts of future Project property tax revenue generation.

Results Summary

Countywide Services

The fiscal impact analysis presented in **Chapter 4** estimates that there will be an annual net fiscal surplus of Project-generated General Fund, ACO Fund, and Road Fund revenues during Phase 1—All Land Uses and at Buildout. A moderate annual net fiscal deficit is estimated during Phase 1—Residential Only.

Table 1-2 summarizes the revenues, expenditures, and surplus for the General Fund, the ACO Fund, and the Road Fund at each development phase. **Table 1-3** provides detailed results for each revenue and expenditure item.

Urban Services

Costs and Funding Sources

The urban services analysis presented in **Chapter 5** details the urban services costs, cost allocation, and funding sources. The estimated annual urban services costs, after accounting for offsetting revenue sources, such as user fees and property tax allocations, would be funded by a CSD special tax or assessment applicable to new development within the Project.

Nonresidential land uses are only allocated urban services costs for storm drainage maintenance, transit services, and CSD administration. All other urban services costs are allocated to residential development only.

The estimated residential and nonresidential annual urban services costs (after accounting for offsetting revenues) and the amount to be funded through a special tax or assessment are summarized by development phase in **Table 1-4**. As shown, revenue generated through a services special tax or assessment is anticipated to fully cover annual service costs for all land use development scenarios evaluated. Although a surplus is shown in **Table 1-4**, once annual services costs and revenues have stabilized, the annual special tax levy can be calibrated and adjusted annually such that annual tax revenues would cover annual costs without producing an annual surplus.

Maximum Special Tax or Assessment

For each development phase and land use, the analysis calculates a maximum special tax/assessment rate needed to fund the urban services costs not funded by other sources. The proposed maximum special tax/assessment rates for each land use category is the greatest of these maximum special tax/assessment needed at any point during the three development scenarios. For all residential land uses, the greatest estimated maximum special tax/assessment required occurs in the Phase 1 Residential Only development phase. For nonresidential land uses, the greatest maximum special tax/assessment occurs at buildout. The maximum special tax/assessment rates are summarized in **Table 1-5**.

**Table 1-2
Dunnigan Specific Plan
Fiscal Impact Analysis
Fiscal Impact Summary (2013\$)**

Item	Annual Fiscal Impact -- Countywide Services [1]		
	Phase 1 Residential Only	Phase 1 Residential & Nonresidential	Buildout
General Fund			
Revenues	\$1,740,000	\$2,900,000	\$10,711,000
Expenditures	\$2,419,000	\$2,647,000	\$8,663,000
Surplus/(Deficit)	(\$679,000)	\$253,000	\$2,048,000
ACO Fund			
Revenues	\$115,000	\$174,000	\$591,000
Expenditures	\$115,000	\$174,000	\$591,000
Surplus/(Deficit)	\$0	\$0	\$0
Road Fund			
Revenues	\$209,000	\$303,000	\$979,000
Expenditures	\$205,000	\$228,000	\$746,000
Surplus/(Deficit)	\$4,000	\$75,000	\$233,000

sum_all

Source: EPS.

[1] Values are rounded. See Table 1-3 for detailed revenues and expenditures.

**Table 1-3
Dunnigan Specific Plan
Fiscal Impact Analysis
Estimated Revenue and Expenditure Summary (2013\$)**

Item	Annual Fiscal Impact -- Countywide Services [1]		
	Phase 1 Residential Only	Phase 1 Residential & Nonresidential	Buildout
General Fund			
General Fund Revenues			
Property Tax	\$957,920	\$1,450,430	\$4,940,627
Property Tax In-Lieu of VLF	\$641,528	\$971,366	\$3,308,782
Property Tax In-Lieu of Sales Tax	\$0	\$78,421	\$479,643
Sales Taxes	\$0	\$235,263	\$1,438,928
Real Property Transfer Tax	\$89,184	\$106,920	\$355,990
Transient Occupancy Tax	\$10,695	\$11,864	\$38,850
Licenses, Permits, and Franchises	\$20,021	\$22,208	\$72,724
Fines, Forfeitures, Penalties	\$20,791	\$23,062	\$75,522
Total Annual General Fund Revenues	\$1,740,139	\$2,899,534	\$10,711,066
General Fund Expenditures			
General Government	\$642,540	\$712,743	\$2,333,999
Public Protection: Countywide	\$603,806	\$669,776	\$2,193,298
Public Protection: Unincorporated	\$810,850	\$899,442	\$2,945,379
Health and Human Services	\$329,272	\$329,272	\$1,073,952
Planning and Public Works	\$32,109	\$35,617	\$116,633
Total Annual General Fund Expenditures	\$2,418,577	\$2,646,850	\$8,663,261
General Fund Annual Surplus/(Deficit)	(\$678,438)	\$252,684	\$2,047,805
Other Funds			
ACO Fund Revenues	\$114,644	\$173,587	\$591,294
ACO Fund Expenditures	\$114,644	\$173,587	\$591,294
ACO Fund Annual Surplus/(Deficit)	\$0	\$0	\$0
Road Operations Revenues	\$209,161	\$303,066	\$978,875
Road Operations Expenditures	\$205,450	\$227,897	\$746,289
Road Operations Annual Surplus/(Deficit)	\$3,711	\$75,169	\$232,585

summary

Source: EPS.

[1] See Table B-1 for detail on revenue estimating procedures and Table C-1 for detail on expenditure estimating procedures.

**Table 1-4
Dunnigan Specific Plan
Public Services Financing Plan
Summary of Urban Service Costs and Revenues Generated by Services Special Tax/Assessment**

Development Phase	Annual Service Cost	Revenue Generated by Services Special Tax/Assessment	Services Funding Surplus/(Deficit) [1]
Phase 1 Residential Only	\$2,778,000	\$2,788,000	\$10,000
Phase 1 All Land Uses			
Residential	\$2,718,000	\$2,788,000	\$70,000
Nonresidential	\$306,000	\$314,000	\$8,000
Total	\$3,024,000	\$3,102,000	\$78,000
Buildout			
Residential	\$7,974,000	\$9,086,000	\$1,112,000
Nonresidential	\$726,000	\$1,117,000	\$391,000
Total	\$8,700,000	\$10,203,000	\$1,503,000

urb_costs

Source: EPS.

[1] Although a surplus is shown, once annual services costs and revenues have stabilized, the annual special tax levy can be adjusted annually such that annual tax revenues would cover annual costs without producing an annual surplus.

**Table 1-5
Dunnigan Specific Plan
Public Services Financing Plan
Maximum Special Taxes by Land Use**

Land Use	Maximum Special Tax/ Assessment (Rounded)
<hr/>	
Residential	<i>Per Dwelling Unit</i>
Estates	\$1,200
Low Density	\$1,300
Medium Density	\$1,200
HD/Resid. Units in Nonresid. Land Uses	\$900
Nonresidential	<i>Per 1,000 Bldg. Sq. Ft.</i>
Retail	\$210
Mixed Use	\$180
Office	\$160
Industrial	\$90

spec_taxes

Source: EPS.

Next Steps

This analysis has calculated estimated annual revenues and expenditures for the provision of countywide and urban services at various phases of Project development. While the anticipated service levels and estimated costs have been identified in this report, the County and development proponents will enter into negotiations regarding implementation of any financing mechanisms required by the County.

It is not anticipated at this time that this report will address all of the implementation policies and steps that will ultimately be required. Rather, this report highlights several issues that require further consideration by all interested parties before Project implementation.

These issues will require additional consideration during Project implementation:

- Proposition 172 revenues and public safety cost assumptions.
- Treatment of nonresidential land uses for annual special taxes or assessments.
- Governance and related management and administration cost structure.

This report contains discussions about each of these topics that will require additional consideration by the County and Project proponents.

Report Layout and Appendices

The remainder of this report is organized into the following chapters and appendices:

- **Chapter 2** provides an overview of the Project. It describes the proposed land uses, phasing plan, and specific development scenarios analyzed in this report.
- **Chapter 3** identifies the methodology and assumptions used to forecast revenues and expenditures for countywide and urban services.
- **Chapter 4** provides detail into the fiscal analysis of the County's General Fund, Road Fund, and ACO fund.
- **Chapter 5** describes the urban services plan, identifying service types, levels of service, service providers, and estimated costs. It also identifies estimated special taxes/assessments to fund annual urban services costs.
- **Chapter 6** details the financing strategy for funding countywide and urban services.
- **Appendix A** details the Project land uses, population, and employees, and includes specific land use and assessed value assumptions used in the fiscal impact analysis.
- **Appendix B** details the Project revenue estimates used in the fiscal impact analysis.
- **Appendix C** details the Project expenditures estimates used in the fiscal impact analysis.
- **Appendix D** provides backup detail needed for the revenue estimates in the fiscal impact analysis.
- **Appendix E** details the urban services plan cost estimates and cost allocations.

2. LAND USE

Overall Land Use

The DSP provides a land use mix that represents a viable and sustainable community. An overriding principle in DSP planning has been to ensure the community will have an appropriate mix of housing and jobs to minimize future environmental impacts.

Table A-1 in **Appendix A** details the proposed land uses in the DSP for the three land use development scenarios discussed in **Chapter 1**. As indicated in **Chapter 1**, this Public Services Plan is based on the assumption that existing land uses and any future development in Phase Existing (X) (Hardwoods and Old Town Districts) would be exempt from Project-specific annual special taxes and is therefore not evaluated.

Table A-1 summarizes the acres, dwelling units, and building square feet by land use type at buildout. **Table A-2** details the same information by land use development scenario (discussed in **Chapter 1** and below). Proposed new residential development included in the DSP consists of a mix of rural residential, low-density, medium-density, high-density, and mixed use dwelling units, totaling 7,805 units on approximately 1,070 acres at buildout.⁵ The DSP also includes a mix of commercial uses, including retail, office, industrial, and mixed use development, totaling approximately 7.93 million building square feet on approximately 560 acres at buildout. Public uses, including parks, open space, schools, lakes, and other public/quasi-public development, such as fire stations, a sheriff's substation, and a library, total approximately 425 acres at buildout.

Mixed use dwelling units are proposed in the community commercial retail, office, and mixed use nonresidential land uses. All mixed use dwelling units are shown in **Table A-1** and **Table A-2** under the mixed use residential land use category. All associated acres, however, are shown under the appropriate commercial uses because the nonresidential building square feet are based on the total acres for each commercial category, including the acres that also generate mixed use dwelling units.

Table A-3 summarizes the estimated population and employees for each development phase that were used for calculations in this document. Land use assumptions, such as persons-per-unit factors and estimated market values for each product type, are summarized in **Table A-4**.

Development Scenarios and Phasing

As mentioned in **Chapter 1**, developed land uses in the DSP will require the delivery of appropriate and adequate public services. While the DSP will develop in phases, there are certain development scenarios that will provide insight as to the costs and offsetting revenues associated with the delivery of countywide and urban services. The Public Services Plan analyzes the impacts of the following development scenarios:

⁵ The Project proponent and County staff are currently negotiating affordable housing requirements associated with the Project. Thus, this Analysis does not include any affordable housing units.

- **Scenario 1: Phase 1 Residential Only.** This scenario provides a “worst-case” financial scenario to fund public services by assuming that all residential units in Phase 1 develop before any commercial development occurs. Because it is uncertain when commercial development will occur in Phase 1, this scenario estimates the maximum possible annual deficit and resulting per-unit services tax/assessment needed to cover such a deficit after service levels are adjusted from minimum levels to the ultimately desired levels. Scenario 1 contains approximately 2,400 residential units, including approximately 1,750 single-family and medium-density units and nearly 650 multifamily units.
- **Scenario 2: Phase 1 All Land Uses.** This scenario includes the offsetting benefits of Phase 1 commercial development and shows the net impacts of the entire Phase 1 portion of the DSP. Scenario 2 contains approximately 2,400 residential units, as well as 1.98 million square feet of commercial development.
- **Scenario 3: DSP Buildout.** This final scenario evaluates the total impacts of the DSP at Project buildout. For purposes of this Public Services Plan, Project buildout land uses are expected to include approximately 7,800 residential units and 7.93 million square feet of commercial development.

Existing Development versus New Development

The DSP contains a mixture of existing and new development areas. Existing areas include the Yolo Hardwoods and Old Town Dunnigan. Over the past few years, discussions held at the Dunnigan Advisory Committee have indicated their preference is that no additional taxes or assessments will be imposed for urban services in areas with existing development.⁶ As discussed in **Chapter 1**, this principle has been employed throughout this document. The extent to which these areas will receive additional public services beyond what is presently provided depends on the type and nature of service provided.

For example, existing development areas are likely to benefit from increased levels of certain services (e.g., law enforcement, fire, and emergency medical services) simply by the proximity of the existing areas to new DSP development. At this time, it is assumed that the existing areas will not be charged any special taxes or assessments that may be applicable to new DSP development for such services.

Separately, at some future date, the existing areas may wish to connect to the domestic water and sewer systems that will be installed with new DSP development.⁷ If existing residents ultimately connect to the water or sewer systems, those residents would then be responsible for paying the applicable monthly water or sewer rates to pay for the service received.

⁶ The Dunnigan Specific Plan development group proposes to provide adequately sized water and wastewater backbone conveyance facilities (e.g., water transmission mains, sewer gravity lines, or sewer force mains, if necessary) that will be stubbed out to the border of Phase 1 and the Hardwoods area. If the existing Hardwoods area installed connections to the conveyance facilities, water and wastewater treatment plant connection charges would apply to those properties seeking a connection to the treatment plant capacity.

⁷ Ibid.

3. METHODOLOGY AND ASSUMPTIONS

This section details the underlying methodology and assumptions used to estimate the fiscal impact of the Project on the delivery of countywide and urban services. It describes assumptions concerning public services delivery, land use development, and General Fund budgeting. In addition, it describes the methodology used to forecast the Project-related revenues and expenditures.

Services Delivery and Funding Overview

Table 3-1 and **Table 3-2** summarize the countywide and urban services, respectively, included in this report and the anticipated service providers that have been identified at this time.

County Funds and Services Funding

This analysis examines the County's General Fund, Road Fund, and ACO Fund. County Project-generated revenues (e.g., property tax, sales tax) will be used for countywide and unincorporated services delivery. If the County experiences a net fiscal deficit in the General Fund resulting from the initial residential development in the Project, the County may consider two solutions: use General Fund revenues generated by development elsewhere in the County until nonresidential development in the Project generates sufficient revenue for the Project to be fiscally neutral; or temporarily adjust service levels. It should be noted, as estimated in this Analysis, as the DSP builds out, revenues to fund countywide services are estimated to generate a surplus for the County's General Fund. These Annual net General Fund surpluses generated by the Project are anticipated to bolster countywide services across the County.

Special Tax/Assessment for Services

The provision of urban services to the Project will require a services special tax or assessment to cover annual urban services costs. A special tax or assessment for services will be levied to the extent that tax rates are fiscally prudent and feasible given market conditions.

General Assumptions

Data Sources

This Analysis uses information and land use assumptions from the Project proponent, as well as historical data and projected demographic data from the California Department of Finance (DOF), Claritas, and the U.S. Bureau of Labor Statistics.

The Analysis is based on the County's FY 2012-13 Adopted Budget, tax regulations, statutes, and other general assumptions discussed in the following section. Each revenue item is estimated based on current State legislation and current County practices. Future changes by either State legislation or County practices can affect the revenues and expenditures estimated in this Analysis. All costs and revenues are shown in constant 2013 dollars. General fiscal and demographic assumptions are detailed in **Table A-5**.

**Table 3-1
Dunnigan Specific Plan
Fiscal Impact Analysis
Summary of Countywide and Urban Services Evaluated in Fiscal Impact Analysis [1]**

Service Type	Service Type	Current and Anticipated Service Provider
County General Fund		
General Government [2]	Countywide	County
Public Protection		
District Attorney	Countywide	County
Probation	Countywide	County
Public Defender	Countywide	County
Public Guardian-Public Administrator	Countywide	County
Sheriff-Coroner	Countywide	County
Conflict Indigent Defense	Countywide	County
Animal Services	Unincorporated	County
Sheriff Patrol	Unincorporated	County
Health and Human Services	Countywide	County
Land, Education, & Recreation Services	Countywide	County
County ACO Fund	Countywide	County
County Road Fund	Countywide	County

sum_services

Source: Andrea Mayer Consulting Planning + Design; BAE; EPS.

[1] Excludes services evaluated in urban services financing plan.

[2] Includes Assessor, Administration, General Services Department, Non-Departmental Programs, Auditor-Controller/Treasurer Tax Collector, Human Resources Division, IT Division, County Clerk-Recorder, County Counsel, and Contingency General Fund.

**Table 3-2
Dunnigan Specific Plan
Fiscal Impact Analysis
Summary of Services Evaluated in Urban Services Financing Plan**

Service Type	Anticipated Service Provider
Other Urban Services	
Parks and Open Space Maintenance	Community Services District (CSD)
Recreation Services	CSD
Drainage Maintenance	CSD
Landscape and Lighting Maintenance	CSD
Library Services	Yolo County Library Department
Fire Protection Services	Dunnigan Fire Protection District
Law Enforcement Services	Yolo County Sheriff-Coroner/CSD
Economic Development Services	Yolo County Planning and Public Works Department/CSD [1]
Road Maintenance	Yolo County/CSD
Transit Services	Yolo County Transportation District/CSD
CSD Administration	CSD

service_sum

Source: Andrea Mayer Consulting Planning + Design; EPS.

[1] This Public Services Plan includes funding for one Economic Development staff position.

Other critical assumptions that may affect the results of this Analysis are actual versus estimated commercial values and the assumed mix of commercial land uses, especially assumptions regarding the types of retail land uses (i.e., community-serving retail or region-serving retail). The land use information in this Analysis was provided by the Project proponent. The results of this Analysis will vary if development plans or other assumptions change from those on which this Analysis is based.

Revenue- and Expenditure-Estimating Assumptions

This Analysis focuses on ongoing General Fund, Road Fund, and ACO Fund revenues that will be generated by the Project. Revenues and expenditures that are not anticipated to be affected by development are excluded from the analysis. Revenue-estimating procedures are detailed in **Table B-1**, while expenditure-estimating procedures are detailed in **Table C-1**.

BAE's Dwelling Unit Equivalent Approach

EPS applied BAE's dwelling unit equivalent (DUE) method to estimate the service populations that were used to calculate average revenue and average cost multipliers for the County General Fund, Road Fund, Library Fund, and ACO Fund. The DUE method, described in Table 6 of the County Economic Analysis, discounts employees by a 0.26 adjustment factor that is used to represent reduced service demand associated with employees as opposed to residents. The adjusted person-equivalent employees are then equated to a dwelling unit by dividing the adjusted employee count by 2.80, which is the countywide average number of persons per household, or 2.88, which is the average number of persons per household in the unincorporated portion of the County. The result is a total number of estimated DUEs. The DUEs are then used to calculate selected revenue and expenditure multipliers in the County's GP Economic Analysis and the FIA contained herein.

Development Assumptions

Residential Assessed Values

The DSP Land Owners' Group and Consultant Team conducted research to determine the most appropriate home price values for the Project at buildout. An evaluation of new home prices in 2012 and in prior years for residential home products similar in density and home size to those anticipated for the DSP helped inform the values chosen for this analysis. **Table A-4** summarizes the assessed values selected for residential land uses in the DSP. A comparison of values used in this FIA and the County's GP Economic Analysis is described in the following chapter. The DSP Land Owners' Group has indicated that home price values included in this report reflect minimum prices that would enable the Project to be feasibly implemented.

It is important to note that these assumed home prices are higher than the assessed values used in the County Economic Analysis. The assessed values in the County Economic Analysis appear to be based on the sale price of existing homes in Dunnigan and possibly other parts of unincorporated Yolo County, while the prices in the Public Services Plan are more reflective of values for new homes in an urban, master-planned community in the northern Sacramento Valley region.⁸

⁸ See Appendix E of the County Economic Analysis for assumptions regarding assessed values.

Nonresidential Assessed Values

The County Economic Analysis uses recent sales transaction prices for commercial, industrial, and agricultural/industrial property in Woodland because similar transaction data was not available in Dunnigan. Depending on the condition and size of these properties, these values may or may not be appropriate for the DSP. **Table A-4** summarizes the assessed values selected for nonresidential land uses in the DSP. A comparison of values used in this FIA and the County's GP Economic Analysis is described in the following chapter.

Population and Employees

- **Population**—Population projections are calculated based on an average persons-per-household factor of 2.80 for single-family units and 2.10 for multifamily units, which were taken from the County's General Plan. EPS estimated individual factors for each of the Project's residential product types based on the average persons per household and total units at buildout. The Public Services Plan uses these individual factors for different residential uses to develop fair share allocations of urban services costs. Population projections are shown in **Table A-3** and average persons-per-household factors are shown in **Table A-4**.

These individual factors are consistent with typical household sizes for each unit type. Different residences will appeal to different households depending on their type, size, pricing, and amenities. The number of persons in each unit will vary with density as low-density, single-family homes tend to appeal more to households with children than higher density units.

- **Employees**—Employees are calculated using average number of employees per acre from the County Economic Analysis. Employee assumptions are shown in **Table A-4**.

Persons-Served Weighting Factor

The Persons-Served Weighting Factor is a key driver in estimating the Project's impact on selected County revenues and the cost to the County for providing public services. It is, therefore, also a key methodological issue. For this County-based Analysis, as noted on **Table A-5**, EPS used the BAE Persons-Served Weighting Factor of 0.26 per employee. As discussed earlier, this method reflects the reduced service demand associated with employees relative to residents.

Household Incomes

Household incomes were derived from the assumed finished home prices provided by the Project proponents and applying the following assumptions and calculations:

- Assumed 6 percent, 30-year fixed-rate mortgage with a 20-percent down payment and 2 percent annual taxes and insurance. Taxes and insurance include ad valorem taxes, as well as existing and proposed special taxes and assessments for infrastructure and services.
- For owner-occupied homes, assumed 35 percent of income dedicated to mortgage payments, taxes, and insurance.
- For renter-occupied homes, assumed 30 percent of income dedicated to rent.

Household incomes assumed in the fiscal impact analysis are calculated in **Table D-3**.

4. COUNTYWIDE SERVICES—FISCAL IMPACT ANALYSIS

This chapter discusses the methodology used to forecast Project-related revenues and expenditures for the General Fund, the ACO Fund, and the Road Fund for each of the three land use development scenarios detailed in **Chapter 2**.

Revenue Estimating

EPS used either a marginal revenue case-study approach or an average-revenue approach to estimate Project-related revenues.

The marginal revenue case-study approach simulates actual revenue generation resulting from new development. The case-study approach for property tax-related revenues (i.e., ad valorem Property Taxes and Property Tax In-Lieu of Vehicle License Fees) is based on the estimated AV of the Project at buildout. The case-study approach for estimating sales and use tax revenues (e.g., Bradley-Burns Local Sales Tax, and Property Tax In-Lieu of Sales Tax) is based on the supply of new retail square footage and estimated taxable sales per square foot. These methodologies are discussed in further detail later in this section.

The average-revenue approach uses the County's FY 2012–13 budgeted revenue amounts based on a countywide DUE approach to forecast the revenues that will be derived from estimated new residents and employees of the Project. The DUE approach of estimating revenues is used to take into account that businesses (and their employees) have a fiscal impact on many County revenues but at a lower level than residential development's impact.

Revenue sources that are *not* expected to increase as a result of development are excluded from the Analysis. These sources of revenue are not affected by development because they are either one-time revenue sources not guaranteed to be available in the future or there is no direct relationship between increased employment growth and increased revenue.

