

APPENDIX E

Fiscal Impact Analysis Methodology And Background Materials

The fiscal impact analysis of Grass Valley's policy options as they relate to the development of the SDA project areas can be segmented into two separate analysis. First, there is an analysis of developing infill properties within the existing City Limits, which generally cost less to serve. Second, there is an analysis of new development within the SDA project areas, which will generate larger revenues because of higher values, and will be more costly to service. The methods used to analyze the fiscal impacts of both the existing infill properties, and the new development proposed at the SDA project areas are summarized below.

E.1 Methods Used to Quantify the Fiscal Impacts of Developing Infill Properties

City government uses a variety of revenue sources to fund the operation of local services and the construction of public facilities. Some of these revenue sources are more affected by the land use mix in the City than are others. For example, property taxes and sales taxes are directly related to the type of property and the business mix in the City. On the other hand, the City's receipt of federal Community Development Block Grant funds is affected by the socioeconomic characteristics of the City but is not a function of the land use mix.

Also, the Grass Valley City Council has the ability to set certain tax rates and fees, such as the business license tax rate or building permit fees. However, the Council has only limited authority to set other tax rates, such as the property tax or the sales tax, or to apply additional taxes or fees, without the consent of a simple majority or a supermajority of electors responding in an election. In considering the effect of existing and future land uses on the City budget, it is important to sort out the types of revenue and costs that are most pertinent.

In general, it is most important to isolate the effect of development on revenues which the City has less ability to raise, such as general taxes, than on direct charges for services which can be increased to meet rising costs as necessary. Consequently, the analysis is focused more on services funded by general tax revenues, such as the property tax and the sales tax among others, than on services funded by direct charges such as the water and sewer enterprise funds, building permit and plan check fees, or other fees charged directly to customers at City Hall. It is assumed that fees charged for specific services are adequate to cover the costs of those services.¹

¹ A more in-depth study of City operations would be necessary to verify this assumption. However, if it is not the case, it is within the authority of the City Council to adjust the fee schedules.

Existing Land Uses

The fiscal impact analysis also addresses the effect of land use, including related population and business activity, on municipal operating costs and revenues. The land uses that have been programmed into the fiscal model as shown in Table E-1. The assessed value figures have been estimated by matching County Assessor land use data files to the City's land use data used in the Baseline Report.

**TABLE E-1
Existing Land Uses In Grass Valley, 2004**

Land Use	Units	Population
Residential		
Single Family Res	2,660	6,332
2 - 4 Res Units	743	1,473
5+ Res Units	1,439	2,850
Condominium	256	527
Other Res	692	818
Total Residential	5,790	12,000
Non-Residential	Sq.Ft.	Employment
Business Park	805,860	1,334
Retail Commercial	1,058,769	1,787
Other Commercial	698,790	1,738
Light Industrial	384,112	1,172
Office	475,152	1,112
Other Land Uses	449,104	2,501
Total Non-Residential	3,065,927	9,644

Budget Overview

The total actual expenditures according to the Fiscal Year 2002-2003 Audited Financial Statement for the City of Grass Valley are \$15,535,452—of which about 51 percent are for the General Fund and the remainder are for capital improvement projects, enterprise funds such as water and sewer services, redevelopment, and other special revenue funds.² Estimated General Fund expenditures for the 2002-2003 fiscal year are \$7,989,178 while revenues are \$7,645,297, augmented by \$696,533 in transfers from other funds. The top two revenue categories – General Sales Tax (\$3,881,370) and Property Tax (\$1,436,406) – account for nearly 70 percent of General Fund revenues. On the expenditure side, Police (\$2,685,702), Fire (\$1,162,943), and General Government (\$1,364,770) account for about 65 percent of all service costs.

Budget Adjustments

In developing the fiscal impact model, some adjustments were made to the original budget figures, as shown in Table E-2, in order to account for budget items that are not annually

² Fiscal year 20002-2003 is the most recent period for which audited revenue and cost data are available.

recurring (the detailed adjustments are listed in the Appendix). On the revenue side, these include intergovernmental grants (e.g. police grants), fees for zoning and building activities, and construction-related permits. On the cost side, the value of development-related fees and permits are deducted from the budgets of the planning and building departments. These adjustments are made for development-related costs and revenues because they typically occur at the building, planning and construction phase and do not represent an ongoing cost of government services once the buildings are completed. Similarly, other outside sources of funds that are not related to land use activity are deducted, as well as all capital project costs.

The total General Fund Budget after adjustments (i.e. net revenue) is \$7,319,047 for 2002-03, and adjusted General Fund expenditures are \$6,879,292.

Major Revenues Calculations by Land use

The two major revenue categories of property tax and sales tax were allocated among the various land uses based on actual records of assessed value and tax receipts. In addition, transient occupancy tax is generated exclusively by lodging facilities. Other revenues are allocated on a per capita basis as displayed in Table E-2, and discussed below.

TABLE E-2
Grass Valley General Fund Budget, 2002-2003

REVENUES	BUDGET	ADJUSTMENTS	NET BASIS
GENERAL FUND			
Property Tax (Sec & Unsec)	\$1,436,406		\$1,436,406
General Sales Tax	3,881,370		3,881,370
Hotel-Motel Trans Tax	196,450		196,450
PG&E Franchise Tax	83,779		83,779
Solid Waste Franchise	36,079		36,079
Cable TV Franchise	94,501		94,501
Business License Tax	143,459		143,459
Motor Vehicle Lic Fees	720,569		720,569
Planning Fees	63,987	63,987	0
Fire Services Fees	60,712	42,753	17,959
Eng./ PW Fees	42,115	34,785	7,330
Animal Shelter Fees	37,044	27,000	10,044
Police Fees	158,440	84,574	73,866
Parks Fees	68,973	3,749	65,224
Misc Revenue	151,161	72,672	78,489
Water Fund	112,000		112,000
Sewer Fund	144,000		144,000
Interest Earnings	214,522		214,522
General Fund Subtotal	7,645,567	379,520	7,316,047
Gas Tax (to Gen. Fund)	3,000		3,000
SUBTOTAL	7,648,567	379,520	7,319,047
EXPENDITURES			
General Government	1,364,770		1,364,770
Police (incl Training)	2,685,702	259,070	2,426,632
Animal Control	172,676	27,000	145,676
Fire	1,162,943	42,753	1,120,190
Community Development	440,424	63,987	376,437
Streets	499,980	29,000	470,980
Engineering	217,200	34,785	182,415
Other Public Works	319,456	155	319,301
Parks & Rec (excl Maintenance)	157,062	3,479	153,583
Parks Maintenance	331,768	12,460	319,308
SUBTOTAL	7,351,981	472,689	6,879,292
TOTAL NET	\$296,586	(\$143,169)	\$439,755

Source: City of Grass Valley Fiscal Year 2002/2003 Audited Financial Statement.

