

# Summit View Homes Fiscal Impact Analysis City of Lompoc

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Prepared for:

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## EXECUTIVE SUMMARY

The executive summary presents the projected fiscal impacts of the Summit View Homes Vesting Tentative Map (LOM 594) to the City of Lompoc upon annexation of the area to the City. The City of Lompoc is located in the western portion of Santa Barbara County along Highway 1, approximately 15 miles west of Highway 101 and eight miles east of the Pacific Ocean, as shown in Figure 1. The Summit View Homes project site is located in the unincorporated area of Santa Barbara County, north of Lompoc on a parcel contiguous to the City's Urban Limit Line (ULL) and Sphere of Influence.

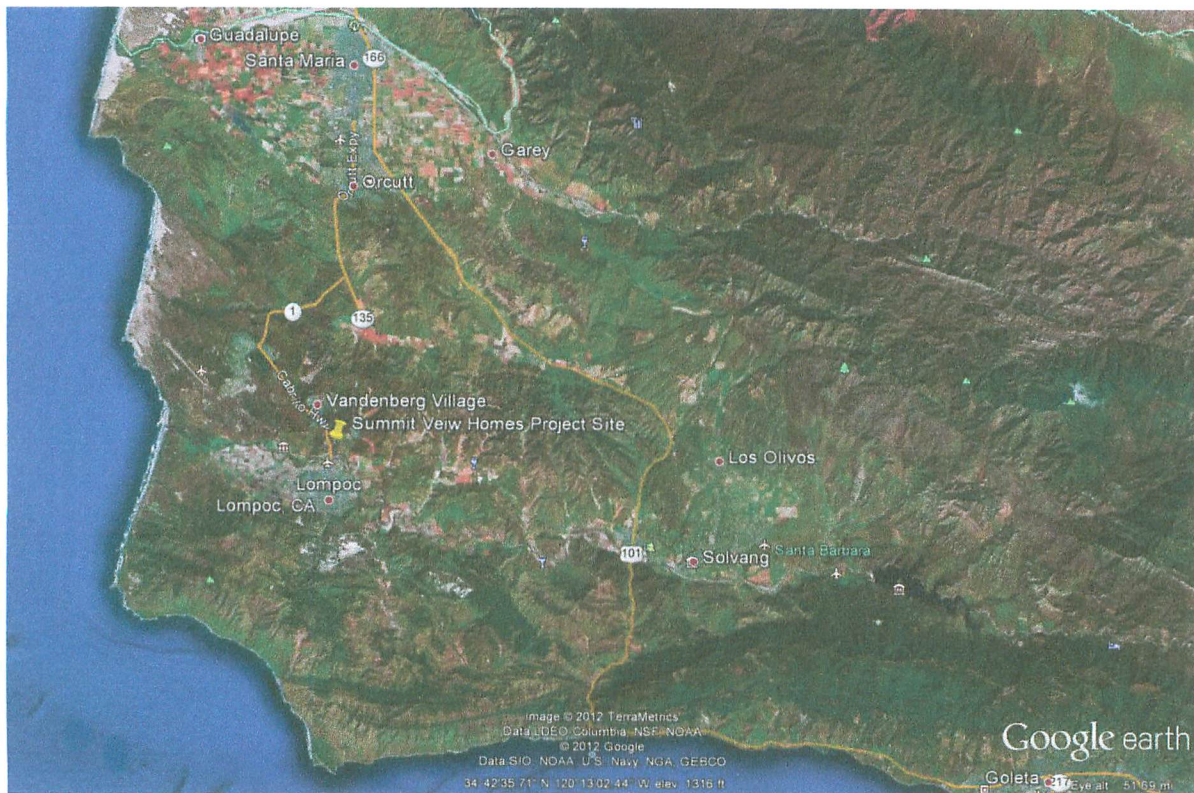
The project site (referred to as Expansion Area D – Wye Residential Area) has been identified for possible annexation as part of the City of Lompoc 2030 General Plan. And, in anticipation of the possible annexation of additional properties, the City has proposed the adoption of Policy 4.6, which states that the City shall not approve an annexation unless it can demonstrate “that the annexation proposal would result in a positive relationship between city facility and service costs and the revenues generated subsequent to annexation”.

Fiscal impacts of the Summit View Homes project are projected for day one of annexation without any development on the project site and for buildout of the project's residential units, parks and open space. Based on information from the City, public road segments that border the project on Purisima Road and Harris Grade Road will be annexed along with the project. These off-site public roads are assumed to be maintained by the City. The following two scenarios are projected in the fiscal analysis related to the annual street maintenance costs:

- **Scenario 1.** This scenario assumes 100 percent of the projected annual street maintenance costs for the off-site segments of Purisima Road and Harris Grade Road are allocated to the Summit View Homes project.
- **Scenario 2.** Scenario 2 assumes that 50 percent of the projected annual street maintenance costs for the off-site segments of Purisima Road and Harris Grade Road are allocated to the Summit View Homes project. The 50 percent allocation assumes that the project's pro-rata share of the off-site street maintenance costs goes to the centerline of the street segments that border the project. The projected revenues for Scenario 2 are the same as the projected revenues for Scenario 1.

Recurring fiscal impacts are projected for the City's General Fund and the City Special Gas Tax Fund in constant 2012 dollars, with no adjustment for future inflation.

**Figure 1**  
**Regional Location**  
**Summit View Homes**



### **Project Description**

The Summit View Homes project includes about 10.05 acres and is proposed for development of 44 residential units and natural open space after buildout. Homes are planned to range in size from 1,870 square feet to 2,860 square feet. Population is estimated at 127 after buildout based on the assumption of 2.88 persons per household from the City's General Plan Update.

### **Projected Fiscal Impacts to City General Fund**

Panel A of Table 1 summarizes the projected annual fiscal impacts to the City General Fund and the projected annual recurring revenues to the City Gas Tax Fund for the Summit View Homes project.

**Day One.** As shown in Panel A of Table 1, projected recurring revenues of \$1,990 are projected to the City General Fund for both Scenario 1 and Scenario 2 upon Day One of the annexation of the Summit View Homes vacant project site with no project related improvements. The projected revenues upon annexation include property tax. The City becomes responsible for maintenance of

**Table 1**  
**Summary of Projected Recurring Fiscal Impacts <sup>1</sup>**  
**Summit View Homes Fiscal Analysis, City of Lompoc**  
(In Constant 2012 Dollars)

Category	Scenario 1 <sup>2</sup>		Scenario 2 <sup>2</sup>	
	100% of Off-Site Street Maintenance Costs		50% of Off-Site Street Maintenance Costs	
	Day One <sup>3</sup>	Buildout	Day One <sup>3</sup>	Buildout
<b>A. General Fund</b>				
Recurring Revenues	\$1,990	\$85,740	\$1,990	\$85,740
Recurring Costs	0	76,210	0	64,720
Net Recurring Surplus	\$1,990	\$9,530	\$1,990	\$21,020
Revenue/Cost Ratio	n/a	1.13	n/a	1.32
<b>B. City Special Gas Tax Fund</b>				
Recurring State gasoline tax	\$0	\$1,090	\$0	\$1,090

Note: 1. Projecting recurring impacts are rounded to the nearest tenth.

2. Scenario 1 assumes that 100 percent of the City's annual street maintenance costs for the off-site segments of Purisima Road and Harris Grade Road that border the project site are allocated to the project; while Scenario 2 assumes that 50 percent of these annual street maintenance costs are allocated to the project.

3. Day One assumes the project is annexed into the City before any development occurs on the project site. Property tax revenues are projected based on the existing land valuation of the project site upon annexation. Based on discussion with City public works' staff, street maintenance costs are minimal on Day One of annexation.

Source: Stanley R. Hoffman Associates, Inc.

the segments of Purisima Road and Harris Grade Road bordering the project upon annexation. Based on discussion with the Assistant Public Works Director/City Engineer, road maintenance costs would be minimal until development occurs on the project site.

**Buildout.** As also shown in Panel A of Table 1, a recurring surplus is projected to the City General Fund for both Scenario 1 and Scenario 2 after buildout.

**Scenario 1.** A recurring surplus of about \$9,530 is projected to the City General Fund after buildout of the entire Summit View Homes land uses. This projected surplus after buildout is based on recurring revenues of \$85,530 and recurring costs of \$76,210, at a revenue-to-cost ratio of 1.13.

