

Discussion Tables

Roseville Westbrook Rezone Fiscal Impact Analysis

The Economics of Land Use



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Westpark Communities

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Table 1
Roseville Westbrook Rezone Fiscal Impact Analysis
Estimated Revenue and Expenditure Summary Comparison

Item	Scenario 1	Scenario 2	Difference	
	Existing Zoning	Proposed Rezone	Amount	Percentage
<i>Formula</i>	<i>a</i>	<i>b</i>	<i>c = b - a</i>	<i>c / a</i>
GENERAL FUND				
Total Annual General Fund Revenues	\$338,700	\$116,600	(\$222,100)	(65.6%)
Total Annual General Fund Expenditures	\$47,700	\$90,300	\$42,600	89.3%
Annual General Fund Surplus/(Deficit)	\$291,000	\$26,300	(\$264,700)	(91.0%)
CFD No. 3 Taxes	\$13,500	\$18,000	\$4,500	33.3%
Subtotal Net Annual Surplus/(Deficit) Including CFD No. 3	\$304,500	\$44,300	(\$260,200)	(85.5%)

t1

Source: City of Roseville FY 2021-22 Adopted Budget; EPS.

Note: Values are rounded to the nearest \$100.

Table 2
Roseville Westbrook Rezone Fiscal Impact Analysis
Estimated Revenue and Expenditure Summary Comparison

Item	Scenario 1	Scenario 2	Difference	
	Existing Zoning	Proposed Rezone	Amount	Percentage
<i>Formula</i>	<i>a</i>	<i>b</i>	<i>c = b - a</i>	<i>c / a</i>
GENERAL FUND				
Annual Revenues [1]				
Taxes:				
Property Taxes	\$45,500	\$59,300	\$13,800	30.3%
Property Tax In-Lieu of VLF	\$13,200	\$17,200	\$4,000	30.3%
Real Property Transfer Tax	\$1,100	\$3,100	\$2,000	181.8%
Sales Tax	\$167,300	\$17,700	(\$149,600)	(89.4%)
Sales Tax - Measure B	\$100,300	\$8,900	(\$91,400)	(91.1%)
Prop. 172 Sales Tax	\$4,100	\$400	(\$3,700)	(90.2%)
Hotel/Motel Tax	\$1,500	\$2,100	\$600	40.0%
Business License Tax	\$500	\$700	\$200	40.0%
Franchise Fees	\$1,400	\$2,000	\$600	42.9%
Electric Franchise Fees	\$3,800	\$5,200	\$1,400	36.8%
Total Annual General Fund Revenues	\$338,700	\$116,600	(\$222,100)	(65.6%)
Annual Expenditures [2]				
City Council	\$0	\$100	\$100	0.0%
City Manager	\$700	\$900	\$200	28.6%
Public Affairs & Communications	\$300	\$400	\$100	33.3%
City Attorney	\$900	\$1,200	\$300	33.3%
Finance	\$1,200	\$1,600	\$400	33.3%
Human Resources	\$800	\$1,100	\$300	37.5%
City Clerk	\$400	\$500	\$100	25.0%
Police	\$20,300	\$28,200	\$7,900	38.9%
Fire	\$15,500	\$21,500	\$6,000	38.7%
Economic Development	\$400	\$500	\$100	25.0%
Parks, Recreation & Libraries	\$0	\$24,500	\$24,500	0.0%
Public Works	\$3,500	\$4,800	\$1,300	37.1%
Development Services	\$2,500	\$3,400	\$900	36.0%
General Fund Contingency - Materials, Services & Supplies	\$1,200	\$1,600	\$400	33.3%
Total Annual General Fund Expenditures	\$47,700	\$90,300	\$42,600	89.3%
Annual General Fund Surplus/(Deficit)	\$291,000	\$26,300	(\$264,700)	(91.0%)
CFD No. 3 [3]	\$13,500	\$18,000	\$4,500	33.3%
Subtotal Net Annual Surplus/(Deficit) Including CFD No. 3	\$304,500	\$44,300	(\$260,200)	(85.5%)

summary

Source: City of Roseville FY 2021-22 Adopted Budget; EPS.

Note: Values are rounded to the nearest \$100.

[1] See Table B-1 for details on revenue estimating procedures.

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

[3] See Table B-6.



APPENDICES:

- Appendix A: Land Use and Demographics
- Appendix B: Revenue-Estimating Tables
- Appendix C: Expenditure-Estimating Tables
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APPENDIX A:
Land Use and Demographics

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**Table A-1
Roseville Westbrook Rezone Fiscal Impact Analysis
General Assumptions**

Item	Assumption
General Assumptions	
Base Fiscal Year [1] <i>Dollars</i>	FY 2021-22 (2021\$)
General Demographic Characteristics	
City of Roseville	
Population [2]	Per Capita 146,875
Employees [3]	101,509
City of Roseville Persons Served [4]	Persons Served 197,630

gen assumps

Source: California Department of Finance (DOF); California Employment Development Department (EDD); US Census Bureau; EPS.