A listing of all revenue sources by fund and the corresponding estimating procedure used to forecast future Project revenues is summarized in **Table 4-1** and shown in detail in **Table B-1**.

General Fund

Property-Related Taxes

Estimated annual property-related tax revenues resulting from development in the Project are presented in **Table B-3**. To be consistent with the County's budget data, the estimated assessed values for Project land uses are expressed in 2013 dollar values.

The County's estimated Property Tax revenues from the Project are derived from the total assessed value of the Project and the County General Fund's post-Educational Revenue Augmentation Fund (ERAF) property tax allocation share of the 1-percent ad valorem Property Tax for Tax Rate Areas (TRAs) 062-022 and 060-023, as shown in **Table B-3**.

**Table 4-1
Dunnigan Specific Plan
Fiscal Impact Analysis
County Fund Estimating Procedures**

Item	Estimating Procedure
General Fund	
Property Tax	Marginal Revenue
Property Tax In-Lieu of VLF	Marginal Revenue
Property Tax In-Lieu of Sales Tax	Marginal Revenue
Sales Taxes	Marginal Revenue
Real Property Transfer Tax	Marginal Revenue
Transient Occupancy Taxes	[1]
Other Taxes	[1]
Franchise Fees	[1]
Use of Money and Property	[1]
Other	[1]
Fines & Penalties	[1]
Miscellaneous Revenues	[1]
ACO Fund	
Property Tax	Marginal Revenue
Road Operations	
District #2 Property Tax	Marginal Revenue
Other Tax - TDA Operating	Average Revenue
Licenses, Permits and Franchises	Average Revenue
Use of Money and Property	[1]
Intergovernmental Revenues - State	[1]
Intergovernmental Revenues - Federal/Other	[1]
Charges for Services	[1]
Miscellaneous	[1]
Other Financing Sources	[1]

county_fund

Source: EPS.

[1] Not affected by development.

This Analysis uses a formula provided by the California State Controller's Office to project Property Tax In-Lieu of Vehicle License Fee (PTIL VLF). PTIL VLF is calculated by taking the percentage increase in a jurisdiction's assessed value resulting from the Project and applying that percentage share to the County's current State allocation of PTIL VLF. This calculation is shown in **Table B-3**.

Table 4-2 compares the assumed finished home sales prices and commercial property values used in this Analysis with the values used in the County's GP Economic Analysis. As shown, the residential values used in this Analysis are generally greater than those used in the County's GP Economic Analysis (except for the High Density/Mixed Use renter-occupied value), while the nonresidential values used are lower than the County's GP Economic Analysis. Consequently, the residential property-related tax revenues in this Analysis are greater than those in the County's analysis, while the nonresidential property-related tax revenues are lower.

Sales and Use Taxes

The sales tax components examined in the Analysis include the Bradley-Burns 1-percent rate and a revenue-neutral factor estimating the reduction in revenues because of Property Tax In-Lieu of Sales Tax (0.25 percent).

Sales tax revenues from the Project will be generated by the residential and commercial uses in the Project. Sales tax revenues will be attributable to the following factors:

- Taxable sales by residents and employees at retail establishments inside the Project.
- Taxable sales by residents and employees at retail establishments outside the Project but in the County's unincorporated area.
- Taxable sales generated by commercial businesses in the Project by visitors not residing or working in the Project.

Taxable sales and associated sales tax revenue generated by Project residents, businesses, and employees are consistent with ADE's Dunnigan Economic Development Strategy Report prepared in April 2013. Sales tax revenues to the County are summarized in **Table B-5**. Detailed calculations are shown in **Tables B-5A, B-5B, and B-5C**.

Market-Support Method

The market-support method of estimating sales tax revenue combines estimating taxable sales generated by new residents and employees of businesses inside the Project.

New residents are estimated to spend approximately 25 to 45 percent of their household income on taxable retail expenditures. In Phase 1 (Residential Only), the Analysis conservatively estimates the unincorporated County will not capture any of Project households' taxable retail expenditures. That is, taxable retail expenditures of Project households will likely occur in competing retail outlets in Woodland, Davis, Vacaville and Sacramento County. As proposed commercial development is constructed, the Analysis estimates an increasingly greater percentage of taxable sales generated by new residents in the DSP will be captured within the unincorporated County (30 percent in Phase 1 [with nonresidential development] and 50 percent

**Table 4-2
Dunnigan Specific Plan
Fiscal Impact Analysis
Comparison of Average Residential and Nonresidential Assessed Values**

Land Use	EPS	County Fiscal Impact Analysis [1]
Residential Land Uses	<i>Per Unit</i>	<i>Per Unit</i>
Single-Family		
Estates	\$425,000	\$252,029
Low Density	\$340,000	\$252,029
Medium Density	\$221,000	\$252,029
High Density/Mixed Use		
Owner-Occupied	\$161,500	\$150,000
Renter-Occupied	\$127,500	\$150,000
Nonresidential Land Uses	<i>Per Sq. Ft.</i>	<i>Per Sq. Ft.</i>
Highway Services Retail	\$200	\$229
Regional Retail	\$200	\$229
Community Commercial Retail	\$200	\$229
Mixed Use	\$200	-
Office	\$200	\$229
Industrial	\$100	\$100

values

Source: BAE; EPS.

[1] Based on the values used to evaluate the Dunnigan Specific Plan, General Plan Economic Evaluation report, prepared by BAE, September 8, 2009.

at Buildout), with a majority of these expenditures (98 percent) assumed to occur inside the Project and the remaining 2 percent assumed to occur in the unincorporated County but outside of the DSP.

New employees are expected to spend, on average, \$7.00 in taxable sales per day annually (assuming 240 work days per year). Because there is no nonresidential development assumed to occur in Phase 1 (Residential Only), there are no employees and thus, no taxable expenditures estimated for this phase. Similar to the analysis of taxable retail expenditure of new residents, the Analysis estimates an increasingly greater percentage of taxable sales generated by employees in the DSP will be captured within the unincorporated County (30 percent in Phase 1 [with nonresidential development] and 50 percent at Buildout), with a majority of these expenditures (98 percent) assumed to occur inside the Project and the remaining 2 percent assumed to occur in the unincorporated County but outside of the DSP.

Capture rates and total estimated taxable sales from new residents and employees, as shown in **Table B-5A**, are based on ADE's April 2013 Dunnigan Economic Development Strategy Report and additional conversations with ADE. Detailed calculations used to estimate taxable sales from new households of each residential product type are shown in **Table B-5C**.

Adjusted Retail Space Method

New businesses in the Project will generate taxable retail expenditures in addition to expenditures generated from Project residents and employees. That is, other consumers outside of the Project will purchase taxable goods and services from the Project's nonresidential development.

Annual taxable sales generated by businesses in the Project are calculated based on an "annual sales-per-square-foot" factor published in the Urban Land Institute's *Dollars and Cents of Shopping Centers: 2008*, proposed nonresidential square feet by land use development phase, and an "adjustment factor" that ensures consistency with ADE's estimate of taxable sales generated within the Project, which is based on their April 2013 Dunnigan Economic Development Strategy Report. In particular, it is uncertain if all proposed nonresidential development will occur within the Project. Thus, the adjustment factor reduces the amount of total square footage and resulting taxable sales generated by new businesses in the Project. To the extent that more nonresidential land uses are developed as sales tax generating uses, the Project would generate increased sales tax and Property Tax in Lieu of Sales Tax revenue for the County.

In addition, annual taxable sales generated by businesses in the Project are estimated after deducting the taxable sales generated by Project residents and employees (estimated in **Table B-5A**) and an assumed percentage of retail sales (2 percent) that will shift from other retail outlets located in the unincorporated County.

Detailed calculations of estimated annual net taxable sales generated by businesses in the Project are shown in **Table B-5B**.

Proposition 172

Although EPS would typically include Proposition 172 revenues that would accrue to the County for public safety purposes, they are excluded as a revenue source in this Analysis because they are excluded as a revenue source in the County Economic Analysis. The County uses Proposition

172 revenues to help fund both countywide law enforcement functions as well as municipal law enforcement costs (i.e., patrol costs in incorporated County areas). In the County Economic Analysis, only the General Fund cost of law enforcement was included in the analysis. Therefore, if only the General Fund law enforcement costs were included and public safety sales tax revenues were also included in this Analysis, costs would be understated and revenues would be overstated.

Although not yet estimated, it is possible that Proposition 172 revenues attributable to the Project could exceed the estimated Proposition 172-funded costs (at 2013 funding levels). If this is the case, the County might consider the following for the use of surplus Proposition 172 revenues:

- Provide increased public safety countywide;
- Provide increased public safety in the unincorporated areas only;
- Provide increased law enforcement services to the DSP; or
- Some combination (i.e. of the above).

Additional analysis should be completed to compare the estimated Project-related Proposition 172 revenues to the estimated Proposition 172-funded costs that would benefit the Project.

ACO Fund

ACO Fund revenues consist of property tax revenues allocated to Fund 120. According to the County, ACO expenditures are equal to the property tax revenues generated during each fiscal year. Revenues are projected in the property tax revenue analysis in **Table B-3**.

Road Fund

Road Fund revenues include property tax revenues allocated to Road District #2 in Fund 151, which are projected in the property tax analysis in **Table B-3**. Additional Road Fund revenue sources are included in Fund 130. Two of Fund 130's revenue sources are anticipated to be affected by development and are therefore projected in this analysis: Other Tax (TDA Operating) and Licenses, Permits, and Franchises. These revenues are projected for the Project using a per capita average-revenue approach. Revenue sources are shown to exceed estimated Road Fund costs.

This Analysis assumes this surplus would be available to offset a portion of the urban level of road maintenance costs described in **Chapter 5**. If a CSD is formed to provide road maintenance for the Project, Road District #2 may be split to transfer all or a portion of funding and road maintenance responsibilities to the Project CSD.

Net Fiscal Impact Mitigation Measures

As discussed, an annual fiscal deficit is estimated to occur under the Phase 1—Residential Only land use scenario. If the County experiences a net fiscal deficit in the General Fund resulting from the initial residential development in the Project, the County may consider two solutions: use General Fund revenues generated by development elsewhere in the County until nonresidential development in the Project generates sufficient revenue for the Project to be fiscally neutral; or temporarily adjust service levels. It should be noted, as estimated in this Analysis, as the DSP builds out, revenues to fund countywide services are estimated to generate

a surplus for the County's General Fund. These Annual net General Fund surpluses generated by the Project are anticipated to bolster countywide services across the County.

Expenditure Estimating

Overview

EPS estimated Project-related expenditures using cost multipliers from the FY 2012-13 County Fiscal Budget. A listing of County expenditures and the estimating procedures used to forecast future annual expenditures that will be impacted by the Project are shown in **Table C-1**.

EPS used BAE's per-DUE methodology to estimate the following General Fund, Road Fund, Library Fund, and ACO Fund services.

General Fund

- General Government⁹
- Health and Human Services
- Public Protection: Countywide¹⁰
- Planning and Public Works
- Public Protection: Unincorporated
(Animal Services, Sheriff Patrol)

As noted under the Proposition 172 discussion above, the County Economic Analysis assumes local municipal law enforcement services to the DSP would be at the same level as is presently being provided to all unincorporated areas of the County.¹¹ This assumption should be evaluated further in the context of how the County will treat Proposition 172 revenues.

ACO Fund

This report includes this fund because it will receive funding through property tax generated by the Project. According to the County, ACO Fund expenditures are equal to the property tax revenues generated for the fund each fiscal year. The Project's ACO Fund expenditures are therefore set to be equal to the ACO property tax revenues that the Project will generate.

Road Fund

The County's Road Fund expenditures represent the General Fund expenditures budgeted in Funds 150 and 151 that are used for countywide road maintenance, including annual and long-

⁹ Includes Assessor, Administration, Board of Supervisors, General Services Department, Non-Departmental Programs, Auditor-Controller/Treasurer Tax Collector, IT Division, County Clerk-Recorder, County Counsel, Library, and General Fund Contingency expenditures.

¹⁰ Includes District Attorney, Probation, Public Defender, Public Guardian-Public Administrator, Sheriff-Coroner, and Conflict Indigent Defense expenditures.

¹¹ The cost assumptions and total cost of law enforcement services to the Project are described in greater detail in **Chapter 6**.

term road repair, rehabilitation, and replacement.¹² The majority of Road Fund expenditures are funded by revenues from dedicated sources (i.e., State, Federal and other dedicated sources). For remaining Road Fund expenditures, this Analysis uses a per DUE average-cost multiplier taken from the FY 2012-13 County Fiscal Budget, as shown in **Table C-1**. This approach is consistent with prior County analyses.

¹² The road maintenance level of service and associated expenditures for roads in the Project are described in greater detail in **Chapter 6**. Related service costs such as the cost to maintain roadway landscaping is estimated separately and also described in **Chapter 6**.

5. URBAN SERVICES

Overview

The Project's urban services are categorized in the following order based on their anticipated administration and funding:

General Fund Countywide Services

- General Government
- Health and Human Services
- Land, Education, and Recreation Services
- Countywide Law Enforcement
- Other Public Protection

Road Fund Services

- Road Maintenance

ACO Fund Services

- Capital Improvements and Facilities Maintenance

Enterprise Fund Services

- Domestic Water
- Wastewater
- Solid Waste Management

Other Urban Services

- Parks and Open Space Maintenance
- Recreation Services
- Drainage Maintenance
- Landscape and Lighting Maintenance
- Library Services
- Fire Protection Services
- Law Enforcement Services
- Economic Development Services
- Road Maintenance
- Transit Services
- CSD Administration

As summarized in **Chapter 1**, it is expected that all categories of public services will be funded through a services special tax or assessment. The remainder of this chapter focuses on estimating the costs and funding for the Other Urban Services detailed above.

Other Urban Services

Overview

Urban services standards were researched and cost estimates were developed for each service type in this category. The Project's urban services standards were obtained from a variety of sources, including:

- The County General Plan;
- Available Project documents;
- Interviews with Project consultants; and
- EPS's past experience on similar large-scale master plan projects in greenfield locations.

The information provided in this section represents a preliminary estimate of the service levels that may be provided in the Project area. When necessary, EPS developed cost estimates using cost data derived from projects in the Sacramento Region that are comparable to the Project in terms of population, density, and geography. Service levels are described in terms of the qualitative descriptions of services provided. As the Project moves forward in the entitlement

process, service level standards may be revised or more precisely defined. Estimated annual operations and maintenance costs also may be updated as more detailed information becomes available.

As described earlier, urban service costs will be funded by a services special tax or assessment. **Table 5-1** summarizes urban service costs estimated for each service type for all three land use development scenarios evaluated in this study:

- Phase 1—Residential Only;
- Phase 1—Residential and Nonresidential Development; and
- Buildout.

The annual net urban service costs in **Table 5-1** represent net costs after accounting for any offsetting revenues such as user fees and property tax allocations. Note that the cost estimates also include a contingency amount equal to 5 percent of total urban service costs to account for the possibility of greater than estimated service costs or reduced level of proposed development in the Project.

Special Tax/Assessment Revenues

The Urban Services Plan proposes to use a services special tax/assessment to fund annual costs for urban services not funded by other sources. The special tax/assessment rates calculated in this Analysis are based on net urban service costs, including a 5% cost contingency, as shown in **Table 5-1**. This contingency provides some protection against greater than estimated service costs or a reduced level of proposed development in the Project.

The proposed maximum services special tax/assessment by land use type and phase are detailed in **Table 5-2**. The net urban service costs per residential dwelling unit and per 1,000 nonresidential building square feet are discussed later in this chapter and detailed in **Appendix E**. Revenues generated to fund annual urban service costs are shown in **Table 5-3**.

As summarized in Chapter 1, although a maximum special tax may be established at a certain level, the maximum amount may not need to be levied and collected annually at each stage of development. The annual special tax levy will be calibrated to meet anticipated annual service costs and less than the maximum may be levied at any given time if an amount less than the maximum is adequate enough to cover annual services costs. Special taxes/assessments for services will be updated as part of the process of forming required special financing districts. Special taxes/assessments will also include provisions for rate adjustments to account for inflation and other potential contingencies.

Expenditures by Service Type

Overview

As summarized in **Table 5-1** (discussed above), annual service cost estimates were developed for each service type during each phase of development. The cost estimates were allocated to benefitting land uses to arrive at an annual cost per dwelling unit for each residential land use and per 1,000 building square feet for each commercial land use (where appropriate).

Appendix E details the cost estimates and cost allocations. **Table A-6** shows the estimated persons served for each service type, which is the basis of the cost allocations for all services

**Table 5-1
Dunnigan Specific Plan
Public Services Financing Plan
Annual Urban Service Costs (2013\$)**

Item	Annual Urban Service Costs [1]		
	Phase 1		Land Use at Buildout
	Phase 1 Residential	Residential and Nonresidential	
Annual Urban Service Costs (Rounded)			
Park/Open Space Maintenance	\$247,000	\$247,000	\$1,985,000
Recreation Services [2]	\$140,000	\$140,000	\$460,000
Drainage Maintenance	\$216,000	\$216,000	\$406,000
Lighting and Landscaping Maintenance	\$150,000	\$150,000	\$358,000
Library Services [3]	\$0	\$0	\$616,000
Fire Protection Services [3]	\$638,000	\$483,000	\$1,518,000
Law Enforcement Services	\$187,000	\$99,000	\$321,000
Economic Development Services	\$95,000	\$95,000	\$95,000
Road Maintenance [4]	\$417,000	\$868,000	\$1,076,000
Transit Services [2]	\$342,000	\$368,000	\$1,203,000
CSD Administration	\$214,000	\$214,000	\$248,000
Subtotal Annual Urban Service Costs (Rounded)	\$2,646,000	\$2,880,000	\$8,286,000
Contingency - 5% (Rounded)	\$132,000	\$144,000	\$414,000
Total Annual Urban Service Costs (Rounded) [5]	\$2,778,000	\$3,024,000	\$8,700,000

summ_costs

Source: EPS.

- [1] Amounts are rounded to the nearest thousand.
- [2] Costs are net of cost recovery from user fees.
- [3] Costs are net of offsetting funding from property taxes allocated to the County Library and the Dunnigan Fire District.
- [4] Costs are net of annual net fiscal surplus estimated for the County Road Fund.
- [5] Annual urban service costs funded by services special tax/assessment.

**Table 5-2
Dunnigan Specific Plan
Public Services Financing Plan
Maximum Special Taxes/Assessments per Dwelling Unit/1,000 Building Sq. Ft.**

Item	Reference	Phase 1 Residential		Phase 1 Residential and Nonresidential		Land Use at Buildout		Proposed Maximum Special Tax/Assessment (Rounded) [1]
		Allocated Cost	Special Tax/Assessment	Allocated Cost	Special Tax/Assessment	Allocated Cost	Special Tax/Assessment	
Residential		<i>Per Dwelling Unit</i>		<i>Per Dwelling Unit</i>		<i>Per Dwelling Unit</i>		<i>Per Dwelling Unit</i>
Estates	Table E-1	\$1,186	\$1,186	\$1,187	\$1,187	\$1,077	\$1,077	\$1,200
Low Density	Table E-1	\$1,292	\$1,292	\$1,241	\$1,241	\$1,106	\$1,106	\$1,300
Medium Density	Table E-1	\$1,208	\$1,208	\$1,199	\$1,199	\$1,083	\$1,083	\$1,200
HD/Resid. Units in Nonresid. Land Uses	Table E-1	\$894	\$894	\$893	\$893	\$808	\$808	\$900
Nonresidential		<i>Per 1,000 Bldg. Sq. Ft.</i>		<i>Per 1,000 Bldg. Sq. Ft.</i>		<i>Per 1,000 Bldg. Sq. Ft.</i>		<i>Per 1,000 Bldg. Sq. Ft.</i>
Retail	Table E-1	\$0	\$0	\$210	\$210	\$144	\$144	\$210
Mixed Use	Table E-1	\$0	\$0	\$175	\$175	\$120	\$120	\$180
Office	Table E-1	\$0	\$0	\$160	\$160	\$108	\$108	\$160
Industrial	Table E-1	\$0	\$0	\$81	\$81	\$52	\$52	\$90

Source: EPS.

[1] Maximum of the estimated special tax/assessment from the three phases.

assess

**Table 5-3
Dunnigan Specific Plan
Public Services Financing Plan
Maximum Special Tax/Assessment Revenue**

Item	Max. Special Tax/Assessment Per Unit [1]	Phase 1 Residential		Phase 1 Residential and Nonresidential		Land Use at Buildout	
		Units [2]	Special Tax/ Assessment	Units [2]	Special Tax/ Assessment	Units [2]	Special Tax/ Assessment
Residential	<u>Per Dwelling Unit</u>	<u>Dwelling Units</u>		<u>Dwelling Units</u>		<u>Dwelling Units</u>	
Rural	\$1,200	89	\$106,800	89	\$106,800	371	\$445,200
Low Density	\$1,300	1,086	\$1,411,800	1,086	\$1,411,800	3,233	\$4,202,900
Medium Density	\$1,200	577	\$692,400	577	\$692,400	2,189	\$2,626,800
High Density/Mixed Use	\$900	641	\$576,900	641	\$576,900	2,012	\$1,810,800
Subtotal Residential (Rounded)		2,393	\$2,788,000	2,393	\$2,788,000	7,805	\$9,086,000
Nonresidential	<u>Per 1,000 Bldg. Sq. Ft.</u>	<u>Bldg. Sq. Ft.</u>		<u>Bldg. Sq. Ft.</u>		<u>Bldg. Sq. Ft.</u>	
Retail	\$210	0	\$0	828,729	\$174,033	2,017,917	\$423,763
Mixed Use	\$180	0	\$0	373,745	\$67,274	743,569	\$133,842
Office	\$160	0	\$0	40,511	\$6,482	1,347,311	\$215,570
Industrial	\$90	0	\$0	738,778	\$66,490	3,817,598	\$343,584
Subtotal Nonresidential (Rounded)		0	\$0	1,981,762	\$314,000	7,926,395	\$1,117,000
Total (Rounded)			\$2,788,000		\$3,102,000		\$10,203,000

assess_rev

Source: EPS.

[1] See Table 5-2.

[2] See Table A-2.

except drainage maintenance, transit services and CSD administration, which are allocated based on impervious surface area (drainage) and persons served (transit services and CSD administration). For all other services, costs are allocated to residential development only, and the number of persons served is equal to the estimated population in each of the three land use development phases.

The cost estimates and allocations for each Other Urban Service type are discussed in the remainder of this chapter. For each service type, this discussion includes the following components:

- Estimated level of services and the service provider.
- Estimated annual cost required to meet the service standards for each of the three land use development phases.
- Cost allocations for each land use development phase.

Parks and Open Space Maintenance

Parks and open space maintenance for the Project will be provided by the County through its Parks and Resources department. The neighborhood and community park requirement is 5 acres per 1,000 population. The open space requirement is 20 acres per 1,000 population. Park maintenance includes the inspection, repair, and replacement of park facilities and maintenance of park land including turf, irrigation, playgrounds, and lighting and sports facilities. Open space generally is characterized by passive or low maintenance uses. Maintenance also will be provided for a greenway and trail system.

Cost Summary

Table 5-4 summarizes total annual parks and open space maintenance costs for each of the three land use development phases and the annual cost per residential unit when allocated to the various land uses. The estimated annual parks and open space maintenance cost is allocated to residential uses only.

