

Christopher Homes Project Fiscal Impact Analysis City of Rialto

Prepared for:

City of Rialto
150 South Palm Avenue
Rialto, CA 92376
Attn: Daniel Casey, Associate Planner
909.820.2535, ext. 2075

July 31, 2019

SRHA Job #1376

CONTENTS

| | |
|--|------------|
| Tables | ii |
| Figures | ii |
| EXECUTIVE SUMMARY | iii |
| CHAPTER 1 INTRODUCTION | 1 |
| 1.1 Approach and Methodology | 1 |
| 1.2 Organization of the Report | 1 |
| CHAPTER 2 PROJECT DESCRIPTION..... | 2 |
| 2.1 Residential Development | 2 |
| 2.2 Net Assessed Valuation Increase and Projected Property Tax | 2 |
| 2.3 Projected In Lieu Property Tax - Vehicle License Fees (VLF) | 5 |
| 2.4 Projected Off-Site Retail Sales and Use Tax Captured in Rialto | 5 |
| CHAPTER 3 FISCAL IMPACTS | 7 |
| 3.1 Projected Fiscal Impacts..... | 7 |
| CHAPTER 4 CITY OF RIALTO FISCAL ASSUMPTIONS | 9 |
| 4.1 City General Assumptions | 9 |
| 4.2 City Revenue Assumptions | 11 |
| 4.3 City Cost Assumptions..... | 17 |
| APPENDIX A SUPPORTING FISCAL ASSUMPTIONS TABLES | 23 |
| APPENDIX B PROJECT REFERENCES | 32 |

TABLES

| | | |
|-----|---|-----|
| 1 | Summary of Projected Fiscal Impacts after Buildout | iii |
| 2-1 | Detailed Development Description after Buildout | 4 |
| 2-2 | Estimated 2018 Assessed Valuation of Project Site | 5 |
| 2-3 | Estimated Residential Retail Sales and Use Tax Factor | 6 |
| 3-1 | Detailed Projected Fiscal Impacts after Buildout | 8 |
| 4-1 | City Population, Housing and Employment Assumptions | 10 |
| 4-2 | General Fund Recurring Revenue Factors | 12 |
| 4-3 | General Fund Recurring Cost Factors..... | 18 |
| 4-4 | Calculation of City General Government Overhead Rate | 19 |
| A-1 | Estimated Household Size | 23 |
| A-2 | City Employment Estimate | 24 |
| A-3 | General Fund Revenues, Fiscal Year 2018/2019..... | 25 |
| A-4 | Property Tax Allocations of Basic One Percent Levy: TRA 6111 | 28 |
| A-5 | Estimated In Lieu Property Tax of Vehicle License Fees (VLF) Factor | 28 |
| A-6 | Estimated Annual Residential Turnover | 29 |
| A-7 | Calculation of Use Tax Factor | 29 |
| A-8 | General Fund Net Development Cost Factors | 30 |
| A-9 | General Fund Net Public Works Engineering Cost Factor | 31 |

FIGURES

| | | |
|-----|--|----|
| 1 | Project Site Location, Christopher Homes Project | iv |
| 2-1 | Conceptual Site Plan, Christopher Homes Project | 3 |

EXECUTIVE SUMMARY

This report provides the projected ongoing fiscal impacts to the City of Rialto for the proposed Christopher Homes Project. The proposed Project includes 184 new homes on about 16 acres at 1096 W. Foothill Boulevard on the northern side of Foothill Boulevard, between Larch Avenue and Spruce Avenue as shown in Figure 1. The Project will be accessed through a gated entrance on Foothill Boulevard.

Projected Fiscal Impacts

The fiscal impact analysis is based on the land use description provided by the applicant, Christopher Development Group, Inc. The recurring fiscal impacts to the City include projected impacts with the City's current utility users tax. On June 5, 2018 Rialto voters approved Measure M to indefinitely extend the existing utility users tax (UUT). Fiscal impacts are presented in constant 2019 Dollars with no adjustment for future inflation.

As shown in Table 1, a recurring annual deficit of \$46,420 is projected at buildout of the Christopher Homes Project. Based on the 184 units proposed for the Project, the projected annual deficit is rounded to \$250 per unit.

Table 1
Summary of Projected Fiscal Impacts after Buildout
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto
(In Constant 2019 Dollars)

| Category | Buildout |
|-----------------------------------|-------------------|
| Annual Recurring Revenues | \$412,680 |
| Annual Recurring Costs | <u>459,100</u> |
| Annual Recurring (Deficit) | (\$46,420) |
| Revenue/Cost Ratio | 0.90 |
| <u>Annual (Deficit) per Unit</u> | |
| Number of Units | 184 |
| Annual (Deficit) per Unit | (\$250) |

Source: Stanley R. Hoffman Associates, Inc.

Figure 1
Project Site Location
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto



CHAPTER 1 INTRODUCTION

The fiscal impact analysis for the Christopher Homes Project provides an assessment of the annual recurring impacts to the City's General Fund after buildout of the proposed Project.

1.1 Approach and Methodology

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

- Revenue and expenditure information is from the *City of Rialto, Annual Budget 2018–2019*.
- Revenue and cost factors are based on the January 1, 2019, City population estimate from the California Department of Finance (DOF) and the 2019 employment estimate from the Southern California Association of Governments (SCAG), *Adopted 2016 Regional Transportation Plan (RTP)*.
- Cost factors are based on the current level of services provided by the City.
- Land use and valuation information is from the applicant, Christopher Developer Group, Inc.
- Property tax revenue projection to the City General Fund is based on the assessed valuation of the proposed development and the property tax allocation to the City for the tax rate area (TRA) in which the project is located (14.03 percent of the basic one percent property tax levy).
- Revenue and cost factors are projected in constant 2019 Dollars, with no adjustment for future inflation.

1.2 Organization of the Report

Chapter 2 contains the development description of the proposed Christopher Homes Project. The fiscal impact analysis of the annual operations and maintenance costs for the provision of services to the Project is provided in Chapter 3. Chapter 4 covers the revenue and cost assumptions used for the fiscal analysis. Appendix A includes supporting tables for the fiscal assumptions, and Appendix B lists the project references utilized in this study.

CHAPTER 2

PROJECT DESCRIPTION

This chapter presents the development description for the Christopher Homes Project provided by Christopher Development Group, Inc., the project applicant. The conceptual site plan for the Christopher Homes Project is included as Figure 2-1. Table 2-1 includes the units, estimated population, net assessed valuation, projected property tax and projected retail sales and use tax captured in the City from taxable purchases made by future residents of the project.

2.1 Residential Development

The project site includes a total of 16.40 gross acres and will have 184 new single family residential units on 15.98 net acres after buildout. Of the total units, 66 detached single family units and 118 attached townhomes are planned.

As shown in Panel B of Table 2-1, population of the proposed Christopher Homes Project is estimated at 672 after buildout. The average household size based on the population and housing data from DOF for the City is estimated at 4.07. Because the proposed project includes only single family detached and attached units, an analysis of the U.S. Census *American Community Survey, Public Use Microdata Survey* (PUMS) for Rialto was prepared. As shown in Appendix Table A-1, the average household size per single family detached unit is 3.73 and the average persons per single family attached unit is 3.61. Therefore, these household sizes are used for estimating the buildout population for the proposed project.

2.2 Net Assessed Valuation Increase and Projected Property Tax

Assessed Valuation

As shown in Panel C of Table 2-1, new residential valuation is projected at \$69.72 million after buildout based on average value of \$437,767 per detached single family unit and \$345,959 per attached townhome as provided by the Project applicant. When the existing valuation of about \$4.78 million for the Project site (see Table 2-2) is subtracted from the new valuation, the net new valuation for the Project is estimated at about \$64.94 million.

Projected General Fund Property Tax

Panel D of Table 2-1 presents the projected property tax to the City's General Fund for the Christopher Homes Project after buildout. Based on the estimated net new assessed valuation

Figure 2-1
Conceptual Site Plan
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto



Table 2-1
Detailed Development Description after Buildout
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto
(In Constant 2019 Dollars)

| Category | Buildout |
|---|--|
| A. PROJECT SITE ACRES | |
| Gross Parcel Acres | 16.40 |
| Net Site Acres | 15.98 |
| B. RESIDENTIAL DEVELOPMENT | |
| <u>Units</u> | |
| Detached Single Family (1,646 to 2,406 square feet) | 66 |
| Attached Townhomes (1,131 to 1,553 square feet) | <u>118</u> |
| Total Units | 184 |
| <u>Population</u> ¹ | |
| Detached Single Family (@ 3.73 persons per unit) | 246 |
| Attached Townhomes (@ 3.61 persons per unit) | <u>426</u> |
| Total Population | 672 |
| C. ESTIMATED NET NEW ASSESSED VALUATION | |
| | <div>Average Value per Unit ²</div> |
| Detached Single Family | \$437,767 |
| Attached Townhomes | \$345,959 |
| Total New Valuation | \$28,892,622 |
| | <u>40,823,162</u> |
| | \$69,715,784 |
| Existing Valuation | <i>minus</i> |
| | \$4,775,746 |
| Net New Assessed Valuation | \$64,940,038 |
| D. ESTIMATED RECURRING PROPERTY TAX | |
| 1% Property Tax Levy | \$649,400 |
| | <i>times</i> |
| City of Rialto Share of 1% Percent Levy | 14.03% |
| | <i>equals</i> |
| Estimated Recurring Property Tax to General Fund ³ | \$91,110 |
| E. ESTIMATED RECURRING IN LIEU PROPERTY TAX (VLF) | |
| Net New Assessed Valuation (AV) | \$64,940,038 |
| | <i>times</i> |
| In Lieu Property Tax (VLF) per \$1,000,000 AV | \$1,420 |
| | <i>equals</i> |
| Estimated Recurring In Lieu Property Tax (VLF) ³ | \$92,210 |
| F. ESTIMATED RETAIL SALES AND USE TAX | |
| Estimated Project Population | 672 |
| | <i>times</i> |
| Average City Retail Sales and Use Tax per Capita | \$116 |
| | <i>equals</i> |
| Estimated Recurring Sales and Use Tax ³ | \$77,950 |

- Population is estimated based on the persons per unit by unit type, as calculated from the 2017 American Community Survey for the City of Rialto, and shown in Appendix Table A-1.
- The average value per unit type is provided by the project applicant.
- Estimated property tax, in lieu property tax (VLF) and sales and use tax are rounded to the nearest tens.