Property tax, property tax in lieu of vehicle license fees, administrative service charges and transfers from other funds represent about eighty percent of the total projected recurring revenues for the project for this scenario. On the cost side, police protection, street maintenance, fire protection and general government account for about eighty percent of the projected recurring costs to the General Fund for Scenario 1.

**Scenario 2.** This scenario assumes 50 percent of the projected City annual street maintenance costs for the off-site segments of Purisima Road and Harris Grade Road are allocated to the Summit View



Homes project. The 50 percent allocation assumes that the project's pro-rata share of the off-site street maintenance costs goes to the centerline of the street segments that border the project. Projected revenues are the same as those projected for Scenario 1.

A recurring surplus of about \$21,020 is projected to the City General Fund after buildout of the entire Summit View Homes land uses under Scenario 2, as also shown in Panel A of Table 1. This projected surplus after buildout is based on recurring revenues of \$85,740 and recurring costs of \$64,720, at a revenue-to-cost ratio of 1.32.

Property tax, property tax in lieu of vehicle license fees, administrative service charges and transfers from other funds also represent about eighty percent of the total projected recurring revenues for the project for Scenario 2. On the cost side, police protection, street maintenance, fire protection and general government account for about seventy five percent of the projected recurring costs to the General Fund for Scenario 2.

#### **Projected State Gasoline Tax to City Special Gas Tax Fund**

As shown in Panel B of Table 1, recurring state gasoline taxes are projected at \$1,090 for the Summit View Homes project after buildout for both Scenario 1 and Scenario 2. The state gasoline revenues projected for the Special Gas Tax Fund are net of the projected gas tax transfers projected to the City General Fund.

## **CHAPTER 1 INTRODUCTION**

This report presents the fiscal impact analysis of the proposed Summit View Homes Vesting Tentative Map (LOM 594), a proposed residential project located north of the City of Lompoc in the County of Santa Barbara. Fiscal impacts are projected assuming annexation of the project to the City.

The project site (referred to as Expansion Area D – Wye Residential Area) has been identified for possible annexation as part of the City of Lompoc 2030 General Plan. And, in anticipation of the possible annexation of additional properties, the City has proposed the adoption of Policy 4.6, which states that the City shall not approve an annexation unless it can demonstrate “that the annexation proposal would result in a positive relationship between city facility and service costs and the revenues generated subsequent to annexation”.

### **1.1 Introduction**

Although the Summit View Homes property is currently located within the unincorporated area of Santa Barbara County, it is located within the sphere of influence planning area of the City of Lompoc, as defined in the City’s General Plan. The project site is located at the northeast corner of the intersection of Harris Grade Road and Purisima Road, as shown in Figure 1-1.

Recurring fiscal impacts are projected to the City for the provision of municipal services such as police protection, fire protection, public works maintenance, building and safety, planning, community services and general government services to the Summit View Homes project. Recurring revenues and costs are projected to the City’s General Fund and recurring State gasoline tax is projected to the City’s Special Gas Tax Fund.

After annexation, Santa Barbara County will continue to provide Countywide services, which are provided to all residents of the County, whether they live in cities or in unincorporated areas. The projected fiscal impacts to the County for provision of these countywide services upon annexation are not projected as part of this analysis.

### **1.2 Approach**

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

- Budget data is from the *City of Lompoc, Biennial Budget Fiscal Years 2012-2013*.



**Figure 1-1  
Vicinity Location  
Summit View Homes**



- Revenue and cost factors are based on the City Budget revenues and expenditures and the January 1, 2012 City population estimate from the California Department of Finance (DOF) *E-5 Population and Housing Estimates for Cities, Counties and the State, 2011 and 2012, with 2010 Benchmark*, May 2012.
- The City employment estimate is based on the Santa Barbara County Association of Governments (SBCAG), *Regional Growth Forecast, 2005-2040*, August 2007.
- Project land uses, valuation and infrastructure improvement information are from the project developer, West Coast Housing Partners, LLC.
- Tax Rate Area information is from the Santa Barbara Auditor Controller files.
- Existing valuation is based on the Fiscal Year 2012-13 tax bill for the assessor parcel numbers (APN) for the project site from the County of Santa Barbara Assessor.
- Cost and revenue factors are projected in constant 2012 dollars, with no adjustment for possible future inflation

### **1.3 Organization of the Report**

Chapter 2 presents the land uses, population, assessed valuation and off-site taxable sales for the proposed Summit View Homes project. Projected recurring fiscal impacts to the City General Fund and the recurring revenues to the City Special Gas Tax Fund for the Summit View Homes project are described in Chapter 3. Chapter 4 discusses the revenue and cost assumptions used for the fiscal analysis. Appendix A includes the supporting market tables for the development description. Supporting tables for the fiscal assumptions are contained in Appendix B. Appendix C lists the project contacts and references used in the preparation of this study.

## **CHAPTER 2 DEVELOPMENT DESCRIPTION**

This chapter provides the project description for the proposed Summit View Homes development. The proposed land use information is presented for the project after buildout.

### **2.1 Project Site**

The Summit View Homes project site is located at the northeast corner of the intersection of Harris Grade Road and Purisima Road. The Burton Ranch Project is approved for 476 homes west of the Summit View Homes project site. The project site is bordered by Garden Gate Lane to the north, Harris Grade Road to the west, existing residential development to the south and east and Purisima Road to the south. As shown in Figure 2-1, the entrance to the Summit View Homes project is from Garden Gate Lane on the northern boundary of the project site. An existing emergency access road off Purisima Road at the southeast corner of the project site will be improved to serve the project and privately maintained.

### **2.2 Proposed Land Uses**

As shown in Panel A of Table 2-1, the proposed Summit View Homes project includes 10.05 acres of residential lots, open space and private streets.

#### **Units and Population**

As shown in Panel B of Table 1, the project proposes 44 residential units on 7.04 acres with three product types of varying sizes: 16 Plan 1 units averaging 1,870 square feet, 12 Plan 2 units averaging 2,400 square feet and 16 Plan 3 units averaging 2,860 square feet. Population is estimated at 127 after buildout based on the City's General Plan Update average household size of 2.88.

