
MEMORANDUM

To: Sharon Friedrichsen
From: Andrea Roess and Nehal Thumar
Date: May 7, 2007
Re: Orcutt Community Plan Fiscal Impact Analysis

Below please find a brief summary of the projected fiscal impact to the Orcutt Community Plan (the "OCP") resulting from new development in the OCP. The residential portion of the OCP is expected to include 2,997 new dwelling units, adding an additional 8,326 residents by buildout. In addition to residential units, 1,434,474 future building square feet will be developed for retail, commercial and industrial uses, adding 4,354 employees by buildout. Assessed values for residential and non-residential land uses are based on information provided by the County of Santa Barbara (the "County"). The OCP is expected to add over \$1.0 billion in 2007 dollars by buildout. As shown in **Figure 1**, below, new development in the OCP is expected to result in an overall negative Net Fiscal Impact of \$2,295,071 annually, based on \$6,331,288 in recurring fiscal revenues and \$8,626,359 in recurring fiscal costs. This results in a deficit of \$765.79 per unit annually.

In 2002, the County formed CFD No. 2002-1 to mitigate the negative fiscal impact of development within the OCP. For fiscal year 2006-2007, CFD No. 2002-1 levied special taxes of \$498.55 per single family dwelling unit, \$0.3440 per square foot of retail property, and \$50.00 per lot of graded property to pay for annual maintenance services within the OCP. This generated a total of \$71,747 in revenues based on 115 residential units, 32,015 square feet of retail property, and 68 graded lots within the CFD. The maximum special taxes that can be levied by CFD No. 2002-1 is \$692.18 per single family dwelling unit, \$0.4776 per square foot of retail property, and \$50.00 per graded lot for fiscal year 2006-2007, all of which escalate each year by the annual change in the Los Angeles-Consumer Price Index.

FIGURE 1 – NET FISCAL IMPACT

NET FISCAL IMPACT	
Total On-Going Revenues	\$6,331,288
Total On-Going Costs	\$8,626,359
Annual Ongoing Surplus / (Deficit)	(\$2,295,071)
Total Annual Revenue / Cost Ratio	0.73
Deficit Per Dwelling Unit	(\$765.79)

The purpose of the analysis is to estimate the net recurring fiscal impact of new development on the County's General Fund. That is, the analysis estimates whether

the County General Fund revenues generated by the OCP will cover the General Fund costs of providing public operations and maintenances services to the OCP area. The fiscal impacts identified in this report include recurring fiscal revenues and costs to the County General Fund that result from the development described above at OCP buildout. Costs to the County General Fund are associated with a variety of services such as police and fire protection services, public works and parks maintenance, and County-wide general government services. The methodology used to estimate the fiscal impacts in this preliminary analysis focused on *Case Study* and *Per Capita Multiplier* methods for numerous cost and revenue categories. The *Case Study* methodology involves discussions with County staff and the use of information specific to the OCP. The *Per Capita Multiplier* methodology involves calculating the *average costs* of County services per resident and/or employee and applying this cost factor to the new development at OCP buildout. Revenues are generated from a variety of sources, including several types of taxes, fees and intergovernmental subventions. Some of the revenues, including property taxes and sales taxes are calculated using a *Case Study* methodology, which involves calculating the *marginal revenues* to be generated specifically by the OCP instead of applying an average County-wide revenue factor. To the extent that revenues are generated outside of the County's General Fund (e.g., lighting and landscape maintenance districts) or costs are incurred by the County outside of the General Fund (e.g., landscape maintenance), they are not included within this fiscal analysis. In preparing this report, DTA calculated the property tax and sales tax revenues that will be generated by the OCP in 2007 dollars.¹ Assumptions underlying the analysis are detailed in the attached Tables. A summary of the fiscal assumptions is shown in **Figure 2** below.

¹ Assumes OCP buildout occurs and all revenues are available beginning in 2007.

FIGURE 2 – ORCUTT COMMUNITY PLAN FISCAL ASSUMPTIONS

FISCAL IMPACT ASSUMPTIONS	FISCAL ANALYSIS
APPORTIONMENT FACTOR AS A FRACTION OF 1.0% TAX RATE	33.24%
UNSECURED TAXES AS A % OF SECURED (RESIDENTIAL)	2.75%
UNSECURED TAXES AS A PERCENTAGE OF SECURED (NON-RESIDENTIAL)	10.00%
ANNUAL TAXABLE SALES PER SF (RETAIL COMMERCIAL)	\$272.00
ANNUAL TAXABLE SALES PER SF (NON-RETAIL COMMERCIAL/INDUSTRIAL)	\$13.00
AVERAGE HOUSEHOLD INCOME	\$57,316
RETAIL TAXABLE EXPENDITURE AS % OF INCOME	45.00%
RESIDENTS' PURCHASES WITHIN COUNTY	60.00%
WEIGHTED AVERAGE RESIDENTIAL SALES PRICE	\$203,417
RETAIL COMMERCIAL VALUE PER SF	\$343
NON-RETAIL COMMERCIAL/INDUSTRIAL VALUE PER SF	\$176
TRANSFER TAX AS % OF PRICE	0.11%
SALES TAX PASSED THROUGH TO COUNTY	0.75%
COUNTY SHARE OF MEASURE D SALES TAX CREDITED TO ORCUTT	100.00%
LOCAL TRANSPORTATION SALES TAXES TO ROAD FUND	0.25%
COUNTY SHARE OF PROP 172 TAXES	99.0%
DISPLACED EXISTING COUNTY SALES TAX	50.00%

Figure 3, below, summarizes the fiscal revenues in constant, un-inflated 2007 dollars as presented in the attached **Tables 2** through **4**. The indirect expenditures account for spending by residents within the County (outside of the OCP). The direct expenditures account for spending directly attributed to each non-residential land use type (i.e., taxable sales per square foot for retail, commercial and industrial space). The analysis does not account for induced or multiplier economic impacts, such as additional output, higher wages or increased number of jobs, resulting from development of the OCP within the County.