Sources: Stanley R. Hoffman Associates, Inc.
City of Rialto, Assistant City Administrator/Development Services Director
Christopher Development Group, Inc., Applicant

Table 2-2
Estimated 2018 Assessed Valuation of Project Site
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto
(In Constant 2019 Dollars)

| Parcel Number | 2018 Assessed Valuation (AV) | | | | | | Tax Rate Area | Parcel Acres |
|------------------|------------------------------|-------------------|-------------------|------------------|-----------------------------|---------------------|---------------|--------------|
| | Land Value | Improvement Value | Personal Property | AV Total | Less Real Estate Exemptions | Net AV ¹ | | |
| 0128-051-10-0000 | \$786,062 | \$0 | \$0 | \$786,062 | \$0 | \$786,062 | 6111 | 2.810 |
| 0128-051-27-0000 | 1,546,650 | 0 | 0 | 1,546,650 | 0 | 1,546,650 | 6111 | 5.270 |
| 0128-051-34-0000 | <u>2,443,034</u> | <u>0</u> | <u>0</u> | <u>2,443,034</u> | <u>0</u> | <u>2,443,034</u> | 6111 | <u>8.324</u> |
| Total | \$4,775,746 | \$0 | \$0 | \$4,775,746 | \$0 | \$4,775,746 | | 16.404 |

1. The net assessed valuation was calculated by subtracting the total real estate exemptions from the sum of the land value, improvement value, and personal property.

Sources: Stanley R. Hoffman Associates, Inc.

San Bernardino County, Assessor-Recorder-County Clerk, 2018 Roll Values and Parcel Map

of about \$64.94 million, the basic 1 percent property tax levy is estimated at \$649,400. The property tax allocation to the City for tax rate area (TRA) 6111 in which the Project is located is 14.03 percent, as shown in Table A-4. Therefore, the recurring property tax increase to the City's General Fund for the Project after buildout is estimated at \$91,110 when rounded to the nearest tens.

2.3 Projected In Lieu Property Tax - Vehicle License Fees (VLF)

The City's General Fund will also receive in lieu property tax - VLF based on the increase in assessed valuation in the City. As shown in Appendix Table A-5, the VLF - property tax in lieu in the City is projected to increase at the rate of \$1,420 per million dollars of new assessed valuation (AV). Therefore, as shown in Panel E of Table 2-1, based on the net new assessed valuation of \$64.94 million and the factor of \$1,420 per million dollars, in lieu property tax - VLF is projected at \$92,210 annually after buildout.

2.4 Projected Off-Site Retail Sales and Use Tax Captured in Rialto

Sales and use tax is projected for the retail taxable sales that will be captured in the City from purchases made by the future residents of the proposed Christopher Homes Project subdivision. As shown in Panel F of Table 2-1, estimated annual residential retail sales and use tax by future Christopher Homes Project residents is projected at \$77,950 after buildout.

Retail sales and use tax from taxable purchases made by future Christopher Homes Project residents is projected at \$116 per capita, as shown in Table 2-3. Point-of-sale sales tax in the City is estimated at \$17.02 million for 2018 based on sales and use tax data from the City, as shown in Appendix Table A-7.

Based on the most recent distribution of retail and non-retail taxable sales from the City, 43 percent of taxable sales are retail, as shown in Appendix Table A-7. Applying this 43 percent to the City estimated sales tax of \$17.02 million, retail sales are estimated at \$10.89 million. Based on the City population estimate of 107,271, Citywide per capita retail sales tax is estimated at \$102 per capita. Use tax, estimated at 13.3 percent of point-of-sale sales tax results in an additional \$14 of tax per capita. Total average retail sales and use tax is estimated at \$116 per capita, as shown in Table 2- 3.

Table 2-3
Estimated Residential Retail Sales and Use Tax Factor
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto

| Category | | Amount |
|--|-------------------|--------------|
| Total Point-of-Sale Sales Tax ¹ | | \$17,022,451 |
| Retail Percent of Total ² | <i>times</i> | 43% |
| Estimated Retail Sales Tax (@ 43% of Total) | <i>equals</i> | \$10,894,369 |
| Estimated City Population | <i>divided by</i> | 107,271 |
| Retail Sales Tax per Capita | <i>equals</i> | \$102 |
| Use Tax @ 13.3 Percent of Point-of-Sale Sales Tax ³ | <i>plus</i> | <u>\$14</u> |
| Total Retail Sales and Use Tax per Capita | <i>equals</i> | \$116 |

1. As shown in Appendix Table A-7, City reported about \$17.02 million of point-of-sale sales during 2018.

2. As also shown in Appendix Table A-7, retail sales represent about 45 percent of total point-of-sales sales tax in the City during 2018.

3. The calculation of the use tax is included in Appendix Table A-7.

Sources: Stanley R. Hoffman Associates, Inc.

City of Rialto, Assistant City Administrator/Director of Development Services, 2018 Sales Tax Information

State of California, Department of Finance, *E-5 Population and Housing Estimates for Cities*

Counties and the State - January 1, 2011-2019, Sacramento, May 2019

CHAPTER 3

FISCAL IMPACTS

This chapter presents the fiscal analysis of the Christopher Homes Project. The fiscal analysis is based on the land use description provided by Christopher Development Group, Inc. Fiscal impacts are presented in constant 2019 dollars with no adjustment for inflation.

3.1 Projected Fiscal Impacts

As shown in Panel A of Table 3-1, a recurring annual deficit of \$46,420 is projected after buildout of the Christopher Homes Project. The annual projected recurring deficit of \$46,420 after buildout is based on projected recurring revenues of \$412,680 and recurring costs of \$459,100, including a 5% contingency/reserves factor. Based on the 184 units in the project, an average recurring deficit of \$250 per unit is projected, as shown in Panel B of Table 3-1.

Projected Recurring Revenues. About 44 percent of the total projected revenues after buildout are comprised of property tax and in lieu property tax – VLF. Utility user tax accounts for about 19 percent of total projected revenues after buildout. Sales and use tax from projected taxable retail purchases made by Project residents in the City also represents about 19 percent of recurring revenues after buildout. As discussed earlier, Rialto voters approved Measure M with an indefinite extension of the utility users tax (UUT) on June 5, 2018.

Projected Recurring Costs. Police protection and fire protection are the largest projected recurring costs and account for about 66 percent of total projected recurring costs after buildout. The next largest cost is general government, projected at about 13 percent of total projected recurring costs after buildout. The fiscal analysis also includes a 5 percent contingency and reserves cost.

Table 3-1
Detailed Projected Fiscal Impacts after Buildout
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto
(In Constant 2019 Dollars)

| Category | Buildout ¹ | Percent of Total |
|---|--------------------------|------------------|
| A. PROJECTED RECURRING FISCAL IMPACT | | |
| <u>Recurring Revenues</u> | | |
| Property tax | \$91,110 | 22.1% |
| In lieu property tax (VLF) | 92,210 | 22.3% |
| Property transfer tax-turnover | 1,250 | 0.3% |
| Residential retail sales and use tax | 77,950 | 18.9% |
| Franchise fees | 19,350 | 4.7% |
| Proposition 172 Sales Tax-Public Safety | 5,590 | 1.4% |
| Utility user tax | 79,950 | 19.4% |
| Animal licenses and fees | 970 | 0.2% |
| Fines and forfeitures | 2,370 | 0.6% |
| Motor vehicle in lieu tax | 350 | 0.1% |
| County LF excavation charges | 1,960 | 0.5% |
| Current services | 15,970 | 3.9% |
| Rents and concessions | 1,740 | 0.4% |
| Administrative/passport/misc. fees | 4,800 | 1.2% |
| Transfer from Gas Tax Fund | 9,390 | 2.3% |
| Other transfers | 3,630 | 0.9% |
| Interest on invested revenues | <u>4,090</u> | <u>1.0%</u> |
| Total Projected Revenues | \$412,680 | 100.0% |
| <u>Recurring Costs</u> | | |
| Fire protection | \$121,150 | 26.4% |
| Animal control | 4,620 | 1.0% |
| Police protection | 181,830 | 39.6% |
| Development services | 12,560 | 2.7% |
| Public works-administration | 5,240 | 1.1% |
| Public works-engineering services & projects | 2,410 | 0.5% |
| Public works-park maintenance | 17,150 | 3.7% |
| Public works-street maintenance/traffic signals | 8,860 | 1.9% |
| Public works-graffiti removal | 580 | 0.1% |
| Public works-traffic safety | 5,540 | 1.2% |
| Public works-storm drain program | 340 | 0.1% |
| Recreation and community services | 17,080 | 3.7% |
| General government | <u>59,880</u> | <u>13.0%</u> |
| Subtotal Recurring Costs | \$437,240 | 95.2% |
| 5% contingency/reserves | <u>\$21,860</u> | <u>4.8%</u> |
| Total Recurring Costs | \$459,100 | 100.0% |
| <u>Annual Net Recurring Surplus or (Deficit)</u> | <u>(\$46,420)</u> | |
| <u>Revenue/Cost Ratio</u> | 0.90 | |
| B. ANNUAL (DEFICIT) PER UNIT | | |
| <i>Number of Units</i> | <i>184</i> | |
| <i>Annual (Deficit) per Unit</i> | <i>(\$250)</i> | |

1. Amounts are rounded to the nearest ten, except for the revenue/cost ratio.

Source: Stanley R. Hoffman Associates, Inc.