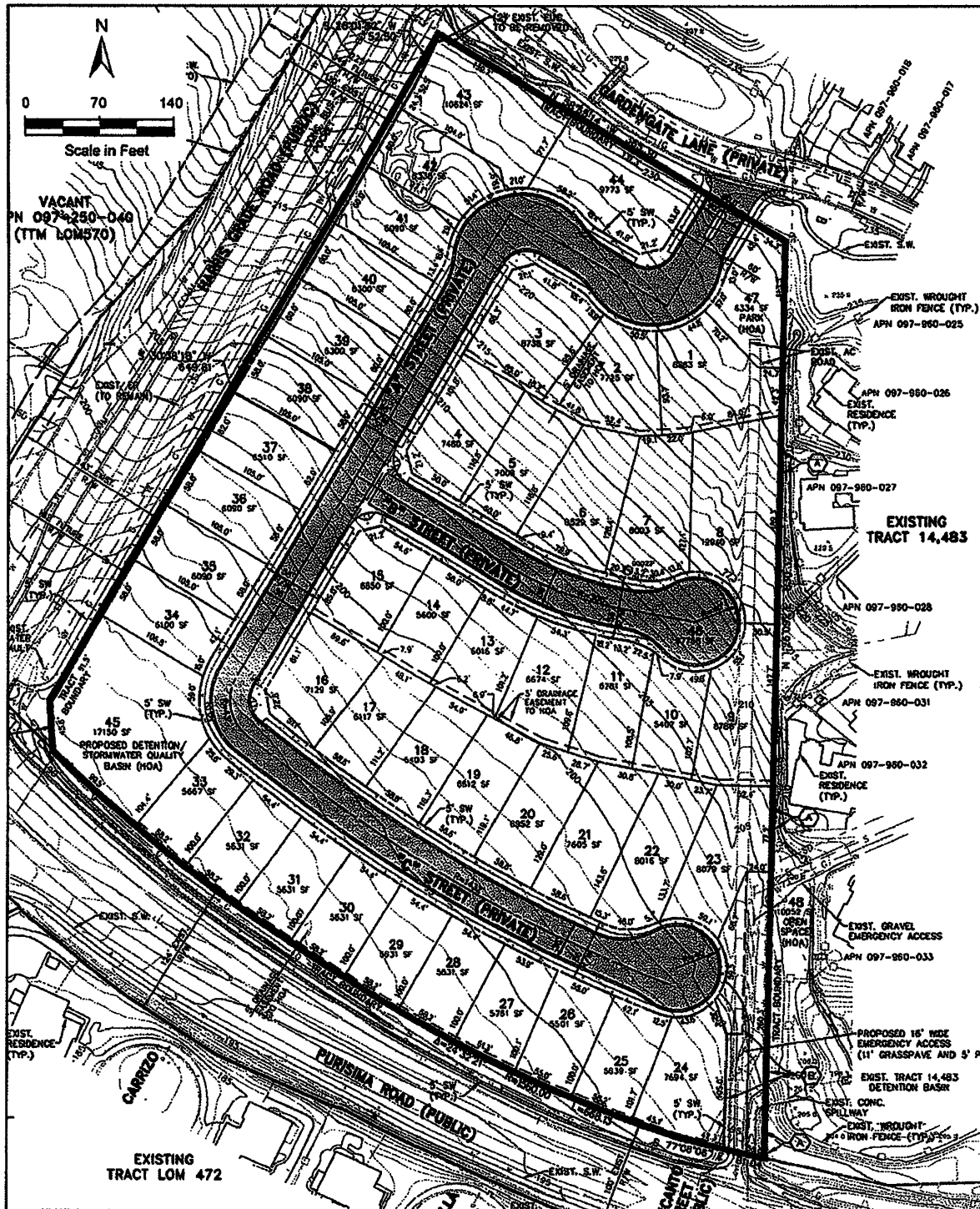
#### **Open Space**

The proposed Summit View Homes project includes open space lots totaling 0.77 acres. One of the lots would serve as a detention basin at the southwest corner of the project. A privately maintained park is planned for the northeast corner of the project.

#### **Off-Site Roads and Drainage**

The proposed project includes 2.24 acres of on-site privately maintained streets. Based on information from the City and the project engineer, public road segments that border the project on Purisima Road and Harris Grade Road will be annexed along with the project. These off-site public roads are assumed to be maintained by the City as part of the fiscal analysis.

**Figure 2-1**  
**Vesting Tentative Map**  
**Summit View Homes**



Drawing Source: Penfield & Smith, July 2012.

**Table 2-1**  
**Development Description After Buildout**  
**Summit View Homes Fiscal Analysis, City of Lompoc**  
(In Constant 2012 Dollars)

Category	Amount
<b>A. PROJECT ACRES</b>	
Residential Lot Acres	7.04
Open Space Acres	0.77
Private Street Acres <sup>1</sup>	<u>2.24</u>
Total Project Acres	10.05
<b>B. UNITS AND POPULATION</b>	
Plan 1 (average 1,870 square feet)	16
Plan 2 ( average 2,400 square feet)	12
Plan 3 (average 2,860 square feet)	<u>16</u>
Total Residential Units	44
<b><u>Population (@ 2.88 per unit) <sup>2</sup></u></b>	127
<b>C. OFF-SITE ROAD WIDENING AND DRAINAGE IMPROVEMENTS <sup>3</sup></b>	
<b><u>Road Widening Lineal Feet</u></b>	
Purisima Road	822
Harris Grade Road	<u>713</u>
Total Road Lineal Feet	1,535
<b><u>Road Widening Lineal Miles</u></b>	
Purisima Road	0.16
Harris Grade Road	<u>0.14</u>
Total Lineal Miles	0.30

Note: 1. Street acres include internal streets that will be maintained through a homeowners association.  
2. Population for the Summit View Homes project is projected at the City average of 2.88 per unit, based on the City's General Plan Update.  
3. Off-site road and drainage improvements to Purisima Road and Harris Grade Road along the the perimeter of the project site are assumed to be maintained by the City upon annexation of the project to the City.

Sources: Stanley R. Hoffman Associates, Inc.  
West Coast Housing Partners, LLC  
Penfield & Smith, Inc.  
State of California, Department of Finance, *E-5 Population and Housing Estimates for Cities, Counties and the State, 2011 and 2012, with 2010 Benchmark, Sacramento, California*, May 2012



As shown in Panel C of Table 2-1, the road segments bordering the project total an estimated 1,535 lineal feet (about 0.30 lineal miles). Based on discussion with the City Assistant Public Works Director/City Engineer, the existing road segments bordering the project site average 4 lanes.

### **2.3 Assessed Valuation and Property Tax**

Based on discussion with the City Finance Director, when preparing previous fiscal analyses for the City and recent annexations, the City General Fund will receive only the current allocation to the County Fire Department upon annexation of the Summit View Homes project. The City General Fund will not receive any allocation from the County General Fund. As shown in Appendix Table B-3, the City will receive 14.04 percent of the basic one percent property tax levy upon annexation of Summit View Homes.

#### **Day One**

As shown in Panel A of Table 2-2, upon day one of the annexation of the Summit View Homes vacant project site, the City will receive an estimated \$1,990 of property tax. The projected property tax is based on the current assessed valuation of \$1,414,846 for the project site, as shown in Table 2-3, and the City receiving 14.04 percent of the basic one percent property tax levy of \$14,148.

#### **Buildout**

As shown in Panel B of Table 2-2, total new residential valuation is estimated at \$16,720,000 after buildout of the proposed 44 units. Based on the project description provided by the developer in Appendix Table A-1, the estimated average value per unit is \$380,000.

After buildout of the proposed project, recurring property tax to the City General Fund is projected at \$23,480. This projection is based on the estimated total valuation of \$16,720,000 for the project and the City receiving 14.04 percent of the basic one percent property tax levy of \$167,200.

### **2.4 Off-Site Sales and Use Tax**

The Summit View Homes project will generate taxable sales from purchases made by future residents of the project within the City of Lompoc. The City receives one percent of the taxable sales of most goods occurring within City limits. In addition to sales tax revenue, the City receives revenues from use tax, estimated at 11.4 percent of sales tax. As shown in Table 2-4, annual sales and use tax is projected at about \$7,600 from the estimated residential retail purchasing power of the future Summit View Homes residents after buildout.

**Table 2-2**  
**Assessed Valuation and Projected Property Tax**  
**Summit View Homes Fiscal Analysis, City of Lompoc**  
(In Constant 2012 Dollars)

Category		Buildout Amount
<b>A. PROJECTED PROPERTY TAX TO THE CITY ON DAY ONE OF ANNEXATION</b>		
Valuation upon Annexation <sup>1</sup>		\$1,414,836
Basic 1% Levy	<i>times</i>	1%
Basic 1% Levy	<i>equals</i>	\$14,148
City of Lompoc Property Tax Allocation upon Annexation of Project	<i>times</i>	14.04%
Projected Property Tax to City General Fund	<i>equals</i>	\$1,990
<b>B. PROJECTED PROPERTY TAX TO THE CITY AFTER BUILDOUT</b>		
New Residential Units		44
Average Value per Unit <sup>2</sup>	<i>times</i>	\$380,000
Valuation after Buildout	<i>equals</i>	\$16,720,000
Basic 1% Levy	<i>times</i>	1%
One Percent Property Tax	<i>equals</i>	\$167,200
City of Lompoc Property Tax Allocation upon Annexation of Project	<i>times</i>	14.04%
Projected Property Tax to City General Fund	<i>equals</i>	\$23,480

Note: 1. Existing valuation is presented in Table 2-3.

2. New valuation for the Summit View Homes is projected at an average value per unit of \$380,000, based information provided by the project applicant, as shown in Appendix Table A-1.

Sources: Stanley R. Hoffman Associates, Inc.  
West Coast Housing Partners, LLC  
Penfield & Smith, Inc.

**Table 2-3**  
**Estimated Existing Assessed Valuation**  
**Summit View Homes Fiscal Analysis, City of Lompoc**  
(In Constant 2012 Dollars)

Parcel Number	Total Assessed Valuation	Tax Rate Area
097-250-34	\$1,414,836	72-040

Sources: Stanley R. Hoffman Associates, Inc.  
Santa Barbara County Assessor, 2012-2013 Assessed Value



**Table 2-4**  
**Estimated Annual Off-Site Sales and Use Tax by Project Residents After Buildout**  
**Summit View Homes Fiscal Analysis, City of Lompoc**  
(In Constant 2012 Dollars)

Category	Buildout Amount
<b><u>Estimated New Residential Valuation</u></b>	\$16,720,000
<b><u>Estimated Annual Household Income</u></b> @ 25% of Valuation	\$4,180,000
<b><u>Estimated Annual Household Retail Taxable Purchases</u></b> Purchases @ 32% of Household Income	\$1,337,600
<b><u>Estimated Annual Off-site Taxable Sales Captured</u></b> @ 50% of Total Household Retail Purchases	\$668,800
<b><u>Estimated Annual Off-Site Sales and Use Tax <sup>1</sup></u></b>	
Sales Tax @ 1.0% of Taxable Sales	\$6,700
Use Tax @ 11.4% of Sales Tax	<u>\$900</u>
<b>Estimated Annual Off-Site Sales and Use Tax</b>	<b>\$7,600</b>

Note: 1. Estimated annual off-site sales and use tax is rounded to the nearest 100.