Estimated Annual Services Costs

Table E-2 details the calculation of estimated annual parks and open space maintenance costs for the three development scenarios. These estimates are preliminary and are based on estimated parks and open space cost assumptions in comparable project areas. Specifically, it is assumed that park maintenance is \$10,000 per acre; open space maintenance is \$1,000 per acre; and greenway maintenance (including maintenance of trails within the greenways) is \$3,500 per acre.

Annual Services Cost Allocation

Table E-3 details the allocation of annual parks and open space maintenance costs to benefitting land uses for each of the three development scenarios. The estimated annual parks and open space maintenance cost is allocated to residential uses only.

Recreation Services

Recreation services for the Project will be provided by the County through its Parks and Resources Department. Recreation facilities will be available at Project parks, open spaces and civic facilities.

**Table 5-4
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Summary -- Park and Open Space Maintenance**

Item	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Total Annual Cost [1]	\$247,000	\$247,000	\$1,985,000
Annual Cost Per Unit [2]			
Rural	\$111	\$111	\$272
Low Density	\$111	\$111	\$272
Medium Density	\$111	\$111	\$272
High Density/Mixed Use	\$83	\$83	\$204
Annual Cost per 1,000 Building Square Feet [2]			
Retail	\$0	\$0	\$0
Mixed Use	\$0	\$0	\$0
Office	\$0	\$0	\$0
Industrial	\$0	\$0	\$0

park_sum

Source: EPS.

[1] See Table E-2.

[2] See Table E-3.

Cost Summary

Table 5-5 summarizes total annual net recreation service costs for each of the three development scenarios and the annual net costs per residential unit when allocated to the various land uses. The estimated annual net recreation service costs are allocated to residential uses only.

Estimated Annual Services Costs

Table E-4 details the calculation of estimated annual net recreation service costs for the three development scenarios. These estimates are preliminary and are based on cost assumptions in comparable project areas. In addition, a 50 percent cost recovery from recreation program revenues is assumed.

Annual Services Cost Allocation

Table E-5 details the allocation of annual net recreation service costs to benefitting land uses for each of the three development scenarios. The estimated annual net recreation service costs are allocated to residential uses only.

Drainage Maintenance

Drainage maintenance for the Project will be provided by the County through its Planning and Public Works department. A municipal drainage system to serve the entire Project will be required. Drainage maintenance includes detention and water quality basin maintenance, lake operation and maintenance, drainage pipe maintenance, catch basin cleaning, and line flushing.

Cost Summary

Table 5-6 summarizes total annual drainage maintenance costs for each of the three development scenarios and annual costs per residential unit and per 1,000 building square feet when allocated to the various land uses.

Estimated Annual Services Costs

Table E-6 details the calculation of estimated annual drainage maintenance costs for the three development scenarios. These estimates are based on the drainage basin acres and drainage linear pipe miles and maintenance cost assumptions per drainage basin acre and per linear pipe mile. The cost assumptions are preliminary and are based on cost assumptions in comparable project areas.

Annual Services Cost Allocation

Table E-7 details the allocation of annual drainage maintenance costs to benefitting land uses for each of the three development scenarios. The estimated annual net drainage maintenance cost is allocated to both residential and nonresidential uses, based on the assumed impervious surface area for each land use.

**Table 5-5
Dunnigan Specific Plan
Public Services Financing Plan
Net Annual Services Cost Summary -- Recreation Services**

	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Total Net Annual Cost [1]	\$140,000	\$140,000	\$460,000
Net Annual Cost Per Unit [2]			
Rural	\$63	\$63	\$63
Low Density	\$63	\$63	\$63
Medium Density	\$63	\$63	\$63
High Density/Mixed Use	\$47	\$47	\$47
Net Annual Cost per 1,000 Building Square Feet [2]			
Retail	\$0	\$0	\$0
Mixed Use	\$0	\$0	\$0
Office	\$0	\$0	\$0
Industrial	\$0	\$0	\$0

rec_sum

Source: EPS.

[1] See Table E-4.

[2] See Table E-5.

**Table 5-6
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Summary -- Drainage Maintenance**

	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Total Annual Cost [1]	\$216,000	\$216,000	\$406,000
Annual Cost Per Unit [2]			
Rural	\$40.74	\$20.50	\$11.22
Low Density	\$141.91	\$71.43	\$39.09
Medium Density	\$62.41	\$31.41	\$17.20
High Density/Mixed Use	\$34.72	\$17.47	\$8.54
Annual Cost per 1,000 Building Square Feet [2]			
Retail	\$0.00	\$65.59	\$35.89
Mixed Use	\$0.00	\$54.66	\$29.91
Office	\$0.00	\$54.66	\$29.91
Industrial	\$0.00	\$40.99	\$22.43

drain_sum

Source: EPS.

[1] See Table E-6.

[2] See Table E-7.

Landscape and Lighting Maintenance

Landscape and Lighting maintenance for the Project will be provided by the County through its Planning and Public Works department. Services include maintenance of public landscaping in right of way areas and maintenance of streetlights, irrigation systems, water features, walls, and fences.

Cost Summary

Table 5-7 summarizes total annual landscape and lighting maintenance costs for each of the three development scenarios and annual cost per unit when allocated to the various land uses. The estimated annual landscape and lighting maintenance cost is allocated to residential uses only.

Estimated Annual Services Costs

Table E-8 details the calculation of the estimated annual landscape and lighting maintenance costs for the three development scenarios. These estimates are based on the number of streetlights and square feet of landscape corridors required at each phase, assumed maintenance costs per square foot of landscape corridor and assumed power, maintenance, and replacement costs per street light.

Annual Services Cost Allocation

Table E-9 details the allocation of annual landscape and lighting maintenance costs to benefitting land uses for each of the three development scenarios. The estimated annual landscape and lighting maintenance cost is allocated to residential uses only.

Library Services

Library services for the Project will be provided by the County Library Department. The County Library Department has a building size standard of 0.75 to 1.0 square feet of library space per capita, resulting in the need for a branch library of at least 17,000 square feet.

Cost Summary

Table 5-8 summarizes total annual net library service costs for each of the three development scenarios and the annual net cost per unit when allocated to the various land uses. The estimated annual library services cost is allocated to residential uses only.

Estimated Annual Services Costs

Table E-10 details the calculation of estimated annual net library costs for the three development scenarios. These estimates are derived from the Draft General Plan Economic Evaluation prepared by BAE in July 2009. They are based on the estimated gross annual cost of \$1.5 million to operate an 18,000 square foot library in West Sacramento. It is assumed that offsetting revenues will be available from the County Library Fund, as detailed in the fiscal analysis presented in the previous chapter, reducing the annual net costs at buildout to an estimated \$616,000. Further, it is assumed that the new Dunnigan branch library would not be operational until sometime between Phase 1 development and Project buildout.

**Table 5-7
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Summary -- Landscape and Lighting Maintenance**

	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Total Annual Cost [1]	\$150,000	\$150,000	\$358,000
Annual Cost Per Unit [2]			
Rural	\$67	\$67	\$49
Low Density	\$67	\$67	\$49
Medium Density	\$67	\$67	\$49
High Density/Mixed Use	\$50	\$50	\$37
Annual Cost per 1,000 Building Square Feet [2]			
Retail	\$0	\$0	\$0
Mixed Use	\$0	\$0	\$0
Office	\$0	\$0	\$0
Industrial	\$0	\$0	\$0

ll_sum

Source: EPS.

[1] See Table E-8.

[2] See Table E-9.

**Table 5-8
Dunnigan Specific Plan
Public Services Financing Plan
Net Annual Services Cost Summary -- Library Services**

	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Total Net Annual Cost [1]	\$0	\$0	\$616,000
Net Annual Cost Per Unit [2]			
Rural	\$0	\$0	\$84
Low Density	\$0	\$0	\$84
Medium Density	\$0	\$0	\$84
High Density/Mixed Use	\$0	\$0	\$63
Net Annual Cost per 1,000 Building Square Feet [2]			
Retail	\$0	\$0	\$0
Mixed Use	\$0	\$0	\$0
Office	\$0	\$0	\$0
Industrial	\$0	\$0	\$0

library_sum

Source: EPS.

[1] See Table E-10.

[2] See Table E-11.

Annual Services Cost Allocation

Table E-11 details the allocation of the annual net library services cost to benefitting land uses for each of the three development scenarios. The estimated annual library services cost is allocated to residential uses only.

Fire Protection Services

Fire services for the Project will be provided by the Dunnigan Fire Protection District (Fire District). The Fire District has an all-volunteer fire department only. The Fire District's 20-Year Plan anticipates the need for two fire stations and a professional fire department to serve the Project at buildout. As stated in the County General Plan, the Fire District will be encouraged to provide an average emergency response time of 9 minutes at least 90 percent of the time and to maintain an overall fire insurance public protection classification of Rural 7 or better.

Cost Summary

Table 5-9 summarizes total annual net fire protection service costs for each of the three development scenarios and annual net costs per unit when allocated to the various land uses. The estimated annual net fire protection cost is allocated to residential uses only. Net fire protection costs were not allocated to nonresidential uses based on the following reasons: other comparable, proximate specific plans have not levied fire protection service costs on nonresidential development; and, a lower special tax burden on nonresidential development may encourage nonresidential businesses to locate in the Project.

Estimated Annual Services Costs

Table E-12 details the calculation of estimated annual net fire protection service costs for the three development scenarios. These estimates are preliminary and are based on estimated fire services cost of \$150 per capita.¹³ This assumption is derived from fire protection costs per capita in comparable project areas. It is assumed that offsetting revenues will be available from County property taxes, as detailed in the fiscal analysis presented in the previous chapter, resulting in estimated annual net costs at buildout of \$1.5 million.

Annual Services Cost Allocation

Table E-13 details the allocation of the annual net fire protection services cost to benefitting land uses for each of the three development scenarios. The estimated annual net fire protection cost is allocated to residential uses only.

Law Enforcement Services

Law enforcement services for the Project will be provided by the County Sheriff-Coroner Department. As described in the Specific Plan, existing Sheriff /Coroner facilities are located on East Gibson Road in the City of Woodland approximately 20 miles from the Project. A satellite Sheriff's station, co-located with a fire station, is proposed to be constructed within the Project to serve Project residents and businesses. The County's goal for staffing standards is 1.75 sworn officers per 1,000 residents.

¹³ Cost assumption per capita based on the cost to provide fire services in projects comparable to the DSP.

**Table 5-9
Dunnigan Specific Plan
Public Services Financing Plan
Net Annual Services Cost Summary -- Fire Protection Services**

	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Total Net Annual Cost [1]	\$638,000	\$483,000	\$1,518,000
Net Annual Cost Per Unit [2]			
Rural	\$286	\$216	\$208
Low Density	\$286	\$216	\$208
Medium Density	\$286	\$216	\$208
High Density/Mixed Use	\$214	\$162	\$156
Net Annual Cost per 1,000 Building Square Feet [2]			
Retail	\$0	\$0	\$0
Mixed Use	\$0	\$0	\$0
Office	\$0	\$0	\$0
Industrial	\$0	\$0	\$0

fire_sum

Source: EPS.

[1] See Table E-12.

[2] See Table E-13.

Cost Summary

Table 5-10 summarizes the total annual net law enforcement service costs for each of the three development scenarios and the annual net costs per unit when allocated to the various land uses. The estimated annual net law enforcement service costs are allocated to residential uses only.

Estimated Annual Services Costs

Table E-14 details the calculation of the estimated annual net law enforcement service costs for the three development scenarios. These estimates are preliminary and are based on the County's staffing standard of 1.75 sworn officers per 1,000 residents and an estimated cost per sworn officer for unincorporated public protection services (sheriff patrol and animal services) based on the County's FY 2012-13 Adopted Budget and sworn patrol officers.

Public protection service costs are also estimated in the FIA based on the County's existing level of service (refer to **Table C-2**). This Urban Services Plan assumes that County General Fund revenues generated by the Project will provide funding for the cost of providing this existing level of service. Thus, this cost is deducted from the estimated cost of providing the County's staffing standard of 1.75 sworn officers per 1,000 residents to determine the additional cost to be funded through a services special tax/assessment.

Annual Services Cost Allocation

Table E-15 details the allocation of annual net law enforcement service costs to benefitting land uses for each of the three development scenarios. The estimated annual net law enforcement service costs are allocated to residential uses only.

Economic Development Services

Economic development services for the Project will be provided by the County Planning and Public Works Department. The Project will provide funding for one economic development staffing position for the purpose of bolstering economic development opportunities for the Project area.

Cost Summary

Table 5-11 summarizes the total annual economic development services cost for each of the three development scenarios and the annual cost per unit when allocated to the various land uses. The estimated annual economic development services cost is allocated to residential uses only.

Estimated Annual Services Costs

Table E-16 details the calculation of estimated annual economic development costs for the three development scenarios. These estimates are preliminary and are based on the highest annual expenditures (including salary and benefits) for a principal planner for the County, as derived from the County's FY 2012-13 Approved Budget.

**Table 5-10
Dunnigan Specific Plan
Public Services Financing Plan
Net Annual Services Cost Summary -- Law Enforcement Services**

	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Total Net Annual Cost [1]	\$187,275	\$98,683	\$321,212
Net Annual Cost Per Unit [2]			
Rural	\$84	\$44	\$44
Low Density	\$84	\$44	\$44
Medium Density	\$84	\$44	\$44
High Density/Mixed Use	\$63	\$33	\$33
Net Annual Cost per 1,000 Building Square Feet [2]			
Retail	\$0	\$0	\$0
Mixed Use	\$0	\$0	\$0
Office	\$0	\$0	\$0
Industrial	\$0	\$0	\$0

law_sum

Source: EPS.

[1] See Table E-14.

[2] See Table E-15.

**Table 5-11
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Summary -- Economic Development Services**

	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Total Annual Cost [1]	\$95,016	\$95,016	\$95,016
Annual Cost Per Unit [2]			
Rural	\$43	\$43	\$13
Low Density	\$43	\$43	\$13
Medium Density	\$43	\$43	\$13
High Density/Mixed Use	\$32	\$32	\$10
Annual Cost per 1,000 Building Square Feet [2]			
Retail	\$0	\$0	\$0
Mixed Use	\$0	\$0	\$0
Office	\$0	\$0	\$0
Industrial	\$0	\$0	\$0

ed_sum

Source: EPS.

[1] See Table E-16.

[2] See Table E-17.

Annual Services Cost Allocation

Table E-17 details the allocation of the annual economic development services cost to benefitting land uses for each of the three development scenarios. The estimated annual economic development services cost is allocated to residential uses only.

Road Maintenance

The Project will be required to fund annual road maintenance costs for all in-tract and backbone roadways in the Project. Annual road maintenance will include surface maintenance, rehabilitation, and reconstruction maintenance on all in-tract and backbone roads within the Project.

Cost Summary

Table 5-12 summarizes total annual net road maintenance costs for each of the three development scenarios and annual costs per unit when allocated to the various land uses. The estimated annual road maintenance costs are allocated to residential uses only.

Estimated Annual Services Costs

Table E-18 details the calculation of estimated annual road maintenance costs for the three development scenarios. These estimates are preliminary and are based on an annual amortized cost per lane mile to provide surface maintenance, rehabilitation, and reconstruction maintenance for in-tract and backbone roads within the Project. Cost estimates are based on road maintenance costs provided by the City of Woodland, which is assumed to represent a reasonable comparison to the Project.

Annual Services Cost Allocation

Table E-19 details the allocation of annual road maintenance costs to benefitting land uses for each of the three development scenarios. The estimated annual road maintenance costs are allocated to residential uses only.

Transit Services

Transit services for the Project will be provided by the Yolo County Transportation District (YCTD). The YCTD currently provides twice a week Yolobus service between Woodland and Dunnigan. The DSP transit plan is based on an evolving expansion of YCTD service to Dunnigan as the DSP develops over time and transit funding allows. Initially, transit service is envisioned to include vanpool service. As a secondary target, transit service is envisioned to include daily bus service with hourly headways. To ensure transit services are promoted and understood by residents and businesses, a local Transportation Management Agency (TMA) is envisioned to be established to serve the Project area.

Cost Summary

Table 5-13 summarizes total annual net transit services costs for each of the three development scenarios and annual net costs per unit and per 1,000 building square feet when allocated to the various land uses.

**Table 5-12
Dunnigan Specific Plan
Public Services Financing Plan
Net Annual Services Cost Summary -- Road Maintenance**

	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Total Net Annual Cost [1]	\$416,693	\$867,660	\$1,075,784
Net Annual Cost Per Unit [2]			
Rural	\$187	\$389	\$147
Low Density	\$187	\$389	\$147
Medium Density	\$187	\$389	\$147
High Density/Mixed Use	\$140	\$291	\$110
Net Annual Cost per 1,000 Building Square Feet [2]			
Retail	\$0	\$0	\$0
Mixed Use	\$0	\$0	\$0
Office	\$0	\$0	\$0
Industrial	\$0	\$0	\$0

road_sum

Source: EPS.

[1] See Table E-18.

[2] See Table E-19.

**Table 5-13
Dunnigan Specific Plan
Public Services Financing Plan
Net Annual Services Cost Summary -- Transit Services**

	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Total Net Annual Cost [1]	\$342,000	\$368,000	\$1,203,000
Net Annual Cost Per Unit [2]			
Rural	\$153	\$113	\$111
Low Density	\$153	\$113	\$111
Medium Density	\$153	\$113	\$111
High Density/Mixed Use	\$115	\$85	\$83
Net Annual Cost per 1,000 Building Square Feet [2]			
Retail	\$0	\$85	\$84
Mixed Use	\$0	\$71	\$70
Office	\$0	\$62	\$61
Industrial	\$0	\$23	\$23

transit_sum

Source: EPS.

[1] See Table E-20.

[2] See Table E-21.

Estimated Annual Services Costs

Table E-20 details the calculation of estimated annual net transit service costs and annual TMA costs for the three development scenarios. The net transit services cost is based on annual transit costs provided by YCTD for bus service to and from the Project and an estimated fare box recovery assumption of 20 percent of annual transit costs. Based on conversations with YCTD, this Analysis estimates this annual net transit cost per total residential and nonresidential DUEs at Project buildout and then estimates annual net transit costs based on the total DUEs in each development phase.

Annual TMA costs are based on an estimated annual cost per capita derived from current (2012) operational expenditures of the North Natomas TMA. Current operational expenditures include the administration and operation of the following programs: a bike program; business outreach; an emergency ride home service; marketing; Bike and Walk to School program; Shuttle program; advocacy; and the salaries and benefits for four FTEs.

Annual Services Cost Allocation

Table E-21 details the allocation of annual net transit service costs to benefitting land uses for each of the three development scenarios. The estimated annual net transit services cost is allocated to residential and nonresidential uses based on a persons served methodology.

CSD Administration

The CSD Board of Directors, which initially would be appointed by the County Board of Supervisors, would establish the CSD's budgetary and operational policies. The CSD Board would hire a General Manager, who would be responsible for carrying out the policy directives of the CSD board and for managing the CSD's day-to-day operations. In addition to the supervisory role, the General Manager would also be responsible for monitoring, managing, and renegotiating the contracts with outside service providers for specified urban services to serve Project residents and employees.

The General Manager and CSD board would require legal counsel to ensure the CSD's policies and operations are consistent with all applicable laws. For example, as a public entity, all CSD contracts with private vendors will be subject to the Public Contract Code, which regulates the process of advertising and awarding contracts. The District will also be required to meet all the requirements of the Ralph M. Brown Act governing public agency meetings. Meeting these requirements will necessitate agenda postings, minutes, and advertisements. Initially, it is likely the CSD would also require part-time administrative assistance for maintaining CSD records. As the community develops and the service population grows, the CSD may require additional staff or contract service support to manage the day-to-day activities of the CSD.

Cost Summary

Table 5-14 summarizes total annual net CSD administration costs for each of the three development scenarios and annual net costs per unit and per 1,000 building square feet when allocated to the various land uses.

**Table 5-14
Dunnigan Specific Plan
Public Services Financing Plan
Net Annual Services Cost Summary -- CSD Administration**

	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Total Net Annual Cost [1]	\$214,000	\$214,000	\$248,000
Net Annual Cost Per Unit [2]			
Rural	\$96	\$66	\$23
Low Density	\$96	\$66	\$23
Medium Density	\$96	\$66	\$23
High Density/Mixed Use	\$72	\$49	\$17
Net Annual Cost per 1,000 Building Square Feet [2]			
Retail	\$0	\$49	\$17
Mixed Use	\$0	\$41	\$14
Office	\$0	\$36	\$13
Industrial	\$0	\$13	\$5

csd_sum

Source: EPS.

[1] See Table E-22.

[2] See Table E-23.

Estimated Annual Services Costs

The CSD will have administrative/operations costs incurred in running the day-to-day operations of the CSD. This Analysis assumes that the CSD administration costs will be incurred at the following two levels:

- Initial CSD startup and operations (Phase 1 Residential Only and Phase 1 Residential and Nonresidential Development); and
- Stabilized (Buildout) operating levels.

Table E-22 details the calculation of estimated annual net CSD administrative costs for the three development scenarios. As shown, initial CSD startup operations of \$214,000 annually assume the County Board of Supervisors will appoint a separate CSD Board of Directors. The initial CSD administration costs assume a part-time General Manager, legal counsel, and administrative assistant will be adequate to run the CSD operations. At buildout, the estimated \$248,000 annual cost estimate assumes the CSD would require a full-time General Manager and administrative assistant and part-time legal counsel.

The administrative/operations-cost portion of the CSD budget includes an estimate for insurance, collections and tax roll fees, administration, and other anticipated management costs.

A 50-percent contingency was used for the first phase of operations, and a 15-percent contingency was used for the subsequent years when operations are assumed to be stabilized.

Annual Services Cost Allocation

Table E-23 details the allocation of annual net CSD administration costs to benefitting land uses for each of the three development scenarios. The estimated annual net CSD administration cost is allocated to residential and nonresidential uses based on a persons served methodology.

6. FINANCING STRATEGY AND RECOMMENDED FINANCING MECHANISMS

Based on the fiscal impact analysis and urban services plan, this chapter describes the proposed financing strategy and recommended financing mechanisms that will be used to implement the strategy.

Financing Strategy

The overall approach to this Analysis is that development-related costs (e.g., general government and urban services) need to be funded by development-related revenues. The overriding principle of this analysis is that new DSP development should not place a financial burden upon the County at any phase of the project. The following County General Plan Community Character (CC) and Public Facilities and Services (PF) policies address the topic of new development and urban services funding:

- **Policy CC-2.1:** Require planned growth to pay the full cost of new development, as well as, to the greatest feasible extent, benefit residents in each existing community through efforts that, among other things, result in basic urban services and community sustainability.
- **Policy CC-2.2:** Ensure that the appropriate base level of rural services and infrastructure for existing development in each community is required in connection with new development.
- **Policy CC-3.17:** Establish benefit assessment districts, where appropriate, to fund community infrastructure and services.
- **Policy PF-12.8:** Ensure that fees and assessments used to fund facilities and services are paid for by those who benefit.

Because the timing of development and the exact mix of development during a given time period may be subject to variation, the urban services financing strategy needs to be flexible enough to adapt to changing conditions. The proposed urban services financing strategy is based on the following guiding principles:

- As a condition of Project approval, the County will require the implementation of a special tax or special taxes for services.
- The County will require one or more funding mechanisms be implemented that enable a CSD or other service district to fund the estimated annual costs of all urban services, for any given year of Project development.
- At defined intervals during DSP development, the CSD will evaluate its funding needs from DSP-specific funding mechanisms (e.g., special taxes and assessments) to determine the levels of tax/assessment through such mechanisms.
- The County may consider the temporary subsidization of DSP countywide service costs from development in other parts of the County or service level adjustments, as necessary, to

ensure annual services costs for DSP residents and employees do not place an undue burden on the County's General Fund. As the DSP builds out, revenues to fund countywide services are estimated to generate a surplus for the County's General Fund.