CHAPTER 4

CITY OF RIALTO FISCAL ASSUMPTIONS

This chapter presents the revenue and cost assumptions for the Christopher Homes Project fiscal impact analysis. Revenue and cost assumptions are based on the *City of Rialto, Annual Budget 2018 – 2019*, and the general assumptions presented in this Chapter.

The general City demographic and economic assumptions used for calculating fiscal factors are first presented. The assumptions for projecting recurring revenues are then presented followed by the assumptions for projecting recurring costs

4.1 City General Assumptions

Fiscal impacts that are not based on valuation and taxable sales are generally projected based on a per capita, per employee, or per service population basis. Based on the available data, some fiscal impacts are projected based on other factors as well, such as per unit or per acre factors. General fund revenue and cost factors are estimated by dividing the Fiscal Year (FY) 2018/2019 budget categories by the City's resident population, employment or total service population. Table 4-1 provides the City's general assumptions for this fiscal analysis.

Population

Rialto's total population of 107,271 is based on the State Department of Finance (DOF) estimate as of January 1, 2019. The City population estimate is used for projecting certain revenues and costs on a per capita basis, such as State subvented gas taxes.

Household Size

The average household size based on the population and housing data from DOF for the City is estimated at 4.07. Because the proposed project includes only single family detached and attached units, an analysis of the U.S. Census *American Community Survey, Public Use Microdata Survey* (PUMS) for Rialto was prepared. As shown in Appendix Table A-1, the average household size per single family detached unit is 3.73 and the average persons per single family attached unit is 3.61. Therefore, these household sizes are used for estimating the buildout population for the proposed project.

Table 4-1
City Population, Housing and Employment Assumptions
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto

| Assumption | Description |
|------------|--|
| | <u>Population and Housing</u> ¹ |
| 106,824 | Household Population |
| 447 | <u>Group Quarters Population</u> |
| 107,271 | Total Population |
| 27,553 | Total Housing Units |
| 20,395 | Single Family Units |
| 5,412 | Multi-Family Units |
| 1,746 | Mobile Homes |
| 26,346 | Occupied Housing Units |
| 4.06 | Citywide Average Persons per Household |
| | <u>Household Size</u> ² |
| 3.73 | Owner-occupied single family detached persons per unit |
| 3.61 | Owner-occupied single family attached persons per unit |
| | <u>Employment</u> ³ |
| 23,960 | Total City Employment |
| 11,980 | Employment Weighted at 50% ³ |
| | <u>Service Population (Population and Employment)</u> |
| 107,271 | Total Population |
| 11,980 | <u>Employment Weighted at 50%</u> ⁴ |
| 119,251 | Service Area Population (Population + Weighted Employment) |

1. Population and housing estimates are from the California Department of Finance (DOF) for January 1, 2019.
2. The persons per unit for owner-occupied single family detached and attached townhomes is calculated based on U. S. Census data, as cited below and presented in Appendix Table A-1.
3. Estimated employment for 2019 represents an interpolation of the SCAG 2012 and 2020 City employment from SCAG's *RTP 2016*, as presented in Appendix Table A-2.
4. This analysis has weighted the employment at 50% to account for the estimated less frequent use of City services by employment versus population.

Sources: Stanley R. Hoffman Associates, Inc.

State of California, Department of Finance, *E-5 Population and Housing Estimates for Cities, Counties and Counties and the State - January 1, 2011-2019*, Sacramento, May 2019

U. S. Census, American Community Survey (ACS) 2017, Public Use Microdata Survey for Rialto

City of Rialto, Assistant City Administrator/Development Services Director

Southern California Association of Governments (SCAG), *Adopted 2016 Regional Transportation Plan (RTP)*

Employment

For fiscal factors that are impacted by only employment, such as business license taxes, the City's total employment is used as the basis for calculating the factor. Total 2019 employment for the City is estimated at 23,960. As shown in Appendix Table A-2, the 2019 employment estimate is based on interpolation of the 2012 and 2020 employment from the Southern California Association of Governments (SCAG), *Adopted 2016 Regional Transportation Plan (RTP)*.

Service Population

Fiscal factors that are impacted by both population and employment growth are estimated by allocating total budgeted revenues or costs to the estimated service population. Service population includes the City's resident population plus 50 percent of the total estimated City employment. Employment is weighted at 50 percent to account for the estimated less frequent use of City services by employment versus population.

As shown in Table 4-1, the service population for the City is estimated at 119,251. The service population estimate includes the resident population of 107,271 and the weighted employment of 11,980 (50 percent of 23,960).

4.2 City Revenue Assumptions

The General Fund Fiscal Year (FY) 2018/2019 revenues are presented in Appendix Table A-3. Projected recurring revenues to the City General Fund include property tax; in lieu property tax (VLF); sales and use tax; property transfer tax; transient lodging tax; franchise fees; Proposition 172 sales tax-public safety; utility users tax; business licenses and permits; animal licenses and permits; fines, and forfeitures; motor vehicle in lieu tax; County landfill excavation charges; charges for current services; interest on investments; rents and concessions; administrative fees; transfers from the Gas Tax Fund; and transfers from other funds to the General Fund.

The revenue factors for the recurring revenues projected in the fiscal analysis are summarized in Table 4-2 and described in the remainder of this section. These factors are based on the City's Fiscal Year (FY) 2018/2019 revenues shown in Appendix Table A-3 and the appropriate projection basis, as presented in Table 4-1.

Table 4-2
General Fund Recurring Revenue Factors
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto
(In Constant 2019 Dollars)

| Revenue Source | Projected FY 2018/2019 Budget | Projection Basis ¹ | Projection Factor ¹ |
|--|-------------------------------------|---|--|
| <u>Tax Revenue</u> | | | |
| Property Taxes ² | \$12,131,700 | Assessed Valuation | 1% Basic tax levy |
| In Lieu Property Tax (VLF) | \$12,047,360 | Case Study | 14.03% General Fund share of 1% levy |
| Sales and Use Tax | \$16,834,000 | Taxable Sales | \$1,420 per \$1,000,000 assessed valuation |
| Use Tax Factor | | Use Tax as Percent of Sales Tax | 1% of projected taxable sales |
| Property Transfer Tax | \$541,000 | Property turnover and valuation assumptions | 13.3% of sales tax |
| Transient Lodging Tax | \$175,000 | Room Receipts | 3.5% residential turnover rate |
| Franchise Fees | \$3,433,700 | Service Population = 119,251 | \$0.55 per \$1,000 assessed valuation |
| Proposition 172 Sales Tax-Public Safety | \$892,700 | Population = 107,271 | not projected |
| Utility Users Tax | \$14,188,100 | Service Population = 119,251 | \$28.79 per service population |
| <u>Licenses and Permits</u> | | | \$8.32 per capita |
| Business/Contractors/Truckers Licenses ³ | \$2,935,000 | Employment = 23,960 | \$118.98 per service population |
| Dog Licenses | \$140,000 | Population = 107,271 | not projected |
| <u>Fines, Forfeits & Penalties</u> | \$421,100 | Service Population = 119,251 | \$1.31 per capita |
| <u>Revenue From Other Agencies</u> | | | \$3.53 per service population |
| Motor Vehicle in Lieu Tax | \$56,000 | Population = 107,271 | |
| County LF Excavation Charges ⁴ | \$347,500 | Service Population = 119,251 | \$0.52 per capita |
| <u>Charges for Current Services</u> | | | \$2.91 per service population |
| Animal Control Fees | \$15,000 | Population = 107,271 | |
| Other Police Related Fees ⁵ | \$402,900 | Service Population = 119,251 | \$0.14 per capita |
| Ambulance Service Fees | \$1,800,000 | Service Population = 119,251 | \$3.38 per service population |
| Ambulance Subscriptions | \$60,000 | Population = 107,271 | \$15.09 per service population |
| Weed & Lot Cleaning | \$40,000 | Service Population = 119,251 | \$0.56 per capita |
| Engineering General Services | \$500,000 | Service Population = 119,251 | \$0.34 per service population |
| Other Current Services | \$24,800 | Service Population = 119,251 | \$4.19 per service population |
| <u>Interest on Investments</u> | \$665,000 | Percent of Projected Non Interest Recurring Revenues of \$70,205,615 | \$0.21 per service population |
| <u>Rents & Concessions</u> | \$309,000 | Service Population = 119,251 | 1.0% of projected recurring revenues |
| <u>Administrative/Passport Fees/Miscellaneous</u> | \$766,900 | Population = 107,271 | |
| <u>Transfers In</u> | | | \$2.59 per service population |
| Gas Tax Fund Transfer | \$1,500,000 | Population = 107,271 | \$7.15 per capita |
| Other Transfers ⁶ | \$643,855 | Service Population = 119,251 | \$13.98 per capita |
| | | | \$5.40 per service population |

1. For fiscal factors that are based on population and employment, an estimated resident equivalent factor is applied, which represents the total population plus 50% of the total employment estimate.
2. The fiscal analysis projects property tax to the General Fund at the tax rate area (TRA) allocation of 14.05% percent of the basic 1% levy on assessed value. This factor is based on the allocation for TRA 6000 in which the project is located (see Appendix Table A-3).
3. Business licenses are not projected because there is no employment proposed for the project.
4. City administrative staff estimates that about 10 percent of the total \$3,475,000 County Landfill revenues (or \$347,500) are contributed from the City.
5. The other police related fees category includes fingerprinting, police false alarm responses, accident reports, general services, impound fees and crime analysis charges.
6. The other transfers in this category includes transfers to the General Fund from other funds, such as engineering, community facilities districts, Community Development Block Grant, landscaping maintenance and the water utility fund.