- [1] Reflects the City of Roseville Fiscal Year 2021-22 Adopted Budget. Revenues and expenditures are in 2021 dollars. This analysis does not reflect changes in value resulting from inflation or appreciation.
- [2] DOF Table E-1 City of Roseville population estimate as of 01/01/2021.
- [3] Roseville FY 2021-22 Adopted Budget states EMSI estimates Roseville to have 92,281 jobs. EPS adjusted by an additional 10% to account for self-employed workers.
- [4] Defined as total population plus half of total employees.

Table A-2
Roseville Westbrook Rezone Fiscal Impact Analysis
Land Use Development Plan at Buildout

Land Use	Scenario 1 - Existing Zoning				Scenario 2 - Proposed Rezone			
	Existing Land Uses				Proposed Land Uses			
	Gross Acreage	Average Density	Units	Sq. Ft. (Rounded)	Gross Acreage	Average Density	Units	Sq. Ft. (Rounded)
Residential		<u>DU/Ac.</u>				<u>DU/Ac.</u>		
Medium Density (MDR)	0.00	0.00	0	---	10.11	6.2	63	---
Service & Employment		<u>FAR</u>				<u>FAR</u>		
Community Commercial (CC)	10.11	0.25	---	110,000	0.00	0.25	---	0

lu plan

Source: Westpark Communities; EPS.

**Table A-3
Roseville Westbrook Rezone Fiscal Impact Analysis
Project Assumptions at Buildout**

Land Use	Assumptions				Scenario 1 - Existing Zoning				Scenario 2 - Proposed Rezone			
	Est. Average Assessed Value	Vacancy Rate [1]	Persons per HH/Sq. Ft. per Employee [2]	Persons Served Factor	Existing Land Uses				Proposed Land Uses			
					Units/Bldg. Sq. Ft.	Occupied Units/Bldg. Sq. Ft.	Population/ Employees	Persons Served	Units/Bldg. Sq. Ft.	Occupied Units/Bldg. Sq. Ft.	Population/ Employees	Persons Served
<i>Formula</i>		<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	$E = D * (1 - A)$	<i>F</i>	$G = C * F$	<i>H</i>	$I = H * (1 - A)$	<i>J</i>	$K = C * J$
Residential												
Medium Density (MDR)	\$625,000	4.0%	2.69	1.0	0	0	0	0	63	60	161	161
Service & Employment	<i>per sq. ft.</i>											
Community Commercial (CC)	\$275	5.2%	450	0.5	110,000	104,300	232	116	0	0	0	0
Total							232	116			161	161

dev assump

Source: Westpark Communities; CoStar; City of Roseville FY 2021-22 Adopted Budget; EPS.

- [1] LDR and MDR vacancy rate based on California Department of Finance historical estimates for Roseville, CA. Employment vacancies based on City of Roseville FY 2021-22 Adopted Budget.
- [2] Persons per household from the City of Roseville FY 2021-22 Adopted Budget. Square feet per employee based on the Illustrated Book of Development Definitions.



APPENDIX B: Revenue-Estimating Tables

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Table B-1
Roseville Westbrook Rezone Fiscal Impact Analysis
Revenue-Estimating Procedures Based on City of Roseville FY 2021-22 Budget (2021\$)

General Fund Revenues	Estimating Procedure	Case Study Reference	FY 2021-22 Budgeted Revenues	Service Population	Revenue Multiplier
Taxes:					
Property Taxes	Case Study	Table B-3	\$45,363,250	N/A	-
Secured Property Tax			\$42,700,000		
Supplemental Property Tax			\$850,000		
In Lieu of Property Tax			\$301,650		
Unsecured Property Tax			\$931,600		
Public Utility			\$580,000		
Property Tax In-Lieu of VLF	Case Study	Table B-3	\$11,768,000	N/A	-
Real Property Transfer Tax	Case Study	Table B-4	\$800,000	N/A	-
Sales Tax	Case Study	Table B-5	\$58,486,500	N/A	-
Sales Tax - Measure B	Case Study	Table B-5	\$21,127,000	N/A	-
Prop. 172 Sales Tax	Case Study	Table B-5	\$1,327,300	N/A	-
Motor Vehicle In-Lieu	[1]		\$75,000	N/A	-
Secured Tax ABX1 26-AB1484	[1]		\$736,590	N/A	-
Hotel/Motel Tax	Persons Served		\$2,600,000	197,630	\$13.16
Business License Tax	Persons Served		\$850,000	197,630	\$4.30
Miscellaneous Taxes	[2]		\$0	N/A	-
Franchise Fees	Persons Served		\$2,450,000	197,630	\$12.40
Licenses	[2]		\$125,000	N/A	-
Permits	[2]		\$3,280,193	N/A	-
Building Permits			\$2,700,000		
Encroachments			\$25,000		
Fire			\$270,405		
Other			\$284,788		
Use of Money and Property	[1,2]		\$1,402,995	N/A	-
Fees for Current Services	[2]		\$10,523,481	N/A	-
Total			\$12,973,481		
Franchise Fees			(\$2,450,000)		
Other Revenues	[2]		\$1,623,171	N/A	-
Revenues & Grants from Other Agencies	[1,2]		\$318,535	N/A	-
Electric Franchise Fees	Persons Served		\$6,439,009	197,630	\$32.58
Transfers In	[1]		\$13,783,846	N/A	-
Indirect Cost	[1]		\$0	N/A	-
Subtotal General Fund Revenues			\$183,079,870		
Less Indirect Costs	[3]		\$0	N/A	-
Less Offsetting Revenues	[3]		\$21,654,399	N/A	-
Net General Fund Operating Revenues			\$161,425,471		