The following sections describe potential urban services funding mechanisms and how those mechanisms could be used to implement the financing strategy described in this chapter.

Financing Mechanisms

Several financing mechanisms could be implemented to offset fiscal deficits and provide funding for urban services. Project-specific mitigation measures could include the special taxes or assessments described below.

Assessments

Local governments may impose assessments on benefiting property to fund construction and maintenance of street landscaping, lighting, traffic signals, parks, trees, sidewalk repair, and recreational facilities. Formation of an assessment district requires a majority vote of the benefiting landowners.

By statutory definition, the funds generated by special taxes and assessments imposed under each of the above mechanisms must benefit the properties assessed and may not be used to fund services outside the special district/Project area.

Mello-Roos Community Facilities District for Services

Mello-Roos Community Facilities Districts for Services (Services CFDs) are authorized to cover a variety of public services, including these:

- Police protection services.
- Fire protection and suppression services, and ambulance and paramedic services.
- Recreation program services, library services, and the operation and maintenance of parks, parkways, open space, museums, and cultural facilities (a tax to fund these services must be a registered-voter approved CFD as opposed to a landowner-approved CFD).
- Flood and storm protection services, including the operation and maintenance of storm drainage systems and sandstorm protection systems.
- Removal or remedial action for the cleanup of any hazardous substance released or threatened to be released into the environment.

The Services CFD could be used to offset the Project's fiscal deficit by funding eligible services, such as police and fire services, which comprise a significant share of the Project's total costs. The County could form a new Services CFD comprising the Project area and establish special tax rates at levels that would fully or partially mitigate any negative impacts of new residential and commercial development. Formation of a Services CFD requires a 2/3 vote of qualified electors in the Services CFD. In the DSP case, the CFD would be formed prior to any development and thus, the qualified voters would be the landowners/property owners.

Service Level Adjustments

As demonstrated in this Analysis, there may be years in which the total revenues from Project development, excluding proposed special taxes and assessments, may not be adequate to fund total services costs. It is also possible, depending upon the level of special taxes and assessments imposed, that there may be shortfalls between revenues and expenditures even after including the special tax and assessment revenue.

In such circumstances, the County and CSD may need to make service level adjustments to align annual costs with available resources, especially in the initial phase of the Project. As the County experiences through its annual budgeting process, some service costs are considered more fixed costs than others. For example, it would likely be easier to reduce recreation program funding than it would be to reduce fire protection costs. Also, certain improvements, once completed must be annually maintained to avoid the risk of losing the improvements. For example, while landscape maintenance levels could be lowered or pared back when funding levels are low, landscape maintenance cannot be abandoned altogether without the risk of losing the investment of initial landscaping improvements. The County's ability to adjust service levels for the Project may be easier during the initial Phase 1 development when it is likely that service demands will be lower and before expectations of higher service levels have taken root in the new community.

In cases where service costs are reduced to lower levels and there are still potential annual revenue shortfalls, the County may require the use of additional funds. One potential source of additional funding could be the Project developers, through an undeveloped land tax for services or other similar funding mechanism. There are advantages and disadvantages of pursuing this source of additional funding which will necessitate negotiations between the County and Project proponent.

Urban Services Costs and Special Tax/Assessment for Services

The use of a special tax/assessment for urban services was detailed in the previous chapter and is summarized here. The proposed maximum services special tax/assessment rates by land use are detailed in **Table 5-2**.

At Buildout, some of the special tax/assessment rates needed to generate sufficient revenue is lower than in Phase 1. As described throughout this document, the actual annual special tax/assessment rates levied could be reduced from the maximum rates over time to account for the lower level of revenue needed to fund urban services costs.

Urban Services Funding and Feasibility

Table 6-1 shows an examination of financial feasibility of the DSP services funding by analyzing the Project's total annual tax burden. The purpose of estimating the total taxes and assessments as a percentage of sales price is to ensure that current and proposed taxes and

**Table 6-1
Dunnigan Specific Plan
Public Services Financing Plan
Estimated Total Annual Taxes and Assessments as a Percentage of Home Sales Prices**

Item	Formula	Percent	Estates	Low Density	Medium Density	High Density/ Res. Units in Nonres. Land Uses
Assumptions						
Units	<i>a</i>		371	3,233	2,189	2,012
Estimated Average Sales Price	<i>b</i>		\$425,000	\$340,000	\$221,000	\$144,500
Capacity for Taxes/Assessments						
1.8% Burden	$c = b * 1.80\%$	1.8%	\$7,650	\$6,120	\$3,978	\$2,601
Ad Valorem Taxes						
General Property Tax	$c = b * 1.00\%$	1.0000%	\$4,250	\$3,400	\$2,210	\$1,445
School G.O. Bonds	$d = b * 0.00\%$	0.0000%	\$0	\$0	\$0	\$0
Other <i>Ad Valorem</i> Taxes [1]	$e = b * 0.10\%$	0.1000%	\$425	\$340	\$221	\$145
Total Ad Valorem Taxes	$f = b * 1.10\%$	1.1000%	\$4,675	\$3,740	\$2,431	\$1,590
Proposed Max. Special Tax/Assessment for Services	<i>g</i>		\$1,200	\$1,300	\$1,200	\$900
TOTAL Taxes Assessments	$h = f + g$		\$5,875	\$5,040	\$3,631	\$2,490
Taxes & Assessments as % of Sales Price			1.4%	1.5%	1.6%	1.7%
Remaining Capacity for Special Tax/Assessment for Infrastructure						
1.8% Burden	$c - h$		\$1,775	\$1,080	\$347	\$112

2%_test

Source: The Gregory Group; EPS.

[1] Placeholder for existing or set aside for potential future ad valorem taxes such as general obligation bonds.

assessments do not exceed 1.8 percent of the value of the property.¹⁴ The State of California's Proposition 13 limited general property tax to 1 percent of the value of the property. Based on the 2-percent test, other bonded debt, special assessments, and other special taxes should not exceed an additional 1 percent (for a total of 2 percent) of the total value of the property. The industry guideline follows the principle that total taxes and assessments on a developed residential unit should not exceed 2 percent of the value of the property.

Assuming a Mello-Roos CFD (special tax) or assessment is chosen as the means to fund annual public services costs, the feasibility test assesses the additional special tax/assessment burden on residential dwelling units. The estimated maximum special tax amount that could be implemented as part of a Mello-Roos CFD or Assessment District is included in this feasibility test.

Table 6-1 estimates the total taxes/assessments for the different residential uses, excluding potential infrastructure taxes/assessments, including:

- Basic 1-percent property tax;
- Other general ad valorem taxes (e.g., school/other general obligation bonds); and
- Maximum special taxes/assessments for services (from this report).

Table 6-1 subtotals all taxes and assessments, before consideration of special taxes and assessments for infrastructure. Assuming a maximum burden of 1.8 percent of estimated finished home sales prices, there appears to be capacity for infrastructure special taxes/assessments ranging from approximately \$110 per unit for high density units/residential units in nonresidential land uses to about \$1,800 per unit for estate residential units. The Project's Financing Plan will identify the targeted special tax/assessment amounts that may be used to fund backbone infrastructure for the Project.

¹⁴ Although the guideline is 2 percent, EPS has used a target range of 1.8 percent to allow a 0.2-percent gap for fluctuations in housing values or additional taxes and assessments as needed (e.g., a school district GO bond).

APPENDICES:

- Appendix A: Land Use and Development Assumptions
- Appendix B: Revenue-Estimating Procedures
- Appendix C: Expenditure-Estimating Procedures
- Appendix D: Revenue Support Tables
- Appendix E: Urban Services Cost Estimates and Cost Allocations



APPENDIX A:

Land Use and Development Assumptions

Table A-1	Land Use at Buildout: New Development	A-1
Table A-2	Detailed Land Use Plan by Phase	A-2
Table A-3	Population, Employees, and DUEs by Development Scenario	A-3
Table A-4	Land Use Assumptions for Fiscal Impact Analysis.....	A-4
Table A-5	General Assumptions for Fiscal Impact Analysis.....	A-5
Table A-6	Persons Served by Phase for Urban Service Cost Allocations (3 pages)	A-6



**Table A-1
Dunnigan Specific Plan
Fiscal Impact Analysis
Land Use at Buildout: New Development (Phases 1-4 Only) [1]**

Land Use [1]	Assumptions	Buildout		
		Gross Acreage	Dwelling Units	Nonres. Sq. Ft.
Residential Land Uses [2]				
	<i>Units/Acre</i>			
Estates	0.2-0.99	213.0	371	-
Low Density	1.0-9.9	646.7	3,233	-
Medium Density	10.0-19.9	154.1	2,189	-
High Density [3]	20.0-40.0	54.1	1,298	-
Resid. Units in Nonresid. Land Uses [4]	N/A	-	714	-
Total Residential		1,067.9	7,805	-
Nonresidential Land Uses				
	<i>Floor Area Ratio</i>			
Highway Commercial	0.25	108.1	-	1,177,209
Commercial General [5]	0.25	38.2	-	415,998
Commercial Local [5]	0.25	39.0	-	424,710
Mixed Use	0.30	56.9	-	3,817,598
Office Park, R&D	0.30	103.1	-	1,347,311
Industrial	0.40	219.1	-	743,569
Subtotal Nonresidential		564.4	-	7,926,395
Total Residential and Nonresidential Development		1,632.3	7,805	7,926,395
Public Uses				
PQ/WWTP		13.4	-	-
Schools		103.3	-	-
Parks		111.7	-	-
Open Space		279.7	-	-
Greenways		168.2	-	-
Agriculture		202.9	-	-
Lake		202.9	-	-
Public Subtotal		1,082.1	-	-
Total All Land Uses		2,714.4	7,805	7,926,395

land_uses

Source: Draft Dunnigan Specific Plan, April 25, 2013; EPS.

[1] Excludes any existing or new development in Phase Existing (X) (Hardwoods and Old Town Districts).

[2] Secondary units may be constructed in residential land use zones as attached or detached second units or density bonus units as provided by State law. However, secondary units are not evaluated in this analysis.

[3] High density and mixed use land uses are assumed to be 50% owner-occupied and 50% renter-occupied.

[4] The MU (mixed use), OPRD (office), and CL (commercial local) acres are shown in the Nonresidential Development categories below.

[5] Commercial General is considered regional retail and Commercial Local is considered local/community commercial in this analysis.

**Table A-2
Dunnigan Specific Plan
Public Services Financing Plan
Detailed Land Use Plan by Phase**

Land Use [1]	Assumptions	Phase 1 Residential			Phase 1 Residential and Nonresidential			Land Use at Buildout		
		Gross Acreage	Dwelling Units	Nonres. Sq. Ft.	Gross Acreage	Dwelling Units	Nonres. Sq. Ft.	Gross Acreage	Dwelling Units	Nonres. Sq. Ft.
Residential Land Uses [2]										
Estates	Density Range	51.1	89	-	51.1	89	-	213.0	371	-
Low Density	0.2-.99	217.2	1,086	-	217.2	1,086	-	646.7	3,233	-
Medium Density	1.0-9.9	40.6	577	-	40.6	577	-	154.1	2,189	-
High Density [3]	10.0-19.9	19.3	463	-	19.3	463	-	54.1	1,298	-
Resid. Units in Nonresid. Land Uses [4]	20.0-40.0	-	178	-	-	178	-	-	714	-
Total Residential Land Uses		328.2	2,393	-	328.2	2,393	-	1,067.9	7,805	-
Retail and Business Services										
Highway Commercial	Floor Area Ratio	-	-	-	51.1	-	556,479	108.1	-	1,177,209
Commercial General [5]	0.25	-	-	-	-	-	-	38.2	-	415,998
Commercial Local [5]	0.25	-	-	-	25.0	-	272,250	39.0	-	424,710
Mixed Use	0.30	-	-	-	28.6	-	373,745	56.9	-	743,569
Office Park, R&D	0.30	-	-	-	3.1	-	40,511	103.1	-	1,347,311
Industrial	0.40	-	-	-	42.4	-	738,778	219.1	-	3,817,598
Total Retail and Business Services		-	-	-	150.2	-	1,981,762	564.4	-	7,926,395
Total Residential and Nonresidential Development		328.2	2,393	-	478.4	2,393	1,981,762	1,632.3	7,805	7,926,395
Public Uses										
PQ/WWTP		7.8	-	-	7.8	-	-	13.4	-	-
Schools		33.3	-	-	33.3	-	-	103.3	-	-
Parks		15.2	-	-	15.2	-	-	111.7	-	-
Open Space		82.0	-	-	82.0	-	-	279.7	-	-
Greenways		3.7	-	-	3.7	-	-	168.2	-	-
Agriculture		62.0	-	-	62.0	-	-	202.9	-	-
Lake		16.1	-	-	16.1	-	-	28.8	-	-
Total Public Uses		220.1	-	-	220.1	-	-	908.0	-	-
Total		548.3	2,393	-	698.5	2,393	1,981,762	2,540.3	7,805	7,926,395

land_use_plan

Sources: Andrea Mayer Consulting Planning + Design; EPS.

- [1] Excludes any existing or new development in Phase Existing (X) (Hardwoods and Old Town Districts).
- [2] Secondary units may be constructed in residential land use zones as attached or detached second units or density bonus units as provided by State law. However, secondary units are not evaluated in this analysis.
- [3] High density and mixed use land uses are assumed to be 50% owner-occupied and 50% renter-occupied.
- [4] The MU (mixed use), OPRD (office), and CL (commercial local) acres are shown in the Nonresidential Development categories below.
- [5] Commercial General is considered regional retail and Commercial Local is considered local/community commercial in this analysis.

**Table A-3
Dunnigan Specific Plan
Fiscal Impact Analysis
Population, Employees, and DUEs by Development Scenario**

Land Use	Phase 1 Residential Only			Phase 1 Residential & Nonresidential			Buildout		
	Pop.	Empl.	DUEs [1]	Pop.	Empl.	DUEs [1]	Pop.	Empl.	DUEs [1]
Residential Land Uses									
Estates	249	-	89	249	-	89	1,039	-	371
Low Density	3,041	-	1,086	3,041	-	1,086	9,054	-	3,233
Medium Density	1,616	-	577	1,616	-	577	6,130	-	2,189
High Density	972	-	463	972	-	463	2,726	-	1,298
Resid. Units in Nonresid. Land Uses [2]	374	-	178	374	-	178	1,500	-	714
Total Residential	6,253	-	2,393	6,253	-	2,393	20,449	-	7,805
Nonresidential Land Uses									
Highway Commercial	-	-	-	-	1,175	106	-	2,486	225
Commercial General	-	-	-	-	0	0	-	879	79
Commercial Local	-	-	-	-	575	52	-	897	81
Mixed Use	-	-	-	-	658	59	-	1,309	118
Office Park, R&D	-	-	-	-	62	6	-	2,062	186
Industrial	-	-	-	-	424	38	-	2,191	198
Total Nonresidential	-	-	-	-	2,894	261	-	9,824	887
Total All Land Uses [3]	6,253	-	2,393	6,253	2,894	2,654	20,449	9,824	8,692

pop_empl2

Source: Dunnigan Specific Plan, April 25, 2013; EPS.

[1] Residential DUEs equal dwelling units. Nonresidential DUEs equal employees divided by the persons-per-household factor in Table A-5 and multiplied by 0.26, per the County General Plan Fiscal Analysis approach. Secondary units are evaluated as an equivalent of 0.6 housing unit (1.6 persons per household).

[2] Includes population from residential units in Mixed Use land uses.

[3] Based on estimates of residential and nonresidential development in the proposed land use plan. Because this analysis does not include employee factors for P/QP and Schools, this employment total does not match the total employee count in the DSP.

**Table A-4
Dunnigan Specific Plan
Fiscal Impact Analysis
Land Use Assumptions for Fiscal Impact Analysis**

Land Use	Buildout Units/ Acres	Estimated Assessed Value per Unit/Sq. Ft. [1]	Turnover Rate	Persons per Dwelling Unit [2]	Employees per Acre [3] [4]
Residential Land Uses					
		<i>Per Unit</i>			
Estates	371	\$425,000	14.3%	2.80	-
Low Density	3,233	\$340,000	14.3%	2.80	-
Medium Density	2,189	\$221,000	14.3%	2.80	-
High Density/Mixed Use	2,012				
Owner Occupied	1,006	\$161,500	5.0%	2.10	-
Renter Occupied	1,006	\$127,500	5.0%	2.10	-
Total Residential	7,805				
Nonresidential Land Uses					
		<i>Per Sq. Ft. [5]</i>			
Highway Commercial	108.1	\$200	5.0%	-	23
Commercial General	38.2	\$200	5.0%	-	23
Commercial Local	39.0	\$200	5.0%	-	23
Mixed Use	56.9	\$200	5.0%	-	23
Office Park, R&D	103.1	\$200	5.0%	-	20
Industrial	219.1	\$100	5.0%	-	10
Total Nonresidential	564.4				

lu_assumps

Sources: Dunnigan Specific Plan, April 25, 2013; BAE; DSP Owners Group; Gregory Group; EPS.

- [1] Residential assessed values based on data from the DSP Owners Group and additional data from the Gregory Group. High density values form BAE's Yolo County Econ. Evaluation. Nonresidential values based on past projects in the region.
- [2] Single-family factor based on average household size in the Yolo County General Plan Update. High density/mixed use factor based on Table 3 of BAE's Yolo County General Plan Economic Evaluation, Sept. 2009.
- [3] Represents factors for employee space by land use type, consistent with the Yolo County General Plan.
- [4] The DSP also assigns job factors for high density residential, and public/quasi-public uses, and schools. The impacts of these users are not included in the fiscal impact analysis.
- [5] Reflects estimated nonresidential property values based on assumed minimum value required to induce development.

**Table A-5
Dunnigan Specific Plan
Fiscal Impact Analysis
General Assumptions for Fiscal Impact Analysis**

Item	Assumption
General Assumptions	
Base Fiscal Year [1]	FY 2012-13
Yolo County Total Population, Employment, and DUE Count [2]	
Total Yolo County Population [2]	205,999
Estimated Persons Per Household [2]	2.80
Residential DUEs	73,593
Total Yolo County Employees [3]	
Estimated Persons Per Household [2]	2.80
Gross Commercial DUEs	38,020
Employee Factor [4]	0.26
Net Employee DUEs	9,885
Total Yolo County DUEs	83,479
Unincorporated Yolo County Population, Employment, and DUE Count [2]	
Total Yolo County Unincorporated Population [2]	25,186
Estimated Persons Per Household [2]	2.88
Unincorporated Residential DUEs	8,751
Total Yolo County Unincorporated Employees [3]	
Estimated Persons Per Household [2]	2.88
Gross Commercial DUEs	5,480
Employee Factor [4]	0.26
Net Employee DUEs	1,425
Total Unincorporated Yolo County DUEs	10,176

gen_assumps

Source: California Department of Finance; BAE; EPS.

[1] Revenues and expenditures are in 2012-13 dollars. Future revenues and costs are assumed to increase at the rate of inflation.

[2] Based on January 1, 2013 population and persons per household figures from the California Department of Finance Population and Housing Estimates for Cities, Counties, and the State, 2011-2013 with 2010 Census Benchmark.

[3] Reflects a January 1, 2013 employee estimated as provided by BAE, based on SACOG estimates.

[4] Taken from BAE's September 8, 2009 General Plan Economic Evaluation report.

**Table A-6
Dunnigan Specific Plan
Public Services Financing Plan
Persons Served by Phase for Urban Service Cost Allocations [1]**

Item	Persons Served -- Phase 1 Residential										
	Residents & Employees [2]	Park/ Open Space Maintenance	Recreation Services	Landscaping & Lighting Maintenance	Library	Fire	Law Enf.	Econ. Dev.	Road Maint.	Transit	CSD Admin.
Residential Population Weighting [3]		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Residential Land Uses											
Estates	249	249	249	249	249	249	249	249	249	249	249
Low Density	3,041	3,041	3,041	3,041	3,041	3,041	3,041	3,041	3,041	3,041	3,041
Medium Density	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616
HD/Resid. Units in Nonresid. Land Uses	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346
Total Residential	6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253
Nonresidential Employee Weighting		0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Nonresidential Land Uses											
Retail	0	0	0	0	0	0	0	0	0	0	0
Mixed Use	0	0	0	0	0	0	0	0	0	0	0
Office	0	0	0	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0	0	0	0
Total Nonresidential	0	0	0	0	0	0	0	0	0	0	0

persons_served

Source: EPS.

- [1] Drainage maintenance costs are not included in this table, as drainage costs are allocated based on impervious surface.
- [2] See Table A-3.
- [3] Weighting based on EPS analyses of service usage by land use. Persons served derived by multiplying Dunnigan residents and employees by the weighting estimated for each service.

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**Table A-6
Dunnigan Specific Plan
Public Services Financing Plan
Persons Served by Phase for Urban Service Cost Allocations [1]**

Item	Persons Served -- Phase 1 Residential and Nonresidential										
	Residents & Employees [2]	Park/ Open Space Maintenance	Recreation Services	Landscaping & Lighting Maintenance	Library	Fire	Law Enf.	Econ. Dev.	Road Maint.	Transit	CSD Admin.
Residential Population Weighting [3]		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Residential Land Uses											
Estates	249	249	249	249	249	249	249	249	249	249	249
Low Density	3,041	3,041	3,041	3,041	3,041	3,041	3,041	3,041	3,041	3,041	3,041
Medium Density	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616
HD/Resid. Units in Nonresid. Land Uses	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346
Total Residential	6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253	6,253
Nonresidential Employee Weighting		0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Nonresidential Land Uses											
Retail	1,750	0	0	0	0	0	0	0	0	1,750	1,750
Mixed Use	658	0	0	0	0	0	0	0	0	658	658
Office	62	0	0	0	0	0	0	0	0	62	62
Industrial	424	0	0	0	0	0	0	0	0	424	424
Total Nonresidential	2,894	0	0	0	0	0	0	0	0	2,894	2,894

persons_served

Source: EPS.

- [1] Drainage maintenance costs are not included in this table, as drainage costs are allocated based on impervious surface.
- [2] See Table A-3.
- [3] Weighting based on EPS analyses of service usage by land use. Persons served derived by multiplying Dunnigan residents and employees by the weighting estimated for each service.

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**Table A-6
Dunnigan Specific Plan
Public Services Financing Plan
Persons Served by Phase for Urban Service Cost Allocations [1]**

Item	Persons Served -- Buildout										
	Residents & Employees [2]	Park/ Open Space Maintenance	Recreation Services	Landscaping & Lighting Maintenance	Library	Fire	Law Enf.	Econ. Dev.	Road Maint.	Transit	CSD Admin.
Residential Population Weighting [3]		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Residential Land Uses											
Estates	1,039	1,039	1,039	1,039	1,039	1,039	1,039	1,039	1,039	1,039	1,039
Low Density	9,054	9,054	9,054	9,054	9,054	9,054	9,054	9,054	9,054	9,054	9,054
Medium Density	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130	6,130
HD/Resid. Units in Nonresid. Land Uses	4,226	4,226	4,226	4,226	4,226	4,226	4,226	4,226	4,226	4,226	4,226
Total Residential	20,449	20,449	20,449	20,449	20,449	20,449	20,449	20,449	20,449	20,449	20,449
Nonresidential Employee Weighting		0%	0%	0%	0%	0%	0%	0%	0%	100%	100%
Nonresidential Land Uses											
Retail	4,262	0	0	0	0	0	0	0	0	4,262	4,262
Mixed Use	1,309	0	0	0	0	0	0	0	0	1,309	1,309
Office	2,062	0	0	0	0	0	0	0	0	2,062	2,062
Industrial	2,191	0	0	0	0	0	0	0	0	2,191	2,191
Total Nonresidential	9,824	0	0	0	0	0	0	0	0	9,824	9,824

persons_served

Source: EPS.