Property Tax Revenues

The City receives a portion of every property tax dollar paid by property owners within the city's boundaries. In the core of the city this proportion is as high 27 percent, but in more recently annexed areas the City's share is about 12 percent.³ In between these extremes, the proportions decrease as the distance from the core increases (see Figure E-1 and the chart below). The City has adopted a tax sharing agreement with Nevada County that provides for both property tax and sales tax sharing for future annexation areas.

Tax Allocation Code	Map Color	City Tax Percentage
1072	dark green	27
1000	blue	26
1006	purple	22
1073	yellow	20
1056	red	19
1054	light green	14
1051	turquoise	13
1061	orange	12

For the present analysis, the distribution of property tax revenue across the various land uses was based on an analysis of assessed valuation (AV) data obtained from the Nevada County. This data set includes over 3,500 records with detailed parcel information such as owner name and address, site address, valuation, and a set of land use codes used by the Nevada County Assessor. The analysis involved sorting the data by land use and, in some cases, site address in order to calculate the total assessed valuation by land use. The results of this analysis are summarized in Table E-3 below.

Residential properties generate about two-thirds of the property tax for the City, followed by retail commercial at about 10 percent of the total.

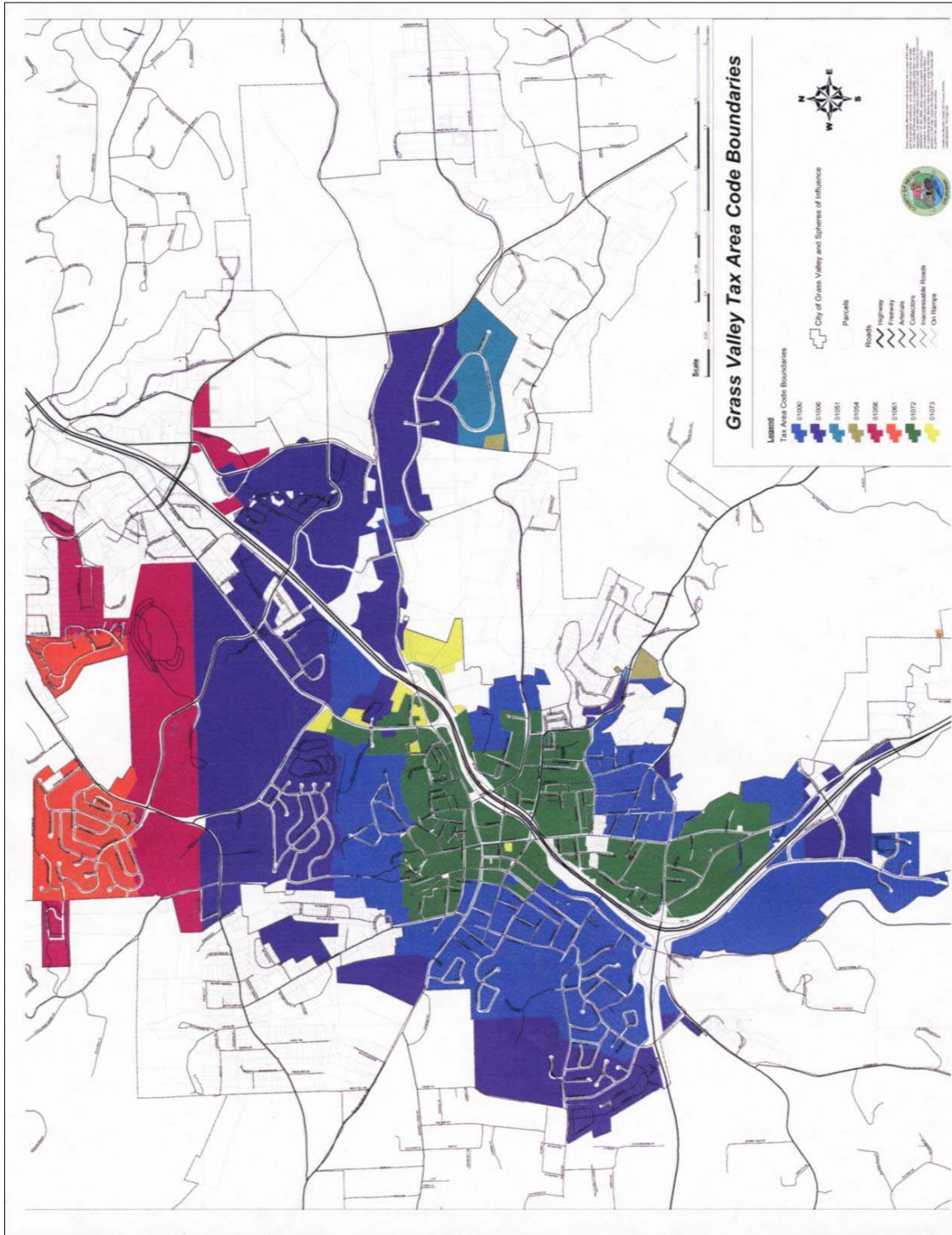
³ The amount of tax the City receives is reduced by about three percent for the State Educational Revenue Augmentation Fund (ERAF).

TABLE E-3
Distribution of Assessed Value by Land Use

Land Use	Assessed Value	Percent
Vacant	\$63,160,754	6.9%
Residential		
Single Family Res	\$400,179,973	43.8%
2 - 4 Res Units	\$3,553,435	0.4%
5+ Res Units	\$69,821,174	7.6%
Condominium	\$87,577,658	9.6%
Other Res	\$58,377,357	6.4%
Total Residential	\$619,509,597	67.7%
Non-Residential		
Business Park	\$42,736,780	4.7%
Retail Commercial	\$91,078,996	10.0%
Other Commercial	\$18,625,440	2.0%
Light Industrial	\$21,876,148	2.4%
Office	\$40,592,888	4.4%
Other Land Uses	\$16,831,209	1.8%
Total Non-Residential	\$231,741,461	25.3%
TOTAL	\$914,411,812	100.0%

Source: ADE, Inc., based on property records provided by the Nevada County Assessor.

FIGURE E-1
Grass Valley Tax Area Code Boundaries



General Sales Tax

The City receives one percent of every dollar spent within the city's boundaries on taxable products. An additional .25 percent sales tax is collected by the Nevada County Transportation Commission for use on transit and para-transit services. Taxable transactions occur not only at retail stores, but at industrial and distribution establishments as well. ADE obtained records of current sales tax receipts for major tax accounts in the City. The database included about 80 percent of total sales tax receipts. Table E-4 indicates the land use distribution of the sales tax revenues, proportioned to the full sales tax revenue received for the 2002-2003 fiscal year.

TABLE E-4
Estimated Sales Tax Distribution

Land Use	Sales Tax	Percent
Business Park	\$15,720	0.4%
Retail Commercial	3,532,509	91.0%
Other Commercial	289,383	7.5%
Light Industrial	15,289	0.4%
Office	0	0.0%
Other	28,468	0.7%
Total	\$3,881,369	100.0%

Source: ADE, Inc., based on records provided by HdL, Inc.