rev pro

Source: City of Roseville FY 2021-22 Adopted Budget; EPS.

- [1] Not expected to be affected by the Project and therefore no revenue multipliers are estimated in this analysis.
- [2] This analysis assumes that all or part of these revenues are fully dedicated to specific General Fund departmental costs (Offsetting Revenues). Because these revenues are budget-neutral and are not discretionary, they are not included in estimating discretionary Project revenues.
- [3] Represents internal revenues for services to special enterprise funds; as such they are not estimated in this analysis. Associated expenditures also are netted out of appropriate general fund depts. in Table C-1.
- [3] Sum of offsetting revenues (footnote 1) dedicated to specific General Fund department functions. These revenues are budget neutral and are netted out of both total revenues and total costs. See Table C-1. Amounts exclude one-time grant revenues.

Table B-2
Roseville Westbrook Rezone Fiscal Impact Analysis
Estimated Project Revenues at Buildout (2021\$)

General Fund Revenues	Source	Scenario 1	Scenario 2	Difference	
		Existing Zoning	Proposed Rezone	Amount	Percentage
<i>Formula</i>		<i>a</i>	<i>b</i>	<i>c = b - a</i>	<i>c / a</i>
Taxes:					
Property Taxes	Table B-3	\$45,500	\$59,300	\$13,800	30%
Property Tax In-Lieu of VLF	Table B-3	\$13,200	\$17,200	\$4,000	30%
Real Property Transfer Tax	Table B-4	\$1,100	\$3,100	\$2,000	182%
Sales Tax	Table B-5	\$167,300	\$17,700	(\$149,600)	(89%)
Sales Tax - Measure B	Table B-5	\$100,300	\$8,900	(\$91,400)	(91%)
Prop. 172 Sales Tax	Table B-5	\$4,100	\$400	(\$3,700)	(90%)
Hotel/Motel Tax	Persons Served	\$1,500	\$2,100	\$600	40%
Business License Tax	Persons Served	\$500	\$700	\$200	40%
Franchise Fees	Persons Served	\$1,400	\$2,000	\$600	43%
Electric Franchise Fees	Persons Served	\$3,800	\$5,200	\$1,400	37%
Subtotal General Fund Revenues		\$338,700	\$116,600	(\$222,100)	(66%)

revenues

Source: City of Roseville FY 2021-22 Adopted Budget; EPS.

Note: Values are rounded to the nearest \$100.

Table B-3
Roseville Westbrook Rezone Fiscal Impact Analysis
Estimated Property Tax Revenues (2021\$)

Item	Assumptions	Formula	Scenario 1	Scenario 2
			Existing Zoning	Proposed Rezone
1 Percent Property Tax				
Total Assessed Value of Project [1]		a	\$30,250,000	\$39,375,000
Property Tax Revenue (1% of Assessed Value)	1.00%	$b = a * 1.00\%$	\$302,500	\$393,750
Estimated Property Tax Allocation [2]				
City of Roseville	15.05%	$c = b * 15.05\%$	\$45,541	\$59,278
Other Agencies	84.95%	$d = b * 84.95\%$	\$256,959	\$334,472
Property Tax In Lieu of Motor Vehicle In-Lieu Fee Revenue (VLF)				
Total Citywide Assessed Value [3]		e	\$26,868,967,880	\$26,868,967,880
Total Assessed Value of Project		$f = a$	\$30,250,000	\$39,375,000
Total Assessed Value		$g = e + f$	\$26,899,217,880	\$26,908,342,880
Percent Change in AV		$h = f / e$	0.11%	0.15%
Property Tax In Lieu of VLF [4]	\$11,768,000	$i = h * \$11,768,000$	\$13,249	\$17,245

prop tax

Source: City of Roseville FY 2021-22 Adopted Budget; Placer County Auditor-Controller; EPS.