Sources: Stanley R. Hoffman Associates, Inc.

City of Rialto, California *Annual Budget 2018-2019*

State of California, Department of Finance, *E-5 Population and Housing Estimates for Cities, Counties and the State - January 1, 2011-2019*,
Sacramento, May 2019

Southern California Association of Governments (SCAG), *Adopted 2016 Regional Transportation Plan (RTP)*

City of Rialto, Administrative, Development Services and Public Works Departments

Property Tax

General Fund property tax is projected based on assessed valuation times the property tax allocation of the basic 1 percent levy for the tax rate area (TRA) in which the Project is located. As shown in Appendix Table A-4, the Project is located in TRA 6111 and the property tax allocation to Rialto for this TRA is 14.03 percent of the basic one percent property tax levy.

In Lieu Property Tax (VLF)

Cities and counties began receiving additional property tax revenue to replace vehicle license fee (VLF) revenue that was lowered when the state reduced the vehicle license tax in 2004. This property tax in lieu of VLF is projected to grow with the change in the Citywide gross assessed valuation (AV) of taxable property from the prior year. Property tax in lieu of VLF revenue is allocated in addition to other property tax apportionments.

As shown in Appendix Table A-4, the property tax in lieu of VLF in the City is projected to increase at an average of \$1,420 per million dollars of new assessed valuation (AV). This factor is based on the change in AV and the change in property tax in lieu of VLF in the City over the last 5 years.

Property Transfer Tax

Sales of real property are taxed by San Bernardino County at a rate of \$1.10 per \$1,000 of property value. For property located in the City, property transfer tax is divided equally between the City and the County, with the City receiving \$0.55 per \$1,000 of transferred property value. Based on the U.S. Census Bureau, 2013-2017 American Community Survey, residential development in the City is assumed to change ownership at an average rate of about 3.5 percent per year (Appendix Table A-5).

Sales and Use Tax

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

allocated by the State Board of Equalization (BOE) to counties and cities based on each jurisdiction's proportion of countywide and statewide direct taxable sales.

Appendix Table A-6 presents the City sales and use tax for Calendar Year 2018 provided by Assistant City Administrator/Director of Development Services. Use tax revenues to the City of Rialto are estimated at an additional 13.3 percent of point-of-sale sales tax.

Franchise Fees

The City receives a franchise fee from telephone/mobile, natural gas, electricity, water, cable/satellite and wastewater businesses within Rialto for use of public rights-of-way. Based on the City Fiscal Year (FY) 2018/2019 franchise revenues of \$3,443,700, franchise taxes are projected at \$28.79 per service population (119,251), as shown in Table 4-2.

Proposition 172 Sales Tax – Public Safety

These revenues are projected at \$8.32 per capita based on the City FY 2018/2019 revenue amount of \$892,700 and the population estimate of 107,271.

Utility User Tax

Rialto levies a utility users tax on the sale of electricity, natural gas, telephone/mobile, water, wastewater and cable/satellite services within the City. As shown in Table 4-2, based on the City FY 2018/2019 revenue amount of \$14,188,100 and the City's estimated service population of 119,251, utility user tax is projected at \$118.98 per service population.

Licenses and Permits

Business/contractors/truckers licenses and dog licenses are included in this category.

Business Licenses. Business/contractors/truckers licenses are not projected for the Christopher Homes Project because there are no employees associated with the Project.

Dog Licenses. Dog licenses are projected at \$1.31 per capita based on the FY 2018/2019 revenue amount of \$140,000 and the City population estimate of 107,271. These projected revenues are combined with projected animal control fees in the fiscal analysis.

Fines and Forfeitures

As shown in Table 4-2, these revenues are projected at \$3.53 per service population based on FY 2018/2019 revenues of \$421,100 thousand and the service population estimate of 119,251.

Revenues in this category include parking fines, court fines, and other fines/forfeitures/penalties.

Motor Vehicle in Lieu Tax

Motor vehicle in lieu tax revenues are projected at \$0.52 per capita based on the City of Rialto FY 2018/2019 revenues of \$56,000 and the City population estimate of 107,271.

County Landfill Charges

City Administrative staff estimates that about 10 percent of the FY 2018/2019 County landfill revenues of \$3,475,000, or \$347,500, are disposal fees from City sources. Based on this estimate of \$347,500 of revenues and the City's estimated service population of 119,251, these revenues are projected at \$2.91 per service population, as shown in Table 4-2.

Based on discussion with the City Director of Administrative and Community Services, these revenues are the City's portion of tonnage fees collected at the County-owned landfill located in the City. The City's waste hauler, Burrtec Industries, has an exclusive franchise with the City and part of the franchise agreement is that Burrtec Industries will dispose of the waste collected from the City at the County-owned landfill located in the City. Therefore, these revenues are assumed to increase with the growth planned for the Christopher Homes Project.

Charges for Current Services

Current service charges include animal control, other police department fees, ambulance service fees/subscriptions, weed and lot cleaning, engineering general services and other current services. These revenues for current services are projected as follows.

Animal Control Fees. These fees are projected at \$0.14 per capita based on revenues of \$15,000 and the current city population estimate of 107,271. Projected animal control fees are combined with future dog licenses in the projected fiscal impacts.

Other Police Related Fees. These revenues are projected at \$3.38 per service population based on FY 2018/2019 revenues of \$402,900 and the estimated current City service population of 119,251. Revenues from fingerprinting, police false alarm responses, accident reports, general services, impound fees and crime analysis charges are included in this category.

Ambulance Service Fees. These revenues are projected at \$15.09 per service population based on FY 2018/2019 ambulance service fees of \$1,800,000 and the estimated current City service population, as shown in Table 4-2. These revenues are combined with Ambulance Subscriptions in the fiscal analysis.

Ambulance Subscriptions. These revenues are projected at \$0.56 per capita based on FY 2018/2019 ambulance subscriptions of \$60,000 and the estimated current City population of 107,271, as shown in Table 4-2. These revenues are combined with Ambulance Service Fees in the fiscal analysis.

Weed and Lot Cleaning Fees. These revenues are projected at \$0.34 per service population based on FY 2018/2019 revenues of \$40,000 and the estimated current City service population of 119,251.

Engineering General Services. These revenues are projected at \$4.19 per service population based on FY 2018/2019 revenues of \$500,000 and the estimated current City service population of 119,251.

Other Current Services. Based on mid-year FY 2018/2019 revenues of \$24,800 and the City service population of 119,251, these revenues are projected at \$0.21 per service population.

Interest on Investments

These revenues are projected at 1.0 percent of the projected recurring General Fund revenues in the fiscal analysis based on FY 2018/2019 estimated interest earnings of \$665,000 and non-interest General Fund projected recurring revenues of \$70,205,615.

Rents and Concessions

As shown in Table 4-2, these revenues are projected at \$2.59 per service population based on FY 2018/2019 revenues of \$309,000 and the City service population estimate of 119,251.

Administrative, Passport and Miscellaneous Fees

These revenues are projected at \$7.15 per capita based on mid-year FY 2018/2019 revenues of \$766,900 and the City population estimate of 107,271.

Transfers In

These revenues include the following transfers to the City General Fund:

Gas Tax Fund Transfer. Gas tax revenues are earmarked for road related costs including capital and maintenance functions. State gasoline taxes transferred to the General Fund are projected at \$13.98 per capita based on the FY 2018/2019 revenue amount of \$1,500,000 and the City population estimate of 107,271.

Other Transfers. These revenues include transfers to the General Fund from other funds, such as engineering, community facility districts (CFDs), Community Development Block Grant (CDBG), landscaping maintenance and the water utility fund. As shown in Table 4-2, other transfers to the General Fund are projected at \$5.40 per service population based on the FY 2018/2019 revenue amount of \$643,855 and the City's estimated service population of 119,251.

4.3 City Cost Assumptions

The General Fund cost factors that are used in preparing the fiscal analysis for the Christopher Homes Project are presented in Table 4-3. These factors are based on the City's Fiscal Year (FY) 2018/2019 Budget shown in Table 4-3 and the City's population and service population estimates that are presented in Table 4-1.