More than 90 percent of Grass Valley's sales tax revenue is derived from retail establishments, and 7.5 percent are from taxable transactions at other commercial businesses. The remaining few percent is divided into the other categories as above.

The retail leakage analysis summarized in Chapter 5 indicates that Grass Valley is a regional retail center, attracting sales from well beyond its own resident population. The figures in the report suggest that 75 to 80 percent of taxable retail sales are generated by non-residents of Grass Valley.

Transient Occupancy Tax (TOT) – Hotel/Motel Trans Tax Revenues

The TOT, also known as the Hotel/Motel Trans Tax, accrues to the City at the rate of 10 percent of room charges. For the 2002-2003 budget year, this is amounted to \$196,450.

Per Capita Costs and Revenues

In cases where specific information about the land use origin of certain revenues or costs could not be determined, we developed unit cost and revenue factors to apply to each land use. In the fiscal analysis, the resident population is generally given three times the weight of the employment base, on the basis that the resident population requires 24 hour services while jobs occupy eight-hour shifts per day. This results in a 75/25 percentage split between population and employment for a number of revenue and cost categories.

However, for some services the balance of service demands is different that this, as shown in Table E-5. Our research in other communities has shown that businesses generate a higher proportion of demand for electrical services and other utilities. Businesses also generate 100 percent of the business license tax (although an undetermined amount may come from home-based businesses). In addition, retail businesses tend to generate up to three times as much

demand for police services as do other businesses, due to the higher potential for shop lifting, burglary, robbery and related crimes.

On the other hand, state subventions such as the motor vehicle in lieu fee and the gas tax are allocated to cities based on formulas largely driven by the residential population. Certain other services—such as animal control, parks and recreation—are not affected much by the business community. In Grass Valley, however, it is estimated that 80 percent of the usage of recreation programs is by non-residents, although this is much lower for park usage per se.

Visitors play an important role in other services as well. It is estimated that tourists add 3,000 to 5,000 to the city population on most weekends. We estimate that this results in as much as 7.5 percent of police services devoted to traffic incidents and other calls for service related to tourists. Tourist travel in and through the city also affects emergency medical services, but these are largely provided by private ambulance services that are not reflected in the City budget. Thus, the revenue cost allocations for residential and non-residential uses shown in Table A-5 vary according to the estimated incidence on each revenue or service category.

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**TABLE E-5
General Fund Revenue/Cost Per Capita Factors**

Revenue Category	Residential		Non-Residential		Visitor Percentage
	Revenue/ Cost Allocation	Per Capita Revenue/ Cost Factor	Revenue/ Cost Allocation	Per Capita Revenue/ Cost Factor	
PG&E Franchise Tax	24%	\$1.68	76%	\$6.60	
Solid Waste Franchise	24%	\$0.72	76%	\$2.84	
Cable TV Franchise	59%	\$4.65	41%	\$4.02	
Business License Tax	0%	\$0.00	100%	\$14.88	
Motor Vehicle Lic Fees	100%	\$60.05	0%	\$0.00	
Fire Services Fees	5%	\$0.07	95%	\$1.77	
Eng./ PW Fees	75%	\$0.46	25%	\$0.19	
Animal Shelter Fees	100%	\$0.84	0%	\$0.00	
Police Fees	75%	\$4.62	25%	\$1.91	
Parks Fees	20%	\$1.09	0%	\$0.00	80%
Misc Revenue	75%	\$4.91	25%	\$2.03	
Water Fund	75%	\$7.00	25%	\$2.90	
Sewer Fund	60%	\$7.20	40%	\$5.97	
Gas Tax (to Gen. Fund)	100%	\$0.25	0%	\$0.00	
Cost Category					
General Government	75%	\$85.30	25%	\$35.38	
Police (incl Training)	67.5%	\$136.50	25%	\$62.91	7.5%
Animal Control	100%	\$12.14	0%	\$0.00	
Fire	90%	\$78.22	10%	\$10.81	
Community Development	75%	\$23.53	25%	\$9.76	
Streets	75%	\$29.44	25%	\$12.21	
Engineering	75%	\$11.40	25%	\$4.73	
Other Public Works	60%	\$15.97	40%	\$13.24	
Parks & Rec (excl Maintenance)	20%	\$2.56	0%	\$0.00	80%
Parks Maintenance	90%	\$23.95	0%	\$0.00	10%

Source: ADE, Inc., based on analysis of Grass Valley 2003-2004 Budget. Per capita factors based on total population of 12,000 and a total employment base of 9,644.

For its size, Grass Valley provides a very reasonable level of service for its residents. Table E-6 compares the City to all the other cities in California that range from 10,000 to 12,000 in population. The table shows the per capita revenue and cost figures, and Grass Valley is very close to the average for this group of cities. It ranks second in public safety expenditures per capita, reflecting the full service police department of the city.

TABLE E-6
Per Capita Revenue/Expenditure Comparison (FY 2001 – 2002)

ITEM		GRASS VALLEY	BEAUMONT	CLAYTON	FORTUNA	GRAND TERRACE	HEALDSBURG	HILLSBOROUGH	KING CITY
POPULATION		12,007	12,205	10,978	10,742	11,915	11,522	10,975	11,236
	Average								
TOTAL REVENUE	\$1,147	\$1,184	\$2,263	\$470	\$745	\$489	\$2,289	\$2,069	\$600
EXPENDITURES									
General Government	\$144	\$123	\$96	\$297	\$36	\$85	\$154	\$264	\$168
Public Safety	\$258	\$355	\$301	\$126	\$138	\$109	\$352	\$829	\$187
Transportation	\$148	\$53	\$79	\$120	\$62	\$63	\$254	\$168	\$85
Community Development	\$121	\$137	\$734	\$33	\$55	\$25	\$5	\$101	\$53
Health	\$147	\$285	\$159	\$4	\$145	\$74	\$151	\$235	\$46
Culture and Leisure	\$82	\$42	\$59	\$16	\$66	\$103	\$68	\$50	\$61
Public Utilities	\$166	\$86	\$0	\$0	\$128	\$0	\$1,144	\$343	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,065	\$1,082	\$1,429	\$597	\$630	\$459	\$2,127	\$1,990	\$601

		LATHROP	LIVINGSTON	LOS ALAMITOS	PARLIER	RIPON	SCOTTS VALLEY	SIERRA MADRE	TECHACHIPI
		11,586	10,830	11,718	12,058	11,155	11,600	10,855	11,101
	Average								
TOTAL REVENUE	\$1,147	\$1,344	\$1,422	\$1,130	\$532	\$1,326	\$967	\$961	\$565
EXPENDITURES									
General Government	\$144	\$172	\$89	\$127	\$87	\$214	\$186	\$120	\$80
Public Safety	\$258	\$227	\$200	\$310	\$107	\$214	\$278	\$274	\$125
Transportation	\$148	\$366	\$58	\$306	\$15	\$370	\$113	\$186	\$69
Community Development	\$121	\$87	\$20	\$64	\$88	\$314	\$76	\$48	\$101
Health	\$147	\$121	\$453	\$0	\$159	\$64	\$235	\$104	\$114
Culture and Leisure	\$82	\$130	\$116	\$188	\$22	\$104	\$119	\$154	\$9
Public Utilities	\$166	\$486	\$107	\$0	\$52	\$92	\$0	\$163	\$48
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,065	\$1,589	\$1,042	\$995	\$531	\$1,371	\$1,007	\$1,049	\$546

Source: ADE, Inc. based on State Controller's Office reports.