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

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

[3] 2021-22 Placer County Assessment Roll Values for City of Roseville. Includes Citywide secured, unsecured, and homeowner exemption.

[4] Property tax in-lieu of VLF amount derived from the City of Roseville FY 2021-22 Adopted Budget. See Table B-1.

**Table B-4
Roseville Westbrook Rezone Fiscal Impact Analysis
Real Property Transfer Tax at Buildout (2021\$)**

Description	Source/ Assumption	Scenario 1	Scenario 2
		Existing Zoning	Proposed Rezone
Assumptions			
Rate per \$1,000 of AV [1]	\$0.55		
Turnover Rate			
Owner-Occupied Homes	14.3%		
Renter-Occupied Homes	6.7%		
Nonresidential Sq. Ft.	6.7%		
Assessed Value [2]			
Residential			
Medium Density (MDR)		\$0	\$39,375,000
Service & Employment			
Community Commercial (CC)		\$30,250,000	\$0
Total		\$30,250,000	\$39,375,000
Annual Transfer Tax Revenue			
Residential			
Medium Density (MDR)	14%	\$0	\$3,094
Service & Employment			
Community Commercial (CC)	7%	\$1,109	\$0
Total Annual Transfer Tax Revenue		\$1,109	\$3,094

transfer tax

Source: City of Roseville; EPS.

[1] Based on California Revenue and Taxation Code, §§ 11911-11929, which authorizes cities and counties to levy a real estate transfer tax at a rate of \$0.55 per \$1,000 value.

[2] Assessed Values (AV) derived in Table D-2 Note that assessed values are expressed in (2021\$) and include no real AV growth.

**Table B-5
Roseville Westbrook Rezone Fiscal Impact Analysis
Estimated Taxable Sales and Use Tax Revenue (2021\$)**

Item	Assumptions	Formula	Scenario 1	Scenario 2
			Existing Zoning	Proposed Rezone
Estimated Annual Taxable Sales (Rounded)				
Annual Taxable Sales from New Market Support	Table B-5A		\$278,000	\$1,770,000
Net Annual Taxable Sales from Onsite Commercial Use	Table B-5B		<u>\$19,789,000</u>	<u>\$0</u>
Total Annual Taxable Sales		a	\$20,067,000	\$1,770,000
Annual Sales Tax Revenue				
Bradley Burns Local Sales Tax Rate	1.0000%	$b = 1.0000\% * a$	\$200,670	\$17,700
Sales Tax Sharing with Placer County [1]	16.0000%	See Table B-5B	\$33,376	\$0
Subtotal		$d = b - c$	\$167,294	\$17,700
Measure B Sales Tax	0.50000%	$f = 0.5000\% * a$	\$100,335	\$8,850
City of Roseville Prop. 172 Public Sales Tax Revenue [2]	0.02056%	$e = 0.0206\% * a$	\$4,126	\$364

sales tax

Source: California State Board of Equalization; City of Roseville EPS.

[1] Amount equal to 1 percent of the estimated on-site sales tax anticipated in the Specific Plan. Please see Table B-5B.

[2] State Board of Equalization collects one-half cent sales tax revenue under Proposition 172. Based on estimated citywide taxable sales, the City receives approximately 0.02056% of the annual taxable sales (City FY 2021-22 Adopted Budget).

Table B-5A
Roseville Westbrook Rezone Fiscal Impact Analysis
Estimated Annual Taxable Sales, Hybrid Market Support Method (2021\$)

Item Description	Assumption	Scenario 1	Scenario 2
		Existing Zoning	Proposed Rezone
Annual Taxable Sales from New Occupied Households			
Residential Development		<i>Occupied Dwelling Units</i>	
Medium Density (MDR)		0	60
Taxable Retail Expenditures [1]			
Medium Density (MDR)	\$34,700	\$0	\$2,082,000
Subtotal		\$0	\$2,082,000
Taxable Sales from New Households			
Estimated City Capture from New Residents [2]			
Taxable Sales Captured by the City	85%	\$0	\$1,769,700
Estimated Taxable Sales inside Project Area [3]	10%	\$0	\$0
Estimated Taxable Sales outside Project Area [3]	100%	\$0	\$1,769,700
Annual Taxable Sales from New Employees			
New Employees	Table A-3	232	0
Average Daily Taxable Sales per New Employee	\$10.00		
Work Days per Year	240		
Total City Taxable Sales from New Employees		\$556,800	\$0
Adjusted City Taxable Sales from New Employees [4]	50%	\$278,400	\$0
Estimated Taxable Sales inside Project Area [3]	10%	\$27,840	\$0
Estimated Taxable Sales outside Project Area [3]	90%	\$250,560	\$0
Total Annual City Taxable Sales from Market Support		\$278,400	\$1,769,700
Taxable City Sales inside Project Area		\$27,840	\$0
Taxable City Sales outside Project Area		\$250,560	\$1,769,700

sales tax a

Source: BLS; Consumer Expenditure Survey; and EPS.