FIGURE 3
ORCUTT COMMUNITY PLAN
 Projected Fiscal Revenues (2007\$)

RECURRING FISCAL REVENUES		
SECURED PROPERTY TAXES	\$3,418,597	54.00%
UNSECURED PROPERTY TAXES	\$199,479	3.15%
PROPERTY TRANSFER TAXES	\$91,129	1.44%
SALES TAXES	\$2,440,247	38.54%
INVESTMENT INCOME REVENUE	\$62,987	0.99%
FRANCHISE FEES REVENUE	\$54,277	0.86%
HOMEOWNER PROPERTY TAX RELIEF REVENUE	\$19,064	0.30%
OPEN SPACE LANDS APPORTIONMENT REVENUE	\$12,526	0.20%
COST ALLOCATION SERVICES REVENUES	\$32,983	0.52%
TOTAL REVENUES	\$6,331,288	100.00%

Figure 4, below, presents the overall fiscal costs to the County from residents and employees associated with the land use types in the OCP and as presented in the attached **Table 5**.

FIGURE 4
ORCUTT COMMUNITY PLAN
 Projected Expenditures in the County Generated by the OCP (2007\$)

RECURRING FISCAL COSTS		
POLICE DEPARTMENT COSTS	\$1,801,964	20.89%
FIRE DEPARTMENT COSTS	\$2,470,000	28.63%
PUBLIC WORKS DEPARTMENT COSTS	\$1,132,826	13.13%
PARKS MAINTENANCE	\$775,348	8.99%
LIBRARY COSTS	\$177,287	2.06%
BIKEWAY COSTS	\$62,134	0.72%
HEALTH & PUBLIC ASSISTANCE COSTS	\$487,184	5.65%
GENERAL COUNTY PROGRAMS	\$560,893	6.50%
GENERAL COUNTY GOVERNMENT COSTS	\$1,158,724	13.43%
TOTAL COSTS	\$8,626,359	100.00%

The attached **Table 6** summarizes each revenue source and cost. Please feel free to contact Andrea or Nehal at (949) 955-1500 with any questions or comments.

ATTACHMENTS

**TABLE 1
COUNTY OF SANTA BARBARA (ORCUTT COMMUNITY PLAN)
LAND USE SUMMARY
FISCAL IMPACT ANALYSIS**

Land Use / Dwelling Units, Residents, Square Feet, Employees	Buildout	Existing	Future
<u>RESIDENTIAL</u>			
DWELLING UNITS			
Single Family Attached Units	1,551	1,244	307
Single Family Detached Units	<u>12,564</u>	<u>9,874</u>	<u>2,690</u>
TOTAL DWELLING UNITS	14,115	11,118	2,997
RESIDENTS			
Single Family Attached Units	4,309	3,456	853
Single Family Detached Units	<u>34,903</u>	<u>27,430</u>	<u>7,473</u>
TOTAL RESIDENTS	39,211	30,886	8,326 ¹
<u>NON-RESIDENTIAL</u>			
BUILDING SQ.FT.			
Retail	2,758,416	1,649,822	1,108,594 ²
Non-Retail	<u>642,957</u>	<u>317,077</u>	<u>325,880</u> ²
TOTAL BUILDING SQ.FT.	3,401,373	1,966,899	1,434,474
EMPLOYEES			
Retail	8,019	4,796	3,223 ³
Non-Retail	<u>2,232</u>	<u>1,101</u>	<u>1,132</u> ³
TOTAL EMPLOYEES	10,251	5,897	4,354

1. Source: State of California Department of Finance. Persons per household for Santa Barbara County, total.

2.778

2. Based on development information provided by the County of Santa Barbara. Please note that DTA has estimated future development assuming buildout occurs in 2017.

3. Estimated square feet per employee based on SCAG Employment Density Study for 2001.

344 Retail
288 Non-Retail

SHADED CELLS ARE VARIABLE ASSUMPTIONS OR INPUTS UNIQUE TO THE PROJECT.

**TABLE 2
COUNTY OF SANTA BARBARA (ORCUTT COMMUNITY PLAN)
CASE STUDY REVENUES: PROPERTY TAXES
FISCAL IMPACT ANALYSIS**

ASSESSED VALUATION ASSUMPTIONS

Residential

Weighted Average Sales Price Single Family Attached/Detached Unit	\$203,417	1
Homeowner Exemption per Single Family Unit	\$7,000	
Assumed Percentage of Homeowners utilizing Homeowners' Exemption	90%	2

Non-Residential

Retail (Square Foot)	\$343	1
Non-Retail (Square Foot)	\$176	2

SECURED PROPERTY TAX ASSUMPTIONS³

0001 - General Fund:	19.99%
2140 - County Service Area No. 5	0.17%
2280 - Santa Barbara Co. Fire Protection District	12.02%
2400 - Santa Barbara Flood Control/Water	0.28%
2510 - Orcutt Flood Zone 3	0.56%
<u>2670 - North County Lighting District</u>	<u>0.22%</u>
NET APPORTIONMENT FACTORS AS A FRACTION OF 1.0% TAX RATE	33.24%

UNSECURED PROPERTY TAX ASSUMPTIONS

RESIDENTIAL:

UNSECURED TAXES AS A % OF SECURED	2.75%	2
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NON-RESIDENTIAL:

UNSECURED TAXES AS A % OF SECURED	10.00%	2
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[1] Source: Based on information provided by the County.