Fiscal Impacts of Servicing Existing Development by Land Use Type

The fiscal model calculates the revenues and costs associated with servicing the existing developed properties within the current City Limits. The analysis indicates that the retail commercial sector is very important to Grass Valley, generating \$3.5 million in net revenue while most other existing land uses generate a negative fiscal impact. The strength of the retail businesses is in drawing spending power from outside the community, boosting the economic power of the city's economy.

Fiscal Impacts of Servicing the Existing Residential Properties

Residential land uses generate a negative fiscal impact (Table E-7), although it should be recognized that households in the City generate nearly \$800,000 of the sales tax allocated to the retail commercial sector. This represents nearly 30 percent of the combined fiscal shortfall of the residential land uses, but does not eliminate the negative balance.

The critical dynamic operating here is the relationship between the value of the residential units and the size of the population they house. High value units generate more property tax and also higher incomes, which tends to increase sales taxes. On the other hand, if larger units house larger households, the higher population tends to increase city service demands on a per unit basis, although the socioeconomic level of the households also plays a role here. In Grass Valley, condominiums do relatively well because they tend to have higher assessed values and lower household sizes. Detached single-family units do better than apartments because of the higher real estate values, despite the fact that their household sizes tend to be larger. The average single-family unit assessed value in Grass Valley is about \$150,000. If the unit values were twice as high, and household-generated sales tax was allocated to the residential units, single family units would have a neutral fiscal impact.

**TABLE E-7
Vacant and Residential Fiscal Impacts**

	Vacant	Single Family Res	2 - 4 Res Units	5+ Res Units	Condo-minium	Other Res
REVENUES						
Property Tax (Sec & Unsec)	\$99,216	\$628,624	\$5,582	\$109,679	\$137,572	\$91,702
General Sales Tax		0	0	0	0	0
Hotel-Motel Trans Tax						
PG&E Franchise Tax		10,610	2,469	4,775	883	1,370
Solid Waste Franchise		4,569	1,063	2,056	380	590
Cable TV Franchise		29,422	6,845	13,241	2,449	3,798
Business License Tax		0	0	0	0	0
Motor Vehicle Lic Fees		380,238	88,469	171,124	31,648	49,091
Fire Services Fees		474	110	213	39	61
Eng./ PW Fees		2,901	675	1,306	241	375
Animal Shelter Fees		5,300	1,233	2,385	441	684
Police Fees		29,234	6,802	13,156	2,433	3,774
Parks Fees		6,884	1,602	3,098	573	889
Misc Revenue		31,063	7,227	13,980	2,585	4,010
Water Fund		44,326	10,313	19,949	3,689	5,723
Sewer Fund		45,593	10,608	20,519	3,795	5,886
Interest Earnings	2,996	36,863	4,329	11,359	5,642	5,078
General Fund Subtotal	102,212	1,256,100	147,327	386,840	192,372	173,031
Gas Tax (to Gen. Fund)		1,583	368	712	132	204
SUBTOTAL	102,212	1,256,684	147,696	387,552	192,504	173,255
EXPENDITURES						
General Government		540,133	125,671	243,083	44,956	69,734
Police (incl Training)		864,346	201,105	388,993	71,941	111,591
Animal Control		76,872	17,886	34,596	6,398	9,925
Fire	77,293	495,295	115,239	222,904	41,224	63,945
Community Development		148,982	34,663	67,048	12,400	19,234
Streets		186,399	43,369	83,888	15,514	24,065
Engineering		72,194	16,797	32,490	6,009	9,321
Other Public Works		101,095	23,522	45,497	8,414	13,052
Parks & Rec (excl Maintenance)		16,209	3,771	7,295	1,349	2,093
Parks Maintenance		151,646	35,283	68,247	12,622	19,578
SUBTOTAL	77,293	2,653,171	617,306	1,194,042	220,829	342,538
NET (COST)/REVENUE	\$24,919	(\$1,395,487)	(\$469,610)	(\$806,490)	(\$28,323)	(\$169,303)
NET (COST)/REVENUE PER UNIT		(\$525)	(\$632)	(\$560)	(\$111)	(\$243)

Fiscal Impacts of Servicing the Existing Residential Properties

The sales tax is the primary indicator of fiscal benefit by land use for Grass Valley. Retail and other commercial uses that generate significant sales taxes show a positive fiscal impact for the City while other business types do not (Table E-8). It is important to recognize, however, that fiscal benefit is not the only indicator of economic vitality. Industrial, business park and office uses tend to provide jobs with higher incomes that support the residential market and the household expenditures that drive the retail sector. In general, a higher ratio of jobs to housing in the community tends to be associated with stronger fiscal indicators. The Baseline Report indicates that Grass Valley has a ratio of 1.7 jobs per housing unit. This is a very healthy balance, given that the state as a whole has only 1.1 jobs per unit. The State Housing and Community Development Department has set a goal of 1.5 jobs per unit for communities statewide, so Grass Valley already exceeds this threshold. This has helped the City maintain a healthy fiscal balance. Nonetheless, the fiscal analysis underscores the fact that the strong commercial sector has the most direct beneficial impact on the City's budget.

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**TABLE E-8
Non-Residential Fiscal Impacts**