[1] See Table D-3. Rounded to the nearest \$500.

[2] Total retail sales in the City exceeds resident's retail spending potential, indicating no sales leakage for Roseville, so this analysis marginal leakage for the Project households' retail spending.

[3] EPS estimate of resident/employee spending split between retail stores in the Project and stores outside the Project

[4] Discounted by 50% to avoid double-counting employees who are also residents and to account for taxable sales from new employees that occur outside the City.

Table B-5B
Roseville Westbrook Rezone Fiscal Impact Analysis
Estimated Annual Taxable Sales Generated from On-Site Nonresidential (2021\$)

On-Site Commercial Development	Assumption	Formula	Scenario 1 Existing Land Uses	Scenario 2 Proposed Land Uses
Community Commercial (CC)				
Taxable Sales per Sq. Ft. [1]	\$200	a		
Occupied Building Sq. Ft.		b	104,300	0
Subtotal, Annual Taxable Sales		$c = a * b$	\$20,860,000	\$0
Annual Taxable Sales from On-Site Commercial Dev. [2]		$g = c + f$	\$20,860,000	\$0
<i>Less On-Site Market Support [3]</i>		h	\$27,840	\$0
Subtotal Annual Sales less Market Support		$i = g - h$	\$20,832,160	\$0
<i>Less Shift of Sales from Existing Retail Stores to the Project [4]</i>	5%	$j = g * 0.05$	\$1,043,000	\$0
Net Annual On-Site Taxable Sales		$k = i - j$	\$19,789,160	\$0
<i>Amount Subject to Property Tax Sharing with County [5]</i>	16%	$l = g * 0.16$	\$3,337,600	\$0

sales tax b

Source: Urban Land Institute & ICSC, *Dollars & Cents of Shopping Centers/The SCORE 2008*; BOE; and EPS.

[1] For assumptions and calculation of estimated taxable sales please refer to Table D-4.

**Rounded to the nearest \$5.*

[2] Refers to new sales in the Project from customers other than new Project residents and employees. This total gross amount is subject to sales tax sharing with Placer County per the approved tax sharing agreement.

[3] Derived in Table B-5A.

[4] Represents a discount factor to account for taxable sales transactions that may shift from existing City retail centers to those inside the Project based on a preliminary review of existing retail demand and supply. This assumption was developed in accordance with DPGF for the Amoruso Ranch Specific Plan Fiscal Analysis.

[5] Reflects the maximum potential sales tax sharing by the City to the County per the sales tax sharing agreement.

Table B-6
Roseville Westbrook Rezone Fiscal Impact Analysis
Summary of Estimated Special Tax/Assessment District Revenues

Land Use	CFD 3 Municipal Services FY 22/23 Rate	Scenario 1	Scenario 2
		Existing Zoning	Proposed Rezone
PROGRAM			
Residential Land Uses			
Medium Density (MDR)		0	63
Nonresidential Land Uses			
Community Commercial (CC)		10.1	0.0
<hr/>			
Residential Land Uses	<i>per unit</i>		
Medium Density (MDR)	\$285.66	\$0	\$17,997
Nonresidential Land Uses	<i>per acre</i>		
Community Commercial (CC)	\$1,331	\$13,458	\$0
Total Developable Land Uses		\$13,458	\$17,997

cfd

Source: City of Roseville; and EPS.



APPENDIX C: Expenditure-Estimating Tables

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**Table C-1
Roseville Westbrook Rezone Fiscal Impact Analysis
Expenditure-Estimating Procedures Based on City of Roseville FY 2021-22 Budget**