Source: Stanley R. Hoffman Associates Inc.

Off-site retail sales and use tax from taxable purchases made by future Summit View Homes residents is projected based on the resident's estimated household income and estimated taxable retail purchases made in the City. The retail taxable household purchase estimate is based on the following assumptions:

- Household income is estimated at 25 percent of average housing value.
- The fiscal analysis estimates the Summit View Homes residents will generate total taxable retail purchases at 32 percent of household income based on U. S. Bureau of Labor Statistics, *Consumer Expenditure Survey* data.
- The fiscal analysis assumes the City could capture an estimated 50 percent of the total taxable retail purchases made by the residents of the Summit View Homes project. At the 50 percent capture, taxable retail purchases are estimated at about \$5,300 per capita for the project. As shown in Appendix Table A-2, data from the State Board of Equalization for 2010 estimated the average taxable sales for Lompoc at \$6,060 per capita.
- Appendix Table A-2 also presents retail taxable sales generated by the cities surrounding Lompoc in 2010. Per capita retail taxable sales in Lompoc represented about 66 percent of the total retail per capita taxable sales of the other surrounding cities, including Lompoc.

## CHAPTER 3

### FISCAL IMPACTS

This chapter describes the fiscal analysis of the Summit View Homes. Fiscal impacts are first presented to the City of Lompoc General Fund followed by the projected recurring revenues to the City's Special Gas Tax Fund. Fiscal impacts are shown in constant 2012 dollars with no adjustment for possible future inflation of either revenues or costs.

#### 3.1 City General Fund

Fiscal impacts of the Summit View Homes project are projected for day one of annexation without any development on the project site and for buildout of the project's residential units, parks and open space. Based on information from the City, public road segments that border the project on Purisima Road and Harris Grade Road will be annexed along with the project. These off-site public roads are assumed to be maintained by the City. The following two scenarios are projected in the fiscal analysis related to the annual street maintenance costs:

- **Scenario 1.** This scenario assumes 100 percent of the projected annual street maintenance costs for the off-site segments of Purisima Road and Harris Grade Road are allocated to the Summit View Homes project.
- **Scenario 2.** Scenario 2 assumes that 50 percent of the projected annual street maintenance costs for the off-site segments of Purisima Road and Harris Grade Road are allocated to the Summit View Homes project. The 50 percent allocation assumes that the project's pro-rata share of the off-site street maintenance costs goes to the centerline of the street segments that border the project. The projected revenues for Scenario 2 are the same as the projected revenues for Scenario 1.

Recurring fiscal impacts are projected for the City's General Fund and the City Special Gas Tax Fund in constant 2012 dollars, with no adjustment for future inflation.

#### Day One

As shown in Panel A of Table 3-1, projected recurring revenues of \$1,990 are projected to the City General Fund for both Scenario 1 and Scenario 2 upon day one of the annexation of the vacant project site with no project related improvements. The projected revenues upon annexation include property tax. The City becomes responsible for maintenance of the segments of Purisima Road and Harris Grade Road bordering the project upon annexation. Based on discussion with the Assistant Public Works Director/City Engineer, road maintenance costs would be minimal until development occurs on the project site.

## CHAPTER 3 FISCAL IMPACTS

This chapter describes the fiscal analysis of the Summit View Homes. Fiscal impacts are first presented to the City of Lombard General Fund followed by the projected recurring revenues to the City's Special Gas Tax Fund. Fiscal impacts are shown in constant 2012 dollars with no adjustment for possible future inflation of either revenues or costs.

### 3.1 City General Fund

Fiscal impacts of the Summit View Homes project are projected for day one of annexation without any development on the project site and for buildout of the project's residential units, parks and open space. Based on information from the City, public road segments that border the project on Parisima Road and Harris Grade Road will be annexed along with the project. These off-site public roads are assumed to be maintained by the City. The following two scenarios are projected in the fiscal impacts related to the annual street maintenance costs:

- **Scenario 1.** This scenario assumes 100 percent of the projected annual street maintenance costs for the off-site segments of Parisima Road and Harris Grade Road are allocated to the Summit View Homes project.
- **Scenario 2.** Scenario 2 assumes that 50 percent of the projected annual street maintenance costs for the off-site segments of Parisima Road and Harris Grade Road are allocated to the Summit View Homes project. The 50 percent allocation assumes that the project's pro-rata share of the off-site street maintenance costs goes to the centerline of the street segments that border the project. The projected revenues for Scenario 2 are the same as the projected revenues for Scenario 1.

Recurring fiscal impacts are projected for the City's General Fund and the City Special Gas Tax Fund in constant 2012 dollars with no adjustment for future inflation.

### Day One

As shown in Panel A of Table 3-1, projected recurring revenues of \$1,990 are projected to the City General Fund for both Scenario 1 and Scenario 2 upon day one of the annexation of the vacant project site with no project related improvements. The projected revenues upon annexation include property tax. The City becomes responsible for maintenance of the segments of Parisima Road and Harris Grade Road bordering the project upon annexation. Based on discussion with the Assistant Public Works Director/City Engineer, road maintenance costs would be minimal until development occurs on the project site.

**Table 3-1**  
**Detailed Projected Recurring Fiscal Impacts <sup>1</sup>**  
**Summit View Homes Fiscal Analysis, City of Lompoc**  
(In Constant 2012 Dollars)

Recurring Revenue or Cost Category	Scenario 1 <sup>2</sup>			Scenario 2 <sup>2</sup>		
	100% of Off-Site			50% of Off-Site		
	Street Maintenance Costs			Street Maintenance Costs		
	Day One <sup>3</sup>	Buildout	Percent of Buildout	Day One <sup>3</sup>	Buildout	Percent of Buildout
<b>A. GENERAL FUND</b>						
<b><u>Annual Recurring Revenues</u></b>						
Property tax	\$1,990	\$23,480	27.4%	\$1,990	\$23,480	27.4%
Property tax in lieu of vehicle license revenue <sup>4</sup>	0	21,940	25.6%	0	21,940	25.6%
Property tax in lieu of sales tax <sup>5</sup>	0	1,900	2.2%	0	1,900	2.2%
Off-Site retail sales and use tax	0	5,700	6.6%	0	5,700	6.6%
Public safety sales tax	0	320	0.4%	0	320	0.4%
Franchise tax	0	940	1.1%	0	940	1.1%
Property transfer tax - turnover	0	370	0.4%	0	370	0.4%
Motor vehicle license fees	0	470	0.5%	0	470	0.5%
Permits, fine, forfeits and penalties	0	70	0.1%	0	70	0.1%
Current services charges	0	4,390	5.1%	0	4,390	5.1%
Administrative service charges/internal services	0	13,270	15.5%	0	13,270	15.5%
Miscellaneous revenues	0	710	0.8%	0	710	0.8%
Transfer from Special Gas Tax Fund <sup>6</sup>	0	2,300	2.7%	0	2,300	2.7%
Transfers from other funds	0	9,880	11.5%	0	9,880	11.5%
Total Recurring Revenues	\$1,990	\$85,740	100.0%	\$1,990	\$85,740	100.0%
<b><u>Annual Recurring Costs</u></b>						
Police services	\$0	\$21,830	28.6%	\$0	\$21,830	33.7%
Fire services	0	9,190	12.1%	0	9,190	14.2%
Code enforcement	0	60	0.1%	0	60	0.1%
Facilities services and maintenance	0	1,870	2.5%	0	1,870	2.9%
Planning	0	730	1.0%	0	730	1.1%
Engineering	0	2,380	3.1%	0	2,380	3.7%
Building inspection	0	300	0.4%	0	300	0.5%
Street maintenance <sup>7</sup>	0	20,400	26.8%	0	10,200	15.8%
Urban forestry	0	2,530	3.3%	0	2,530	3.9%
Recreation	0	1,240	1.6%	0	1,240	1.9%
Parks <sup>8</sup>	0	5,000	6.6%	0	5,000	7.7%
Transfer to Dick Wees Community and Senior Center	0	190	0.2%	0	190	0.3%
Transfer to Traffic Offender Fund	0	160	0.2%	0	160	0.2%
Transfer to Aquatic Center Fund	0	620	0.8%	0	620	1.0%
Transfer to Library	0	1,180	1.5%	0	1,180	1.8%
Museum	0	0	0.0%	0	0	0.0%
General government	0	8,530	11.2%	0	7,240	11.2%
Total Recurring Costs	\$0	\$76,210	100.0%	\$0	\$64,720	100.0%
<b><u>Net Annual Surplus</u></b>	\$1,990	\$9,530		\$1,990	\$21,020	0.0%
<b><u>Revenue/Cost Ratio</u></b>	n/a	1.13		n/a	1.32	
<b><u>B. SPECIAL GAS TAX FUND</u></b>						
State gasoline tax <sup>6</sup>	\$0	\$1,090		\$0	\$1,090	

Note: 1. Projecting recurring impacts are rounded to the nearest tenth.