- [1] Drainage maintenance costs are not included in this table, as drainage costs are allocated based on impervious surface.
- [2] See Table A-3.
- [3] Weighting based on EPS analyses of service usage by land use. Persons served derived by multiplying Dunnigan residents and employees by the weighting estimated for each service.

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APPENDIX B:

Revenue-Estimating Procedures

Table B-1	Revenue-Estimating Procedures	B-1
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Table B-3	Estimated Annual Property Tax Revenues	B-3
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**Table B-1
Dunnigan Specific Plan
Fiscal Impact Analysis
Revenue-Estimating Procedures**

Item	Estimating Procedure	Case Study Reference	FY 2012-13 General Purpose Revenues	Offsetting Revenues	Net Annual General Fund Revenues	Percent of Annual Net Revenues	2013 DUEs	Revenue Multiplier
General Fund Revenues								
Property Tax	Case Study	Table B-3	\$14,397,364	\$0	\$14,397,364	25.5%	NA	-
Property Tax In-Lieu of VLF	Case Study	Table B-3	\$20,107,111	\$0	\$20,107,111	35.6%	NA	-
Property Tax In-Lieu of Sales Tax	Case Study	Table B-3	\$715,272	\$0	\$715,272	1.3%	NA	-
Sales Taxes	Case Study	Table B-5	\$2,195,550	\$0	\$2,195,550	3.9%	NA	-
Real Property Transfer Tax	Case Study	Table B-4	\$604,384	\$0	\$604,384	1.1%	NA	-
Transient Occupancy Taxes	per County DUE		\$373,100	\$0	\$373,100	0.7%	83,479	\$4.47
Other Taxes [1]	[5]	-	\$7,242,184	\$0	\$7,242,184	12.8%	NA	-
Franchise Fees	per County DUE	-	\$698,407	\$0	\$698,407	1.2%	83,479	\$8.37
Use of Money and Property	[5]	-	\$125,961	\$0	\$125,961	0.2%	NA	-
Other	[5]	-	\$1,007,780	\$0	\$1,007,780	1.8%	NA	-
Fines & Penalties	per County DUE	-	\$725,277	\$0	\$725,277	1.3%	83,479	\$8.69
Miscellaneous Revenues [2]	[5]	-	\$8,252,066	\$0	\$8,252,066	14.6%	NA	-
Total General Fund Revenues			\$56,444,456	\$0	\$56,444,456	100.0%		
Public Safety Revenue								
Public Safety Sales Tax	Case Study	Table B-5	\$9,104,559	\$0	\$9,104,559	16.1%	NA	-
ACO Fund								
Property Tax	Case Study	Table B-3	\$1,951,016	\$0	\$1,951,016	100.0%	NA	-
Road Operations								
District #2 Property Tax [3]	Case Study	Table B-3	\$840,000	\$0	\$840,000	100.0%	NA	-
Road Fund [4]								
Other Tax - TDA Operating	Per Capita	-	\$833,659	\$0	\$833,659	1.5%	205,999	\$4.05
Licenses, Permits and Franchises	Per Capita	-	\$40,000	\$0	\$40,000	0.1%	205,999	\$0.19
Use of Money and Property	[5]	-	\$2,000	\$2,000	\$0	0.0%	NA	-
Intergovernmental Revenues - State	[5]	-	\$333,736	\$333,736	\$0	0.0%	NA	-
Intergovernmental Revenues - Federal/Other	[5]	-	\$7,731,072	\$7,731,072	\$0	0.0%	NA	-
Charges for Services	[5]	-	\$380,755	\$380,755	\$0	0.0%	NA	-
Miscellaneous	[5]	-	\$8,450	\$8,450	\$0	0.0%	NA	-
Other Financing Sources	[5]	-	\$12,596,626	\$12,596,626	\$0	0.0%	NA	-
Total Road Fund Revenues			\$21,926,298	\$21,052,639	\$873,659	1.5%		

rev_est_procedures

Source: Yolo County FY 2012-13 Adopted Budget; Yolo County; BAE; EPS.

[1] Includes: Redevelopment Pass Thru; Supplemental Roll; and Teeter Transfer revenues.

[2] Includes: Pomona; Williamson Act; County Stabilization; Cost Reimbursements; Other Government; Tribal Proceeds; and Conaway Settlement revenues.

[3] Corresponds with property tax revenues allocated to Fund 151 for Road District #2.

[4] Corresponds with revenues allocated to the Road Fund (Fund 130).

[5] Not included in County FIA.

**Table B-2
Dunnigan Specific Plan
Fiscal Impact Analysis
Estimated Annual Project Revenues (2013\$)**

Revenue	Annual Fiscal Impact			Percentage Breakdown of Annual General Fund Buildout Costs
	Phase 1 Residential Only	Phase 1 Residential & Nonresidential	Buildout	
General Fund Revenues				
Property Tax	\$957,920	\$1,450,430	\$4,940,627	46.1%
Property Tax In-Lieu of VLF	\$641,528	\$971,366	\$3,308,782	30.9%
Property Tax In-Lieu of Sales Tax	\$0	\$78,421	\$479,643	4.5%
Sales Taxes	\$0	\$235,263	\$1,438,928	13.4%
Real Property Transfer Tax	\$89,184	\$106,920	\$355,990	3.3%
Transient Occupancy Taxes	\$10,695	\$11,864	\$38,850	0.4%
Franchise Fees	\$20,021	\$22,208	\$72,724	0.7%
Fines and Penalties	\$20,791	\$23,062	\$75,522	0.7%
Total Annual General Fund Revenues	\$1,740,139	\$2,899,534	\$10,711,066	100.0%
ACO Fund Property Tax	\$114,644	\$173,587	\$591,294	
Road Operations				
District #2 Property Tax	\$182,643	\$276,548	\$942,009	
Other Tax - TDA Operating	\$25,304	\$25,304	\$35,178	
Licenses, Permits and Franchises	\$1,214	\$1,214	\$1,688	
Total Annual Road Operations Revenues	\$209,161	\$303,066	\$978,875	

Revenues

Source: Yolo County FY 2012-13 Adopted Budget; EPS.

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**Table B-3
Dunnigan Specific Plan
Fiscal Impact Analysis
Estimated Annual Property Tax Revenues (2013\$)**

Item	Assumptions/ Source	Formula	Annual Fiscal Impact		
			Phase 1 Residential Only	Phase 1 Residential & Nonresidential	Total
One-Percent Property Tax Revenue					
Assessed Value (2013\$) [1]	Table D-2	<i>a</i>	\$627,206,500	\$949,681,180	\$3,234,917,240
Property Tax Revenue (1% of Assessed Value)	1.00%	$b = a * 1.00\%$	\$6,272,065	\$9,496,812	\$32,349,172
Estimated Property Tax Allocation [2]					
County General	15.27%	$c = b * 15.27\%$	\$957,920	\$1,450,430	\$4,940,627
County ACO Fund	1.83%	$d = b * 1.83\%$	\$114,644	\$173,587	\$591,294
County Library	2.73%	$e = b * 2.73\%$	\$171,357	\$259,460	\$883,803
County Road District #2	2.91%	$f = b * 2.91\%$	\$182,643	\$276,548	\$942,009
Dunnigan Fire District	4.79%	$g = b * 4.79\%$	\$300,402	\$454,852	\$1,549,373
Other Agencies	41.84%	$h = b * 41.84\%$	\$2,624,027	\$3,973,156	\$13,533,836
Property Tax In-Lieu of Motor Vehicle In-Lieu Fee Revenue (VLF)					
Total Countywide Assessed Value [3]		<i>i</i>	\$19,658,240,750	\$19,658,240,750	\$19,658,240,750
Total Assessed Value of Project		<i>j</i>	\$627,206,500	\$949,681,180	\$3,234,917,240
Total Assessed Value		$k = i + j$	\$20,285,447,250	\$20,607,921,930	\$22,893,157,990
Percent Change in AV		$l = j / i$	3.1906%	4.8310%	16.4558%
Property Tax In-Lieu of VLF	\$20,107,111	$m = l * \$20,107,111$	\$641,528	\$971,366	\$3,308,782

prop_tax

Source: Yolo County FY 2012-13 Adopted Budget; State Controller's Office; EPS.

[1] For assumptions and calculation of assessed value, see **Table D-2**.

[2] For assumptions and calculation of the estimated property tax allocation, refer to **Table D-1**.

[3] Total secured and unsecured assessed value for the County in FY 2012-13 as reported by the Office of the County Assessor.

**Table B-4
Dunnigan Specific Plan
Fiscal Impact Analysis
Real Property Transfer Tax (2013\$)**

Description	Source/ Assumption	Phase 1 Residential Only		Phase 1 Residential & Nonresidential		Buildout	
		Assessed Value [1]	Annual Transfer Tax Revenue [2]	Assessed Value [1]	Annual Transfer Tax Revenue [2]	Assessed Value [1]	Annual Transfer Tax Revenue [2]
Rate per \$1,000 of Assessed Value	\$1.10					-	-
Turnover rate							
Single-Family	14.3%					-	-
Multifamily	5.0%					-	-
Nonresidential	5.0%					-	-
Assessed Value of Transfer Tax							
Residential Land Uses							
Single-Family		\$534,582,000	\$84,090	\$534,582,000	\$84,090	\$1,740,664,000	\$273,806
Multifamily		\$92,624,500	\$5,094	\$92,624,500	\$5,094	\$290,734,000	\$15,990
Total Residential Land Uses		\$627,206,500	\$89,184	\$627,206,500	\$89,184	\$2,031,398,000	\$289,797
Nonresidential Land Uses		\$0	\$0	\$322,474,680	\$17,736	\$1,203,519,240	\$66,194
Total Res. and Nonres. Land Uses		\$627,206,500	\$89,184	\$949,681,180	\$106,920	\$3,234,917,240	\$355,990

transfer_tax

Source: Yolo County; EPS.

[1] Values derived in Table D-2. Note that assessed values (AV)s are expressed in 2013\$ and include no real AV growth.

[2] Formula for Transfer Tax = Assessed Value/1000 * Rate per \$1,000 of Assessed Value * Turnover rate.

**Table B-5
Dunnigan Specific Plan
Fiscal Impact Analysis
Estimated Annual Taxable Sales and Use Tax Revenue (2013\$)**

Item	Formula	Assumptions	Annual Fiscal Impact		
			Phase 1 Residential Only	Phase 1 Residential & Nonresidential	Buildout
Estimated Annual Taxable Sales					
Annual Taxable Sales from New Households and Employees					
Annual Taxable Sales <i>Inside</i> Project					
County Taxable Sales <i>Inside</i> Project		Table B-5A	-	\$12,936,861	\$70,539,525
Other County Annual Taxable Sales <i>Inside</i> Project [1]		Table B-5B	-	\$15,050,387	\$94,053,472
Business-to-Business Sales <i>Inside</i> Project		Table B-5B	-	\$3,117,154	\$25,824,546
Subtotal Annual Taxable Sales <i>Inside</i> Project			-	\$31,104,401	\$190,417,543
County Taxable Sales <i>Outside</i> Project		Table B-5A	-	\$264,018	\$1,439,582
Total Estimated Annual Taxable Sales	<i>a</i>		-	\$31,368,418	\$191,857,126
Annual Sales Tax Revenue					
Bradley Burns Sales Tax Rate		1.0000%			
Subtotal Estimated Local Sales Tax Rate		1.0000%			
<i>Less Property Tax in Lieu of Sales Tax Rate [2]</i>		<u>-0.2500%</u>			
Total Annual Sales Tax Revenue	<i>b = a * .75%</i>	0.7500%	-	\$235,263	\$1,438,928
Annual Property Tax in Lieu of Sales Tax Revenue [2]	<i>c = a * .25%</i>	0.2500%	-	\$78,421	\$479,643

sales_tax

Source: Yolo County; California State Board of Equalization; Applied Development Economics; EPS.

[1] Represents taxable sales from customers other than new residents and employees.

[2] Based on Senate Bill 1096 as amended by Assembly Bill 2115 which states 1/4 of the 1 percent sales tax revenue (.25 percent) will be exchanged for an equal dollar amount of property tax revenue.

**Table B-5A
Dunnigan Specific Plan
Fiscal Impact Analysis
Estimated Annual Taxable Sales, Hybrid Market Support Method (2013\$)**

Item	Assumption	Annual Fiscal Impact		
		Phase 1 Residential Only	Phase 1 Residential & Nonresidential	Buildout
<u>Residential</u>				
Taxable Retail Expenditures from New Households [1]		\$39,140,840	\$39,140,840	\$127,454,567
Estimated Unincorp. County Capture from New Residents [2]	Varies [3]	0%	30%	50%
Total Amount		\$0	\$11,742,252	\$63,727,284
Unincorp. County Taxable Sales Inside Project [4]	98%	\$0	\$11,507,407	\$62,452,738
Unincorp. County Taxable Sales Outside Project [4]	2%	\$0	\$234,845	\$1,274,546
<u>Nonresidential</u>				
Annual Taxable Sales from New Employment				
New Employees		0	2,894	9,824
Average Daily Taxable Sales per New Employee and Student	\$7			
Work Days per Year	240			
Estimated Unincorp. County Capture from New Employees [2]	Varies [3]	0%	30%	50%
Total Amount		\$0	\$1,458,626	\$8,251,824
Unincorp. County Taxable Sales Inside Project [4]	98%	\$0	\$1,429,454	\$8,086,788
Unincorp. County Taxable Sales Outside Project [4]	2%	\$0	\$29,173	\$165,036
County Total Annual Taxable Sales from Market Support				
Inside Project		\$0	\$12,936,861	\$70,539,525
Outside Project		\$0	\$264,018	\$1,439,582

sales_tax_a

Source: U.S. Department of Labor, Bureau of Labor Statistics, Consumer Expenditure Survey; Applied Development Economics; EPS.

[1] Derived in Table B-5C.

[2] Unincorporated County capture assumption based on retail purchasing power estimated in ADE's April 10, 2013 Dunnigan Economic Development Strategy Report. Remaining percentage of taxable retail expenditures are assumed to be captured in retail outlets in other jurisdictions aside from the unincorporated County.

[3] Leakage will vary for each development scenario, as the amount and type of retail differs within each phase.

[4] Percentage of unincorporated County taxable sales generated inside and outside of the Project based on the limited number of retail outlets currently within the unincorporated County.

Table B-5B
Dunnigan Specific Plan
Fiscal Impact Analysis
Estimated Annual Taxable Sales, Adjusted Retail Space Method (2013\$)

Item	Annual Fiscal Impact											
	Annual Taxable Sales per Sq. Ft. [1]	Phase 1 Residential Only			Phase 1 Residential & Nonresidential				Buildout			
		Nonresidential Sq. Ft. [2]	Total Annual Taxable Sales	Nonresidential Sq. Ft. [2]	Total Annual Taxable Sales	Adjustment Factor [3]	Net Annual Taxable Sales	Nonresidential Sq. Ft. [2]	Total Annual Taxable Sales	Adjustment Factor [3]	Total Annual Taxable Sales	
<i>formula</i>	<i>a</i>	<i>b</i>	<i>c = a * b</i>	<i>d</i>	<i>e = a * d</i>	<i>f</i>	<i>g = e * f</i>	<i>h</i>	<i>i = a * h</i>	<i>j</i>	<i>k = i * j</i>	
Annual Taxable Sales from Commercial Site												
Highway Commercial	\$210	0	\$0	556,479	\$116,860,590	20%	\$23,372,118	1,177,209	\$247,213,890	50%	\$123,606,945	
Commercial General	\$210	0	\$0	0	\$0	0%	\$0	415,998	\$87,359,580	20%	\$17,471,916	
Commercial Local	\$190	0	\$0	272,250	\$51,727,500	5%	\$2,586,375	424,710	\$80,694,900	20%	\$16,138,980	
Mixed Use	\$125	0	\$0	373,745	\$46,718,100	5%	\$2,335,905	743,569	\$92,946,150	10%	\$9,294,615	
Gross Annual Taxable Sales		0	\$0	1,202,474	\$215,306,190		\$28,294,398	2,761,486	\$508,214,520		\$166,512,456	
Less County Taxable Sales Inside Project [4]			\$0				(\$12,936,861)				(\$70,539,525)	
Annual Taxable Sales Less Taxable Sales Inside Project			\$0				\$15,357,537				\$95,972,931	
Less 2 Percent of Sales Tax Reduction [5]			\$0				(\$307,151)				(\$1,919,459)	
Annual Taxable Sales Less Sales Tax Reduction			\$0				\$15,050,387				\$94,053,472	
Additional Business-to-Business Taxable Sales												
Office Park, R&D	\$10	0	\$0	40,511	\$405,108	40%	\$162,043	1,347,311	\$13,473,108	50%	\$6,736,554	
Industrial	\$10	0	\$0	738,778	\$7,387,776	40%	\$2,955,110	3,817,598	\$38,175,984	50%	\$19,087,992	
Total Business-to-Business Taxable Sales			\$0				\$3,117,154				\$25,824,546	
Total Other Annual Taxable Sales Inside Project			\$0				\$18,167,540				\$119,878,018	

sales_tax_b

Source: Andrea Mayer Consulting Planning + Design; Applied Development Economics, Inc.; U.S. Department of Labor Bureau of Labor Statistics; Urban Land Institute; EPS.

[1] Based on an analysis of data from ULI's *Dollars & Cents of Shopping Centers: 2008*. Highway services retail is considered regional retail.

Assumptions	Annual Sales per Sq. Ft.	Taxable Retail Sales Factor	Annual Taxable Sales
			per Sq. Ft. (Rounded)
Highway Services Retail	\$231	90%	\$210
Commercial General	\$231	90%	\$210
Commercial Local	\$385	50%	\$190
Mixed Use	\$250	50%	\$125
Office Park, R&D	\$10	100%	\$10
Industrial	\$10	100%	\$10

[2] From Table A-2.

[3] This analysis uses an adjustment factor to determine net annual taxable sales that are in alignment with ADE's April 10, 2013 Economic Development Strategy for Dunnigan Specific Plan.

[4] Derived in Table B-5A.

[5] Annual taxable sales, net of market support, are discounted by 2% to reflect existing County sales tax revenues that may shift from existing retail outlets to those inside the project.

**Table B-5C
Dunnigan Specific Plan
Fiscal Impact Analysis
Estimated Taxable Sales from New Households (2013\$)**

Item	Residential Development							Total
	Owner Occupied					Renter Occupied		
	Estates	Low Density	Medium Density	High Density	Mixed Use	High Density	Mixed Use	
Annual Taxable Sales from New Households								
Average Annual Household Income [1]	\$91,429	\$74,286	\$54,286	\$37,143	\$37,143	\$30,000	\$28,000	
Taxable Retail Expenditures as a % of HH Inc. [2]	23%	25%	29%	38%	38%	38%	44%	
Taxable Retail Expenditures per Household	\$21,003	\$18,556	\$15,481	\$13,963	\$13,963	\$11,278	\$12,368	
Phase 1 Residential	89	1,086	577	232	89	232	89	2,393
Phase 1 Taxable Expenditures from New Households [3]	\$1,869,252	\$20,152,077	\$8,932,554	\$3,232,543	\$1,242,749	\$2,610,901	\$1,100,764	\$39,140,840
Phase 1 Residential and Nonresidential	89	1,086	577	232	89	232	89	2,393
Phase 1 Taxable Expenditures from New Households [3]	\$1,869,252	\$20,152,077	\$8,932,554	\$3,232,543	\$1,242,749	\$2,610,901	\$1,100,764	\$39,140,840
Buildout Residential	371	3,233	2,189	649	357	649	357	7,805
Buildout Taxable Expenditures from New Households [3]	\$7,792,050	\$59,992,324	\$33,887,975	\$9,062,292	\$4,984,959	\$7,319,545	\$4,415,422	\$127,454,567

taxable_exp

Source: Bureau of Labor Statistics; EPS.

[1] Rounded. See Table D-3.

[2] Derived from the Bureau of Labor Statistics, Consumer Expenditure Survey. Based on consumer expenditure patterns for the household incomes estimated for each residential product type.

[3] "Taxable Sales from New Households" is calculated by multiplying taxable retail expenditures per household by the cumulative number of new households.

APPENDIX C:

Expenditure-Estimating Procedures

Table C-1	Expenditure-Estimating Procedures.....	C-1
Table C-2	Estimated Annual Expenditures	C-2



**Table C-1
Dunnigan Specific Plan
Fiscal Impact Analysis
Expenditure-Estimating Procedures**

Function/Category	Estimating Procedure	FY 2012-13 Net General Fund Expenditures [1]	2013 DUEs	Expenditure Multiplier
General Fund				
General Government				
Assessor	-	\$1,420,119	-	-
Administration	-	\$3,597,688	-	-
Board of Supervisors	-	\$1,556,979	-	-
General Services [2]	-	\$2,526,104	-	-
Non-Departmental Programs	-	\$4,574,467	-	-
Auditor-Controller/Treasurer Tax Collector	-	\$1,326,095	-	-
IT Division	-	\$8,752	-	-
County Clerk-Recorder	-	\$2,156,673	-	-
County Counsel	-	\$453,385	-	-
Library [2]	-	(\$99,044)	-	-
Contingency General Fund	-	\$4,893,489	-	-
General Government Subtotal	per County DUE	\$22,414,707	83,479	\$268.51
Public Protection: Countywide				
District Attorney	-	\$5,352,181	-	-
Probation	-	\$1,771,104	-	-
Public Defender	-	\$4,909,532	-	-
Public Guardian-Public Administrator	-	\$585,634	-	-
Sheriff-Coroner [3]	-	\$7,440,385	-	-
Conflict Indigent Defense	-	\$1,004,640	-	-
Public Protection: Countywide Subtotal	per County DUE	\$21,063,476	83,479	\$252.32
Public Protection: Unincorporated [4]				
Animal Services	per Uninc. County DUE	\$178,102	10,176	\$17.50
Sheriff Patrol [5]	per Uninc. County DUE	\$3,269,966	10,176	\$321.34
Public Protection Subtotal		\$3,448,068		\$338.84
Health and Human Services [6]	per Res. County DUE	\$10,126,313	73,593	\$137.60
Planning and Public Works	per County DUE	\$1,120,091	83,479	\$13.42
Agriculture & Cooperative Extension [7]	-	\$755,149	-	-
General Fund Total		\$58,927,804		
ACO Fund [8]	per County DUE	\$1,951,016	83,479	\$23.37
Road Fund	per Uninc. County DUE	\$873,659	10,176	\$85.85

exp_est_procedures

Source: Yolo County FY 2012-13 Adopted Budget; BAE; EPS.