	Business Park	Retail Commercial	Other Commercial	Light Industrial	Office	Other Land Uses	Non-residents
REVENUES							
Property Tax (Sec & Unsec)	\$67,133	\$143,072	\$29,258	\$34,364	\$63,765	\$26,439	
General Sales Tax	15,720	3,532,509	289,383	15,289	0	28,468	[75% of retail]
Hotel-Motel Trans Tax							196,450
PG&E Franchise Tax	8,807	11,798	11,475	7,738	7,342	16,512	
Solid Waste Franchise	3,793	5,081	4,942	3,332	3,162	7,111	
Cable TV Franchise	5,359	7,179	6,983	4,709	4,468	10,048	
Business License Tax	19,844	26,582	25,854	17,434	16,542	37,204	
Motor Vehicle Lic Fees	0	0	0	0	0	0	
Fire Services Fees	2,360	3,161	3,075	2,073	1,967	4,424	
Eng./ PW Fees	253	340	330	223	211	475	
Animal Shelter Fees	0	0	0	0	0	0	
Police Fees	2,554	3,422	3,328	2,244	2,129	4,789	
Parks Fees	0	0	0	0	0	0	52,179
Misc Revenue	2,714	3,636	3,536	2,385	2,263	5,089	
Water Fund	3,873	5,188	5,046	3,403	3,229	7,261	
Sewer Fund	7,967	10,673	10,380	7,000	6,642	14,938	
Interest Earnings	4,239	113,311	11,884	3,025	3,373	4,914	7,507
General Fund Subtotal	144,618	3,865,953	405,473	103,219	115,091	167,672	256,137
Gas Tax (to Gen. Fund)	0	0	0	0	0	0	0
SUBTOTAL	144,618	3,865,953	405,473	103,219	115,091	167,672	256,137
EXPENDITURES							
General Government	47,195	63,222	61,488	41,464	39,341	88,482	
Police (incl Training)	61,226	246,050	79,768	53,791	51,037	117,787	181,997
Animal Control	0	0	0	0	0	0	
Fire	14,426	19,325	18,795	12,674	12,025	27,046	
Community Development	13,018	17,438	16,960	11,437	10,851	24,406	
Streets	16,287	21,818	21,219	14,309	13,577	30,535	
Engineering	6,308	8,450	8,219	5,542	5,167	11,827	
Other Public Works	17,667	23,666	23,017	15,521	14,727	33,122	
Parks & Rec (excl Maintenance)	0	0	0	0	0	0	122,866
Parks Maintenance	0	0	0	0	0	0	31,931
SUBTOTAL	176,126	399,969	229,466	154,738	146,816	330,204	336,795
NET (COST)/REVENUE	(31,508)	3,465,984	176,007	(51,519)	(31,725)	(162,532)	(80,658)
NET (COST)/REVENUE PER 1,000 SQ.FT.	(\$39)	\$3,274	\$252	(\$134)	(\$67)	(\$362)	Plus \$2.7 million in sales tax

E.2 Methods Used to Quantify the Fiscal Impacts of Developing New Properties Within the SDA Project Areas

The analysis of existing land uses indicates the average long term impact of each land use type. However, the impacts of future land uses may be somewhat different for several reasons. In the short term, new development would generally have higher assessed values, as new residential and commercial uses command higher prices than older existing buildings. This is exacerbated by the limitations on annual escalations of property assessments imposed by Proposition 13, making the existing assessed values of developed property throughout California much lower than market values.

Secondly, the cost analysis of existing land uses reflects the existing average cost of providing those services within the existing city limits. If much of the future development in Grass Valley occurs on property that is currently outside the City limits, the marginal cost of providing services to these developments may be higher. Over the long term they may be similar to the costs shown in this analysis, but initially additional service expansions may be necessary with associated higher costs. It may also be possible that in some cases existing service capacities are sufficient to serve at least the initial stages of the new development without increasing service capacity. In order to analyze the fiscal impacts associated with developing the SDA project areas, we made several modifications to the model as described below.

- The default assumption regarding the split of service costs and certain revenues between residential and non-residential uses was changed from 75%/25% to 67%/33%, to be consistent with the Goodwin Assoc. fiscal study that provided the basis for the City/County tax sharing agreement. This approach equates the non-residential impact to 50% of the residential impact, and removes the overlap between the resident population and the employment base during the daytime hours. This change has very little impact on the numbers produced by the model and was done simply to maintain consistency with the earlier study.
- The model now recognizes the retail sales tax generated by the resident households, rather than applying 100% of the sales to the commercial businesses. The resident-based sales taxes are deducted from the commercial space sales tax estimates to avoid double counting the revenues.
- The unit values for the projected development are updated to current market values, rather than based on assessed values for existing land uses. The projected unit values are shown in Table E-9.
- The property tax share is based on the City/County tax sharing agreement, to the extent that could be approximated. The agreement provides that 40% of the county base share shall transfer to the City upon annexation, and that 90% of the new tax increment over time shall also transfer to the City. Since this study is concerned solely with the incremental impact of new development, the 90% share was used (reduced by 3% to reflect the ERAF shift). This results in an estimated city tax share of 24% for both infill development and development in the SDA project areas.

TABLE E-9
Projected Assessed Values for
New Development

LAND USE	Estimated Assessed Value Per Unit
RESIDENTIAL	
Single Family Res	\$450,000
2 - 4 Res Units	\$85,000
5+ Res Units	\$100,000
Condominium	\$342,100
Other Res	\$84,360
BUSINESS	
	Per Sq.Ft.
Business Park	\$53.03
Retail Commercial	\$86.02
Other Commercial	\$26.65
Light Industrial	\$56.95
Office	\$85.43
Other Land Uses	\$37.48

Source: Applied Development Economics

The cost analysis was also modified to reflect the distinct service issues between infill within the existing City limits and within the SDA project areas for different development scenarios. Most of the cost and revenues are projected on a per capita basis for the infill properties. However, for the development of the SDA project areas, street maintenance, park maintenance, and fire protection services costs are based on the addition of new facilities in these areas. Street maintenance and park maintenance costs are estimated at \$11,522 per lane mile and \$3,147 per acre, respectively. The next section details the quantity assumptions for streets and parks under each scenario.

The fire protection services plan includes serving the Loma Rica area from the existing Station No.2 and the Kenny Ranch area from a City/County joint use station either from the existing facility at Alta St. & Ridge Rd., or from a new station on the Kenny Ranch site. Since either the existing or the new facility would serve both City and County areas, the cost assigned to development at Kenny Ranch is based on the existing per capita cost for fire protection in the City. This is the same per capita cost assumed for the infill development and the development at Loma Rica.

For development in the southern portion of the Northstar SDA, it is assumed the City can serve the projected non-residential development plus up to 500 dwelling units with its existing Station No.1. This is also dependent on the assumption that the development could be concentrated in the northern portion of the Northstar site. If development were scattered into the southern portion of the site, even smaller levels of development would trigger the need for a new station to be built at Northstar.

For the higher development scenarios at Northstar and South Hill, the third station is assumed to cost about \$740,000 per year to operate. This is based on a 24/7 complement of a captain, an engineer and a firefighter for each of three shifts around the clock. The cost also includes about \$106,000 per year in maintenance and direct operating costs.

This assumes the development would pay the construction and acquisition cost for the facility, the truck and the equipment.

E.3 Fiscal Impacts of General Plan Policy Options

The fiscal impact model was designed to measure the impacts of the General Plan policy options, which will regulate the amount of commercial space and the number of residential units that can be developed within the SDA project areas. Data in Table 36, Column (2) measures the fiscal impacts of retaining the current General Plan land use designations for the SDA project areas. Data in Table 36, Column (3) measures the fiscal impacts of changing the General Plan to match the Specific and Master Plans being prepared for the SDA project areas. Data in Table 38, Column (2) measures the fiscal impacts of a land use mix that maximizes jobs creation, and achieves a 1.7 jobs/housing balance.

The assumptions used in the fiscal analysis for each policy option are shown in the following tables. The infill and the SDA non-residential development shown in Table E-10 is consistent for all the General Plan policy options, combined with the SDA residential development as shown in Table E-11.