2. Scenario 1 assumes that 100 percent of the City's annual street maintenance costs for the off-site segments of Purisima Road and Harris Grade Road that border the project site are allocated to the project, while Scenario 2 assumes that 50 percent of these annual street maintenance costs are allocated to the project.

3. Day One assumes the project is annexed into the City before any development occurs on the Project site. Property tax revenues are projected based on the existing land valuation of the project site upon annexation are projected to the City General Fund.

4. The State has lowered the VLF rate, which reduces the amount of VLF received by cities. However, the State provides property tax revenue to offset reduced VLF. The property tax in lieu of VLF changes according to the change in assessed valuation for the City.

5. As of July 1, 2004, the State has reduced the local sales tax allocation by 25%, and used it as security for the State's "Economic Recovery Bonds". The State has replaced this 25% reduction of sales tax with a dollar-for-dollar allocation of local property tax from County ERAF revenues.

6. State gasoline taxes are earmarked for transportation related expenditures, including those transferred to the General Fund. The projected Special Gas Tax Fund state gasoline tax is net of the gasoline tax transferred to the City General Fund.

7. Internal project streets and perimeter landscaping are assumed to be maintained by a homeowners association. City street maintenance costs, including drainage and sidewalk maintenance, are projected for the off-site roads on the perimeter of the project site. Based on discussion with City public works' staff, street maintenance costs are assumed to be minimal on Day One of annexation.

8. Park maintenance costs for the on-site park are not projected as a General Fund cost and are assumed to be maintained through a homeowners association. However, park costs are projected for the impact of the Project residents on existing City parks.

Source: Stanley R. Hoffman Associates, Inc.

## **Buildout**

As also shown in Panel A of Table 3-1, a recurring surplus is projected to the City General Fund for both Scenario 1 and Scenario 2 after buildout.

Scenario 1. A recurring surplus of about \$9,530 is projected to the City General Fund after buildout of the entire Summit View Homes land uses. This projected surplus after buildout is based on recurring revenues of \$85,530 and recurring costs of \$76,210, at a revenue-to-cost ratio of 1.13.

As shown in Table 3-1, about eighty percent of the total projected recurring revenues after buildout of the Summit View Homes project are comprised of property tax (\$23,480), property tax in lieu of vehicle license fees (\$21,940), administrative service charges/internal services (\$13,270) and transfers from other funds (\$9,880).

Police protection (\$21,830), street maintenance (\$20,400), fire protection (\$9,190) and general government (\$8,530) are the largest projected recurring costs, accounting for about eighty percent of total projected recurring costs for the Summit View Homes project after buildout of Scenario 1.

Scenario 2. This scenario assumes 50 percent of the projected City annual street maintenance costs for the off-site segments of Purisima Road and Harris Grade Road are allocated to the Summit View Homes project, assuming that the project's pro-rata share of the off-site street maintenance costs goes to the centerline of the street segments that border the project. Projected revenues are the same as those projected for Scenario 1.

A recurring surplus of about \$21,020 is projected to the City General Fund after buildout of the entire Summit View Homes land uses under Scenario 2, as also shown in Panel A of Table 1. This projected surplus after buildout is based on recurring revenues of \$85,740 and recurring costs of \$64,720, at a revenue-to-cost ratio of 1.32.

Property tax, property tax in lieu of vehicle license fees, administrative service charges and transfers from other funds also represent about eighty percent of the total projected recurring revenues for the project for Scenario 2.

Police protection, street maintenance, fire protection and general government account for about seventy five percent of Scenario 2 projected recurring costs. Police protection costs are projected at \$21,830, off-site street maintenance costs are projected at \$10,200, fire protection costs are projected at \$9,190 and general government costs are projected at \$7,240 after buildout of Scenario 2.

### **3.2 City Special Gas Tax Fund**

As also shown in Table 3-1, recurring state gasoline taxes are projected at \$1,090 for the Summit View Homes after buildout for both Scenario 1 and Scenario 2. The state gasoline revenues projected for the Special Gas Tax Fund (at \$8.59 per capita) are net of the projected gas tax transfers projected to the City General Fund (at \$18.12 per capita).

## **CHAPTER 4 FISCAL ASSUMPTIONS**

This chapter presents the revenue and cost assumptions for the City of Lompoc fiscal analysis for Summit View Homes. 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. The City's Fiscal Year 2012-2013 adopted revenues and costs as presented in the *City of Lompoc, Biennial Budget Fiscal Years 2011 and 2013* and City staff are the sources for calculating fiscal factors.

### **4.1 General Assumptions**

Fiscal impacts that are not based on valuation or taxable sales are generally projected based on a per capita, per employee or per service population basis. Some fiscal impacts are projected based on other factors, such as per lane mile, based on the available data. General fund revenue and cost factors are estimated by dividing the FY 2012-2013 Adopted Budget categories by the City's resident population, employment or total service population where appropriate. Table 4-1 provides the City's general assumptions for this fiscal analysis.

#### **Population**

As shown in Table 4-1, the State Department of Finance (DOF) estimates the City of Lompoc's January 1, 2012 total population at 42,854. This total City population estimate is used for projecting certain revenues and costs on a per capita basis, such as State subvented gas taxes. Household population is estimated at 38,856 and group quarter's population at 3,998.

#### **Housing Units**

DOF estimates 14,432 total housing units for the City of Lompoc for January 1, 2012. DOF estimates that 13,369 units are occupied and 1,063 units are vacant (7.4 percent).

#### **Persons per Household**

The DOF 2012 average persons per household for Lompoc are estimated at 2.906 based on dividing the household population estimate of 38,856 by the 13,369 estimated occupied units. However, for the proposed project, population is projected at the General Plan Update factor of 2.88 persons per household.



**Table 4-1**  
**City Population, Housing and Employment Assumptions**  
**Summit View Homes Fiscal Analysis, City of Lompoc**

Assumption	Description
	<b><u>Population and Housing</u></b> <sup>1</sup>
38,856	Household population
3,998	Group quarters population
42,854	Total resident population
13,369	Occupied housing units
1,063	Vacant housing units (7.4 percent of total units)
14,432	Total housing units
2.906	Persons per occupied housing unit (household)
	<b><u>Employment</u></b> <sup>2</sup>
15,354	Total Employment <sup>2</sup>
7,677	Employment at 50% <sup>3</sup>
	<b><u>Estimated Service Population</u></b> <sup>3</sup>
42,854	Total Resident Population
plus	
7,677	Employment at 50% <sup>3</sup>
equals	
50,531	Estimated Total Service Population

- Note: 1. Population and housing estimates are from DOF for January 1, 2012.
2. The 2012 total City employment estimate is an interpolation of the 2010 and 2015 employment from the Santa Barbara County Association of Governments *Regional Growth Forecast* for the City.
3. The estimated employment of 15,354 was weighted by 50% based on the assumption that workers spend about half the time in the City as residents, and require less frequent use of City public services.
4. For fiscal factors that are based on population and employment, an estimated service population factor is utilized. The service population represents the total population plus 50% of the employment.

Sources: Stanley R. Hoffman Associates, Inc.  
State of California, Department of Finance, *E-5 Population and Housing Estimates for Cities, Counties and the State, 2011 and 2012, with 2010 Benchmark, Sacramento, California*, May 2012  
Santa Barbara Council of Governments, *Regional Growth Forecast*, August 2007

## **Employment**

The total City employment for 2012 is estimated at 15,354 based on an interpolation of the 2010 and 2015 employment estimates from the Santa Barbara County Association of Governments (SBCAG), *Regional Growth Forecast, 2005-2040*, August 2007. This estimate is used to calculate fiscal factors based on employment, such as business license tax revenues.