Projected General Fund expenditures include general government, or overhead functions, and the following direct government services of fire, animal control, police, development services, public works and recreation. The fiscal analysis also projects contingency costs at 5 percent of recurring costs.

General Government

As shown in Panel A of Table 4-4, general government costs such as City Administrator, City Council, City Clerk, Management Services, City Treasurer, Human Resources, Finance, Purchasing and Non-Departmental expenditures provide overhead services that cannot be directly linked to a specific department. General government costs include administration and support of departmental direct costs, such as police, fire and public works. These costs are usually viewed as citywide overhead and are projected using an overhead rate applied to direct departmental costs.

As shown in Panel B of Table 4-4, FY 2018/2019 general government costs of \$15,256,300 represent about 21.2 percent of direct departmental costs of \$71,922,620. However, overhead costs are not assumed to increase on a one-to-one basis for new development. Based on discussion with City staff, general government costs are projected at a marginal rate of 75 percent, or at 15.9 percent of direct costs.

Fire

As shown previously in Table 4-3, fire protection costs are projected at \$180.29 per service population based on FY 2018/2019 expenditures of \$21,499,538 and the City's estimated 119,251 service population.

Police (excluding Animal Control)

Police costs are projected at \$270.58 per service population, as shown in Table 4-3. These costs

Table 4-3
General Fund Recurring Cost Factors
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto
(In Constant 2019 Dollars)

| General Fund Cost Category | FY 2018-2019 Cost | | Projection Basis ¹ | Cost Factor ¹ |
|--|-------------------|--------------|-------------------------------|--|
| | Total | Adjusted | | |
| General Government | \$15,216,300 | \$11,412,225 | Percent of General Fund Costs | 15.9% of direct department costs, at a 75% marginal rate |
| Fire | \$21,499,538 | \$21,499,538 | Service Population = 119,251 | \$180.29 per service population |
| Police (excluding animal control) | \$32,267,190 | \$32,267,190 | Service Population = 119,251 | \$270.58 per service population |
| Animal Control | \$737,515 | \$737,515 | Population = 107,271 | \$6.88 per capita |
| Development Services: Planning, Building, Code Enforcement and Economic Development ² | \$4,979,701 | \$2,229,701 | Service Population = 119,251 | \$18.70 per service population |
| Business Licensing | \$202,492 | \$202,492 | Employment = 23,960 | not projected |
| Public Works: Public Works Administration | \$929,763 | \$929,763 | Service Population = 119,251 | \$7.80 per service population |
| Engineering Services and Projects ³ | \$3,123,837 | \$426,337 | Service Population = 119,251 | \$3.58 per service population |
| Park Maintenance | \$2,737,482 | \$2,737,482 | Population = 107,271 | \$25.52 per capita |
| Street Maintenance/Street Sweeping/ Traffic Signals ⁴ | \$1,572,562 | \$1,572,562 | Service Population = 119,251 | \$13.19 per service population |
| Graffiti Removal | \$103,435 | \$103,435 | Service Population = 119,251 | \$0.87 per service population |
| Traffic Safety | \$983,806 | \$983,806 | Service Population = 119,251 | \$8.25 per service population |
| Storm Drain Maintenance | \$59,960 | \$59,960 | Service Population = 119,251 | \$0.50 per service population |
| Recreation and Community Services | \$2,725,340 | \$2,725,340 | Population = 107,271 | \$25.41 per capita |
| Contingency | n/a | n/a | Case Study | 5.0% of total recurring costs |

1. For fiscal factors that are based on population and employment, an estimated resident equivalent factor is applied, which represents the total population plus 50% of the total employment estimate.
2. Net development services - planning, building, code enforcement and economic development costs of \$2,229,701 are the budgeted costs of \$4,979,701 minus projected one-time fees, permits and charges for services revenues of \$2,750,000, as shown in Table A-8.
3. Net public works engineering services and projects costs of \$426,337 are the budget costs of \$3,123,837 minus projected one-time fees for services of \$2,697,500, as shown in Table A-9.
4. Traffic/street sweeping/street maintenance funding is primarily provided through the Gas Tax Fund. According to the City's Fiscal Policy for New Development and Annexations, the City requires that new development annex into Landscaping and Lighting Maintenance District No. 2, or other appropriate financing for landscape maintenance of arterials and street lighting.

Sources: Stanley R. Hoffman Associates, Inc.

City of Rialto, California *Annual Budget 2018-2019*

State of California, Department of Finance, *E-5 Population and Housing Estimates for Cities, Counties and Counties and the State - January 1, 2011-2019*, Sacramento, May 2019

Southern California Association of Governments (SCAG), *Adopted 2016 Regional Transportation Plan (RTP)*

City of Rialto, Administrative, Development Services and Public Works Departments

Table 4-4 (page 1 of 2)
Calculation of City General Government Overhead Rate
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto
(In Constant 2019 Dollars)

| A. CURRENT GENERAL FUND OPERATING EXPENDITURES AND OVERHEAD RATE | | | |
|---|------------------------------|-------------------------------|-----------------------------------|
| General Fund Operating Expenditures ¹ | Fiscal Year 2018-2019 | | |
| | Total Budget | General Government | Non-General Government |
| <u>General Government</u> | | | |
| City Administrator | \$758,783 | \$758,783 | |
| City Council | 468,166 | 468,166 | |
| City Clerk | 714,151 | 714,151 | |
| Management Services | 803,555 | 803,555 | |
| City Treasurer | 474,697 | 474,697 | |
| Human Resources | 865,988 | 865,988 | |
| Finance | 1,648,273 | 1,648,273 | |
| Purchasing | <u>229,406</u> | <u>229,406</u> | |
| Subtotal | \$5,963,020 | \$5,963,020 | |
| Non Department Expenditures: ² | \$11,978,620 | | |
| | <i>minus</i> | | |
| Recreation and Community Services Transfer | 2,725,340 | | \$2,725,340 |
| | <i>equals</i> | | |
| Net Non Department Expenditures | \$9,253,280 | \$9,253,280 | |
| <u>Non-General Government</u> | | | |
| Engineering and Development Services: | | | |
| Planning Commission | \$2,250 | | \$2,250 |
| Administration | 1,104,269 | | 1,104,269 |
| Economic Development | 181,097 | | 181,097 |
| Planning Services | 919,615 | | 919,615 |
| Building Services | 1,742,601 | | 1,742,601 |
| Business Licensing | 202,492 | | 202,492 |
| Code Enforcement | <u>1,029,869</u> | | <u>1,029,869</u> |
| Total Engineering and Development Services | \$5,182,193 | | \$5,182,193 |
| Fire | \$21,499,538 | | \$21,499,538 |
| Police Services: | | | |
| Police | \$32,267,190 | | \$32,267,190 |
| Animal Control | <u>737,515</u> | | <u>737,515</u> |
| Total Police Services | \$33,004,705 | | \$33,004,705 |
| Public Works: | | | |
| Administration | \$929,763 | | \$929,763 |
| Engineering Services | 2,181,837 | | 2,181,837 |
| Engineering-Projects | 942,000 | | 942,000 |
| Park Maintenance | 2,737,482 | | 2,737,482 |
| Street Maintenance - MOE | 1,572,562 | | 1,572,562 |
| Graffiti | 103,435 | | 103,435 |
| Traffic Safety | 983,806 | | 983,806 |
| Community Buildings | <u>59,960</u> | | <u>59,960</u> |
| Public Works Total | \$9,510,845 | | \$9,510,845 |
| GRAND TOTAL GENERAL FUND | \$87,138,921 | \$15,216,300 | \$71,922,621 |

Table 4-4 (page 2 of 2)
Calculation of City General Government Overhead Rate
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto
(In Constant 2019 Dollars)

B. GENERAL FUND OVERHEAD RATE

Current General Government Overhead Rate

| | | |
|--|-------------------|--------------|
| General Government Expenditures | | \$15,216,300 |
| | <i>divided by</i> | |
| Direct General Fund Expenditures | | \$71,922,621 |
| | <i>equals</i> | |
| Current General Government Overhead Rate | | 21.2% |

Overhead Rate At 75% Marginal Increase

15.9%

1. Capital Projects Fund expenditures of \$3,985,600 are not included in General Fund operating expenditures.
2. Non Departmental transfers to the recreation and community services of \$2,725,340 are considered as direct departmental costs and are removed from Non Departmental expenditures. The remaining Non-Departmental costs of \$9,293,800 are assumed to be non direct costs or overhead costs.

Sources: Stanley R. Hoffman Associates, Inc.
City of Rialto, California *Annual Budget 2018-2019*
City of Rialto, City Administrator and Development Services Department

are based on FY 2018/2019 expenditures of \$32,267,190 and the City's service population estimate of 119,251.

Animal Control

These costs are projected at \$6.88 per capita based on 2018/2019 expenditures of \$737,515 and the City's estimated population of 107,271.

Development Services

Development services include building, planning and economic development; business licensing; and code enforcement. Based on the City FY 2018/2019 amounts these costs for development services are projected as follows.

Building, Planning, Economic Development and Other Development Services. Based on FY 2018/2019 net costs of \$2,229,700 and the City's estimated service population of 119,251, these costs are projected at \$18.70 per service population. As shown in Table 4-3, the total General Fund costs of \$4,979,701 are offset by one-time development related permit and fee revenues. Appendix Table A-8 presents the calculation of the net cost factor.