**TABLE E-10
Infill and SDA Area Non-Residential Development**

LAND USE	INFILL		Loma Rica		Southhill Village		Northstar		Kenny Ranch		Total SDA Project Areas	
	Sq.Ft.	Jobs	Sq.Ft.	Jobs	Sq.Ft.	Jobs	Sq.Ft.	Jobs	Sq.Ft.	Jobs	Sq.Ft.	Jobs
Business Park	384,703	637	80,129	160	17,964	36	113,613	227	25,724	51	237,431	475
Retail Commercial	205,274	346	68,341	114	55,249	92	17,277	29	26,876	45	167,742	280
Other Commercial	136,850	340	45,560	76	36,832	61	11,518	19	17,917	30	111,828	186
Light Industrial	155,697	475	71,988	180		0	140,777	352	38,394	96	251,159	628
Office	189,480	443	39,467	79	8,848	18	55,959	112	12,670	25	116,943	234
Other Land Uses	0	0	0	0	0	0	0	0	0	0	0	0
Total Non-Residential	1,072,004	2,242	156,335	331	118,893	207	484,451	1,008	243,920	503	885,103	1,803

Source: Applied Development Economics

TABLE E-11
SDA Area Residential Growth by Scenario

	GP Scenario	SDA Scenario	Recommended Scenario
LOMA RICA			
Parks (acres)	4.37	16.80	7.22
Lane Miles	1.19	4.57	1.96
Total Residential	185	660	306
Single Family Res	185	341	158
2 - 4 Res Units	0	38	18
5+ Res Units	0	281	130
Condominium	0	0	0
Other Res	0	0	0
SOUTHILL VILLAGE			
Parks (acres)			
Lane Miles	0.00	2.29	0.85
Total Residential	0	171	69
Single Family Res	0	35	14
2 - 4 Res Units	0	136	55
5+ Res Units	0	0	0
Condominium	0	0	0
Other Res	0	0	0
NORTH STAR			
Parks (acres)	13.57	53.01	19.93
Lane Miles	2.68	10.47	3.94
Total Residential	363	1,314	533
Single Family Res	363	1,077	437
2 - 4 Res Units	0	200	81
5+ Res Units	0	0	0
Condominium	0	37	15
Other Res	0	0	0
KENNY RANCH			
Parks (acres)	2.59	5.42	2.72
Lane Miles	0.65	1.35	0.68
Total Residential	100	194	105
Single Family Res	100	48	14
2 - 4 Res Units	0	7	2
5+ Res Units	0	7	2
Condominium	0	95	27
Other Res	0	37	60

Source: Applied Development Economics

It is important to note that the three General Plan policy options presented in this report are all generally more positive than the fiscal analysis of existing land uses as previously summarized. A major reason for this is the use of full market values to estimate the property tax revenues. Over time, the real dollar value of the units will degrade, due to annual assessment limitations imposed by Proposition 13, despite occasional resales of the units. This is especially true for the non-residential land uses. Therefore, the analysis is best viewed as a comparison of the relative impacts of these different scenarios, rather than as an actual projection of fiscal impact at any particular future point in time.

Table E-12 summarizes the detailed fiscal impacts of developing the infill properties, without developing any other properties within the SDA project areas or elsewhere within the Sphere of Influence.

Table E-13 presents the detailed fiscal impacts of retaining the existing General Plan land use policies to regulate the future development of the SDA project areas. Of course, the data assumes that property owners will proceed to develop the project areas, and they will not remain undeveloped.

Table E-14 presents the detailed fiscal impacts of changing the General Plan land use policies to match the Specific and Master Plans being prepared by the SDA project proponents.

Table E-15 presents the detailed fiscal impacts of a balanced jobs/housing land use mix.

TABLE E-12
Fiscal Impacts of Infill Development

PROJECT IMPACT BY LAND USE

	Total	Single Family Res	2 - 4 Res Units	5+ Res Units	Condo- minium	Other Res	Business Park	Retail Commercial	Other Commercial	Light Industrial	Office	Other Land Uses
REVENUES												
Property Tax (Sec & Unsec)	849,476	598,752	30,845	8,064	41,380	10,204	48,964	42,380	8,754	21,282	38,850	0
General Sales Tax	755,258	85,376	19,395	4,305	6,712	3,852	7,504	574,217	47,699	6,197	0	0
Hotel-Motel Trans Tax	0	0	0	0	0	0	0	0	0	0	0	0
PG&E Franchise Tax	17,015	2,211	502	111	174	100	5,080	2,259	1,506	2,570	2,502	0
Solid Waste Franchise	7,328	952	216	48	75	43	2,188	973	648	1,107	1,077	0
Cable TV Franchise	17,061	6,132	1,393	309	482	277	3,091	1,375	916	1,564	1,523	0
Business License Tax	31,355	0	0	0	0	0	11,445	5,089	3,393	5,790	5,637	0
Motor Vehicle Lic Fees	111,055	79,250	18,003	3,996	6,231	3,575	0	0	0	0	0	0
Fire Services Fees	3,867	99	22	5	8	4	1,361	605	403	689	670	0
Eng./ PW Fees	1,286	540	123	27	42	24	193	86	57	98	95	0
Animal Shelter Fees	1,548	1,105	251	56	87	50	0	0	0	0	0	0
Police Fees	12,955	5,443	1,237	274	428	246	1,945	865	576	984	958	0
Parks Fees	2,010	1,435	326	72	113	65	0	0	0	0	0	0
Misc Revenue	13,766	5,784	1,314	292	455	261	2,066	919	613	1,045	1,018	0
Water Fund	19,643	8,253	1,875	416	649	372	2,949	1,311	874	1,492	1,452	0
Sewer Fund	25,905	9,502	2,159	479	747	429	4,595	2,043	1,362	2,325	2,263	0
Interest Earnings	56,465	24,312	2,347	558	1,740	589	2,759	19,087	2,017	1,363	1,692	0
General Fund Subtotal	1,925,992	829,146	80,008	19,012	59,322	20,091	94,141	651,208	68,820	46,505	57,738	0
Gas Tax (to Gen. Fund)	462	330	75	17	26	15	0	0	0	0	0	0
SUBTOTAL	\$1,926,455	829,476	80,083	19,029	59,348	20,106	94,141	651,208	68,820	46,505	57,738	0
EXPENSES												
General Government	101,444	43,569	9,898	2,197	3,425	1,966	14,743	6,556	4,370	7,459	7,262	0
Police (incl Training)	327,545	156,091	35,460	7,870	12,272	7,042	39,719	17,661	11,774	20,094	19,563	0
Animal Control	19,454	13,882	3,154	700	1,091	626	0	0	0	0	0	0
Fire	154,723	96,074	21,825	4,844	7,553	4,334	7,334	3,261	2,174	3,710	3,612	0
Community Development	55,961	24,035	5,460	1,212	1,890	1,084	8,133	3,616	2,411	4,115	4,006	0
Streets	70,016	30,071	6,831	1,516	2,364	1,357	10,176	4,525	3,017	5,148	5,012	0
Engineering	27,118	11,647	2,646	587	916	525	3,941	1,752	1,168	1,994	1,941	0
Other Public Works	48,492	18,257	4,147	920	1,435	824	8,362	3,718	2,479	4,230	4,119	0
Parks & Rec (excl Maintenance)	4,102	2,927	665	148	230	132	0	0	0	0	0	0
Parks Maintenance	38,376	27,386	6,221	1,381	2,153	1,236	0	0	0	0	0	0
SUBTOTAL	\$847,230	423,937	96,307	21,374	33,330	19,126	92,408	41,090	27,393	46,749	45,514	0
NET (COST)/REVENUE	\$1,079,224	405,539	-16,224	-2,346	26,018	980	1,733	610,118	41,427	-245	12,224	0