## **Service Population**

Several revenues and costs are impacted by both population and employment growth, such as franchise taxes and police costs. Therefore, these fiscal factors are estimated by allocating total budgeted revenues or costs to both population and employment. For these revenues and costs, the City employment estimate was weighted at 50 percent to account for workers spending about half the time of a resident in the City and therefore requiring less frequent use of City public services by employment versus population. As shown in Table 4-1, an estimated service population of 50,531 is used to calculate the fiscal factors that apply to both population and employment. This service population estimate includes the resident population of 42,854 and the estimated weighted employment of 7,677 (50 percent of the employment estimate of 15,354).

## **4.2 Revenue Assumptions**

The General Fund and Special Gas Tax Fund revenue factors used in preparing the fiscal analysis for the Summit View Homes project are presented in Table 4-2. These factors are based on the City's Fiscal Year (FY) 2012-13 General Fund Adopted revenues shown in Appendix Table B-1 and the City's population, employment and service population estimates presented in Table 4-1.

### **General Fund**

**Property Taxes - General Fund.** Property tax revenues are projected based on the City's estimated share of the one percent property tax levy of the estimated assessed valuation for the proposed development in the Summit View Homes project. The City's share of the one percent property tax is based on the allocation rate for the tax rate area (TRA) in which the development is located. Appendix Table B-2 presents the property tax allocations to the funds for the tax rate area (TRA) in which the project is located. Based on discussion with the City Finance Director when preparing previous fiscal analyses for the City and recent annexations, the City General Fund will receive only the current allocation to the County Fire Department upon annexation of the Summit View Homes project. The City General Fund will not receive any allocation from the County General Fund. As

**Table 4-2**  
**General Fund and Gas Tax Fund Recurring Revenue Factors**  
**Summit View Homes Fiscal Analysis, City of Lompoc**  
(In Constant 2012 Dollars)

Revenue Source	Fiscal Year 2012-2013	Projection Basis <sup>1</sup>	Revenue Projection Factor
<b><u>GENERAL FUND</u></b>			
<u>Property taxes</u>	\$3,591,825	Valuation	14.04% General Fund allocation of basic 1% levy
<u>Property tax in Lieu of VLF <sup>2</sup></u>	\$3,047,165	Case Study	\$1,312 per \$1,000,000 of assessed value
<u>Property tax In lieu of sales tax <sup>3</sup></u>	\$890,042	Case Study	25% of projected sales and use tax 12.7% Use tax (at 12.7% of sales tax)
<u>Sales and use tax</u>	\$2,659,272	Case Study	75% of projected sales and use tax 12.7% use tax (at 12.7% of sales tax)
<u>Public safety sales tax</u>	\$109,005	Population = 42,854	\$2.54 per capita
<u>Franchise tax</u>	\$372,463	Service Population = 50,531	\$7.37 per service population
<u>Business license tax, fees and penalties</u>	\$357,613	Not Projected	\$23.29 per employee
<u>Property transfer tax</u>	\$49,347	Valuation and Turnover	\$0.55 per \$1,000 of turnover assessed valuation 4% estimated turnover rate
<u>Motor vehicle license fees</u>	\$158,113	Population = 42,854	\$3.69 per capita
<u>Permits, fines, forfeits and penalties</u>			
Recurring permits	\$2,705	Service Population = 50,531	\$0.05 per service population
Fines, forfeits and penalties	\$20,040	Population = 42,854	\$0.47 per capita
<u>Current services charges</u>	\$1,748,287	Service Population = 50,531	\$34.60 per service population
<u>Administrative service charges/internal services</u>			
Administrative service charges - library	\$59,996	Population = 42,854	\$1.40 per capita
Other Administrative charges/internal services	\$5,210,858	Service Population = 50,531	\$103.12 per service population
<u>Miscellaneous revenue</u>			
Miscellaneous revenue	\$197,795	Service Population = 50,531	\$3.91 per service population
POST grant	\$71,259	Population = 42,854	\$1.66 per capita
<u>Interest earned on investments</u>	\$30,000	Percent of recurring revenues	n/a not projected
<u>Transfers from other funds:</u>			
Transfer from Transient Occupancy Fund	\$1,626,619	Not Projected	Not Projected
Transfer from Gas Tax Fund	\$776,707	Population = 42,854	\$18.12 per capita
Transfers from other funds	\$3,932,932	Service Population = 50,531	\$77.83 per service population
<b><u>SPECIAL GAS TAX FUND</u></b>			
State gasoline taxes	\$1,144,825	Population = 42,854	\$26.71 per capita
minus			
Transfer to General Fund	\$776,707	Population = 42,854	\$18.12 per capita
equals			
Net Special Gas Tax Fund Revenues	\$368,118	Population = 42,854	\$8.59 per capita

Note: 1. For revenue factors that are based on population and employment, the estimated City of Lompoc service population, as shown in Table 4-1, is used to calculate the revenue factor. Service population is estimated at 50,531, which is the total City population estimate of 42,854 plus 7,677 (50 percent of the employment estimate of 15,354).

2. The State has lowered the VLF rate, which reduces the amount of VLF received by counties. However, the State provides property tax revenue to offset the reduced VLF. The property tax in lieu of VLF changes based on the change in the assessed valuation for the City. The change in the VLF per assessed valuation is presented in Appendix Table B-4.

3. The State reduced the local sales tax allocation by 25% on July 1 2004, and used it as security for the State's "Economic Recovery Bonds". The State has replace the 25% reduction of sales tax with a dollar-for-dollar allocation of property tax from County ERAF funds.

Sources: Stanley R. Hoffman Associates, Inc.  
City of Lompoc, Biennial Budget, Fiscal Years 2011-2013

shown in Appendix Table B-3, the City will receive about 14.04 percent of the basic one percent property tax levy upon annexation of Summit View Homes.

**Property Tax In Lieu of Vehicle License Tax.** As part of the State's 2004-2005 budget agreement, the State began to allocate property tax revenues to cities and counties to offset the State reduction of motor vehicle license fees (VLF). These VLF property tax revenues would have gone to schools through the Educational Revenue Augmentation Fund (ERAF). In turn, the State General Fund backfills schools for their lost ERAF money. The VLF amount received is calculated by the State and grows with the change in gross assessed valuation of taxable property in the jurisdiction from the prior year. As shown in Appendix Table B-4, the property tax in lieu of VLF in the City is projected to increase at \$1,312 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 period from fiscal year 2004-2005 to fiscal year 2012-2013.

**Property Tax in Lieu of State Sales Tax.** As of July 1, 2004, the State has reduced the local one percent sales tax allocation by 25 percent, and replaced this with a dollar-for-dollar allocation of local property tax from County ERAF funds. Therefore, the Property Tax in Lieu of State Sales Tax is projected based on 25 percent of the estimated sales and use tax generated.

**Sales and Use Tax.** The City receives one percent of the taxable sales of most goods occurring within City limits. In addition to sales tax revenue, the City receives revenues from 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.

Use tax revenues to Lompoc are estimated at an additional 12.7 percent of point-of-sale sales tax, as shown in Appendix Table B-5. Calendar Year 2011 sales tax data provided by Hinderliter de Llamas and Associates (HdL) estimates that \$398,745 of total sales and use tax were made from levies designated as use tax and the remaining \$3,137,947 of the sales and use tax was point-of-sale, sales tax. Therefore, use tax revenues to the City of Lompoc are estimated at an additional 12.7 percent of point-of-sale, sales tax.

**Public Safety Sales Tax.** These revenues are projected at \$2.54 per capita based on FY 2012-2013 revenues of \$109,005 and the City's population estimate of 42,854, as shown in Table 4-2.

**Franchise Tax.** Based on FY 2012-2013 estimated franchise tax revenues of \$372,463 and the City's estimated service population of 50,531, franchise tax revenues are projected at \$7.37 per service population, as shown in Table 4-2.

**Business License Tax, Fees and Penalties.** These revenues are projected at \$23.29 per employee based on FY 2012-2013 estimated revenues of \$357,613 and the City's employment estimate of 15,354. Business license tax is not projected, because there are no on-site employment uses in the Summit View Homes project.