Business Licensing. Non-fee supported business licensing costs are not projected for the residential project because there are no businesses associated with the project.

Public Works

Public works costs include department administration, engineering services and projects, park maintenance, street maintenance/street sweeping/traffic signals, graffiti removal, traffic safety, and storm drain maintenance. While the proposed Christopher Homes Project is a gated community and interior infrastructure will not be maintained by the City, public works costs are projected for the Project's impact on existing City infrastructure.

Administration. As shown previously in Table 4-3, public works administration costs are projected at \$7.80 per service population based on FY 2018/2019 costs of \$929,763 and the City service population estimate of 119,251.

Engineering Services and Projects. Total General Fund FY 2018/2019 public works engineering costs of \$3,123,837 are offset by one-time development related permit and fee revenues, as shown in Appendix Table A-9. Therefore, these costs are projected at \$3.58 per service population based on net costs of \$426,337 and the City service population estimate.

Park Maintenance. While public parks are not planned for the Christopher Homes Project, the impact on existing parks from future Project residents is projected at \$25.52 per capita. This cost factor is based on FY 2018/2019 budget costs of \$2,737,482 for park maintenance for the existing 134 City park acres and the City population estimate of 107,271.

Street Maintenance/Street Sweeping/Traffic Signals. Based on FY 2018/2019 General Fund costs of \$1,572,562 and the City service population estimate of 119,251, General Fund street maintenance/street sweeping/traffic signal costs are estimated at \$13.19 per service population, as shown in Table 4-3. These costs represent the project's impact on maintaining existing City street infrastructure.

Graffiti Removal. Public works costs for graffiti removal are projected at \$0.87 per service population. This factor is based on the mid-year FY 2018/2019 budget amount of \$103,435 and the City service population estimate of 119,251, as shown in Table 4-3.

Traffic Safety. Public works costs for traffic safety are projected at \$8.25 per service population. This factor is based on the FY 2018/2019 budget amount of \$983,806 and the City service population estimate of 119,251.

Storm Drain Program. Costs for the public works storm drain program are projected at \$0.50 per service population based on FY 2018/2019 costs of \$59,960 and the current City service population estimate of 119,251.

Recreation and Community Services

General Fund recreation and community services costs are projected at \$25.41 per capita based on FY 2018/2019 expenditures of \$2,725,340 and the City's population estimate of 107,271, as shown in Table 4-3.

Contingency

The fiscal analysis assumes a 5 percent contingency cost factor, based on discussion with city finance staff, to account for unanticipated costs that may be incurred due to economic and State Budgetary uncertainties. The 5 percent contingency factor is applied to the projected total costs, including general government.

APPENDIX A
SUPPORTING FISCAL ASSUMPTIONS TABLES

Table A-1
Estimated Household Size
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto

| Category | Rialto PUMA ¹ | | |
|--|--------------------------|---------------|----------------|
| | Housing Tenure | | |
| | Owner | Renter | Total |
| <u>Household Population by Housing Tenure</u> | | | |
| Single Family Detached | 69,831 | 23,880 | 93,711 |
| Single Family Attached | 1,730 | 448 | 2,178 |
| Multifamily ² | 447 | 11,535 | 11,982 |
| Mobile Homes | <u>1,737</u> | <u>152</u> | <u>1,889</u> |
| Total | 73,745 | 36,015 | 109,760 |
| <u>Households by Housing Tenure</u> | | | |
| Single Family Detached | | | |
| Single Family Attached | 18,733 | 4,855 | 23,588 |
| Multifamily ² | 479 | 78 | 557 |
| Mobile Homes | <u>253</u> | <u>3,962</u> | 4,215 |
| Total | 830 | 70 | 900 |
| | 19465 | 8895 | 29260 |
| <u>Household Size by Housing Tenure</u> | | | |
| Single Family Detached ³ | 3.73 | 4.92 | 3.97 |
| Single Family Attached | 3.61 | 5.74 | 3.91 |
| Multifamily ² | 1.77 | 2.91 | 2.84 |
| Mobile Homes | 2.09 | 2.17 | 2.10 |
| Total | 3.79 | 4.05 | 3.75 |

1. The City of Rialto is included in Public Use Microdata Area (PUMA) 07109.
2. Includes apartment buildings with 2 or more units.
3. The household sizes for the Christopher Homes project are highlighted in the table.

Source: Stanley R. Hoffman Associates, Inc.

Census American Community Survey (ACS) 2017, Public Use Microdata Survey

Table A-2
City Employment Estimate
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto

| Category | 2012 ¹ | 2020 ¹ | Average Annual Growth Rate | 2019 Estimate ² |
|-------------------|-------------------|-------------------|----------------------------|----------------------------|
| Rialto Employment | 21,100 | 24,400 | 1.83% | 23,960 |

1. The 2012 and 2020 employment numbers are obtained from the SCAG report cited below.

2. The 2019 estimate is an interpolation of the 2012 to 2020 SCAG growth forecast.

Sources: Stanley R. Hoffman Associates, Inc.

Southern California Association of Governments (SCAG), *Adopted 2016 Regional Transportation Plan (RTP)*

Table A-3 (page 1 of 3)
General Fund Revenues, Fiscal Year 2018/2019
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto
(In Constant 2019 Dollars)

| Revenue Category | Fiscal Year 2018-2019 Budget | Revenue Amount ¹ | | |
|--|------------------------------------|--|-------------------------------------|--|
| | | One-Time Licenses, Permits and Charges for Services | Not Projected in Fiscal Analysis | Revenue Projected in Fiscal Analysis |
| A. OPERATING REVENUES | | | | |
| <u>Tax Revenue</u> | | | | |
| Property Taxes | \$11,726,000 | \$0 | \$0 | 11,726,000 |
| In Lieu Property Tax (VLF) | 12,047,360 | 0 | 0 | 12,047,360 |
| Sales Tax | 16,834,000 | 0 | 0 | 16,834,000 |
| Transient Lodging Tax | 175,000 | 0 | 0 | 175,000 |
| Unitary Property Tax | 405,700 | 0 | 0 | 405,700 |
| Franchise Fees | 3,255,700 | 0 | 0 | 3,255,700 |
| Franchise Fees-PD | 178,000 | 0 | 0 | 178,000 |
| Proposition 172 Sales Tax-Public Safety | 892,700 | 0 | 0 | 892,700 |
| Property Transfer Tax | 541,000 | 0 | 0 | 541,000 |
| UUT-Telephone/Mobile | 2,457,300 | 0 | 0 | 2,457,300 |
| UUT-Gas/Electric | 7,429,000 | 0 | 0 | 7,429,000 |
| UUT-Water | 2,016,200 | 0 | 0 | 2,016,200 |
| UUT-Cable/Satellite | 694,800 | 0 | 0 | 694,800 |
| UUT-Wastewater | <u>1,590,800</u> | <u>0</u> | <u>0</u> | <u>1,590,800</u> |
| <i>Total Tax Revenue</i> | <i>\$60,243,560</i> | <i>\$0</i> | <i>\$0</i> | <i>\$60,243,560</i> |
| <u>Licenses and Permits</u> | | | | |
| Business Licenses | \$2,800,000 | \$0 | \$0 | 2,800,000 |
| Contractors Licenses | 95,000 | 0 | 0 | 95,000 |
| Truck Delivery Licenses | 40,000 | 0 | 0 | 40,000 |
| Dog Licenses | 140,000 | 0 | 0 | 140,000 |
| Earthquake Fees | 60,000 | 60,000 | 0 | 0 |
| Building Permits | 1,250,000 | 1,250,000 | 0 | 0 |
| Plumbing Permits | 130,000 | 130,000 | 0 | 0 |
| Electrical Permits | 300,000 | 300,000 | 0 | 0 |
| Mechanical Permits | 175,000 | 175,000 | 0 | 0 |
| Overload Permits | 10,000 | 10,000 | 0 | 0 |
| State Business License Fee | 12,000 | 0 | 12,000 | 0 |
| SB 1473 State Revolving Fund Fee | 15,000 | 0 | 15,000 | 0 |
| Mobile Home Modification Permits | 1,000 | 0 | 1,000 | 0 |
| Alarm Installation Permits | 60,000 | 0 | 60,000 | 0 |
| Fire Permits | 156,000 | 0 | 156,000 | 0 |
| Mobile Home Park State OPS Permit | 17,200 | 0 | 17,200 | 0 |
| Certificates of Occupancy | 8,000 | 8,000 | 0 | 0 |
| Temporary Sign Permits | 7,000 | 7,000 | 0 | 0 |
| Demolition Permits | 1,000 | 1,000 | 0 | 0 |
| Other Licenses and Permits | <u>15,500</u> | <u>15,500</u> | <u>0</u> | <u>0</u> |
| <i>Total Licenses & Permits</i> | <i>\$5,292,700</i> | <i>\$1,956,500</i> | <i>\$261,200</i> | <i>\$3,075,000</i> |
| <u>Fines, Forfeitures and Penalties</u> | | | | |
| Parking Fines (City) | \$330,000 | \$0 | \$0 | \$330,000 |
| Court Fines (County) | 130,000 | 0 | 130,000 | 0 |
| Other Fines/Forfeits/Penalties | <u>91,100</u> | <u>0</u> | <u>0</u> | <u>91,100</u> |
| <i>Total Fines and Forfeitures</i> | <i>\$551,100</i> | <i>\$0</i> | <i>\$130,000</i> | <i>\$421,100</i> |
| <u>Use of Money & Property</u> | | | | |
| Interest Income from Other | \$29,700 | \$0 | \$29,700 | \$0 |
| Rents & Concessions | 309,000 | 0 | 0 | 309,000 |
| Investment Income | <u>665,000</u> | <u>0</u> | <u>0</u> | <u>665,000</u> |
| <i>Total Use of Money & Property</i> | <i>\$1,003,700</i> | <i>\$0</i> | <i>\$29,700</i> | <i>\$974,000</i> |