Source: Applied Development Economics

TABLE E-13
General Plan Scenario
Fiscal Impacts of Retaining Existing General Plan Policies To Regulate Development of the SDA Project Areas

PROJECT IMPACT BY LAND USE

	Total	Single Family Res	2 - 4 Res Units	5+ Res Units	Condo-minium	Other Res	Business Park	Retail Commercial	Other Commercial	Light Industrial	Office	Other Land Uses
REVENUES												
Property Tax (Sec & Unsec)	1,679,628	1,298,592	30,845	8,064	41,380	10,204	79,184	77,012	15,908	55,612	62,828	0
General Sales Tax	1,313,796	185,166	19,395	4,305	6,712	3,852	11,673	985,604	81,894	15,195	0	0
Hotel-Motel Trans Tax	0	0	0	0	0	0	0	0	0	0	0	0
PG&E Franchise Tax	31,501	4,796	502	111	174	100	8,215	4,105	2,736	6,715	4,046	0
Solid Waste Franchise	13,566	2,065	216	48	75	43	3,538	1,768	1,178	2,892	1,742	0
Cable TV Franchise	31,471	13,300	1,393	309	482	277	4,999	2,498	1,665	4,086	2,462	0
Business License Tax	58,169	0	0	0	0	0	18,509	9,248	6,165	15,130	9,116	0
Motor Vehicle Lic Fees	203,684	171,879	18,003	3,996	6,231	3,575	0	0	0	0	0	0
Fire Services Fees	7,172	214	22	5	8	4	2,201	1,100	733	1,799	1,084	0
Eng./ PW Fees	2,369	1,171	123	27	42	24	312	156	104	255	154	0
Animal Shelter Fees	2,839	2,396	251	56	87	50	0	0	0	0	0	0
Police Fees	23,873	11,805	1,237	274	428	246	3,145	1,571	1,048	2,571	1,549	0
Parks Fees	3,687	3,112	326	72	113	65	0	0	0	0	0	0
Misc Revenue	25,367	12,544	1,314	292	455	261	3,342	1,670	1,113	2,732	1,646	0
Water Fund	36,198	17,899	1,875	416	649	372	4,769	2,383	1,588	3,898	2,349	0
Sewer Fund	47,778	20,609	2,159	479	747	429	7,432	3,713	2,475	6,075	3,660	0
Interest Earnings	105,126	52,717	2,347	558	1,740	589	4,448	32,938	3,521	3,532	2,737	0
General Fund Subtotal	3,586,225	1,798,266	80,008	19,012	59,322	20,091	151,766	1,123,764	120,130	120,492	93,373	0
Gas Tax (to Gen. Fund)	462	330	75	17	26	15	0	0	0	0	0	0
SUBTOTAL	\$3,586,688	1,798,596	80,083	19,029	59,348	20,106	151,766	1,123,764	120,130	120,492	93,373	0
EXPENSES												
General Government	202,307	102,342	9,898	2,197	3,425	1,966	25,831	13,084	8,722	22,120	12,723	0
Police (incl Training)	651,501	366,653	35,460	7,870	12,272	7,042	69,590	35,248	23,498	59,592	34,276	0
Animal Control	38,180	32,609	3,154	700	1,091	626	0	0	0	0	0	0
Fire	294,874	216,732	21,825	4,844	7,553	4,334	12,469	6,284	4,190	10,500	6,142	0
Community Development	111,603	56,457	5,460	1,212	1,890	1,084	14,250	7,218	4,812	12,202	7,019	0
Streets	306,531	188,536	6,831	1,516	2,364	1,357	30,737	16,630	11,086	32,335	15,139	0
Engineering	263,633	170,112	2,646	587	916	525	24,502	13,857	9,238	29,181	12,068	0
Other Public Works	75,454	33,968	4,147	920	1,435	824	11,326	5,463	3,642	8,150	5,578	0
Parks & Rec (excl Maintenance)	52,602	27,555	665	148	230	132	6,289	3,702	2,468	8,316	3,097	0
Parks Maintenance	100,464	89,473	6,221	1,381	2,153	1,236	0	0	0	0	0	0
SUBTOTAL	\$2,097,149	1,284,436	96,307	21,374	33,330	19,126	194,993	101,486	67,658	182,396	96,042	0
NET (COST)/REVENUE	\$1,489,539	514,160	-16,224	-2,346	26,018	980	-43,228	1,022,278	52,472	-61,903	-2,668	0

Source Applied Development Economics

TABLE E-14
Fiscal Impact of Changing General Plan to Match The SDA Project Area Specific and Master Plans