Item	Estimating Procedure [4]	FY 2021-22 Budgeted Expenditures	Less Offsetting Revenue [1]	FY 2021-22 Net City Expenditures	Population or Persons Served	FY 2021-22 Average Cost	Adjustment Factor [2]	Population Net Average Cost
General Fund Expenditures [3]								
City Council	Persons Served	\$95,220	\$1,398	\$93,822	197,630	\$0.47	75%	\$0.36
City Manager	Persons Served	\$1,554,146	\$22,812	\$1,531,334	197,630	\$7.75	75%	\$5.81
Public Affairs & Communications	Persons Served	\$718,273	\$10,542	\$707,731	197,630	\$3.58	75%	\$2.69
City Attorney	Persons Served	\$1,989,415	\$35,501	\$1,953,914	197,630	\$9.89	75%	\$7.42
Finance	Persons Served	\$3,654,854	\$1,023,047	\$2,631,807	197,630	\$13.32	75%	\$9.99
Human Resources	Persons Served	\$1,781,305	\$26,146	\$1,755,159	197,630	\$8.88	75%	\$6.66
City Clerk	Persons Served	\$1,446,793	\$574,036	\$872,757	197,630	\$4.42	75%	\$3.31
Police	Persons Served	\$48,983,125	\$2,809,657	\$46,173,468	197,630	\$233.64	75%	\$175.23
Fire	Persons Served	\$37,628,398	\$2,426,832	\$35,201,566	197,630	\$178.12	75%	\$133.59
Economic Development	Persons Served	\$812,983	\$13,183	\$799,800	197,630	\$4.05	75%	\$3.04
Parks, Recreation & Libraries	Per Capita	\$27,428,050	\$5,050,948	\$22,377,102	146,875	\$152.35	100%	\$152.35
Public Works	Persons Served	\$8,438,406	\$2,524,574	\$5,913,832	197,630	\$29.92	100%	\$29.92
Development Services	Persons Served	\$10,293,117	\$6,080,334	\$4,212,783	197,630	\$21.32	100%	\$21.32
Pay Down of Retirement Obligations	Not Evaluated	\$6,145,136	\$90,200	\$6,054,936	N/A	N/A	N/A	N/A
General Fund Contingency - Materials, Services & Supplies	Persons Served	\$2,050,000	\$30,090	\$2,019,910	197,630	\$10.22	100%	\$10.22
Annexation Payments	Not Evaluated	\$8,850,000	\$129,902	\$8,720,098	N/A	N/A	N/A	N/A
Transfer to Post-Retirement Insurance/Accrual Fund	Not Evaluated	\$5,393,271	\$79,164	\$5,314,107	N/A	N/A	N/A	N/A
Transfer to Golf Operations Funds	Not Evaluated	\$786,918	\$607,575	\$179,343	N/A	N/A	N/A	N/A
Retiree Benefit Payments	Not Evaluated	\$750,000	\$11,009	\$738,991	N/A	N/A	N/A	N/A
PERS Replacement Benefit	Not Evaluated	\$368,800	\$5,402	\$363,398	N/A	N/A	N/A	N/A
County Property Tax Admin Fee	Not Evaluated	\$723,000	\$10,612	\$712,388	N/A	N/A	N/A	N/A
Transfer to Parks, Recreation & Libraries Capital Fund	Not Evaluated	\$1,108,000	\$16,276	\$1,091,724	N/A	N/A	N/A	N/A
Stormwater	Not Evaluated	\$410,403	\$6,023	\$404,380	N/A	N/A	N/A	N/A
Transfer to Transit Fund	Not Evaluated	\$94,785	\$0	\$94,785	N/A	N/A	N/A	N/A
Interfund Loan Interest Payment	Not Evaluated	\$4,924	\$72	\$4,852	N/A	N/A	N/A	N/A
Passport Center Repayment to SIF	Not Evaluated	\$270,000	\$3,964	\$266,036	N/A	N/A	N/A	N/A
Transfer for Debt Service	Not Evaluated	\$802,584	\$11,781	\$790,803	N/A	N/A	N/A	N/A
Transfer to Emergency Stabilization Funds		\$3,632,502	\$53,319	\$3,579,183				
Other non-departmental		\$0	\$0	\$0				
Total Annual General Fund Expenditures [5]		\$176,214,408	\$21,654,399	\$154,560,009		\$677.92		\$561.90

exp pro

Source: City of Roseville FY 2021-22 Adopted Budget; EPS.

- [1] Represents departmental revenues identified for specific General Fund department functions in the City's fiscal budget.
- [2] Adjustment factor recognizes some department costs are fixed.
- [3] Any department with a negative net cost is estimated to have a zero net cost for fiscal impact analysis purposes.
- [4] "Not Evaluated" items not expected to be affected by the Project and is not evaluated in this analysis.
- [5] May not tie out with the budget because of rounding.

Table C-2
Roseville Westbrook Rezone Fiscal Impact Analysis
Estimated Annual Project Expenditures (2021\$)