[2] Source: Estimated by DTA, Inc.

[3] Source: Based on average of actual rates for TRAs 80001, 80006, 80012, 80041, and 80043.

SHADED CELLS ARE VARIABLE ASSUMPTIONS OR INPUTS UNIQUE TO THE PROJECT.

TABLE 2 PROPERTY TAXES (Cont.)

	Total
Future Development	(\$s x 1,000)
SECURED ASSESSED VALUE CALCULATION:	
<u>ANNUAL ASSESSED VALUES</u>	
RESIDENTIAL	
TOTAL DWELLING UNITS	\$609,642.0
less Single Family Homeowner Exemption	<u>(\$18,881.1)</u>
TOTAL, RESIDENTIAL	\$590,760.9
NON-RESIDENTIAL	
Retail	\$380,247.7
Non-Retail	<u>\$57,354.9</u>
TOTAL, NON-RESIDENTIAL	\$437,602.5
TOTAL VALUATION	\$1,028,363.5

TABLE 2 PROPERTY TAXES (Cont.)

	Total
Future Development	(\$s x 1,000)
SECURED PROPERTY TAX REVENUE CALCULATION:	
COUNTY OF SANTA BARBARA (ORCUTT COMMUNITY PLAN)	
RESIDENTIAL	\$1,963.9
<u>NON-RESIDENTIAL</u>	<u>\$1,454.7</u>
TOTAL SECURED TAX REVENUES TO COUNTY	\$3,418.6
UNSECURED PROPERTY TAX REVENUE CALCULATION:	
COUNTY OF SANTA BARBARA (ORCUTT COMMUNITY PLAN)	
RESIDENTIAL	\$54.0
<u>NON-RESIDENTIAL</u>	<u>\$145.5</u>
TOTAL UNSECURED TAX REVENUES TO COUNTY	\$199.5
TOTAL PROPERTY TAXES TO COUNTY	\$3,618.1

TABLE 3
COUNTY OF SANTA BARBARA (ORCUTT COMMUNITY PLAN)
CASE STUDY: SALES TAXES AND PROPERTY TRANSFER TAXES
FISCAL IMPACT ANALYSIS

RESIDENTIAL INDIRECT SALES TAX GENERATION ASSUMPTIONS

AVERAGE HOUSEHOLD INCOME ASSUMPTIONS:

WEIGHTED AVERAGE RESIDENTIAL PRICE	\$203,417
AVERAGE RESIDENTIAL MORTGAGE (LESS 20% DOWN)	\$162,734
ANNUAL MORTGAGE PAYMENTS @ 8.00% & 30 YEARS	\$14,329
AVG. HOUSEHOLD INCOME (4:1 INCOME/PAYMENT RATIO):	\$57,316
RETAIL TAXABLE EXPENDITURE (% OF INCOME):	45.0%
RESIDENTS' PURCHASES WITHIN COUNTY	60.0%

PROPERTY TRANSFER TAX ASSUMPTIONS

RESIDENTIAL PROPERTY TURNOVER RATE	10.00%	¹
BUS & COM PROPERTY TURNOVER RATE	5.00%	¹
TRANSFER TAX AS A % OF RESALE DOLLAR	0.11%	²
PROPERTY TRANSFER TAX PASSED THROUGH TO COUNTY	100.00%	

BUSINESS DIRECT SALES & USE TAX GENERATION ASSUMPTIONS

SALES TAX PASSED THROUGH TO COUNTY	0.75%	³
MEASURE 'D' SALES TAX RATE	0.50%	
MEASURE 'D' SALES TAX PROPORTION DEDICATED TO O&M	70.00%	
SHARE OF MEASURE 'D' SALES TAXES FOR O&M TO COUNTY	42.16%	
COUNTY SHARE OF MEASURE 'D' SALES CREDITED TO ORCUTT	100.00%	
LOCAL TRANSPORTATION SALES TAXES TO ROAD FUND	0.25%	⁴
PROPOSITION 172 SALES TAXES TO GENERAL FUND	0.50%	
COUNTY SHARE OF PROPOSITION 172 TAXES	99.00%	
DISPLACED EXISTING COUNTY SALES TAX	50.00%	¹
PROJECT RETAIL TAXABLE SALES PER SQ. FT.:		
RETAIL	\$272	⁵
NON-RETAIL	\$13	¹
VACANCY RATE	7%	⁶
% OF RETAIL SQ. FT. GENERATING TAXABLE SALES	88%	⁶

[1] Source: Estimated by DTA, Inc.

[2] Source: Based on Proposed Fiscal Year 2006-2007 County Budget; page C-14.

[3] Source: Based on Proposed Fiscal Year 2006-2007 County Budget; page C-15.

[4] Assumes that the Metropolitan Transit District has "no unmet need" thus enabling 100% of the additional local transportation sales taxes to be passed-thru to the County.

[5] Source: Based on median retail sales per sq. ft. per ULI study (2006 edition) for regional shopping centers in West, adjusted for non-taxable retail sales at 14 percent of total retail sales based on study by ERA for the Orcutt/Santa Maria Trade Area.

[6] Source: Based on rate for regional shopping centers in West region per ULI.