PROJECT IMPACT BY LAND USE

	Total	Single Family Res	2 - 4 Res Units	5+ Res Units	Condo- minium	Other Res	Business Park	Retail Commercial	Other Commercial	Light Industrial	Office	Other Land Uses
REVENUES												
Property Tax (Sec & Unsec)	2,864,109	2,220,624	108,780	77,199	149,298	17,666	79,184	77,012	15,908	55,612	62,828	0
General Sales Tax	1,313,796	316,639	68,401	41,209	43,617	6,668	11,673	747,784	62,611	15,195	0	0
Hotel-Motel Trans Tax	0	0	0	0	0	0	0	0	0	0	0	0
PG&E Franchise Tax	37,658	8,202	1,772	1,067	627	173	8,215	4,105	2,736	6,715	4,046	0
Solid Waste Franchise	16,217	3,532	763	460	270	74	3,538	1,768	1,178	2,892	1,742	0
Cable TV Franchise	48,544	22,742	4,913	2,960	1,739	479	4,999	2,498	1,665	4,086	2,462	0
Business License Tax	58,169	0	0	0	0	0	18,509	9,248	6,165	15,130	9,116	0
Motor Vehicle Lic Fees	424,331	293,917	63,492	38,252	22,480	6,190	0	0	0	0	0	0
Fire Services Fees	7,447	366	79	48	28	8	2,201	1,100	733	1,799	1,084	0
Eng./ PW Fees	3,873	2,003	433	261	153	42	312	156	104	255	154	0
Animal Shelter Fees	5,915	4,097	885	533	313	86	0	0	0	0	0	0
Police Fees	39,028	20,187	4,361	2,627	1,544	425	3,145	1,571	1,048	2,571	1,549	0
Parks Fees	7,682	5,321	1,149	692	407	112	0	0	0	0	0	0
Misc Revenue	41,470	21,450	4,634	2,792	1,641	452	3,342	1,670	1,113	2,732	1,646	0
Water Fund	59,176	30,609	6,612	3,984	2,341	645	4,769	2,383	1,588	3,898	2,349	0
Sewer Fund	74,235	35,242	7,613	4,587	2,695	742	7,432	3,713	2,475	6,075	3,660	0
Interest Earnings	151,039	90,140	8,272	5,335	6,860	1,020	4,448	25,757	2,939	3,532	2,737	0
General Fund Subtotal	5,152,689	3,075,071	282,159	182,004	234,014	34,781	151,766	878,763	100,265	120,492	93,373	0
Gas Tax (to Gen. Fund)	462	330	75	17	26	15	0	0	0	0	0	0
SUBTOTAL	\$5,153,151	3,075,401	282,234	182,021	234,040	34,796	151,766	878,763	100,265	120,492	93,373	0
EXPENSES												
General Government	342,307	179,774	38,760	23,932	13,735	3,624	25,831	13,084	8,722	22,120	12,723	0
Police (incl Training)	1,153,068	644,067	138,864	85,739	49,209	12,985	69,590	35,248	23,498	59,592	34,276	0
Animal Control	82,788	57,281	12,350	7,625	4,377	1,155	0	0	0	0	0	0
Fire	1,057,146	722,673	196,540	49,465	41,143	7,740	12,469	6,284	4,190	10,500	6,142	0
Community Development	188,833	99,172	21,382	13,202	7,577	1,999	14,250	7,218	4,812	12,202	7,019	0
Streets	936,780	402,745	101,638	73,003	34,983	10,502	85,526	48,886	32,591	104,781	42,125	0
Engineering	893,882	384,321	97,453	72,074	33,534	9,671	79,291	46,114	30,743	101,627	39,054	0
Other Public Works	112,879	54,667	11,863	6,731	4,191	1,267	11,326	5,463	3,642	8,150	5,578	0
Parks & Rec (excl Maintenance)	111,267	60,002	12,759	9,255	4,550	827	6,289	3,702	2,468	8,316	3,097	0
Parks Maintenance	264,796	173,267	42,944	29,069	14,813	4,702	0	0	0	0	0	0
SUBTOTAL	\$5,143,744	2,777,970	674,554	370,095	208,113	54,473	304,572	166,000	110,666	327,288	150,013	0
NET (COST)/REVENUE	\$9,407	297,431	-392,320	-188,074	25,926	-19,677	-152,806	712,763	-10,402	-206,796	-56,639	0

Source: Applied Development Economics

TABLE E-15
Fiscal Impacts of Balanced Jobs/Housing Land Uses

PROJECT IMPACT BY LAND USE

	Total	Single Family Res	2 - 4 Res Units	5+ Res Units	Condo- minium	Other Res	Business Park	Retail Commercial	Other Commercial	Light Industrial	Office	Other Land Uses
REVENUES												
Property Tax (Sec & Unsec)	1,762,763	1,271,592	62,669	39,744	75,864	22,352	79,184	77,012	15,908	55,612	62,828	0
General Sales Tax	1,313,796	181,316	39,406	21,215	23,623	8,437	11,673	935,129	77,802	15,195	0	0
Hotel-Motel Trans Tax	0	0	0	0	0	0	0	0	0	0	0	0
PG&E Franchise Tax	32,621	4,696	1,021	550	319	219	8,215	4,105	2,736	6,715	4,046	0
Solid Waste Franchise	14,048	2,022	440	237	137	94	3,538	1,768	1,178	2,892	1,742	0
Cable TV Franchise	34,577	13,023	2,830	1,524	884	606	4,999	2,498	1,665	4,086	2,462	0
Business License Tax	58,169	0	0	0	0	0	18,509	9,248	6,165	15,130	9,116	0
Motor Vehicle Lic Fees	243,831	168,305	36,578	19,693	11,423	7,832	0	0	0	0	0	0
Fire Services Fees	7,222	210	46	25	14	10	2,201	1,100	733	1,799	1,084	0
Eng./ PW Fees	2,643	1,147	249	134	78	53	312	156	104	255	154	0
Animal Shelter Fees	3,399	2,346	510	274	159	109	0	0	0	0	0	0
Police Fees	26,631	11,560	2,512	1,353	785	538	3,145	1,571	1,048	2,571	1,549	0
Parks Fees	4,414	3,047	662	357	207	142	0	0	0	0	0	0
Misc Revenue	28,297	12,283	2,670	1,437	834	572	3,342	1,670	1,113	2,732	1,646	0
Water Fund	40,379	17,527	3,809	2,051	1,190	816	4,769	2,383	1,588	3,898	2,349	0
Sewer Fund	52,592	20,181	4,386	2,361	1,370	939	7,432	3,713	2,475	6,075	3,660	0
Interest Earnings	109,483	51,621	4,767	2,747	3,530	1,290	4,448	31,414	3,397	3,532	2,737	0
General Fund Subtotal	3,734,866	1,760,877	162,554	93,701	120,416	44,008	151,766	1,071,765	115,914	120,492	93,373	0
Gas Tax (to Gen. Fund)	462	330	75	17	26	15	0	0	0	0	0	0
SUBTOTAL	\$3,735,328	1,761,207	162,629	93,717	120,442	44,023	151,766	1,071,765	115,914	120,492	93,373	0
EXPENSES												
General Government	227,780	100,074	21,683	12,156	6,720	4,666	25,831	13,084	8,722	22,120	12,723	0
Police (incl Training)	742,762	358,530	77,684	43,552	24,075	16,718	69,590	35,248	23,498	59,592	34,276	0
Animal Control	46,297	31,886	6,909	3,873	2,141	1,487	0	0	0	0	0	0
Fire	979,798	682,571	192,129	25,291	30,343	9,879	12,469	6,284	4,190	10,500	6,142	0
Community Development	125,655	55,206	11,962	6,706	3,707	2,574	14,250	7,218	4,812	12,202	7,019	0
Streets	414,145	171,870	42,338	31,560	11,924	15,013	40,092	22,138	14,758	44,705	19,747	0
Engineering	371,247	153,446	38,153	30,631	10,475	14,182	33,857	19,365	12,910	41,551	16,676	0
Other Public Works	82,264	33,362	7,298	3,583	2,316	1,546	11,326	5,463	3,642	8,150	5,578	0
Parks & Rec (excl Maintenance)	63,276	26,605	5,604	4,321	1,611	1,264	6,289	3,702	2,468	8,316	3,097	0
Parks Maintenance	128,629	83,207	20,040	13,073	5,882	6,427	0	0	0	0	0	0
SUBTOTAL	\$3,181,853	1,696,757	423,799	174,748	99,193	73,755	213,704	112,502	75,001	207,136	105,257	0
NET (COST)/REVENUE	\$553,476	64,450	-267,170	-81,031	21,249	-29,732	-61,938	959,263	40,912	-86,644	-11,884	0

Source: Applied Development Economics