**Property Transfer Tax.** Sales of real property are taxed by Santa Barbara 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 data from the U.S. Census Bureau, 2008-2010 American Community Survey, residential development in Lompoc is estimated to change ownership at an average rate of about 4.0 percent per year (Appendix Table B-6). This assumption is based on the most recent U.S. Census data provided for the ten-year period from 2000 through 2009.

**Motor Vehicle License Fees.** These revenues are subvended from the State and are projected at \$3.69 per capita based on estimated FY 2012-2013 Adopted recurring revenues of \$158,113 and the City's population estimate of 42,854, as shown in Table 4-2.

**Permits, Fines, Forfeits and Penalties.** The following revenues are included in this category.

Recurring Permits. These revenues are projected at \$0.05 per service population based on estimated FY 2012-2013 revenues of \$2,705 and the City service population estimate of 50,531.

Fines, Forfeits and Penalties. These revenues include vehicle code fines, parking citations and other fines and forfeitures. These revenues are projected at \$0.47 per capita based on FY 2012-2013 revenues of \$20,040 and the City population estimate of 42,854.

**Administrative Service Charges/Internal Services.** The following revenues are included in this category.

Administrative Service Charges - Library. These revenues are projected at \$1.40 per capita based on estimated FY 2012-2013 revenues of \$59,996 and the City population estimate of 42,854.

Other Administrative Charges/Internal Services. Based on FY 2012-2013 revenues of \$5,210,858 and the City service population estimate of 50,531, these revenues are projected at \$103.12 per service population.

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of these issues (see also *Journal of the American Medical Association*, 1991, 265, 1001-1002). The most common tax-related problems identified by the IRS in 1991 were:

[illegible][illegible][illegible][illegible]

1990-1991, a mean of 27,040 and 16% of population of 42,524. Those revenues are projected to fall by approximately 10% from 1990-1991 to 1991-1992. Those revenues include vehicle title fees and other taxes and fees. Those revenues are projected to fall by approximately 10% from 1990-1991 to 1991-1992.

administrative Service Organization. The following review is not intended to be an exhaustive list of related issues. The following review is not intended to be an exhaustive list of related issues.

[illegible]

To submit an F103-F102, fill out the <https://www.fishbase.org/submit-specimens> link on the top right of the page. To submit a new specimen, click on the "New" button. To submit a specimen that has been previously submitted, click on the "Existing" button. To submit a specimen that has been previously submitted, click on the "Existing" button.

**Miscellaneous Revenue.** The following revenues are included in this category.

Miscellaneous Revenue. As shown in Table 4-2, these revenues are projected at \$3.91 per service population based on FY 2012-2013 revenues of \$197,795 and the City's service population estimate of 50,531.

POST Grant Revenue. These revenues include State reimbursements from Police Officers Standard Training (P.O.S.T.). POST revenues are projected at \$1.66 per capita based on FY 2012-2013 estimated revenues of \$71,259 and the City's population estimate of 42,854.

**Interest Earned on Investments.** These revenues are estimated at \$30,000 in the FY 2012-2013 budget. The fiscal analysis does not project interest earned on investments because they represent a very small share of the General Fund's non-interest recurring revenues of \$25.63 million.

**Transfers From Other Funds.** The following revenues are included in this category.

Transfer From Transient Occupancy Fund. These revenues are not projected because there is no lodging associated with the Summit View Homes project.

Transfer From Gas Tax Fund. These revenues include State gasoline taxes which are earmarked for road related expenditures. Transfers from the Gas Tax Fund to the General Fund are projected at \$18.12 per capita based on FY 2012-2013 revenues of \$776,707 and the City's population estimate of 42,854, as shown in Table 4-2.

Transfers From Other Funds. Based on FY 2012-2013 revenues of \$3,932,932 and the City's service population estimate of 50,531, these revenues are projected at \$77.83 per service population

### **Special Gas Tax Fund**

**State Gasoline Tax.** State gasoline tax revenues to the Special Gas Tax Fund are projected at \$1,144,825, or about \$26.71 per capita. However, when the \$776,707 transfer to the General Fund is subtracted, net State gasoline revenues for the Special Gas Tax Fund are \$368,118. Based on these net revenues of \$336,118 and the City's population estimated of 42,854, State gasoline tax to the Special Gas Tax Fund are projected at \$8.59 per capita.

### **4.3 Cost Assumptions**

The detailed costs in the City of Lompoc *Biennial Budget, Fiscal Years 2011-2013* do not include costs for each of the 2011-2012 and 2012-2013 fiscal years. Based on discussion with the City's Management Services Director, the proposed FY 2012-2013 costs are evenly divided between fiscal years 2011-2012 and 2012-2013, as shown in Appendix Table B-7. The estimated FY 2012-2013 recurring costs and cost factors for each of the cost categories in the General Fund are presented in Table 4-3. As with revenue factors, cost factors become assumptions for the fiscal analysis, and are used to project recurring costs generated by the population for the Summit View Homes project.



The following table shows the estimated population for the years 1990, 2000, and 2010. The population for 1990 is based on the 1990 Census, and the population for 2000 and 2010 are based on the 2000 Census. The population for 2010 is based on the 2010 Census.

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**Table 4-3**  
**General Fund and Gas Tax Fund Recurring Cost Factors**  
**Summit View Homes Fiscal Analysis, City of Lompoc**  
(In Constant 2012 Dollars)

Cost Category	Fiscal Year 2012-2013		Projection Basis <sup>1</sup>	Cost Projection Factor
	Budget	Net Cost		
General government <sup>2</sup>	\$5,109,749		Case Study	12.6% average share General Government costs are of non-general government costs
Police	\$8,685,590		Service Population = 50,531	\$171.89 per service population
Fire	\$3,654,910		Service Population = 50,531	\$72.33 per service population
Code Enforcement	\$25,788		Service Population = 50,531	\$0.51 per service population
Facilities services and maintenance	\$745,648		Service Population = 50,531	\$14.76 per service population
Planning <sup>3</sup>	\$330,665	\$289,523	Service Population = 50,531	\$5.73 per service population
Engineering	\$947,412		Service Population = 50,531	\$18.75 per service population
Building inspection <sup>4</sup>	\$316,364	\$120,972	Service Population = 50,531	\$2.39 per service population
Street Maintenance <sup>5</sup>	\$1,680,904		Case Study	\$17,000 per lane mile
Urban Forestry	\$1,005,087		Service Population = 50,531	\$19.89 per service population
Recreation	\$419,823		Population = 42,854	\$9.80 per capita
Parks	\$1,686,555		Population = 42,854	\$39.36 per capita
<u>Transfers To Other Funds:</u>				
Dick Wees Community and Senior Center	\$65,000		Population = 42,854	\$1.52 per capita
Traffic Offender Fund	\$62,887		Service Population = 50,531	\$1.24 per service population
Aquatic Center Fund	\$210,000		Population = 42,854	\$4.90 per capita
<u>Library</u>	\$398,207		Population = 42,854	\$9.29 per capita
<u>Museum</u>	\$29,000		Population = 42,854	\$0.68 per capita

- Note: 1. For cost factors that are based on population and employment, the estimated City of Lompoc service population, as shown in Table 4-1, is used to calculate the cost factor. Service population is estimated at 50,531, which is the total City population estimate of 42,854 plus 7,677 (50 percent of the employment estimate of 15,354).
2. The calculation of general government overhead is presented in Table 4-4. General government overhead costs are not assumed to increase on a one-for-one basis as a result of the Summit View Homes project. Based on discussion with the City's Management Services Director, the fiscal analysis assumes general government overhead costs increase at an estimated marginal rate of 50 percent of the estimated current general government overhead rate.
3. Planning costs of \$330,665 are adjusted by estimated one-time plan check revenues which are not projected in the fiscal analysis, as shown in Appendix Table B-8.
4. Building inspections costs of \$316,364 are adjusted by estimated City Budget revenues for one-time building and other one time permits, as shown in Appendix Table B-8.
5. Street maintenance costs are estimated at \$17,000 per lane mile by City public works' staff.

Sources: Stanley R. Hoffman Associates, Inc.  
City of Lompoc, *Biennial Budget, Fiscal Years 2012-2013*  
City of Lompoc, Management Services Director  
City of Lompoc, Assistant Public Works Director/City Engineer

## **General Government**

General government costs include administration and support of the departmental functions. These are generalized citywide services and can't be directly linked to a specific department or project. General government costs for Lompoc include City Council; City Administrator; City Attorney; City Clerk; Human Resources; Safety and Risk Management; Management Services; City Treasurer; Economic Development and Tourism; and Non-Departmental expenses. Library and museum costs are removed from non-departmental costs and are considered direct departmental costs in the fiscal analysis.