SHADED CELLS ARE VARIABLE ASSUMPTIONS OR INPUTS UNIQUE TO THE PROJECT.

TABLE 3 SALES TAXES AND PROPERTY TRANSFER TAXES (Cont.)

Future Development	Total (\$s x 1,000)
SALES & USE TAX REVENUE CALCULATION	
<u>INDIRECT SALES TAX GENERATION</u>	
RESIDENTIAL TAXABLE EXPENDITURES	\$77,299.3
TOTAL TAXABLE PURCHASES WITHIN COUNTY	<u>\$46,379.6</u>
RESIDENTIAL SALES TAX GENERATION	\$347.8
<u>DIRECT SALES TAX GENERATION</u>	
RETAIL	\$246,864.8
NON-RETAIL	\$3,954.4
SUB-TOTAL DIRECT TAXABLE SALES	\$250,819.2
<u>LESS: DISPLACED EXISTING COUNTY SALES TAX (Retail only)</u>	<u>(\$123,432.4)</u>
TOTAL DIRECT TAXABLE SALES	\$127,386.8
TOTAL DIRECT SALES TAX GENERATION	\$955.4
TOTAL MEASURE 'D' SALES TAX REVENUE	\$188.0
TOTAL LOCAL TRANSPORTATION SALES TAX REVENUE	\$318.5
TOTAL PROPOSITION 172 PUBLIC SAFETY TAX REVENUES	\$630.6
TOTAL SALES & USE TAX REVENUES, APPLIED TO COSTS	<u>\$2,440.2</u>
PROPERTY TRANSFER TAX CALCULATION	
RESIDENTIAL PROPERTY TRANSFER TAXES	\$67.1
NON-RESIDENTIAL PROPERTY TRANSFER TAXES	<u>\$24.1</u>
TOTAL PROPERTY TRANSFER TAXES	<u>\$91.1</u>

TABLE 4
COUNTY OF SANTA BARBARA (ORCUTT COMMUNITY PLAN)
OTHER SOURCES AND REVENUE SUMMARY

OTHER GENERAL FUND REVENUES (PER CAPITA & EMPLOYEE)

	RESIDENTIAL	NON-RESIDENTIAL
Franchises	\$4.28	\$4.28
Homeowners Property Tax Relief	\$2.29	\$0.00
Open Space Lands Apportionment	\$0.99	\$0.99
Cost Allocation Services	\$2.60	\$2.60

INCOME FROM INVESTMENTS

Effective Interest Rate	4.91%
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[1] Source: Based on the 90-Day U.S. Treasury Bill as quoted on November 29, 2006. Assumes a 3-month investment period.

Future Development	Total (\$s x 1,000)
GENERAL REVENUES	
<u>FRANCHISES</u>	
RESIDENTIAL	\$35.6
<u>NON-RESIDENTIAL</u>	<u>\$18.6</u>
TOTAL, FRANCHISES	\$54.3
<u>HOMEOWNERS PROPERTY TAX RELIEF</u>	
RESIDENTIAL	\$19.1
<u>NON-RESIDENTIAL</u>	<u>\$0.0</u>
TOTAL, HOMEOWNERS PROPERTY TAX RELIEF	\$19.1
<u>OPEN SPACE LANDS APPORTIONMENT</u>	
RESIDENTIAL	\$8.2
<u>NON-RESIDENTIAL</u>	<u>\$4.3</u>
TOTAL, OPEN SPACE LANDS APPORTIONMENT	\$12.5
<u>COST ALLOCATION SERVICES</u>	
RESIDENTIAL	\$21.7
<u>NON-RESIDENTIAL</u>	<u>\$11.3</u>
TOTAL, COST ALLOCATION SERVICES	\$33.0
TOTAL RESIDENTIAL GENERAL REVENUES	\$84.6
<u>TOTAL NON-RESIDENTIAL GENERAL REVENUES</u>	<u>\$34.3</u>
TOTAL PER CAPITA REVENUES	\$118.8
CASE STUDY REVENUES	
TOTAL RESIDENTIAL CASE STUDY REVENUES	\$2,432.8
<u>TOTAL NON-RESIDENTIAL CASE STUDY REVENUES</u>	<u>\$2,579.7</u>
TOTAL CASE STUDY REVENUES	\$5,012.5
RESIDENTIAL REV AVAILABLE FOR INV. INCOME	\$2,517.4
<u>NON-RESIDENTIAL REV AVAILABLE FOR INV. INCOME</u>	<u>\$2,613.9</u>
TOTAL REVENUES AVAILABLE FOR INVESTMENT INCOME	\$5,131.3
RESIDENTIAL INVESTMENT INCOME	\$30.9
<u>NON-RESIDENTIAL INVESTMENT INCOME</u>	<u>\$32.1</u>
TOTAL INVESTMENT INCOME	\$63.0

SHADED CELLS ARE VARIABLE ASSUMPTIONS OR INPUTS UNIQUE TO THE PROJECT.