Table A-3 (page 2 of 3)
General Fund Revenues, Fiscal Year 2018/2019
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto
(In Constant 2019 Dollars)

| Revenue Category | Fiscal Year 2018-2019 Budget | Revenue Amount ¹ | | |
|--|------------------------------------|--|-------------------------------------|--|
| | | One-Time Licenses, Permits and Charges for Services | Not Projected in Fiscal Analysis | Revenue Projected in Fiscal Analysis |
| <u>Revenue From Other Agencies</u> | | | | |
| Motor Vehicle in Lieu Tax | \$56,000 | \$0 | \$0 | \$56,000 |
| Disaster Assistance | 25,000 | 0 | 25,000 | 0 |
| State Mandated Reimbursements | 55,000 | 0 | 55,000 | 0 |
| Police Officers Standard Training (POST) | 7,500 | 0 | 7,500 | 0 |
| RUSD-Fiscal Affairs/DARE | 110,000 | 0 | 110,000 | 0 |
| State Local Assistance | 2,000,000 | 0 | 2,000,000 | 0 |
| DUI Emergency Response | 6,000 | 0 | 6,000 | 0 |
| County Reimbursement | 8,840 | 0 | 8,840 | 0 |
| County LF Excavation Charges ² | 3,475,000 | 0 | 3,127,500 | 347,500 |
| <i>Total Revenue From Outside Agencies</i> | <i>\$5,743,340</i> | <i>\$0</i> | <i>\$5,339,840</i> | <i>\$403,500</i> |
| <u>Charges For Current Services</u> | | | | |
| Planning Variance Reviews | \$8,000 | \$8,000 | \$0 | \$0 |
| Lot Line and Lot Splits | 8,000 | 8,000 | 0 | 0 |
| Specific Plan Reviews/Changes | 9,000 | 9,000 | 0 | 0 |
| Issuance Fee | 100,000 | 100,000 | 0 | 0 |
| Tentative Map Reviews | 96,000 | 96,000 | 0 | 0 |
| Sale of Maps/Publications | 0 | 0 | 0 | 0 |
| Zone Change | 12,000 | 12,000 | 0 | 0 |
| Conditional Development Reviews | 80,000 | 80,000 | 0 | 0 |
| Environmental Reviews | 48,000 | 48,000 | 0 | 0 |
| Animal Control Fees | 15,000 | 0 | 0 | 15,000 |
| Building Plan Check | 950,000 | 950,000 | 0 | 0 |
| Energy Plan Check | 3,000 | 3,000 | 0 | 0 |
| Public Improvement Inspection | 300,000 | 300,000 | 0 | 0 |
| Grading Inspection | 14,000 | 14,000 | 0 | 0 |
| Fingerprinting | 1,000 | 0 | 0 | 1,000 |
| Reproduction Charges | 4,600 | 0 | 0 | 4,600 |
| General Plan Amendment | 7,000 | 0 | 7,000 | 0 |
| Precise Plan Review | 166,000 | 166,000 | 0 | 0 |
| Police False Alarm Response | 120,000 | 0 | 0 | 120,000 |
| Police Accident Reports | 60,000 | 0 | 0 | 60,000 |
| Engineering General Services | 500,000 | 0 | 0 | 500,000 |
| Fire General Services | 7,000 | 0 | 0 | 7,000 |
| Police General Services | 221,300 | 0 | 0 | 221,300 |
| Engineering Improvement Plan Check | 820,000 | 820,000 | 0 | 0 |
| Special Investigation Fee | 500 | 0 | 0 | 500 |
| Ambulance Service Fees | 1,800,000 | | 0 | 1,800,000 |
| Ambulance Subscriptions | 60,000 | | 0 | 60,000 |
| Weed & Lot Cleaning | 40,000 | | 0 | 40,000 |
| Fire Plan Check Fee | 75,000 | | 75,000 | 0 |
| Nuisance Review | 5,000 | 5,000 | 0 | 0 |
| On Site Improvement Inspection | 560,000 | 560,000 | 0 | 0 |
| Planning General Services | 12,000 | 0 | 0 | 12,000 |
| Inspections for Multi-Family Rentals | 200,000 | 0 | 200,000 | 0 |
| Police Impound Fees | 70,000 | 0 | 70,000 | 0 |
| Crime Analysis Research | 100 | 0 | 0 | 100 |
| Other Charges for Current Services | 1,200 | 0 | 0 | 1,200 |
| Department-Premium Engineering | 312,000 | 312,000 | 0 | 0 |
| <i>Total Charges for Current Services</i> | <i>\$6,685,700</i> | <i>\$3,491,000</i> | <i>\$352,000</i> | <i>\$2,842,700</i> |

Table A-3 (page 3 of 3)
General Fund Revenues, Fiscal Year 2018/2019
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto
(In Constant 2019 Dollars)

| Revenue Category | Fiscal Year 2018-2019 Budget | Revenue Amount ¹ | | |
|---|------------------------------------|--|-------------------------------------|--|
| | | One-Time Licenses, Permits and Charges for Services | Not Projected in Fiscal Analysis | Revenue Projected in Fiscal Analysis |
| <u>Other Revenue</u> | | | | |
| Damage/Recovery Restitution | \$19,500 | \$0 | \$19,500 | \$0 |
| RUA Lease Payments | 2,000,000 | 0 | 2,000,000 | 0 |
| RUA Contract Payments | 1,140,530 | 0 | 1,140,530 | 0 |
| Administrative Fee | 433,000 | 0 | 0 | 433,000 |
| Passport Services Fees | 300,000 | 0 | 0 | 300,000 |
| Miscellaneous Revenue | <u>33,900</u> | <u>0</u> | <u>0</u> | <u>33,900</u> |
| <i>Total Other Revenue</i> | <i>\$3,926,930</i> | <i>\$0</i> | <i>\$3,160,030</i> | <i>\$766,900</i> |
| <u>Transfers In</u> | | | | |
| Transfers-Gas Tax | \$1,500,000 | \$0 | \$0 | \$1,500,000 |
| Transfers-GEMT | 325,000 | 0 | 0 | 325,000 |
| Transfers-Waste Management | 38,490 | 0 | 0 | 38,490 |
| Transfers-Fire Development | 1,260 | 0 | 0 | 1,260 |
| Transfers-Landscaping & Lighting District | 34,005 | 0 | 0 | 34,005 |
| Transfers-AQMD 2766 | 6,190 | 0 | 0 | 6,190 |
| Transfers-CDBG | 75,000 | 0 | 0 | 75,000 |
| Transfers-Traffic Development | 51,300 | 0 | 0 | 51,300 |
| Transfers-Casa Grande Debt Service | 12,610 | 0 | 0 | 12,610 |
| Transfers-Water Utility Fund | 100,000 | 0 | 0 | 100,000 |
| Transfers-CFD 87-1 | 36,940 | 0 | 36,940 | 0 |
| Transfers-CFD 2006-1 | <u>123,170</u> | <u>0</u> | <u>123,170</u> | <u>0</u> |
| <i>Total Transfers In</i> | <i>\$2,303,965</i> | <i>\$0</i> | <i>\$160,110</i> | <i>\$2,143,855</i> |
| <i>Subtotal Operating Revenues</i> | <i>\$85,750,995</i> | <i>\$5,447,500</i> | <i>\$9,432,880</i> | <i>\$70,870,615</i> |
| B. NON OPERATING REVENUES | | | | |
| Transfers-PERS Property Tax | \$200 | \$0 | \$200 | \$0 |
| Airport Asset Sales | 2,228,645 | 0 | 2,228,645 | 0 |
| Development Agreements | 3,400,000 | 0 | 3,400,000 | 0 |
| County Landfill/Waste Rebates | <u>46,000</u> | <u>0</u> | <u>46,000</u> | <u>0</u> |
| <i>Subtotal Non Operating Revenues</i> | <i>\$5,674,845</i> | <i>\$0</i> | <i>\$5,674,845</i> | <i>\$0</i> |
| General Fund Total | \$91,425,840 | \$5,447,500 | \$15,107,725 | \$70,870,615 |

1. Projected one-time revenues from fees, permits and charges for services are deducted from budgeted costs for development services and public works engineering services and project costs, as shown in Appendix Tables A-8 and A-9. Revenues that would not be impacted by the proposed project are not projected in the fiscal analysis.
2. City administrative staff estimates that about 10 percent, or \$320,300, of the total County Landfill revenues are contributed from disposal by the City.