- [1] Net General Fund Expenditures reflect General Fund Expenditures net of A-87 Cost Reimbursements.
- [2] Library General Fund costs are used to offset Library Fund expenditures.
- [3] Includes countywide sheriff-coroner functions: Coroner; Marine Patrol; Civil Process; Detention; Training; and Management.
- [4] Represents the portion of Police Protection costs that provide service to the unincorporated portion of the County.
- [5] Includes only the General Fund share of costs. The share of Pomona Fund costs are excluded.
- [6] Includes: Alcohol, Drug & Mental Health; Child Support; Employment and Social Services; and Health Department services.
- [7] Per BAE, Agriculture and Cooperative Extension were excluded from the cost allocation, as these functions are primarily related to undeveloped areas.
- [8] Per Yolo County, ACO costs are equal to the property tax revenues generated each year.

**Table C-2
Dunnigan Specific Plan
Fiscal Impact Analysis
Estimated Annual Expenditures (2013\$)**

Expense Category	Annual Fiscal Impact [1]			Percentage Breakdown of Annual General Fund Buildout Costs [2]
	Phase 1 Residential Only	Phase 1 Residential & Nonresidential	Buildout	
General Fund				
General Government	\$642,540	\$712,743	\$2,333,999	26.9%
Public Protection: Countywide	\$603,806	\$669,776	\$2,193,298	25.3%
Public Protection: Unincorporated				
Animal Services	\$41,883	\$46,459	\$152,137	1.8%
Sheriff Patrol	\$768,968	\$852,984	\$2,793,242	32.2%
Public Protection Subtotal	\$810,850	\$899,442	\$2,945,379	34.0%
Health and Human Services	\$329,272	\$329,272	\$1,073,952	12.4%
Planning and Public Works	\$32,109	\$35,617	\$116,633	1.3%
General Fund Total	\$2,418,577	\$2,646,850	\$8,663,261	100.0%
ACO Fund	\$114,644	\$173,587	\$591,294	
Road Fund	\$205,450	\$227,897	\$746,289	

Expenditures

Source: Yolo County FY 2012-13 Adopted Budget; EPS.

[1] See Table C-1 for expenditure estimating procedures.

[2] Based on total development-related General Fund costs estimated at buildout.

C-2

APPENDIX D: Revenue Support Tables

Table D-1	AB-8 Property Tax Allocations	D-1
Table D-2	Annual Assessed Valuation	D-2
Table D-3	Average Income Calculation for Residential Units.....	D-3



**Table D-1
Dunnigan Specific Plan
Fiscal Impact Analysis
AB-8 Property Tax Allocations**

Item	TRAs 062-022 and 060-023 Distribution [1]	ERAF Shift	Post-ERAF Distribution Factor
<i>Property Tax Allocations by Taxing Entity</i>			
<u>County Allocations</u>			
County General	44.597620%	65.754209%	15.272808%
County ACO Fund	1.827849%	0.000000%	1.827849%
County Library	4.143452%	34.062874%	2.732073%
County Road District #2	3.249224%	10.378479%	2.912004%
<u>Dunnigan Fire District</u>	4.162014%	(15.077160%)	4.789528%
<u>Other Districts</u>			
Sacto-Yolo Mosquito & Vector Control	1.285254%		1.285254%
Yolo County Resources Conservation District	0.060832%	27.666920%	0.044002%
Marys Cemetery District	0.821423%	20.242903%	0.655143%
County Schools	4.616787%		4.616787%
Pierce Debt	25.148887%		25.148887%
Yuba Community College	10.086658%		10.086658%
<u>Educational Revenue Relief Fund (ERAF)</u>			30.629008%
Total Gross Property Tax Rates	100.000000%		100.000000%

city_annex_share

Source: Yolo County Auditor-Controller/Treasurer-Tax Collector- Property Tax Unit; EPS.

[1] Represents the percentage allocation of the 1% ad valorem property tax before ERAF allocation.

**Table D-2
Dunnigan Specific Plan
Fiscal Impact Analysis
Annual Assessed Valuation (2013\$)**

Item	Value per Unit/Sq. Ft. [1]	Phase 1 Residential Only		Phase 1 Residential & Nonresidential		Buildout	
		Units/ Sq. Ft.	Assessed Value [2]	Units/ Sq. Ft.	Assessed Value [2]	Units/ Sq. Ft.	Assessed Value [2]
<i>Formula</i>	<i>a</i>					<i>d</i>	<i>e = a * d</i>
Residential	<u>Per Unit</u>	<u>Units</u>		<u>Units</u>		<u>Units</u>	
Single-Family							
Estates	\$425,000	89	\$37,825,000	89	\$37,825,000	371	\$157,675,000
Low Density	\$340,000	1,086	\$369,240,000	1,086	\$369,240,000	3,233	\$1,099,220,000
Medium Density	\$221,000	577	\$127,517,000	577	\$127,517,000	2,189	\$483,769,000
Subtotal, Single-Family		1,752	\$534,582,000	1,752	\$534,582,000	5,793	\$1,740,664,000
High Density/Mixed Use							
Owner-Occupied	\$161,500	321	\$51,760,750	321	\$51,760,750	1,006	\$162,469,000
Renter-Occupied	\$127,500	321	\$40,863,750	321	\$40,863,750	1,006	\$128,265,000
Subtotal		641	\$92,624,500	641	\$92,624,500	2,012	\$290,734,000
Total Residential		2,393	\$627,206,500	2,393	\$627,206,500	7,805	\$2,031,398,000
Nonresidential	<u>Per Sq. Ft.</u>	<u>Sq. Ft.</u>		<u>Sq. Ft.</u>		<u>Sq. Ft.</u>	
Highway Commercial	\$200	0	\$0	556,479	\$111,295,800	1,177,209	\$235,441,800
Commercial General	\$200	0	\$0	0	\$0	415,998	\$83,199,600
Commercial Local	\$200	0	\$0	272,250	\$54,450,000	424,710	\$84,942,000
Mixed Use	\$200	0	\$0	373,745	\$74,748,960	743,569	\$148,713,840
Office Park, R&D	\$200	0	\$0	40,511	\$8,102,160	1,347,311	\$269,462,160
Industrial	\$100	0	\$0	738,778	\$73,877,760	3,817,598	\$381,759,840
Total Nonresidential		0	\$0	1,981,762	\$322,474,680	7,926,395	\$1,203,519,240
Total Assessed Value			\$627,206,500		\$949,681,180		\$3,234,917,240

Source: Dunnigan Specific Plan Owners Group; Gregory Group; EPS.

[1] See Table A-4 for detail.

[2] Assessed values (AV)s are expressed in 2013\$ and include no real AV growth.

**Table D-3
Dunnigan Specific Plan
Fiscal Impact Analysis
Average Income Calculation for Residential Units (2013\$)**

Residential Land Use	Number of Units at Buildout	For-Sale Units		For-Rent Units		Estimated Household Income [3]
		Estimated Home Value [1]	Total Annual Mortgage, Insurance, and Tax Payments [2]	Estimated Monthly Rent	Estimated Annual Rent	
Residential Households						
Owner-Occupied						
Estates	371	\$425,000	\$32,000	-	-	\$91,429
Low Density	3,233	\$340,000	\$26,000	-	-	\$74,286
Medium Density	2,189	\$221,000	\$19,000	-	-	\$54,286
High Density	649	\$161,500	\$13,000	-	-	\$37,143
Mixed Use	357	\$161,500	\$13,000	-	-	\$37,143
Renter-Occupied						
High Density	649	-	-	\$750	\$9,000	\$30,000
Mixed Use	357	-	-	\$700	\$8,400	\$28,000
Total Households	7,805	-	-	-	-	-
Weighted Average Residential Value	-	\$280,000	\$22,000	-	-	\$59,000

income_calc

Source: U.S. Census; State of California Dept. of Housing and Community Development; EPS.

[1] See Table A-4 for detail on estimated values.

[2] Monthly housing cost less estimate for homeowner's association, insurance and property taxes, as estimated below.

	Priced Below \$200,000		Prices \$300,000 - \$400,000		Priced Above \$400,000	
	Annual	Monthly	Annual	Monthly	Annual	Monthly
Homeowner's Association Dues	\$480	\$40	\$600	\$50	\$960	\$80
Property Insurance	\$600	\$50	\$840	\$70	\$1,080	\$90
Property Taxes	\$3,600	\$300	\$6,600	\$550	\$7,800	\$650
Total	\$4,680	\$390	\$8,040	\$670	\$9,840	\$820

[3] Assumes the following:

1) Mortgage lending guidelines allow no more than 35% of income dedicated to mortgage payments, taxes and insurance.

2) The share of household income allocated to rent is estimated at 30%.

APPENDIX E:

Urban Services Cost Estimates and Cost Allocations

Table E-1	Allocated Cost per Unit/Bldg. Sq. Ft. (3 pages).....	E-1
Table E-2	Estimated Annual Park and Open Space Maintenance Costs.....	E-4
Table E-3	Annual Services Cost Allocation— Parks and Open Space maintenance (3 pages)	E-5
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Table E-22	Estimated Annual CSD Administration Costs.....	E-44
Table E-23	Annual Services Cost Allocation— CSD Administration (3 pages)	E-45
Table E-24	Potential Urban Service Levels	E-48



**Table E-1
Dunnigan Specific Plan
Public Services Financing Plan
Allocated Cost per Unit/Bldg. Sq. Ft.**

Item	Reference	Phase 1 Residential							
		Residential Land Uses				Nonresidential Land Uses			
		Rural	Low Density	Medium Density	High Density/ Mixed Use	Retail	Mixed Use	Office	Industrial
		<i>Per Dwelling Unit</i>				<i>Per 1,000 Bldg. Square Foot</i>			
Urban Services Costs									
Park and Open Space Maintenance	Table E-3	\$111	\$111	\$111	\$83	\$0.00	\$0.00	\$0.00	\$0.00
Recreation Services	Table E-5	\$63	\$63	\$63	\$47	\$0.00	\$0.00	\$0.00	\$0.00
Drainage Maintenance	Table E-7	\$41	\$142	\$62	\$35	\$0.00	\$0.00	\$0.00	\$0.00
Landscaping & Lighting Maintenance	Table E-9	\$67	\$67	\$67	\$50	\$0.00	\$0.00	\$0.00	\$0.00
Library	Table E-11	\$0	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00
Fire	Table E-13	\$286	\$286	\$286	\$214	\$0.00	\$0.00	\$0.00	\$0.00
Law Enforcement	Table E-15	\$84	\$84	\$84	\$63	\$0.00	\$0.00	\$0.00	\$0.00
Economic Development	Table E-17	\$43	\$43	\$43	\$32	\$0.00	\$0.00	\$0.00	\$0.00
Road Maintenance	Table E-19	\$187	\$187	\$187	\$140	\$0.00	\$0.00	\$0.00	\$0.00
Transit	Table E-21	\$153	\$153	\$153	\$115	\$0.00	\$0.00	\$0.00	\$0.00
CSD Administration	Table E-23	\$96	\$96	\$96	\$72	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal		\$1,129	\$1,230	\$1,151	\$851	\$0.00	\$0.00	\$0.00	\$0.00
Contingency (5%) [1]		\$56	\$62	\$58	\$43	\$0.00	\$0.00	\$0.00	\$0.00
Total Urban Services Allocated Cost		\$1,186	\$1,292	\$1,208	\$894	\$0.00	\$0.00	\$0.00	\$0.00

cost_summ

Sources: EPS.

- [1] A contingency of 5 percent has been included for two reasons:
- 1) Service costs are based on a Specific Plan level of analysis.
Actual costs may vary from estimated costs.
 - 2) Actual development may be less than planned.

**Table E-1
Dunnigan Specific Plan
Public Services Financing Plan
Allocated Cost per Unit/Bldg. Sq. Ft.**

Item	Reference	Phase 1 Residential and Nonresidential							
		Residential Land Uses				Nonresidential Land Uses			
		Rural	Low Density	Medium Density	High Density/ Mixed Use	Retail	Mixed Use	Office	Industrial
		<i>Per Dwelling Unit</i>				<i>Per 1,000 Bldg. Square Foot</i>			
Urban Services Costs									
Park and Open Space Maintenance	Table E-3	\$111	\$111	\$111	\$83	\$0.00	\$0.00	\$0.00	\$0.00
Recreation Services	Table E-5	\$63	\$63	\$63	\$47	\$0.00	\$0.00	\$0.00	\$0.00
Drainage Maintenance	Table E-7	\$21	\$71	\$31	\$17	\$65.59	\$54.66	\$54.66	\$40.99
Landscaping & Lighting Maintenance	Table E-9	\$67	\$67	\$67	\$50	\$0.00	\$0.00	\$0.00	\$0.00
Library	Table E-11	\$0	\$0	\$0	\$0	\$0.00	\$0.00	\$0.00	\$0.00
Fire	Table E-13	\$216	\$216	\$216	\$162	\$0.00	\$0.00	\$0.00	\$0.00
Law Enforcement	Table E-15	\$44	\$44	\$44	\$33	\$0.00	\$0.00	\$0.00	\$0.00
Economic Development	Table E-17	\$43	\$43	\$43	\$32	\$0.00	\$0.00	\$0.00	\$0.00
Road Maintenance	Table E-19	\$389	\$389	\$389	\$291	\$0.00	\$0.00	\$0.00	\$0.00
Transit	Table E-21	\$113	\$113	\$113	\$85	\$84.97	\$70.81	\$61.57	\$23.09
CSD Administration	Table E-23	\$66	\$66	\$66	\$49	\$49.41	\$41.18	\$35.81	\$13.43
Subtotal		\$1,131	\$1,182	\$1,142	\$850	\$199.97	\$166.64	\$152.04	\$77.51
Contingency (5%) [1]		\$57	\$59	\$57	\$43	\$10.00	\$8.33	\$7.60	\$3.88
Total Urban Services Allocated Cost		\$1,187	\$1,241	\$1,199	\$893	\$209.97	\$174.98	\$159.64	\$81.39

cost_summ

Sources: EPS.

- [1] A contingency of 5 percent has been included for two reasons:
- 1) Service costs are based on a Specific Plan level of analysis. Actual costs may vary from estimated costs.
 - 2) Actual development may be less than planned.

**Table E-1
Dunnigan Specific Plan
Public Services Financing Plan
Allocated Cost per Unit/Bldg. Sq. Ft.**

Item	Reference	Buildout							
		Residential Land Uses				Nonresidential Land Uses			
		Rural	Low Density	Medium Density	High Density/ Mixed Use	Retail	Mixed Use	Office	Industrial
		<i>Per Dwelling Unit</i>				<i>Per 1,000 Bldg. Square Foot</i>			
Urban Services Costs									
Park and Open Space Maintenance	Table E-3	\$272	\$272	\$272	\$204	\$0.00	\$0.00	\$0.00	\$0.00
Recreation Services	Table E-5	\$63	\$63	\$63	\$47	\$0.00	\$0.00	\$0.00	\$0.00
Drainage Maintenance	Table E-7	\$11	\$39	\$17	\$9	\$35.89	\$29.91	\$29.91	\$22.43
Landscaping & Lighting Maintenance	Table E-9	\$49	\$49	\$49	\$37	\$0.00	\$0.00	\$0.00	\$0.00
Library	Table E-11	\$84	\$84	\$84	\$63	\$0.00	\$0.00	\$0.00	\$0.00
Fire	Table E-13	\$208	\$208	\$208	\$156	\$0.00	\$0.00	\$0.00	\$0.00
Law Enforcement	Table E-15	\$44	\$44	\$44	\$33	\$0.00	\$0.00	\$0.00	\$0.00
Economic Development	Table E-17	\$13	\$13	\$13	\$10	\$0.00	\$0.00	\$0.00	\$0.00
Road Maintenance	Table E-19	\$147	\$147	\$147	\$110	\$0.00	\$0.00	\$0.00	\$0.00
Transit	Table E-21	\$111	\$111	\$111	\$83	\$83.93	\$69.94	\$60.82	\$22.81
CSD Administration	Table E-23	\$23	\$23	\$23	\$17	\$17.30	\$14.42	\$12.54	\$4.70
Subtotal		\$1,026	\$1,054	\$1,032	\$770	\$137.13	\$114.27	\$103.27	\$49.94
Contingency (5%) [1]		\$51	\$53	\$52	\$38	\$6.86	\$5.71	\$5.16	\$2.50
Total Urban Services Allocated Cost		\$1,077	\$1,106	\$1,083	\$808	\$143.98	\$119.98	\$108.43	\$52.44

cost_summ

Sources: EPS.

- [1] A contingency of 5 percent has been included for two reasons:
- 1) Service costs are based on a Specific Plan level of analysis. Actual costs may vary from estimated costs.
 - 2) Actual development may be less than planned.

**Table E-2
Dunnigan Specific Plan
Public Services Financing Plan
Estimated Annual Park and Open Space Maintenance Costs (2013\$)**

Park & Open Space Maintenance
--

Item	Annual Cost per Acre [1]	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Parks				
Proposed Acreage		15.2	15.2	111.7
Annual Maintenance Costs	\$10,000 per Acre	\$152,000	\$152,000	\$1,117,000
Open Space				
Proposed Acreage		82.0	82.0	279.7
Annual Maintenance Costs	\$1,000 per Acre	\$82,000	\$82,000	\$279,700
Greenways [2]				
Proposed Acreage		3.7	3.7	168.2
Annual Maintenance Costs	\$3,500 per Acre	\$13,000	\$13,000	\$588,700
Total Annual Costs (Rounded)		\$247,000	\$247,000	\$1,985,000

parks_os_maint

Source: PACE Engineering; BAE; EPS.

[1] Annual cost per acre estimates based on a survey of park maintenance costs for comparable jurisdictions in the region and on the Draft Yolo County General Plan Economic Evaluation (prepared by BAE).

[2] Greenways maintenance includes maintenance of greenways, water quality basins within the greenways, and trails within the greenways.

**Table E-3
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Park and Open Space Maintenance**

Item	Phase 1 Residential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B*1,000</i>
Residential Land Uses [2]							
Rural	89	0	249	4.0%	\$9,846	\$111	\$0.00
Low Density	1,086	0	3,041	48.6%	\$120,140	\$111	\$0.00
Medium Density	577	0	1,616	25.8%	\$63,831	\$111	\$0.00
High Density/Mixed Use	641	0	1,346	21.5%	\$53,183	\$83	\$0.00
Total Residential	2,393	0	6,253	100.0%	\$247,000		
Nonresidential Land Uses							
Retail	0	0	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	0	0	0.0%	\$0	\$0	\$0.00
Office	0	0	0	0.0%	\$0	\$0	\$0.00
Industrial	0	0	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	0	0	0.0%	\$0		
Total [3]	2,393	0	6,253	100.0%	\$247,000		

park_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-2 for total cost.

**Table E-3
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Park and Open Space Maintenance**

Item	Phase 1 Residential and Nonresidential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B*1,000</i>
Residential Land Uses [2]							
Rural	89	0	249	4.0%	\$9,846	\$111	\$0.00
Low Density	1,086	0	3,041	48.6%	\$120,140	\$111	\$0.00
Medium Density	577	0	1,616	25.8%	\$63,831	\$111	\$0.00
High Density/Mixed Use	641	0	1,346	21.5%	\$53,183	\$83	\$0.00
Total Residential	2,393	0	6,253	100.0%	\$247,000		
Nonresidential Land Uses							
Retail	0	828,729	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	373,745	0	0.0%	\$0	\$0	\$0.00
Office	0	40,511	0	0.0%	\$0	\$0	\$0.00
Industrial	0	738,778	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	1,981,762	0	0.0%	\$0		
Total [3]	2,393	1,981,762	6,253	100.0%	\$247,000		

park_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-2 for total cost.

**Table E-3
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Park and Open Space Maintenance**

Item	Buildout						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B*1,000</i>
Residential Land Uses [2]							
Rural	371	0	1,039	5.1%	\$100,854	\$272	\$0.00
Low Density	3,233	0	9,054	44.3%	\$878,869	\$272	\$0.00
Medium Density	2,189	0	6,130	30.0%	\$595,065	\$272	\$0.00
High Density/Mixed Use	2,012	0	4,226	20.7%	\$410,212	\$204	\$0.00
Total Residential	7,805	0	20,449	100.0%	\$1,985,000		
Nonresidential Land Uses							
Retail	0	2,017,917	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	743,569	0	0.0%	\$0	\$0	\$0.00
Office	0	1,347,311	0	0.0%	\$0	\$0	\$0.00
Industrial	0	3,817,598	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	7,926,395	0	0.0%	\$0		
Total [3]	7,805	7,926,395	20,449	100.0%	\$1,985,000		

park_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-2 for total cost.

**Table E-4
Dunnigan Specific Plan
Public Services Financing Plan
Estimated Annual Recreation Service Costs**

Recreation Services

Item	Percent	Cost [1]	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Recreation					
Population			6,253	6,253	20,449
Recreational Programming Costs		\$45 Per Capita	\$281,375	\$281,375	\$920,210
Less Cost Recovery [2]	50%		(\$141,000)	(\$141,000)	(\$460,000)
Total Net Annual Costs (Rounded)			\$140,000	\$140,000	\$460,000

rec_costs

Source: EPS.

- [1] Estimate based on recreation costs budgeted by other jurisdictions in the region that are assumed to have recreation service level standards comparable to the project area.
- [2] Program revenue is estimated to cover approximately 50% of recreation program expenses. Assumption is based on an EPS analysis of recreation department budgeting in other jurisdictions.

**Table E-5
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Recreation Services**

Item	Phase 1 Residential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
Formula	A	B	C	D	E = Total Cost*D	F = E/A	G = E/B*1,000
Residential Land Uses [2]							
Rural	89	0	249	4.0%	\$5,581	\$63	\$0.00
Low Density	1,086	0	3,041	48.6%	\$68,095	\$63	\$0.00
Medium Density	577	0	1,616	25.8%	\$36,180	\$63	\$0.00
High Density/Mixed Use	641	0	1,346	21.5%	\$30,144	\$47	\$0.00
Total Residential	2,393	0	6,253	100.0%	\$140,000		
Nonresidential Land Uses							
Retail	0	0	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	0	0	0.0%	\$0	\$0	\$0.00
Office	0	0	0	0.0%	\$0	\$0	\$0.00
Industrial	0	0	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	0	0	0.0%	\$0		
Total [3]	2,393	0	6,253	100.0%	\$140,000		

rec_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-4 for total cost.

**Table E-5
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Recreation Services**

Item	Phase 1 Residential and Nonresidential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
Formula	A	B	C	D	E = Total Cost*D	F = E/A	G = E/B*1,000
Residential Land Uses [2]							
Rural	89	0	249	4.0%	\$5,581	\$63	\$0.00
Low Density	1,086	0	3,041	48.6%	\$68,095	\$63	\$0.00
Medium Density	577	0	1,616	25.8%	\$36,180	\$63	\$0.00
High Density/Mixed Use	641	0	1,346	21.5%	\$30,144	\$47	\$0.00
Total Residential	2,393	0	6,253	100.0%	\$140,000		
Nonresidential Land Uses							
Retail	0	828,729	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	373,745	0	0.0%	\$0	\$0	\$0.00
Office	0	40,511	0	0.0%	\$0	\$0	\$0.00
Industrial	0	738,778	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	1,981,762	0	0.0%	\$0		
Total [3]	2,393	1,981,762	6,253	100.0%	\$140,000		

rec_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-4 for total cost.

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**Table E-5
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Recreation Services**

Item	Buildout						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B*1,000</i>
Residential Land Uses [2]							
Rural	371	0	1,039	5.1%	\$23,372	\$63	\$0.00
Low Density	3,233	0	9,054	44.3%	\$203,667	\$63	\$0.00
Medium Density	2,189	0	6,130	30.0%	\$137,899	\$63	\$0.00
High Density/Mixed Use	2,012	0	4,226	20.7%	\$95,062	\$47	\$0.00
Total Residential	7,805	0	20,449	100.0%	\$460,000		
Nonresidential Land Uses							
Retail	0	2,017,917	0	0.0%	\$0	\$0	\$0.00
Mixed Use		743,569	0	0.0%	\$0	\$0	\$0.00
Office	0	1,347,311	0	0.0%	\$0	\$0	\$0.00
Industrial	0	3,817,598	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	7,926,395	0	0.0%	\$0		
Total [3]	7,805	7,926,395	20,449	100.0%	\$460,000		

rec_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-4 for total cost.