**TABLE 5
COUNTY OF SANTA BARBARA (ORCUTT COMMUNITY PLAN)
POLICE DEPARTMENT, FIRE DEPARTMENT, PUBLIC WORKS & PER CAPITA COSTS**

POLICE DEPARTMENT COSTS ¹	
SHERIFF SERVICES STANDARD	1 PER 757 RESIDENTS
SERGEANT SERVICES STANDARD	1 PER 8,326 RESIDENTS
CLERICAL WORKER STANDARD	1 PER 4,163 RESIDENTS
UTILITY WORKER STANDARD	1 PER 16,651 RESIDENTS
LIEUTENANTS STANDARD	1 PER 8,326 RESIDENTS
ACCOUNTING WORKER STANDARD	1 PER 16,651 RESIDENTS
SHERIFF PERSONNEL	11.00
SERGEANT PERSONNEL	1.00
CLERICAL WORKERS	2.00
UTILITY WORKERS	0.50
LIEUTENANTS	1.00
ACCOUNTING PERSONNEL	0.50
# OF ADDITIONAL PATROL CARS	3.00
# OF ADDITIONAL POLICE SUBSTATIONS	1.00
<u>ANNUAL COSTS</u>	
AVERAGE SHERIFF SALARY	\$110,140
AVERAGE SERGEANT SALARY	\$135,510
AVERAGE CLERICAL WORKER SALARY	\$54,605
AVERAGE UTILITY WORKER SALARY	\$54,775
AVERAGE LIEUTENANT SALARY	\$168,244
AVERAGE ACCOUNTING SALARY	\$64,144
ANNUAL PATROL CAR O&M COSTS	\$21,000
TRAINING, SERVICES AND SUPPLIES PER SHERIFF PERSONNEL	\$5,000
POLICE SUBSTATION MAINTENANCE COSTS	\$25,000
SHERIFF SALARIES	\$1,211,540
SARGEANT SALARIES	\$135,510
CLERICAL WORKER SALARIES	\$109,210
UTILITY WORKER SALARIES	\$27,388
LIEUTENANT SALARIES	\$168,244
ACCOUNTING SALARIES	\$32,072
PATROL CAR O&M COSTS	\$63,000
TRAINING COSTS	\$55,000
<u>POLICE SUBSTATION MAINTENANCE COSTS</u>	<u>\$25,000</u>
TOTAL, SALARIES AND POLICE COSTS	\$1,801,964
PER CAPITA AND EMPLOYEE COST	\$142.11

[1] Source: Based on information provided by the Police Department Chief, November 2006.

TABLE 5 POLICE DEPARTMENT, FIRE DEPARTMENT, PUBLIC WORKS & PER CAPITA COSTS (Cont.)

FIRE DEPARTMENT COSTS ²

FIRE SERVICES STANDARD	1 ON-DUTY FIREFIGHTER PER 694 RESIDENTS	
FIRE PERSONNEL	12.00	
# OF ADDITIONAL FIRE STATIONS	1.00	
<u>ANNUAL COSTS</u>		
AVERAGE FIRE PERSONNEL SALARY	\$155,000	
EQUIPMENT COSTS PER FIRE STATION	\$250,000	
OVERHEAD COSTS PER FIRE STATION	\$360,000	
FIRE PERSONNEL SALARIES	\$1,860,000	
EQUIPMENT COSTS	\$250,000	
<u>OVERHEAD COSTS</u>	<u>\$360,000</u>	
TOTAL, SALARIES AND FIRE COSTS	\$2,470,000	
ALLOCATION BASED ON ANNUAL SERVICE CALL DATA	RESIDENTIAL	NON-RESIDENTIAL
	45%	55%

ROAD FACILITIES COSTS ³

# OF ADDITIONAL ROAD LANE MILES	57.25
# OF ADDITIONAL TRAFFIC SIGNALS	15.00
# OF ADDITIONAL STREET LIGHTS	242.00
<u>ANNUAL COSTS</u>	
ROAD MAINTENANCE COSTS PER LANE MILE	\$14,485.00 ⁴
TRAFFIC SIGNAL OPERATIONS & MAINTENANCE PER SIGNAL	\$4,000.00
STREET LIGHT MAINTENANCE PER LIGHT	\$180.00
ROAD MAINTENANCE COSTS	\$829,266.25
TRAFFIC SIGNAL OPERATIONS & MAINTENANCE COSTS	\$60,000.00
STREET LIGHT MAINTENANCE COSTS	<u>\$43,560.00</u>
TOTAL, OPERATIONS & MAINTENANCE COSTS	\$932,826.25

[2] Source: Based on information provided by the Fire Chief, November 2006.

[3] Source: Based on information provided by County of Santa Barbara, November 2006

[4] Source: Based on cost information dated 2/8/07 provided by County.

TABLE 5 POLICE DEPARTMENT, FIRE DEPARTMENT, PUBLIC WORKS & PER CAPITA COSTS (Cont.)