Sources: Stanley R. Hoffman Associates, Inc.
City of Rialto, California *Annual Budget 2018-2019*

Table A-4
Property Tax Allocations of Basic One Percent Levy: TRA 6111
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto

| Agency Code | Agency | TRA 6111 |
|------------------|--|-------------------|
| AB01 GA01 | San Bernardino County General Fund | 0.15307690 |
| AB02 GA01 | Educational Revenue Augmentation Fund (ERAF) | 0.23179467 |
| BF02 GA01 | Flood Control Zone 2 | 0.02717455 |
| BF07 GA01 | Flood Control District, Administration, Zones 1 and 2 | 0.00191085 |
| BL01 GA01 | San Bernardino County Free Library | 0.01482304 |
| BS01 GA01 | County Superintendent of Schools, Countywide | 0.00525255 |
| BS01 GA02 | Superintendent of Schools, General Tax Levy - ROP | 0.00090053 |
| BS01 GA03 | County Superintendent of Schools, Physically Handicapped | 0.00206612 |
| BS01 GA04 | County Superintendent of Schools, Mentally Handicapped | 0.00165897 |
| BS01 GA05 | County Superintendent of Schools, Development Center | 0.00054159 |
| CC28 GA01 | City of Rialto | 0.14031905 |
| SC54 GA01 | San Bernardino Community College | 0.05379922 |
| SU50 GA01 | Rialto Unified School District | 0.33692736 |
| WR04 GL01 | Inland Empire Joint Resource Conservation District | 0.00206957 |
| WU23 GA01 | San Bernardino Valley Municipal Water | 0.02768503 |
| | Total | 1.00000000 |

Sources: Stanley R. Hoffman Associates, Inc.
San Bernardino County Auditor-Controller, Property Tax Division, 11/01/18

Table A-5
Estimated In Lieu Property Tax of Vehicle License Fees (VLF) Factor
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto
(In Constant 2019 Dollars)

| Fiscal Year | In Lieu Property Tax (VLF) ¹ | Assessed Valuation (AV) ² | VLF per \$1,000,000 AV ³ |
|------------------------------|---|--------------------------------------|-------------------------------------|
| 2014-2015 | \$9,340,333 | \$6,463,213,559 | \$1,450 |
| 2015-2016 | \$10,043,391 | \$6,937,195,374 | \$1,450 |
| 2016-2017 | \$10,622,341 | \$7,336,854,968 | \$1,450 |
| 2017-2018 | \$11,300,000 | \$7,907,052,182 | \$1,430 |
| 2018-2019 | \$12,047,360 | \$9,145,525,738 | \$1,320 |
| Average of Five Years | | | \$1,420 |

1. The property tax in lieu VLF amounts are from the City's budget as cited below.
2. City assessed valuation is from the County Assessor report as cited below.
3. Estimated VLF per \$1,000,000 AV is rounded to the nearest tens.

Sources: Stanley R. Hoffman Associates, Inc.
City of Rialto, *Fiscal Year 2018-19 Budget, Fiscal Year 2017-18 Budget*
County of San Bernardino, *Assessed Rolls 2014, 2015, 2016, 2017, 2018*

Table A-6
Estimated Annual Residential Turnover
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto

| City of Rialto | Occupied Housing Units | Percent Turnover |
|--|------------------------|------------------|
| Total Owner Occupied Units | 16,521 | |
| Moved in 2015 or later | 636 | |
| Moved in 2010 to 2014 | 3,621 | |
| Moved in 2000 to 2009 | <u>5,493</u> | |
| Total Moved 2000 to 2017 | 9,750 | |
| Annual Turnover Rate: 2000 to 2017 ¹ | 574 | 3.5% |

Note: 1. The annual turnover rate is based on the assumption of seventeen years for the 2000 through 2017 period.

Sources: Stanley R. Hoffman Associates, Inc.

U.S. Census Bureau, 2013-2017 American Community Survey (ACS) 5-Year Estimates, Tenure by Year Householder Moved Into Unit, Report B25038, Rialto, California

Table A-7
Calculation of Use Tax Factor
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto

| Rialto | Amount | |
|--|--------------------|-----------------------------|
| A. Total Sales and Use Tax ¹ | | |
| <u>Use Tax Pool</u> | \$2,263,490 | |
| | <i>plus</i> | |
| <u>Point-of-Sale Sales Tax</u> | | <div>Percent of Total</div> |
| Retail Group | \$7,234,748 | 43% |
| Business Group | <u>\$9,787,703</u> | <u>57%</u> |
| Total Point-of-Sale Sales Tax | \$17,022,451 | 100% |
| | <i>equals</i> | |
| Total Sales and Use Tax | \$19,285,941 | |
| B. Use Tax Rate | | |
| Use Tax | \$2,263,490 | |
| | <i>divided by</i> | |
| Total Point of Sale Sales Tax | \$17,022,451 | |
| | <i>equals</i> | |
| Use Tax Rate | 13.3% | |

Sources: Stanley R. Hoffman Associates, Inc.

City of Rialto, Assistant City Administrator/Director of Development Services, 2018 Sales Tax Information

Table A-8
General Fund Net Development Cost Factors
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto
(In Constant 2019 Dollars)

| Category | FY 2018-2019 Amount |
|---|---------------------|
| <u>General Fund Development Services & Engineering Costs</u> | \$4,979,701 |
| (Includes Engineering Costs (includes Planning, Building and Code Enforcement Divisions)) | |
| <u>Total One-Time Licenses, Permits and Charges for Services</u> | |
| <u>One-Time Licenses and Permits</u> | |
| Building Permits | 1,250,000 |
| Certificates of Occupancy | 8,000 |
| Temporary Sign Permits | <u>7,000</u> |
| Total One-Time Licenses and Permits | \$1,265,000 |
| | <i>plus</i> |
| <u>One-Time Charges for Current Services</u> | |
| Planning Variance Reviews | \$8,000 |
| Lot Lines and Lot Splits | 8,000 |
| Specific Plan Reviews/Changes | 9,000 |
| Issuance Fees | 100,000 |
| Tentative Map Reviews | 96,000 |
| Zone Change | 12,000 |
| Conditional Development Reviews | 80,000 |
| Environmental Reviews | 48,000 |
| Building Plan Check | 950,000 |
| Energy Plan Check | 3,000 |
| Precise Plan Review | 166,000 |
| Nuisance Review | <u>5,000</u> |
| Total One-Time Charges for Services | \$1,485,000 |
| | <i>equals</i> |
| Total One-Time Licenses, Permits and Charges for Services | \$2,750,000 |
| <u>Net Development Services & Engineering Costs per Service Population</u> | |
| General Fund Development Services & Engineering Costs | \$4,979,701 |
| | <i>minus</i> |
| Total One-Time Licenses, Permits and Charges for Services | \$2,750,000 |
| | <i>equals</i> |
| Recurring Net Development Services & Engineering Costs | \$2,229,701 |
| | <i>divided by</i> |
| City Service Population | 119,251 |
| | <i>equals</i> |
| Net Development Services & Engineering Costs per Service Population | \$18.70 |

Sources: Stanley R. Hoffman Associates, Inc.
City of Rialto, California *Annual Budget 2018-2019*
City of Rialto, City Administrator and Development Services Department

Table A-9
General Fund Net Public Works Engineering Cost Factor
Christopher Homes Project
Fiscal Impact Analysis, City of Rialto
(In Constant 2019 Dollars)

| Category | FY 2018-2019 Amount |
|--|---------------------|
| <u>Total General Fund Public Works Engineering Services and Projects</u> | |
| Engineering Services | \$2,181,837 |
| Engineering - Projects | <u>942,000</u> |
| Total Public Works Engineering Services and Projects Costs | \$3,123,837 |
| <u>Total One-Time Licenses, Permits and Charges for Services</u> | |
| <u>One-Time Licenses and Permits</u> | |
| Earthquake Fees | \$60,000 |
| Plumbing Permits | 130,000 |
| Electrical Permits | 300,000 |
| Mechanical Permits | 175,000 |
| Overload Permits | 10,000 |
| Demolition Permits | 1,000 |
| Other Licenses and Permits | <u>15,500</u> |
| Total One-Time Licenses and Permits | \$691,500 |
| | <i>plus</i> |
| <u>One-Time Charges for Services</u> | |
| Public Improvement Inspection | \$300,000 |
| Grading Inspection | 14,000 |
| Engineering Improvement Plan Check | 820,000 |
| On Site Improvement Inspection | 560,000 |
| Department-Premium Engineering | <u>312,000</u> |
| Total One-Time Charges for Service | \$2,006,000 |
| | <i>equals</i> |
| Total One-Time Licenses, Permits and Charges for Services | \$2,697,500 |
| <u>Net Public Works Engineering Services Costs per Service Population</u> | |
| Total Public Works Engineering Services and Projects Costs | \$3,123,837 |
| | <i>minus</i> |
| Total One-Time Licenses, Permits and Charges for Services | \$2,697,500 |
| | <i>equals</i> |
| Recurring Public Works Engineering Services and Project Costs | \$426,337 |
| | <i>divided by</i> |
| City Service Population | 119,251 |
| | <i>equals</i> |
| Net Public Works Engineering Services Costs per Service Population | \$3.58 |

Sources: Stanley R. Hoffman Associates, Inc.
City of Rialto, California *Annual Budget 2018-2019*
City of Rialto, City Administrator and Development Services Department

APPENDIX B PROJECT REFERENCES

City of Rialto

Robb Steel, Assistant City Administrator/Director of Development Services
909.820.8008

Daniel Casey, Associate Planner, Development Services Planning Division
909.820.2525

yourrialto.com

Applicant/Developer

Bill Holman

Christopher Development Group, Inc.