E-11

**Table E-6
Dunnigan Specific Plan
Public Services Financing Plan
Estimated Annual Drainage Maintenance Costs**

Drainage Maintenance

Item	Annual Cost (Rounded)	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Lakes [1]				
Acres		16.10	16.10	28.80
General maintenance, electricity, and pump replacement	\$12,000 per acre	\$193,200	\$193,200	\$345,600
Drainage Pipe Maintenance [3]				
Linear Pipe Miles		4.84	4.84	12.51
Catch Basin Cleaning	\$2,500 per pipe mile	\$12,107	\$12,107	\$31,287
Line Flushing	\$2,300 per pipe mile	\$11,139	\$11,139	\$28,784
Subtotal Drainage Pipe Maintenance		\$23,246	\$23,246	\$60,072
Total Annual Costs (Rounded)		\$216,000	\$216,000	\$406,000

drainage

Source: Andrea Mayer Consulting Planning + Design; PACE Engineering; EPS.

[1] Lakes used as detention basins.

[3] For the purposes of this analysis, drainage pipe maintenance costs are based on comparative estimates prepared by Willdan for the Placer Vineyards Specific Plan area. Estimates were escalated to 2013\$ using the Consumer Price Index annual inflation rate.

**Table E-7
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Drainage Maintenance**

Item	Developable Acres [1]	Residential Units [1]	Nonres. Bldg. Sq. Ft. [1]	Phase 1 Residential Impervious Surface			Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
				Percent	Acres	Distribution			
<i>Formula</i>		<i>A</i>	<i>B</i>		<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B*1,000</i>
Residential Land Uses [2]									
Rural	51.1	89	0	0.04	2.0	1.7%	\$3,626	\$41	\$0.00
Low Density	217.2	1,086	0	0.40	86.9	71.3%	\$154,112	\$142	\$0.00
Medium Density	40.6	577	0	0.50	20.3	16.7%	\$36,009	\$62	\$0.00
High Density/Mixed Use	19.3	641	0	0.65	12.5	10.3%	\$22,253	\$35	\$0.00
Total Residential	328.2	2,393	0		121.8	100.0%	\$216,000		
Nonresidential Land Uses									
Retail	0.0	0	0	0.80	0.0	0.0%	\$0	\$0	\$0.00
Mixed Use	0.0	0	0	0.80	0.0	0.0%	\$0	\$0	\$0.00
Office	0.0	0	0	0.80	0.0	0.0%	\$0	\$0	\$0.00
Industrial	0.0	0	0	0.80	0.0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0.0	0	0		0.0	0.0%	\$0		
Total [2]		2,393	0		121.8	100.0%	\$216,000		

drain_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table E-6 for total cost.

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**Table E-7
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Drainage Maintenance**

Item	Phase 1 Residential and Nonresidential								
	Developable Acres [1]	Residential Units [1]	Nonres. Bldg. Sq. Ft. [1]	Impervious Surface			Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
				Percent [1]	Acres	Distribution			
<i>Formula</i>		<i>A</i>	<i>B</i>		<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B*1,000</i>
Residential Land Uses [2]									
Rural	51.1	89	0	0.04	2.0	0.8%	\$1,825	\$21	\$0.00
Low Density	217.2	1,086	0	0.40	86.9	35.9%	\$77,569	\$71	\$0.00
Medium Density	40.6	577	0	0.50	20.3	8.4%	\$18,124	\$31	\$0.00
High Density/Mixed Use	19.3	641	0	0.65	12.5	5.2%	\$11,200	\$17	\$0.00
Total Residential	328.2	2,393	0		121.8	50.3%	\$108,718		
Nonresidential Land Uses									
Retail	76.1	0	828,729	0.80	60.9	25.2%	\$54,355	\$0	\$65.59
Mixed Use	28.6	0	373,745	0.80	22.9	9.5%	\$20,428	\$0	\$54.66
Office	3.1	0	40,511	0.80	2.5	1.0%	\$2,214	\$0	\$54.66
Industrial	42.4	0	738,778	0.80	33.9	14.0%	\$30,285	\$0	\$40.99
Total Nonresidential	150.2	0	1,981,762		120.2	49.7%	\$107,282		
Total [2]		2,393	1,981,762		241.9	100.0%	\$216,000		

drain_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table E-6 for total cost.

**Table E-7
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Drainage Maintenance**

Item	Developable Acres [1]	Residential Units [1]	Nonres. Bldg. Sq. Ft. [1]	Buildout			Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
				Impervious Surface					
				Percent [1]	Acres	Distribution			
<i>Formula</i>		<i>A</i>	<i>B</i>		<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B*1,000</i>
Residential Land Uses [2]									
Rural	213.0	371	0	0.04	8.5	1.0%	\$4,163	\$11	\$0.00
Low Density	646.7	3,233	0	0.40	258.7	31.1%	\$126,393	\$39	\$0.00
Medium Density	154.1	2,189	0	0.50	77.1	9.3%	\$37,647	\$17	\$0.00
High Density/Mixed Use	54.1	2,012	0	0.65	35.2	4.2%	\$17,182	\$9	\$0.00
Total Residential	1,067.9	7,805	0		379.4	45.7%	\$185,385		
Nonresidential Land Uses									
Retail	185.3	0	2,017,917	0.80	148.2	17.8%	\$72,431	\$0	\$35.89
Mixed Use	56.9	0	743,569	0.80	45.5	5.5%	\$22,241	\$0	\$29.91
Office	103.1	0	1,347,311	0.80	82.5	9.9%	\$40,300	\$0	\$29.91
Industrial	219.1	0	3,817,598	0.80	175.3	21.1%	\$85,643	\$0	\$22.43
Total Nonresidential	564.4	0	7,926,395		451.5	54.3%	\$220,615		
Total [2]		7,805	7,926,395		830.9	100.0%	\$406,000		

drain_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table E-6 for total cost.

**Table E-8
Dunnigan Specific Plan
Public Services Financing Plan
Estimated Annual Landscape and Lighting Maintenance Costs**

Landscape and Lighting Maintenance

Item	Cost per Unit [1]	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Landscaping and Lighting Maintenance Items				
Landscape Corridors				
Square Feet		570,400	570,400	1,167,300
Total Landscape Corridors Cost	\$0.20 per Sq. Ft.	\$114,080	\$114,080	\$233,460
Street Lights (Electroliers)				
Number of Street Lights		180	180	621
Power Costs	\$180 per light	\$32,400	\$32,400	\$111,780
Maintenance	\$15 per light	\$2,735	\$2,735	\$9,437
Replacements	\$6 per light	\$1,062	\$1,062	\$3,665
Total Street Lights Cost		\$36,198	\$36,198	\$124,882
Total Annual Costs (Rounded)		\$150,000	\$150,000	\$358,000

L&L_costs

Source: Cunningham Engineering; EPS.

[1] Cost estimate based on a survey of landscape and lighting maintenance costs for comparable jurisdictions in the region.

**Table E-9
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Landscape and Lighting Maintenance**

Item	Phase 1 Residential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B*1,000</i>
Residential Land Uses [2]							
Rural	89	0	249	4.0%	\$5,979	\$67	\$0.00
Low Density	1,086	0	3,041	48.6%	\$72,959	\$67	\$0.00
Medium Density	577	0	1,616	25.8%	\$38,764	\$67	\$0.00
High Density/Mixed Use	641	0	1,346	21.5%	\$32,298	\$50	\$0.00
Total Residential	2,393	0	6,253	100.0%	\$150,000		
Nonresidential Land Uses							
Retail	0	0	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	0	0	0.0%	\$0	\$0	\$0.00
Office	0	0	0	0.0%	\$0	\$0	\$0.00
Industrial	0	0	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	0	0	0.0%	\$0		
Total [3]	2,393	0	6,253	100.0%	\$150,000		

ll_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-8 for total cost.

E-17

**Table E-9
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Landscape and Lighting Maintena**

Item	Phase 1 Residential and Nonresidential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
Formula	A	B	C	D	E = Total Cost*D	F = E/A	G = E/B*1,000
Residential Land Uses [2]							
Rural	89	0	249	4.0%	\$5,979	\$67	\$0.00
Low Density	1,086	0	3,041	48.6%	\$72,959	\$67	\$0.00
Medium Density	577	0	1,616	25.8%	\$38,764	\$67	\$0.00
High Density/Mixed Use	641	0	1,346	21.5%	\$32,298	\$50	\$0.00
Total Residential	2,393	0	6,253	100.0%	\$150,000		
Nonresidential Land Uses							
Retail	0	828,729	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	373,745	0	0.0%	\$0	\$0	\$0.00
Office	0	40,511	0	0.0%	\$0	\$0	\$0.00
Industrial	0	738,778	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	1,981,762	0	0.0%	\$0		
Total [3]	2,393	1,981,762	6,253	100.0%	\$150,000		

ll_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-8 for total cost.

E-18

**Table E-9
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Landscape and Lighting Maintena**

Item	Buildout						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B*1,000</i>
Residential Land Uses [2]							
Rural	371	0	1,039	5.1%	\$18,189	\$49	\$0.00
Low Density	3,233	0	9,054	44.3%	\$158,506	\$49	\$0.00
Medium Density	2,189	0	6,130	30.0%	\$107,322	\$49	\$0.00
High Density/Mixed Use	2,012	0	4,226	20.7%	\$73,983	\$37	\$0.00
Total Residential	7,805	0	20,449	100.0%	\$358,000		
Nonresidential Land Uses							
Retail	0	2,017,917	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	743,569	0	0.0%	\$0	\$0	\$0.00
Office	0	1,347,311	0	0.0%	\$0	\$0	\$0.00
Industrial	0	3,817,598	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	7,926,395	0	0.0%	\$0		
Total [3]	7,805	7,926,395	20,449	100.0%	\$358,000		

ll_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-8 for total cost.

E-19

**Table E-10
Dunnigan Specific Plan
Public Services Financing Plan
Estimated Annual Library Service Costs (2013\$)**

Library Services

Item	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Service for 18,000 square foot Library [1], [2]	\$0	\$0	\$1,500,000
Less Offsetting Funding from Library Fund	(\$171,357)	(\$259,460)	(\$883,803)
Total Net Annual Costs (Rounded)	\$0	\$0	\$616,000

library_cost

Source: BAE; EPS.

[1] Estimates from BAE - General Plan Economic Evaluation (September 8, 2009).

[2] Assumes library construction would occur sometime between Phase 1 and buildout.

**Table E-11
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Library Services**

Item	Phase 1 Residential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
Formula	A	B	C	D	E = Total Cost*D	F = E/A	G = E/B*1,000
Residential Land Uses [2]							
Rural	89	0	249	4.0%	\$0	\$0	\$0.00
Low Density	1,086	0	3,041	48.6%	\$0	\$0	\$0.00
Medium Density	577	0	1,616	25.8%	\$0	\$0	\$0.00
High Density/Mixed Use	641	0	1,346	21.5%	\$0	\$0	\$0.00
Total Residential	2,393	0	6,253	100.0%	\$0		
Nonresidential Land Uses							
Retail	0	0	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	0	0	0.0%	\$0	\$0	\$0.00
Office	0	0	0	0.0%	\$0	\$0	\$0.00
Industrial	0	0	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	0	0	0.0%	\$0		
Total [3]	2,393	0	6,253	100.0%	\$0		

library_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-10 for total cost.

E-21

**Table E-11
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Library Services**

Item	Phase 1 Residential and Nonresidential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
Formula	A	B	C	D	E = Total Cost*D	F = E/A	G = E/B*1,000
Residential Land Uses [2]							
Rural	89	0	249	4.0%	\$0	\$0	\$0.00
Low Density	1,086	0	3,041	48.6%	\$0	\$0	\$0.00
Medium Density	577	0	1,616	25.8%	\$0	\$0	\$0.00
High Density/Mixed Use	641	0	1,346	21.5%	\$0	\$0	\$0.00
Total Residential	2,393	0	6,253	100.0%	\$0		
Nonresidential Land Uses							
Retail	0	828,729	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	373,745	0	0.0%	\$0	\$0	\$0.00
Office	0	40,511	0	0.0%	\$0	\$0	\$0.00
Industrial	0	738,778	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	1,981,762	0	0.0%	\$0		
Total [3]	2,393	1,981,762	6,253	100.0%	\$0		

library_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-10 for total cost.

E-22

**Table E-11
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Library Services**

Item	Buildout						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
Formula	A	B	C	D	E = Total Cost*D	F = E/A	G = E/B*1,000
Residential Land Uses [2]							
Rural	371	0	1,039	5.1%	\$31,298	\$84	\$0.00
Low Density	3,233	0	9,054	44.3%	\$272,737	\$84	\$0.00
Medium Density	2,189	0	6,130	30.0%	\$184,665	\$84	\$0.00
High Density/Mixed Use	2,012	0	4,226	20.7%	\$127,300	\$63	\$0.00
Total Residential	7,805	0	20,449	100.0%	\$616,000		
Nonresidential Land Uses							
Retail	0	2,017,917	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	743,569	0	0.0%	\$0	\$0	\$0.00
Office	0	1,347,311	0	0.0%	\$0	\$0	\$0.00
Industrial	0	3,817,598	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	7,926,395	0	0.0%	\$0		
Total [3]	7,805	7,926,395	20,449	100.0%	\$616,000		

library_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-10 for total cost.

E-23

**Table E-12
Dunnigan Specific Plan
Public Services Financing Plan
Estimated Annual Fire Protection Service Costs**

Fire Protection Services

Item	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Population	6,253	6,253	20,449
Cost per Capita [1]	\$150	\$150	\$150
Total Fire Protection Costs	\$938,000	\$938,000	\$3,067,000
Less Offsetting Funding from Property Taxes [2]	(\$300,000)	(\$455,000)	(\$1,549,000)
Total Net Annual Costs (Rounded)	\$638,000	\$483,000	\$1,518,000

fire_cost

Source: EPS.

[1] Cost per capita is based on estimates from comparable projects.

[2] Amounts by phase from EPS fiscal model (rounded).

**Table E-13
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Fire Protection Services**

Item	Phase 1 Residential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B*1,000</i>
Residential Land Uses [2]							
Rural	89	0	249	4.0%	\$25,431	\$286	\$0.00
Low Density	1,086	0	3,041	48.6%	\$310,320	\$286	\$0.00
Medium Density	577	0	1,616	25.8%	\$164,876	\$286	\$0.00
High Density/Mixed Use	641	0	1,346	21.5%	\$137,373	\$214	\$0.00
Total Residential	2,393	0	6,253	100.0%	\$638,000		
Nonresidential Land Uses							
Retail	0	0	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	0	0	0.0%	\$0	\$0	\$0.00
Office	0	0	0	0.0%	\$0	\$0	\$0.00
Industrial	0	0	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	0	0	0.0%	\$0		
Total [3]	2,393	0	6,253	100.0%	\$638,000		

fire_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-12 for total cost.

E-25

**Table E-13
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Fire Protection Services**

Item	Phase 1 Residential and Nonresidential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
Formula	A	B	C	D	E = Total Cost*D	F = E/A	G = E/B*1,000
Residential Land Uses [2]							
Rural	89	0	249	4.0%	\$19,253	\$216	\$0.00
Low Density	1,086	0	3,041	48.6%	\$234,929	\$216	\$0.00
Medium Density	577	0	1,616	25.8%	\$124,820	\$216	\$0.00
High Density/Mixed Use	641	0	1,346	21.5%	\$103,998	\$162	\$0.00
Total Residential	2,393	0	6,253	100.0%	\$483,000		
Nonresidential Land Uses							
Retail	0	828,729	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	373,745	0	0.0%	\$0	\$0	\$0.00
Office	0	40,511	0	0.0%	\$0	\$0	\$0.00
Industrial	0	738,778	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	1,981,762	0	0.0%	\$0		
Total [3]	2,393	1,981,762	6,253	100.0%	\$483,000		

fire_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-12 for total cost.

E-26

**Table E-13
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Fire Protection Services**

Item	Buildout						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B*1,000</i>
Residential Land Uses [2]							
Rural	371	0	1,039	5.1%	\$77,127	\$208	\$0.00
Low Density	3,233	0	9,054	44.3%	\$672,103	\$208	\$0.00
Medium Density	2,189	0	6,130	30.0%	\$455,067	\$208	\$0.00
High Density/Mixed Use	2,012	0	4,226	20.7%	\$313,703	\$156	\$0.00
Total Residential	7,805	0	20,449	100.0%	\$1,518,000		
Nonresidential Land Uses							
Retail	0	2,017,917	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	743,569	0	0.0%	\$0	\$0	\$0.00
Office	0	1,347,311	0	0.0%	\$0	\$0	\$0.00
Industrial	0	3,817,598	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	7,926,395	0	0.0%	\$0		
Total [3]	7,805	7,926,395	20,449	100.0%	\$1,518,000		

fire_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-12 for total cost.

E-27

**Table E-14
Dunnigan Specific Plan
Public Services Financing Plan
Estimated Annual Law Enforcement Service Costs**

Law Enforcement Services

Item	Assumption/Source	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Project Population	Table A-3	6,253	6,253	20,449
County Service Standard: Sworn Officers [1]	1.75 per 1,000 residents	10.9	10.9	35.8
Total Officers (Rounded)		11	11	36
Net Expenditures per Sworn Officer [2]				
Unincorporated Area Functions	\$90,739	\$998,125	\$998,125	\$3,266,591
Total Net Annual Costs (Rounded)		\$998,125	\$998,125	\$3,266,591
Less County General Fund Expenditures	Table C-2	(\$810,850)	(\$899,442)	(\$2,945,379)
Total Net Annual Costs Less GF Expenditures		\$187,275	\$98,683	\$321,212

law_cost

Source: Yolo County; BAE; EPS.

[1] Based on County service standard identified in BAE General Plan Economic Evaluation report. Current (FY 2012-13) service standard is 38 Patrol FTE/ 25,186 unincorporated County population or 1.5 FTE per 1,000 service population.

[2] Net expenditures based on 38.0 Patrol FTE per the Yolo County FY 2012-13 Budget and net unincorporated public protection expenditures shown in Table C-1.

E-28

**Table E-15
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Law Enforcement Services**

Item	Phase 1 Residential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
Formula	A	B	C	D	E = Total Cost*D	F = E/A	G = E/B*1,000
Residential Land Uses [2]							
Rural	89	0	249	4.0%	\$7,465	\$84	\$0.00
Low Density	1,086	0	3,041	48.6%	\$91,090	\$84	\$0.00
Medium Density	577	0	1,616	25.8%	\$48,397	\$84	\$0.00
High Density/Mixed Use	641	0	1,346	21.5%	\$40,323	\$63	\$0.00
Total Residential	2,393	0	6,253	100.0%	\$187,275		
Nonresidential Land Uses							
Retail	0	0	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	0	0	0.0%	\$0	\$0	\$0.00
Office	0	0	0	0.0%	\$0	\$0	\$0.00
Industrial	0	0	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	0	0	0.0%	\$0		
Total [3]	2,393	0	6,253	100.0%	\$187,275		

law_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-14 for total cost.

E-29

**Table E-15
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Law Enforcement Services**

Item	Phase 1 Residential and Nonresidential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
Formula	A	B	C	D	E = Total Cost*D	F = E/A	G = E/B*1,000
Residential Land Uses [2]							
Rural	89	0	249	4.0%	\$3,934	\$44	\$0.00
Low Density	1,086	0	3,041	48.6%	\$47,999	\$44	\$0.00
Medium Density	577	0	1,616	25.8%	\$25,502	\$44	\$0.00
High Density/Mixed Use	641	0	1,346	21.5%	\$21,248	\$33	\$0.00
Total Residential	2,393	0	6,253	100.0%	\$98,683		
Nonresidential Land Uses							
Retail	0	828,729	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	373,745	0	0.0%	\$0	\$0	\$0.00
Office	0	40,511	0	0.0%	\$0	\$0	\$0.00
Industrial	0	738,778	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	1,981,762	0	0.0%	\$0		
Total [3]	2,393	1,981,762	6,253	100.0%	\$98,683		

law_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-14 for total cost.

E-30

**Table E-15
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Law Enforcement Services**

Item	Buildout						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
Formula	A	B	C	D	E = Total Cost*D	F = E/A	G = E/B*1,000
Residential Land Uses [2]							
Rural	371	0	1,039	5.1%	\$16,320	\$44	\$0.00
Low Density	3,233	0	9,054	44.3%	\$142,218	\$44	\$0.00
Medium Density	2,189	0	6,130	30.0%	\$96,293	\$44	\$0.00
High Density/Mixed Use	2,012	0	4,226	20.7%	\$66,380	\$33	\$0.00
Total Residential	7,805	0	20,449	100.0%	\$321,212		
Nonresidential Land Uses							
Retail	0	2,017,917	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	743,569	0	0.0%	\$0	\$0	\$0.00
Office	0	1,347,311	0	0.0%	\$0	\$0	\$0.00
Industrial	0	3,817,598	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	7,926,395	0	0.0%	\$0		
Total [3]	7,805	7,926,395	20,449	100.0%	\$321,212		

law_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-14 for total cost.

E-31

**Table E-16
Dunnigan Specific Plan
Public Services Financing Plan
Estimated Annual Economic Development Service Costs**

Economic Development Services
--

Item	Assumption/Source	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Full Time Equivalents (FTEs) to Serve Project [1]	1.0	1.0	1.0	1.0
Expenditure per FTE [2]	\$95,016	\$95,016	\$95,016	\$95,016
Total Annual Costs (Rounded)		\$95,016	\$95,016	\$95,016

ed_cost

Source: Yolo County; EPS.

[1] Preliminary estimate.

[2] Expenditure per FTE based on high range of Principal Planner monthly salary shown in the FY 2012-13 Yolo County budget.

**Table E-17
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Economic Development Svcs**

Item	Phase 1 Residential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
Formula	A	B	C	D	E = Total Cost*D	F = E/A	G = E/B*1,000
Residential Land Uses [2]							
Rural	89	0	249	4.0%	\$3,787	\$43	\$0.00
Low Density	1,086	0	3,041	48.6%	\$46,215	\$43	\$0.00
Medium Density	577	0	1,616	25.8%	\$24,555	\$43	\$0.00
High Density/Mixed Use	641	0	1,346	21.5%	\$20,459	\$32	\$0.00
Total Residential	2,393	0	6,253	100.0%	\$95,016		
Nonresidential Land Uses							
Retail	0	0	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	0	0	0.0%	\$0	\$0	\$0.00
Office	0	0	0	0.0%	\$0	\$0	\$0.00
Industrial	0	0	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	0	0	0.0%	\$0		
Total [3]	2,393	0	6,253	100.0%	\$95,016		

ed_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-16 for total cost.