Expenditures	Source	Scenario 1		Scenario 2		Difference	
		Existing Zoning		Proposed Rezone		Amount	Percentage
		Amount (Rounded)	Percentage of Total	Amount (Rounded)	Percentage of Total		
<i>Formula</i>		<i>a</i>		<i>b</i>		<i>c = b - a</i>	<i>c / a</i>
General Fund							
City Council	Table C-1	\$0	0.0%	\$100	0.1%	\$100	0.0%
City Manager	Table C-1	\$700	1.5%	\$900	1.0%	\$200	28.6%
Public Affairs & Communications	Table C-1	\$300	0.6%	\$400	0.4%	\$100	33.3%
City Attorney	Table C-1	\$900	1.9%	\$1,200	1.3%	\$300	33.3%
Finance	Table C-1	\$1,200	2.5%	\$1,600	1.8%	\$400	33.3%
Human Resources	Table C-1	\$800	1.7%	\$1,100	1.2%	\$300	37.5%
City Clerk	Table C-1	\$400	0.8%	\$500	0.6%	\$100	25.0%
Police	Table C-1	\$20,300	42.6%	\$28,200	31.2%	\$7,900	38.9%
Fire	Table C-1	\$15,500	32.5%	\$21,500	23.8%	\$6,000	38.7%
Economic Development	Table C-1	\$400	0.8%	\$500	0.6%	\$100	25.0%
Parks, Recreation & Libraries	Table C-1	\$0	0.0%	\$24,500	27.1%	\$24,500	0.0%
Public Works	Table C-1	\$3,500	7.3%	\$4,800	5.3%	\$1,300	37.1%
Development Services	Table C-1	\$2,500	5.2%	\$3,400	3.8%	\$900	36.0%
General Fund Contingency - Materials,	Table C-1	\$1,200	2.5%	\$1,600	1.8%	\$400	33.3%
Total General Fund Expenditures		\$47,700	100.0%	\$90,300	100.0%	\$42,600	89.3%

expenditures

Source: City of Roseville FY 2021-22 Adopted Budget; EPS.

Note: Values are rounded to the nearest \$100.



APPENDIX D: Supporting Tables for Revenue Estimates

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**Table D-1
Roseville Westbrook Rezone Fiscal Impact Analysis
Preliminary Property Tax Allocations**

Fund/ Agency	Pre-ERAF Distribution of Tax Increment [1]			% of Factor Shift to ERAF	Post ERAF Distribution Factors	Property Tax Allocation [2]	
	Tax Rate Areas		Pre-ERAF Average			City 45.2%	County 54.8%
	005-071	005-066					
Taxing Entities Subject to Tax Sharing							
City of Roseville	41.5534%	41.5534%	41.5534%	19.8505%	33.3048%	15.0548%	18.2500%
County General Fund	0.0000%	0.0000%	0.0000%	32.8998%	0.0000%	-	-
Subtotal	41.5534%	41.5534%	41.5534%		33.3048%	15.0548%	18.2500%
Other Taxing Entities							
Roseville Cemetery	0.9715%	0.9715%	0.9715%	10.8383%	0.8662%		
Placer County Resource Conserv	0.0720%	0.0720%	0.0720%	10.5921%	0.0644%		
Roseville City Elem M&O	23.4198%	23.4198%	23.4198%		23.4198%		
Roseville High M&O	21.9476%	21.9476%	21.9476%		21.9476%		
Sierra College M&O	7.8985%	7.8985%	7.8985%		7.8985%		
Superintendent of Schools	3.9018%	3.9018%	3.9018%		3.9018%		
Placer Co Water Agency M&O	0.2354%	0.2354%	0.2354%	38.5097%	0.1447%		
Subtotal	58.4466%	58.4466%	58.4466%		58.2430%		
Subtotal	100.0000%	100.0000%	100.0000%		91.5479%		
Educational Revenue Relief Fund (ERAF)					8.4521%		
Total Gross Property Tax	100.0000%	100.0000%	100.0000%		100.0000%		

tra alloc

Source: Placer County and EPS.

[1] Represents the percentage allocation of the 1% ad valorem property tax by Tax Rate Area (TRA).

[2] Tax increment split based on the revenue sharing agreement in place between the City and County ensuring the County the equivalent of 18.25% of the 1% ad valorem property tax across all Sierra Vista, Creekview, and Reason Farms developments (net of ERAF) as detailed in the Roseville - West Placer Annexations document submitted by the County Executive Officer to the County Board of Supervisors, dated September 12, 2011.

**Table D-2
Roseville Westbrook Rezone Fiscal Impact Analysis
Estimated Assessed Valuation at Buildout (2021\$) [1]**

Item	Assessed Value	Scenario 1	Scenario 2	Difference	
		Existing Zoning	Proposed Rezone	Amount	Percentage
PROGRAM					
Residential					
Medium Density (MDR)		0	63		
Service & Employment					
Community Commercial (CC)		110,000	0		
<hr/>					
<i>Formula</i>		<i>A</i>	<i>B</i>	<i>C = B - A</i>	<i>C/A</i>
Residential					
Medium Density (MDR)	\$625,000	\$0	\$39,375,000	\$39,375,000	0.0%
Service & Employment					
Community Commercial (CC)	<u>per bldg. sq. ft.</u> \$275	\$30,250,000	\$0	(\$30,250,000)	(100.0%)
Total Assessed Value		\$30,250,000	\$39,375,000	\$9,125,000	30.2%

av base

Source: Westbrook; EPS.

[1] Note that assessed values (AV)s are expressed in 2021\$ and include no real AV growth.