PARKS, OPEN SPACE, AND RECREATIONAL TRAILS COSTS ⁵	
# OF ADDITIONAL "ACTIVE" PARK ACRES	81.72
# OF ADDITIONAL "PASSIVE" PARK ACRES	32.40
# OF ADDITIONAL OPEN SPACE ACRES	829.80
# OF ADDITIONAL RECREATIONAL TRAIL LINEAL MILES	30.95
 <u>ANNUAL COSTS</u>	
"ACTIVE" PARK MAINTENANCE COSTS PER ACRE	\$5,542.00
"PASSIVE" PARK MAINTENANCE COSTS PER ACRE	\$3,200.00
OPEN SPACE MAINTENANCE COSTS PER ACRE	\$245.00
RECREATIONAL TRAIL MAINTENANCE COSTS PER LINEAL MILE	\$500.00
"ACTIVE" PARK MAINTENANCE COSTS	\$452,892.24
"PASSIVE" PARK MAINTENANCE COSTS	\$103,680.00
OPEN SPACE MAINTENANCE COSTS	\$203,301.00
<u>RECREATIONAL TRAIL MAINTENANCE COSTS</u>	<u>\$15,475.00</u>
TOTAL, PARKS, OPEN SPACE, AND RECREATIONAL TRAILS MAINTENANCE COSTS	\$775,348.24
LIBRARY FACILITIES COSTS	
STATE OF CALIFORNIA STANDARD LIBRARY SQUARE FOOTAGE PER RESIDENT	0.60
ADDITIONAL LIBRARY SQUARE FOOTAGE	4,995.40
LIBRARY ANNUAL OPERATION COSTS PER SQ. FT. OF LIBRARY SPACE	\$35.49 ⁶
TOTAL, LIBRARY OPERATION COSTS	\$177,286.73
BIKEWAY COSTS	
# OF ADDITIONAL CLASS I BIKEWAY LINEAL MILES	7.90
CLASS I ANNUAL BIKEWAY MAINTENANCE COSTS PER LINEAL MILE	\$7,865.00 ⁷
TOTAL, CLASS I BIKEWAY MAINTENANCE COSTS	\$62,133.50
REGIONAL FLOOD CONTROL COSTS ⁵	
# OF ADDITIONAL FLOOD CONTROL DETENTION BASINS	8.00
FLOOD CONTROL OPERATIONS & MAINTENANCE COSTS PER DETENTION BASIN	\$25,000.00
TOTAL, FLOOD CONTROL COSTS	\$200,000.00

[5] Source: Based on information provided by County of Santa Barbara, November 2006

[6] Source: Based on cost information dated 1/3/07 provided by County.

[7] Source: Based on cost information dated 2/8/07 provided by County.

TABLE 5 POLICE DEPARTMENT, FIRE DEPARTMENT, PUBLIC WORKS & PER CAPITA COSTS (Cont.)

HEALTH & PUBLIC ASSISTANCE COSTS ⁸	
PER CAPITA & EMPLOYEE	\$38.42

COMMUNITY RESOURCES (PER CAPITA & EMPLOYEE COST) ⁸	
AGRICULTURE & COOPERATIVE EXTENSION	\$3.13
HOUSING & COMMUNITY DEVELOPMENT	\$1.64

GENERAL COUNTY PROGRAMS (PER CAPITA & EMPLOYEE COST) ⁸	
TRANSFER TO OTHER GOVERNMENTS	\$4.38
OPERATING TRANSFERS	\$5.47
ORGANIZATION DEVELOPMENT	\$0.83
DEVELOPING STRATEGIES	\$1.61
CHILDREN & FAMILIES FIRST	\$0.05
COMPREHENSIVE PLANNING	\$3.94
STRATEGIC RESERVE	\$6.75
CONTINGENCIES AND DESIGNATIONS	\$21.20

GENERAL COUNTY GOVERNMENT COSTS (PER CAPITA & EMPLOYEE COST) ⁸	
BOARD OF SUPERVISORS	\$3.78
COUNTY EXECUTIVE OFFICE	\$4.66
COUNTY COUNSEL	\$2.92
DISTRICT ATTORNEY	\$14.63
PUBLIC DEFENDER	\$9.36
COURT SPECIAL SERVICES	\$12.37
AUDITOR-CONTROLLER	\$6.31
CLERK-RECORDER-ASSESSOR	\$12.86
GENERAL SERVICES	\$16.49
HUMAN RESOURCES	\$3.30
TREASURER-TAX COLLECTOR-PUBLIC ADMIN	\$4.70

PUBLIC INFRASTRUCTURE REQUIREMENTS			
	% ALLOCATED TO RESIDENTIAL PROPERTY	% ALLOCATED TO NON- RESIDENTIAL PROPERTY	
ROADS (LANE MILES)	76%	24%	57.25 ⁹
TRAFFIC SIGNALS	76%	24%	15.00 ⁹
STREET LIGHTS	76%	24%	242.00 ⁹
PARK ACREAGE ("ACTIVE")	74%	26%	81.72 ¹⁰
PARK ACREAGE ("PASSIVE")	74%	26%	32.40 ¹⁰
OPEN SPACE ACREAGE	74%	26%	829.80 ¹⁰
RECREATIONAL TRAIL LINEAL MILES	74%	26%	30.95 ¹⁰
LIBRARY (SQ.FT.)	74%	26%	4,995.40 ¹⁰
CLASS I BIKEWAY LINEAL MILES	74%	26%	7.90 ¹⁰
FLOOD CONTROL (DETENTION BASINS)	74%	26%	8.00 ¹⁰

[8] Source: Based on proposed Fiscal Year 2006-07 County of Santa Barbara Budget.

[9] Allocation estimated based on trip rates.

[10] Allocation based on estimated EDU factors calculated by DTA.

SHADED CELLS ARE VARIABLE ASSUMPTIONS OR INPUTS UNIQUE TO THE PROJECT.

TABLE 5 POLICE DEPARTMENT, FIRE DEPARTMENT, PUBLIC WORKS & PER CAPITA COSTS (Cont.)