E-33

**Table E-17
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Economic Development Svcs**

Item	Phase 1 Residential and Nonresidential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
Formula	A	B	C	D	E = Total Cost*D	F = E/A	G = E/B*1,000
Residential Land Uses [2]							
Rural	89	0	249	4.0%	\$3,787	\$43	\$0.00
Low Density	1,086	0	3,041	48.6%	\$46,215	\$43	\$0.00
Medium Density	577	0	1,616	25.8%	\$24,555	\$43	\$0.00
High Density/Mixed Use	641	0	1,346	21.5%	\$20,459	\$32	\$0.00
Total Residential	2,393	0	6,253	100.0%	\$95,016		
Nonresidential Land Uses							
Retail	0	828,729	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	373,745	0	0.0%	\$0	\$0	\$0.00
Office	0	40,511	0	0.0%	\$0	\$0	\$0.00
Industrial	0	738,778	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	1,981,762	0	0.0%	\$0		
Total [3]	2,393	1,981,762	6,253	100.0%	\$95,016		

ed_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-16 for total cost.

E-34

**Table E-17
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Economic Development Svcs**

Item	Buildout						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
Formula	A	B	C	D	E = Total Cost*D	F = E/A	G = E/B*1,000
Residential Land Uses [2]							
Rural	371	0	1,039	5.1%	\$4,828	\$13	\$0.00
Low Density	3,233	0	9,054	44.3%	\$42,069	\$13	\$0.00
Medium Density	2,189	0	6,130	30.0%	\$28,484	\$13	\$0.00
High Density/Mixed Use	2,012	0	4,226	20.7%	\$19,636	\$10	\$0.00
Total Residential	7,805	0	20,449	100.0%	\$95,016		
Nonresidential Land Uses							
Retail	0	2,017,917	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	743,569	0	0.0%	\$0	\$0	\$0.00
Office	0	1,347,311	0	0.0%	\$0	\$0	\$0.00
Industrial	0	3,817,598	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	7,926,395	0	0.0%	\$0		
Total [3]	7,805	7,926,395	20,449	100.0%	\$95,016		

ed_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-16 for total cost.

E-35

**Table E-18
Dunnigan Specific Plan
Public Services Financing Plan
Estimated Annual Road Maintenance Costs**

Road Maintenance

Item	Maintenance Schedule	Frequency per Maint. Cycle	Cost per Lane Mile [1]	Annual Amortized Cost per Lane Mile	Percentage funded by Local Revenue Sources	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Lane Miles [2]								
Intract Roads						15.5	29.8	43.8
Backbone Roads						4.8	14.1	17.9
Intract Roads <i>30-Year Cycle</i>								
Surface Maintenance	Years 5, 10, 20, & 25	4	\$25,000	\$3,333	100%	\$51,501	\$99,329	\$146,090
Rehabilitation	Year 15	1	\$180,000	\$6,000	100%	\$92,702	\$178,792	\$262,961
Reconstruction	Year 30	1	\$550,000	\$18,333	50%	\$141,628	\$273,155	\$401,747
Total				\$27,667		\$285,832	\$551,275	\$810,798
Backbone Roads <i>20-Year Cycle</i>								
Surface Maintenance	Years 3, 6, 13 & 16	4	\$25,000	\$5,000	100%	\$24,247	\$70,550	\$89,652
Rehabilitation	Year 10	1	\$180,000	\$9,000	100%	\$43,645	\$126,990	\$161,374
Reconstruction	Year 20	1	\$550,000	\$27,500	50%	\$66,680	\$194,013	\$246,544
Total				\$41,500		\$134,572	\$391,554	\$497,571
Total Annual Project Road Maintenance Costs						\$420,404	\$942,829	\$1,308,369
Less Offsetting Road Fund Revenue [3]						(\$3,711)	(\$75,169)	(\$232,585)
Total Annual Project Road Maintenance Costs After Offsetting Revenue						\$416,693	\$867,660	\$1,075,784

Source: Cunningham Engineering Corporation; EPS.

[1] Estimate based on road maintenance costs for local streets and arterials and collectors reported by the City of Woodland, which is assumed to have costs that will be comparable to the Project.

[2] Provided by Cunningham Engineering Corporation as of May 2013.

[3] Base case: Road Fund surplus revenues used to offset annual estimated road maintenance costs.

road_cost

**Table E-19
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Road Maintenance**

Item	Phase 1 Residential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
Formula	A	B	C	D	E = Total Cost*D	F = E/A	G = E/B*1,000
Residential Land Uses [2]							
Rural	89	0	249	4.0%	\$16,610	\$187	\$0.00
Low Density	1,086	0	3,041	48.6%	\$202,678	\$187	\$0.00
Medium Density	577	0	1,616	25.8%	\$107,684	\$187	\$0.00
High Density/Mixed Use	641	0	1,346	21.5%	\$89,721	\$140	\$0.00
Total Residential	2,393	0	6,253	100.0%	\$416,693		
Nonresidential Land Uses							
Retail	0	0	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	0	0	0.0%	\$0	\$0	\$0.00
Office	0	0	0	0.0%	\$0	\$0	\$0.00
Industrial	0	0	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	0	0	0.0%	\$0		
Total [3]	2,393	0	6,253	100.0%	\$416,693		

road_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-18 for total cost.

E-37

**Table E-19
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Road Maintenance**

Item	Phase 1 Residential and Nonresidential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
Formula	A	B	C	D	E = Total Cost*D	F = E/A	G = E/B*1,000
Residential Land Uses [2]							
Rural	89	0	249	4.0%	\$34,586	\$389	\$0.00
Low Density	1,086	0	3,041	48.6%	\$422,026	\$389	\$0.00
Medium Density	577	0	1,616	25.8%	\$224,226	\$389	\$0.00
High Density/Mixed Use	641	0	1,346	21.5%	\$186,822	\$291	\$0.00
Total Residential	2,393	0	6,253	100.0%	\$867,660		
Nonresidential Land Uses							
Retail	0	828,729	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	373,745	0	0.0%	\$0	\$0	\$0.00
Office	0	40,511	0	0.0%	\$0	\$0	\$0.00
Industrial	0	738,778	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	1,981,762	0	0.0%	\$0		
Total [3]	2,393	1,981,762	6,253	100.0%	\$867,660		

road_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-18 for total cost.

E-38

**Table E-19
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Road Maintenance**

Item	Buildout						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B*1,000</i>
Residential Land Uses [2]							
Rural	371	0	1,039	5.1%	\$54,658	\$147	\$0.00
Low Density	3,233	0	9,054	44.3%	\$476,309	\$147	\$0.00
Medium Density	2,189	0	6,130	30.0%	\$322,499	\$147	\$0.00
High Density/Mixed Use	2,012	0	4,226	20.7%	\$222,317	\$110	\$0.00
Total Residential	7,805	0	20,449	100.0%	\$1,075,784		
Nonresidential Land Uses							
Retail	0	2,017,917	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	743,569	0	0.0%	\$0	\$0	\$0.00
Office	0	1,347,311	0	0.0%	\$0	\$0	\$0.00
Industrial	0	3,817,598	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	7,926,395	0	0.0%	\$0		
Total [3]	7,805	7,926,395	20,449	100.0%	\$1,075,784		

road_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-18 for total cost.

E-39

**Table E-20
Dunnigan Specific Plan
Public Services Financing Plan
Estimated Annual Transit Service Costs (2013\$)**

Transit Services

Item	Formula	Buildout Assumptions	Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
Net Annual Transit Costs per DUE [1]					
Annual Days of Operation	<i>a</i>	365			
Hours of Operation per Day	<i>b</i>	26			
Total Annual Hours of Operation	<i>c = a * b</i>	9,612			
Net Cost per Hour of Operation	<i>d = \$110</i>	\$110			
Total Net Annual Costs (Rounded)	<i>e = c * d</i>	\$1,060,000			
DUEs at Buildout	<i>f</i>	8,692			
Net Annual Transit Cost per DUE	<i>g = e / f</i>	\$122			
Cost Recovery per DUE	<i>h = g * 20%</i>	\$24			
Net Annual Transit Cost per DUE Less Cost Recovery	<i>i = g - h</i>	\$98			
Net Annual Transit Costs by Phase					
DUEs by Phase	<i>j</i>		2,393	2,654	8,692
Net Annual Cost per DUE	<i>i</i>	\$98			
Net Annual Transit Cost by Phase	<i>k = j * i</i>		\$233,000	\$259,000	\$848,000
Annual Transit Management Association (TMA) Costs					
TMA Case Study					
		<u>Stabilized Year Assumptions</u>			
Estimated Annual Cost: North Natomas TMA [2]	<i>l</i>	\$966,000			
Estimated Resident Population Served [3]	<i>m</i>	55,582			
Estimated Annual Cost per Capita	<i>n = l / m</i>	\$17			
Annual TMA Costs for Dunnigan SP					
Projected Population Served	<i>o</i>		6,253	6,253	20,449
Estimated Annual TMA Cost (Rounded)	<i>p = n * o</i>		\$109,000	\$109,000	\$355,000
Total Annual Transit Costs	<i>q = k + p</i>		\$342,000	\$368,000	\$1,203,000

transit_cost

Source: Yolo County Transportation District; North Natomas Transit Management Association; U.S. Census; EPS.

[1] Assumptions regarding hours of operation and the net cost per hour of operation provided by the Yolo County Transportation District for the proposed new Route 341 that will serve the Project.

[2] Estimated North Natomas TMA expenses provided by the NNTMA Executive Director (as of May 2013). The stabilized year reflects estimated expenses for the TMA in 2012. Current operational expenditures include the administration and operation of the following programs: a bike program; business outreach; an emergency ride home service; marketing; Bike and Walk to School program; Shuttle program; advocacy; and the salaries and benefits for four FTEs.

[3] Estimated population served reflects 2010 U.S. Census figures for the census tracts within the NNTMA.

E-40

**Table E-21
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Transit**

Item	Phase 1 Residential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
Formula	A	B	C	D	E = Total Cost*D	F = E/A	G = E/B*1,000
Residential Land Uses [2]							
Rural	89	0	249	4.0%	\$13,633	\$153	\$0.00
Low Density	1,086	0	3,041	48.6%	\$166,347	\$153	\$0.00
Medium Density	577	0	1,616	25.8%	\$88,382	\$153	\$0.00
High Density/Mixed Use	641	0	1,346	21.5%	\$73,639	\$115	\$0.00
Total Residential	2,393	0	6,253	100.0%	\$342,000		
Nonresidential Land Uses							
Retail	0	0	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	0	0	0.0%	\$0	\$0	\$0.00
Office	0	0	0	0.0%	\$0	\$0	\$0.00
Industrial	0	0	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	0	0	0.0%	\$0		
Total [3]	2,393	0	6,253	100.0%	\$342,000		

transit_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-20 for total cost.

E-41

**Table E-21
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Transit**

Item	Phase 1 Residential and Nonresidential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
Formula	A	B	C	D	E = Total Cost*D	F = E/A	G = E/B*1,000
Residential Land Uses [2]							
Rural	89	0	249	2.7%	\$10,028	\$113	\$0.00
Low Density	1,086	0	3,041	33.2%	\$122,359	\$113	\$0.00
Medium Density	577	0	1,616	17.7%	\$65,010	\$113	\$0.00
High Density/Mixed Use	641	0	1,346	14.7%	\$54,166	\$85	\$0.00
Total Residential	2,393	0	6,253	68.4%	\$251,564		
Nonresidential Land Uses							
Retail	0	828,729	1,750	19.1%	\$70,419	\$0	\$84.97
Mixed Use	0	373,745	658	7.2%	\$26,465	\$0	\$70.81
Office	0	40,511	62	0.7%	\$2,494	\$0	\$61.57
Industrial	0	738,778	424	4.6%	\$17,059	\$0	\$23.09
Total Nonresidential	0	1,981,762	2,894	31.6%	\$116,436		
Total [3]	2,393	1,981,762	9,147	100.0%	\$368,000		

transit_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-20 for total cost.

E-42

**Table E-21
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
Transit**

Item	Buildout						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
Formula	A	B	C	D	E = Total Cost*D	F = E/A	G = E/B*1,000
Residential Land Uses [2]							
Rural	371	0	1,039	3.4%	\$41,288	\$111	\$0.00
Low Density	3,233	0	9,054	29.9%	\$359,793	\$111	\$0.00
Medium Density	2,189	0	6,130	20.3%	\$243,609	\$111	\$0.00
High Density/Mixed Use	2,012	0	4,226	14.0%	\$167,933	\$83	\$0.00
Total Residential	7,805	0	20,449	67.5%	\$812,622		
Nonresidential Land Uses							
Retail	0	2,017,917	4,262	14.1%	\$169,363	\$0	\$83.93
Mixed Use	0	743,569	1,309	4.3%	\$52,006	\$0	\$69.94
Office	0	1,347,311	2,062	6.8%	\$81,941	\$0	\$60.82
Industrial	0	3,817,598	2,191	7.2%	\$87,068	\$0	\$22.81
Total Nonresidential	0	7,926,395	9,824	32.5%	\$390,378		
Total [3]	7,805	7,926,395	30,273	100.0%	\$1,203,000		

transit_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-20 for total cost.

E-43

**Table E-22
Dunnigan Specific Plan
Public Services Financing Plan
Estimated Annual CSD Administration Costs (2013\$)**

CSD Administration

Item	Notes	CSD Cost Assumptions		Phase 1 Residential	Phase 1 Residential and Nonresidential	Land Use at Buildout
		Initial CSD Startup (Phase 1)	Stabilization and Buildout			
CSD Administration Budget						
Board of Directors Annual Stipend (5 Members)		\$600 per member	\$600 per member	\$3,000	\$3,000	\$3,000
Salaries, Wages, and Fringe Benefits						
CSD Manager (contract position)	[1]	0.5 FTE	1.0 FTE	\$58,000	\$58,000	\$116,000
CSD Administrative Assistant	[2]	0.5 FTE	1.0 FTE	\$29,000	\$29,000	\$58,000
CSD Attorney	[3]	0.4 FTE	0.5 FTE	\$54,375	\$54,375	\$72,500
Subtotal Salaries, Wages, and Fringe Benefits				\$141,375	\$141,375	\$246,500
Contracts, Services, and Supplies						
Accounting and Business Services		\$1,500 per month	\$1,500 per month	\$18,000	\$18,000	\$18,000
Auditing Services		\$10,000 annually	\$10,000 annually	\$10,000	\$10,000	\$10,000
Office Expenses		\$500 per month	\$750 per month	\$6,000	\$6,000	\$9,000
Meeting Room Rental		\$200 per month	\$200 per month	\$2,400	\$2,400	\$2,400
Board Agenda Processing		\$500 per month	\$500 per month	\$6,000	\$6,000	\$6,000
Subtotal Contracts, Services, and Supplies				\$42,400	\$42,400	\$45,400
Subtotal CSD Administration Budget				\$186,775	\$186,775	\$294,900
Contingency	[4]	50% of total budget	15% of total budget	\$93,388	\$93,388	\$44,235
Total CSD Administration Budget (Rounded)				\$280,200	\$280,200	\$339,100
Less Other Overlapping Administrative Costs						
Recreation Services Administration	[5]	10% of total cost	10% of total cost	(\$14,000)	(\$14,000)	(\$46,000)
Economic Development Staff Position	[6]	20% of total cost	10% of total cost	(\$19,003)	(\$19,003)	(\$9,502)
Transit Management Association Administration	[7]	30% of total cost	10% of total cost	(\$32,700)	(\$32,700)	(\$35,500)
Less Other Overlapping Admin. Costs				(\$65,703)	(\$65,703)	(\$91,002)
Total Net Annual CSD Administration Costs (Rounded)				\$214,000	\$214,000	\$248,000

csd_cost

Source: EPS.

- [1] Full position assumes \$80,000 annual salary with an additional 45% in benefits.
- [2] Full position assumes \$40,000 annual salary with an additional 45% in benefits.
- [3] Full position assumes \$1000,000 annual salary with an additional 45% in benefits.
- [4] Contingency assumed to be higher in the first three years of operations because of the potential for unexpected costs.
- [5] It is assumed that the CSD staff will also perform some duties associated with the administration of recreation services. Thus, a portion of the total annual cost has been deducted to avoid double-counting costs shown in Table E-4.
- [6] It is assumed that the CSD staff will also perform some duties associated with an economic development staff person. Thus, a portion of the total annual cost has been deducted to avoid double-counting costs shown in Table E-16.
- [7] It is assumed that the CSD staff will also perform some duties associated with the TMA. Thus, a portion of the total annual cost has been deducted to avoid double-counting costs shown in Table E-20.

Table E-23
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
CSD Administration

Item	Phase 1 Residential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B*1,000</i>
Residential Land Uses [2]							
Rural	89	0	249	4.0%	\$8,530	\$96	\$0.00
Low Density	1,086	0	3,041	48.6%	\$104,089	\$96	\$0.00
Medium Density	577	0	1,616	25.8%	\$55,303	\$96	\$0.00
High Density/Mixed Use	641	0	1,346	21.5%	\$46,078	\$72	\$0.00
Total Residential	2,393	0	6,253	100.0%	\$214,000		
Nonresidential Land Uses							
Retail	0	0	0	0.0%	\$0	\$0	\$0.00
Mixed Use	0	0	0	0.0%	\$0	\$0	\$0.00
Office	0	0	0	0.0%	\$0	\$0	\$0.00
Industrial	0	0	0	0.0%	\$0	\$0	\$0.00
Total Nonresidential	0	0	0	0.0%	\$0		
Total [3]	2,393	0	6,253	100.0%	\$214,000		

csd_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-22 for total cost.

E-45

Table E-23
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
CSD Administration

Item	Phase 1 Residential and Nonresidential						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B*1,000</i>
Residential Land Uses [2]							
Rural	89	0	249	2.7%	\$5,831	\$66	\$0.00
Low Density	1,086	0	3,041	33.2%	\$71,155	\$66	\$0.00
Medium Density	577	0	1,616	17.7%	\$37,805	\$66	\$0.00
High Density/Mixed Use	641	0	1,346	14.7%	\$31,499	\$49	\$0.00
Total Residential	2,393	0	6,253	68.4%	\$146,290		
Nonresidential Land Uses							
Retail	0	828,729	1,750	19.1%	\$40,950	\$0	\$49.41
Mixed Use	0	373,745	658	7.2%	\$15,390	\$0	\$41.18
Office	0	40,511	62	0.7%	\$1,451	\$0	\$35.81
Industrial	0	738,778	424	4.6%	\$9,920	\$0	\$13.43
Total Nonresidential	0	1,981,762	2,894	46.3%	\$67,710		
Total [3]	2,393	1,981,762	9,147	100.0%	\$214,000		

csd_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-22 for total cost.

E-46

Table E-23
Dunnigan Specific Plan
Public Services Financing Plan
Annual Services Cost Allocation --
CSD Administration

Item	Buildout						
	Residential Units [1]	Nonres. Building Sq. Ft. [1]	Persons Served [2]	Distribution of Persons Served	Net Cost Assignment	Per Unit	Per 1,000 Sq. Ft.
<i>Formula</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E = Total Cost*D</i>	<i>F = E/A</i>	<i>G = E/B*1,000</i>
Residential Land Uses [2]							
Rural	371	0	1,039	3.4%	\$8,512	\$23	\$0.00
Low Density	3,233	0	9,054	29.9%	\$74,172	\$23	\$0.00
Medium Density	2,189	0	6,130	20.3%	\$50,220	\$23	\$0.00
High Density/Mixed Use	2,012	0	4,226	14.0%	\$34,620	\$17	\$0.00
Total Residential	7,805	0	20,449	67.5%	\$167,523		
Nonresidential Land Uses							
Retail	0	2,017,917	4,262	14.1%	\$34,914	\$0	\$17.30
Mixed Use	0	743,569	1,309	4.3%	\$10,721	\$0	\$14.42
Office	0	1,347,311	2,062	6.8%	\$16,892	\$0	\$12.54
Industrial	0	3,817,598	2,191	7.2%	\$17,949	\$0	\$4.70
Total Nonresidential	0	7,926,395	9,824	157.1%	\$80,477		
Total [3]	7,805	7,926,395	30,273	100.0%	\$248,000		

csd_alloc

Sources: EPS.

[1] See Table A-2.

[2] See Table A-6.

[3] See Table E-22 for total cost.

E-47

**Table E-24
Dunnigan Specific Plan
Public Services Financing Plan
Potential Urban Service Levels**

Urban Services	Preliminary Estimated Level of Service	Notes/Source
General Fund Urban Services -General Government -Health and Human Services -Land, Education, and Recreation Services	Encompasses the following County services: administrative, legal, financial, educational, technological, health and welfare, building, and planning.	
Road Fund Services Road Maintenance	Overall maintenance and repair of County roads, bridges, guardrails, signs, etc. Maintain at least a LOS E within the Dunnigan Specific Plan. Funding is anticipated to be derived from the Road Fund and proposed Community Services District (CSD).	GP Policies CI-3.1, CI-3.2
Other Urban Services Park and Open Space Maintenance	The neighborhood and community park requirement is 5 acres per 1,000 population. Park maintenance includes the inspection, repair and replacement of park facilities and maintenance of park land including turf, irrigation, playgrounds, and lighting and sport facilities. The open space (resource park) requirement is 20 acres per 1,000 population. Open space parks generally are characterized by passive or low maintenance uses. A trail system will be developed and maintained to provide access to the open space recreation opportunities.	GP Policy PF-3.1, PF-3.2 GP Policies CO-1.10, CO-1.11
Recreation Services	Recreation services will be available at parks and town facilities.	GP Policy PF-3.2
Drainage Maintenance	Develop and maintain a municipal storm drainage system to serve the entire town. The drainage system will provide minimum 200-year flood protection for all areas of town.	GP Table LU-11 GP Policies PF-1.8, PF-2
Landscape and Lighting Maintenance	Landscaping and lighting services include maintenance of public landscaping in right of way areas and maintenance of streetlights, irrigation systems, water features, walls, and fences.	Cunningham Engineering
Library Services	Maintenance of a branch library of at least 17,000 sq. ft. based on the County library building size standard of 0.75 to 1.0 sq. ft. of library space per capita.	GP Policies PF-7.1 and PF-7.2, PF-A38
Fire Protection Services	Two fire stations and a professional fire department are anticipated to serve future growth. The fire district will be encouraged to provide an average emergency response time of 9 minutes at least 90% of the time and to maintain an overall fire insurance (ISO) public protection classification (PPC) of Rural 7 or better.	GP Policies PF-5.3 through PF-5.8
Law Enforcement Services	Yolo County Sheriff has a minimum service level of 1.75 sworn officers per 1,000 population in the unincorporated areas, plus the facilities, equipment, and non-uniformed personnel to support that ratio.	GP Policy PF-4.1, PF 4.2, PF-4.3
Economic Development Services	The Project will provide funding for one economic development staffing position for the purpose of bolstering economic development opportunities for the Project area.	Public Services Plan
Road Maintenance	Overall maintenance and repair of County roads, bridges, guardrails, signs, etc. Maintain at least a LOS E within the Dunnigan Specific Plan. Funding is anticipated to be derived from the Road Fund and proposed CSD.	GP Policies CI-3.1, CI-3.2
Transit Services	The Yolo County Transportation District (YCTD) currently provides twice a week YOLOBUS service between Woodland and Dunnigan. The YCTD does not project increases in service at this time. Level of service standards for the DSP are still being developed.	GP Circulation Element GP Action CI-A6
CSD Administration	Urban services will be delivered by a combination of County departments and a proposed Community Services District (CSD) to serve the Project. Initially appointed by County Board of Supervisors, the CSD Board of Directors would hire a General Manager, administrative assistant, and legal counsel to assist in the administration of urban services to the Project.	GP Policy PF-12.12

summ

Source: EPS.

CI: Circulation
CO: Conservation and Open Space
CSD: Community Services District

GP: General Plan
LU: Land Use
PF: Public Facilities