Table D-3
Roseville Westbrook Rezone Fiscal Impact Analysis
Estimated Project Household Incomes (2021\$)

Residential Land Use Type	Occupied Number of Households [1]		Estimated Unit Value [2]	Estimated Annual Housing Costs [3]	Estimated Household Income (Rounded) [4]	Taxable Expenditures as a % of Income [5]	Average Annual Household Taxable Retail Exp. (Rounded) [6]	
	Scenario 1	Scenario 2					Scenario 1	Scenario 2
	Existing Land Uses	Proposed Land Uses					Existing Land Uses	Proposed Land Uses
Owner Occupied				<i>Annual Mortgage</i>				
Medium Density (MDR)	0	63	\$625,000	\$44,709	\$149,000	23.3%	\$34,700	\$34,700

hh income

Source: Bureau of Labor Statistics (BLS), Consumer Expenditure Survey; EPS.

- [1] See Table A-3 for calculation of the number of occupied households.
- [2] Residential unit value assumptions informed by new homes sales in Roseville, as reported by The Gregory Group Q1 2021. Data retrieved July 2021.
- [3] Housing costs of owner-occupied units are based on a 5%, 30-year fixed-rate mortgage with a 20% down payment and 2% annual taxes and insurance.
- [4] Assumes 30% of income is dedicated to housing costs (mortgage, taxes and insurance) or rent payments. Incomes rounded to the nearest \$1,000.
- [5] Taxable expenditures as a percentage of income derived from the BLS Consumer Expenditure Survey.
- [6] Average retail expenditures per household used to estimate annual sales tax revenues, as shown in Table B-5A.

**Table D-4
Roseville Westbrook Rezone Fiscal Impact Analysis
Total and Taxable Retail Sales per Square Feet (2021\$)**

Item	Total Retail Sales per Square Foot							
	Original Data [see Note]	Escalated Data (2021\$) [1]	Total Retail Sales by Shopping Center Type					
			Neighborhood		Community		Regional	
			% [2]	No.	% [2]	No.	% [2]	No.
Total Retail Sales per Square Foot								
Motor Vehicle and Parts Dealers [3]	\$250	\$291	3%	\$9	2%	\$6	1%	\$3
Home Furnishings and Appliance Stores	\$525	\$611	0%	\$0	7%	\$43	10%	\$61
Bldg. Matrl. and Garden Equip. and Supplies	\$356	\$414	0%	\$0	15%	\$62	1%	\$4
Food and Beverage Stores [4]	-	\$602	55%	\$331	24%	\$145	3%	\$18
Gasoline Stations [5]	\$1,321	\$1,734	1%	\$17	2%	\$35	1%	\$17
Clothing and Clothing Accessories Stores	\$370	\$431	2%	\$9	5%	\$22	20%	\$86
General Merchandise Stores	\$360	\$419	5%	\$21	20%	\$84	20%	\$84
Food Services and Drinking Places	\$492	\$573	8%	\$46	10%	\$57	20%	\$115
Other Retail	\$209	\$243	12%	\$29	7%	\$17	18%	\$44
Nonretail [6]	NA	\$0	14%	\$0	8%	\$0	6%	\$0
Total			100%	\$460	100%	\$470	100%	\$430
Taxable Retail Sales per Square Foot by Retail Center Type								
Percent Taxable by Shopping Center Type [7]				44%		54%		98%
Taxable Sales per Square Foot (Rounded)				\$200		\$250		\$420

retail sales

Note: Original data is based on an average of multiple sources and is presented in 2016\$ unless noted otherwise in footnotes.

Source: BizMiner 2016; ULI Dollars & Cents 2008; State of California Board of Equalization (BOE) Publication 61; Bureau of Labor Statistics, "CPI-All Urban Consumers (Current Series) - West Urban"; RetailSails http://retailsails.files.wordpress.com/2011/09/rs_spsf.pdf; eMarketer pulled February 2019; respective annual 10-K reports; EPS.

[1] Sales adjusted to year-end 2020 based on the Consumer Price Index, All items in West urban, all urban consumers, not seasonally adjusted:

Year	CPI	Adjustment to 2020\$
2008	219.65	31.2%
2016	247.71	16.4%
2018	263.26	9.5%
2019	270.35	6.6%
2020	276.59	4.2%
2021	288.26	0.0%

[2] Reflects percentage of total square footage by retail category by retail center type, estimated based on ULI's Dollars & Cents 2008.

[3] Reflects motor vehicle parts only; excludes taxable sales per square foot for dealerships.

[4] Sales per square foot for Food and Beverage stores estimated based on the averages from BizMiner, RetailSales, eMarketer, and annual 10-K reports, escalated to 2021\$.

[5] Estimated using ULI's Dollars & Cents, 2008, escalated to 2021\$.

[6] Included to account for non-taxable retail space occupants, such as services.

[7] Based on BOE Publication 61, March 2018.