Future Development	Total (\$s x 1,000)
CITY DIRECT COSTS	
<u>POLICE DEPARTMENT COSTS</u>	
RESIDENTIAL	\$1,183.2
<u>NON-RESIDENTIAL</u>	<u>\$618.8</u>
TOTAL, POLICE DEPARTMENT COSTS	\$1,802.0
<u>FIRE DEPARTMENT COSTS</u>	
RESIDENTIAL	\$1,113.5
<u>NON-RESIDENTIAL</u>	<u>\$1,356.5</u>
TOTAL, FIRE DEPARTMENT COSTS	\$2,470.0
<u>PUBLIC WORKS COSTS</u>	
RESIDENTIAL	\$854.1
ROAD MAINTENANCE COSTS	\$628.4
TRAFFIC SIGNAL OPERATIONS & MAINTENANCE COSTS	\$45.5
STREET LIGHT MAINTENANCE COSTS	\$33.0
FLOOD CONTROL COSTS	\$147.2
<u>NON-RESIDENTIAL</u>	<u>\$278.8</u>
ROAD MAINTENANCE COSTS	\$200.9
TRAFFIC SIGNAL OPERATIONS & MAINTENANCE COSTS	\$14.5
STREET LIGHT MAINTENANCE COSTS	\$10.6
FLOOD CONTROL COSTS	\$52.8
TOTAL, PUBLIC WORKS COSTS	\$1,132.8
<u>PARKS, OPEN SPACE, & RECREATIONAL TRAILS MAINTENANCE COSTS</u>	
RESIDENTIAL	\$570.7
<u>NON-RESIDENTIAL</u>	<u>\$204.7</u>
TOTAL, PARKS, OPEN SPACE, & RECREATIONAL TRAILS COSTS	\$775.3
<u>LIBRARY OPERATION COSTS</u>	
RESIDENTIAL	\$130.5
<u>NON-RESIDENTIAL</u>	<u>\$46.8</u>
TOTAL, LIBRARY OPERATION COSTS	\$177.3
<u>BIKEWAY MAINTENANCE COSTS</u>	
RESIDENTIAL	\$45.7
<u>NON-RESIDENTIAL</u>	<u>\$16.4</u>
TOTAL, BIKEWAY MAINTENANCE COSTS	\$62.1
<u>HEALTH & PUBLIC ASSISTANCE COSTS</u>	
RESIDENTIAL	\$319.9
<u>NON-RESIDENTIAL</u>	<u>\$167.3</u>
TOTAL, HEALTH & PUBLIC ASSISTANC	\$487.2
<u>COMMUNITY RESOURCES</u>	
RESIDENTIAL	\$39.7
<u>NON-RESIDENTIAL</u>	<u>\$20.8</u>
TOTAL, COMMUNITY RESOURCES	\$60.5
<u>GENERAL COUNTY PROGRAMS</u>	
RESIDENTIAL	\$368.3
<u>NON-RESIDENTIAL</u>	<u>\$192.6</u>
TOTAL, GENERAL COUNTY PROGRAMS	\$560.9
<u>GENERAL COUNTY GOVERNMENT COSTS</u>	
RESIDENTIAL	\$760.8
<u>NON-RESIDENTIAL</u>	<u>\$397.9</u>
TOTAL, GENERAL COUNTY GOVERNMENT COSTS	\$1,158.7
COUNTY DIRECT COSTS	
RESIDENTIAL	\$5,386.4
<u>NON-RESIDENTIAL</u>	<u>\$3,300.5</u>
TOTAL, COUNTY DIRECT COSTS	\$8,686.9

TABLE 6
COUNTY OF SANTA BARBARA (ORCUTT COMMUNITY PLAN)
DETAILED SUMMARY

Future Development	(\$s x 1,000)	% of Total
ONGOING REVENUES		
<u>SECURED PROPERTY TAXES</u>	<u>\$3,418.6</u>	<u>54.00%</u>
RESIDENTIAL	\$1,963.9	77.07%
NON-RESIDENTIAL	\$1,454.7	38.45%
<u>UNSECURED PROPERTY TAXES</u>	<u>\$199.5</u>	<u>3.15%</u>
RESIDENTIAL	\$54.0	2.12%
NON-RESIDENTIAL	\$145.5	3.85%
<u>TRANSFER PROPERTY TAXES</u>	<u>\$91.1</u>	<u>1.44%</u>
RESIDENTIAL	\$67.1	2.63%
NON-RESIDENTIAL	\$24.1	0.64%
<u>SALES TAXES</u>	<u>\$2,440.2</u>	<u>38.54%</u>
RESIDENTIAL	\$347.8	13.65%
NON-RESIDENTIAL	\$2,092.4	55.31%
<u>INVESTMENT INCOME REVENUES</u>	<u>\$63.0</u>	<u>0.99%</u>
RESIDENTIAL	\$30.9	1.21%
NON-RESIDENTIAL	\$32.1	0.85%
<u>FRANCHISES REVENUES</u>	<u>\$54.3</u>	<u>0.86%</u>
RESIDENTIAL	\$35.6	1.40%
NON-RESIDENTIAL	\$18.6	0.49%
<u>HOMEOWNERS PROPERTY TAX RELIEF REVENUES</u>	<u>\$19.1</u>	<u>0.30%</u>
RESIDENTIAL	\$19.1	0.75%
NON-RESIDENTIAL	\$0.0	0.00%
<u>OPEN SPACE LANDS APPORTIONMENT</u>	<u>\$12.5</u>	<u>0.20%</u>
RESIDENTIAL	\$8.2	0.32%
NON-RESIDENTIAL	\$4.3	0.11%
<u>COST ALLOCATION SERVICES REVENUES</u>	<u>\$33.0</u>	<u>0.52%</u>
RESIDENTIAL	\$21.7	0.85%
NON-RESIDENTIAL	\$11.3	0.30%
TOTAL RESIDENTIAL REVENUES	\$2,548.3	40.25%
<u>TOTAL NON-RESIDENTIAL REVENUES</u>	<u>\$3,783.0</u>	<u>59.75%</u>
TOTAL ONGOING REVENUES	\$6,331.3	100.00%

TABLE 6 DETAILED SUMMARY (Cont.)

Future Development	(\$s x 1,000)	% of Total
ONGOING COSTS		
<u>POLICE DEPARTMENT COSTS</u>	<u>\$1,802.0</u>	<u>20.89%</u>
RESIDENTIAL	\$1,183.2	22.13%
NON-RESIDENTIAL	\$618.8	18.87%
<u>FIRE DEPARTMENT COSTS</u>	<u>\$2,470.0</u>	<u>28.63%</u>
RESIDENTIAL	\$1,113.5	20.83%
NON-RESIDENTIAL	\$1,356.5	41.36%
<u>PUBLIC WORKS DEPARTMENT COST</u>	<u>\$1,132.8</u>	<u>13.13%</u>
RESIDENTIAL	\$854.1	15.97%
NON-RESIDENTIAL	\$278.8	8.50%
<u>PARK MAINTENANCE COSTS</u>	<u>\$775.3</u>	<u>8.99%</u>
RESIDENTIAL	\$570.7	10.67%
NON-RESIDENTIAL	\$204.7	6.24%
<u>LIBRARY COSTS</u>	<u>\$177.3</u>	<u>2.06%</u>
RESIDENTIAL	\$130.5	2.44%
NON-RESIDENTIAL	\$46.8	1.43%
<u>BIKEWAY COSTS</u>	<u>\$62.1</u>	<u>0.72%</u>
RESIDENTIAL	\$45.7	0.86%
NON-RESIDENTIAL	\$16.4	0.50%
<u>HEALTH & PUBLIC ASSISTANCE COSTS</u>	<u>\$487.2</u>	<u>5.65%</u>
RESIDENTIAL	\$319.9	5.98%
NON-RESIDENTIAL	\$167.3	5.10%
<u>GENERAL COUNTY PROGRAMS</u>	<u>\$560.9</u>	<u>6.50%</u>
RESIDENTIAL	\$368.3	6.89%
NON-RESIDENTIAL	\$192.6	5.87%
<u>GENERAL COUNTY GOVERNMENT COSTS</u>	<u>\$1,158.7</u>	<u>13.43%</u>
RESIDENTIAL	\$760.8	14.23%
NON-RESIDENTIAL	\$397.9	12.13%
TOTAL RESIDENTIAL COSTS	\$5,346.6	61.98%
<u>TOTAL NON-RESIDENTIAL COSTS</u>	<u>\$3,279.7</u>	<u>38.02%</u>
TOTAL ONGOING COSTS	\$8,626.4	100.00%

FISCAL IMPACT ANALYSIS

Future Development	Total (\$s x 1,000)
RESIDENTIAL ONGOING SURPLUS/(DEFICIT)	(\$2,798.4)
NON-RESIDENTIAL ONGOING SURPLUS/(DEFICIT)	<u>\$503.3</u>
TOTAL ONGOING SURPLUS/(DEFICIT)	(\$2,295.1)
RESIDENTIAL REVENUE/COST RATIO	0.48
NON-RESIDENTIAL REVENUE/COST RATIO	1.15
TOTAL REVENUE/COST RATIO	0.73

TABLE 7a
COUNTY OF SANTA BARBARA (ORCUTT COMMUNITY PLAN)
SUMMARY (Non-Residential Land Use Only)

Future Development	Total (\$s x 1,000)
REVENUES	
TOTAL NON-RESIDENTIAL REVENUES	\$3,783.0
COSTS	
TOTAL NON-RESIDENTIAL COSTS	\$3,279.7
NON-RESIDENTIAL SURPLUS/(DEFICIT)	\$503.3
NON-RESIDENTIAL REVENUE/COST RATIO	1.15

TABLE 7b
COUNTY OF SANTA BARBARA (ORCUTT COMMUNITY PLAN)
SUMMARY (Residential Land Use Only)

Future Development	Total (\$s x 1,000)
REVENUES	
TOTAL RESIDENTIAL REVENUES	\$2,548.3
COSTS	
TOTAL RESIDENTIAL COSTS	\$5,346.6
ANNUAL RESIDENTIAL SURPLUS/(DEFICIT)	(\$2,798.4)
SURPLUS/(SHORTFALL) PER DWELLING UNIT	(\$0.934)
ANNUAL RESIDENTIAL REVENUE/COST RATIO	0.48

TABLE 8
COUNTY OF SANTA BARBARA (ORCUTT COMMUNITY PLAN)
SUMMARY TABLE

Future Development	Total (\$s x 1,000)
TOTAL RESIDENTIAL REVENUES	\$2,548.3
<u>TOTAL NON-RESIDENTIAL REVENUES</u>	<u>\$3,783.0</u>
TOTAL ONGOING REVENUES	\$6,331.3
TOTAL RESIDENTIAL COSTS	\$5,346.6
<u>TOTAL NON-RESIDENTIAL COSTS</u>	<u>\$3,279.7</u>
TOTAL ONGOING COSTS	\$8,626.4
RESIDENTIAL ONGOING SURPLUS/(DEFICIT)	(\$2,798.4)
<u>NON-RESIDENTIAL ONGOING SURPLUS/(DEFICIT)</u>	<u>\$503.3</u>
TOTAL ONGOING SURPLUS/(DEFICIT)	(\$2,295.1)
SURPLUS/(SHORTFALL) PER DWELLING UNIT	(\$0.766) ¹
ANNUAL TOTAL REVENUE/COST RATIO	0.73 ¹

[1] Based on total ongoing revenues and costs for both residential and non-residential property.