As shown in Panel A of Table 4-4, general government costs are estimated at \$5,109,749 and direct departmental costs (or non-general government) are estimated at \$20,273,839. As shown in Panel B of Table 4-4, the average general government costs are projected at about 25.2 percent of direct non-general government costs. General government costs for the Summit View Homes project are projected at 50 percent of the average cost, or at the marginal rate of 12.6 percent of direct costs. A marginal rate is used because a high proportion of the overhead costs are not assumed to change significantly with the project's new growth.

## **Police**

As shown in Table 4-3, annual police costs are projected \$171.89 per service population based on the estimated FY 2012-2013 Budget police costs of \$8,685,590 and the City's service population estimate of 50,531.

## **Fire**

Based on the City's FY 2012-2013 fire budget of \$3,654,910 and the City's estimated service population of 50,531, annual fire protection costs are projected at \$72.33 per service population.

## **Code Enforcement**

As shown in Table 4-3, code enforcement costs are estimated at \$0.51 per service population based on FY 2012-2013 costs of \$25,788 and the City service population estimate of 50,531.

## **Facilities Services and Maintenance**

As shown in Table 4-3, costs of maintenance of public buildings are estimated at \$14.76 per service population based on FY 2012-2013 facilities and service maintenance costs of \$745,648 and the City service population estimate of 50,531.

**Table 4-4**  
**Calculation of General Government Overhead Rate**  
**Summit View Homes Fiscal Analysis, City of Lompoc**  
(In Constant 2012 Dollars)

**A. ESTIMATED FISCAL YEAR 2012-2013 <sup>1</sup>**

General Fund Expenditures	Estimated One Year: Fiscal Year 2012-2013 <sup>1</sup>		
	Total Net Costs	Net General Government	Net Non-General Government
<b><u>General Government</u></b>			
City Council	\$121,832	\$121,832	
City Administrator	341,669	341,669	
City Attorney	424,809	424,809	
City Clerk	162,952	162,952	
Human Resources	403,994	403,994	
Safety & Risk Management	64,769	64,769	
Management Services	2,349,264	2,349,264	
City Treasurer	1,026,684	1,026,684	
Economic Development and Tourism	158,785	158,785	
Non-Departmental <sup>2</sup>	54,993	54,993	
<b><u>Non-General Government</u></b>			
Police Department	\$8,685,590		\$8,685,590
Fire Department	3,654,910		3,654,910
Code Enforcement	25,788		25,788
Facilities Services and Maintenance	745,648		745,648
Planning	330,665		330,665
Engineering	947,412		947,412
Building Inspection	316,364		316,364
Street Maintenance	1,690,904		1,690,904
Urban Forestry	1,005,087		1,005,087
Recreation	419,823		419,823
Parks	1,686,555		1,686,555
Transfer to Dick DeWees Community & Senior Center	65,000		65,000
Transfer to Traffic Offender Fund	62,887		62,887
Transfer to Aquatic Center Operations & Maintenance	210,000		210,000
Library	398,207		398,207
Museum	29,000		29,000
<b>GRAND TOTAL GENERAL FUND</b>	<b>\$25,383,588</b>	<b>\$5,109,749</b>	<b>\$20,273,839</b>

**B. CALCULATION OF GENERAL GOVERNMENT COSTS**

Net General Government Costs		\$5,109,749
	<i>divided by</i>	
Net Non-General Government Costs		\$20,273,839
	<i>equals</i>	
<b>General Government as a percent of Direct General Fund</b>		<b>25.2%</b>
<b>General Government Overhead at a Marginal Rate of 50 Percent <sup>3</sup></b>		<b>12.6%</b>

- Note: 1. The City of Lompoc, *Biennial Budget, Fiscal Years 2011-2013* do not include the costs for each of the fiscal years in the two-year period. The two-year costs are presented in Appendix Table A-7. Based on discussion with the City's Management Services Director, the proposed Fiscal Years 2011-2013 costs are evenly divided between fiscal year 2011-2012 and fiscal year 2012-2013, and the estimated fiscal year 2012-2013 are presented in this table.
2. Library costs and museum costs are treated as departmental costs in the fiscal analysis and are removed from the total non-departmental costs.
3. General government overhead costs will not increase on a one-for-one basis as a result of the Summit View Homes project. Based on discussion with the City's Management Services Director, the fiscal analysis assumes general government overhead costs increase at an estimated marginal rate of 50 percent of the estimated current general government average overhead rate, or at 12.6 percent of direct costs.

Sources: Stanley R. Hoffman Associates, Inc.  
City of Lompoc, *Biennial Budget, Fiscal Years 2011-2013*  
City of Lompoc, Management Services Director

1-4-1987  
 Calculation of Government Expenditure  
 Annual View Home & Family Expenditure  
 (in £ million 1987)

1-4-1987

Category	1986-87		1987-88
	1986-87	1987-88	
1. Social Security	10,000	10,000	10,000
2. Health	10,000	10,000	10,000
3. Education	10,000	10,000	10,000
4. Housing	10,000	10,000	10,000
5. Transport	10,000	10,000	10,000
6. Environment	10,000	10,000	10,000
7. Defence	10,000	10,000	10,000
8. Other	10,000	10,000	10,000
9. Total	100,000	100,000	100,000

1-4-1987

1-4-1987

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1-4-1987

## **Planning**

Based on FY 2012-2013 net planning costs of \$289,523 and the City service population estimate of 50,531, planning costs are estimated at \$5.73 per service population. As shown in Panel A of Appendix Table B-8, the total General Fund planning costs of \$330,655 are offset by one-time plan check fees of \$41,142.

## **Engineering**

As shown in Table 4-3, engineering costs are estimated at \$18.75 per service population based on FY 2012-2013 engineering costs of \$947,412 and the City service population estimate of 50,531.

## **Building Inspection**

Based on FY 2012-2013 net building inspection costs of \$120,972 and the City service population estimate of 50,531, these costs are estimated at \$2.39 per service population. As shown in Panel B of Appendix Table B-8, the total General Fund building inspection costs of \$316,364 are partially offset by building and other one-time permit fees of \$195,392.

## **Street Maintenance**

Public street maintenance costs are projected at \$17,000 per lane mile based on discussion with City public works' staff. Street maintenance costs are projected for the segments of Harris Grade Road and Purisima Road that border the project site and will become the City's maintenance responsibility upon annexation of the proposed project. Based on discussion with City staff, road maintenance costs would be minimal until development occurs on the project site and adjacent road and drainage improvements are made.

## **Urban Forestry**

Annual costs for citywide urban forestry (tree and citywide landscaping) are estimated at \$19.89 per service population based on annual FY 2012-2013 urban forestry costs of \$1,005,087 and the City's service population estimate of 50,531.

## **Recreation**

Recreation costs are estimated at \$9.80 per capita based on FY 2012-2013 recreation costs of \$419,823 and the City population estimate of 42,854.

## **Parks**

Park costs are not projected for the Summit View Homes on-site park which will be maintained by a homeowners association. The impact of the future residents of the Summit View Home project on



other City parks is projected at \$39.36 per capita based on the FY 2012-2013 park budget of \$1,686,555 and the City's population estimate of 42,854.

### **Transfers to Other Funds**

As shown in Table 4-3, the following costs are included in this category:

Dick Wees Community and Senior Center. Based on the FY 2012-2013 transfers of \$65,000 and the City's estimated population of 42,854, these costs are projected at \$1.52 per capita.

Traffic Offender Fund. These transfers from the General Fund represent partial funding of expenses for one motorcycle officer. These transfers are projected at \$1.24 per service population based on the FY 2012-2013 transfer amount of \$62,887 and the City's service population estimate of 50,531, as shown in Table 4-3.

Aquatics Center Fund. Based on FY 2012-2013 transfers of \$210,000 and the City's population estimate of 42,854, these costs are projected at \$4.90 per capita.

### **Library**

Library costs are estimated at \$9.29 per capita based on the General Fund FY 2012-2013 contribution of \$398,207 to the Lompoc Public Library System and the City population estimate of 42,854.

### **Museum**

Based on the General Fund FY 2012-2013 contribution of \$29,000 to the Museum Association for operation of the City Museum and the City's estimated population of 42,854, these costs are projected at \$0.68 per capita.



## APPENDIX A

### SUPPORTING MARKET ASSUMPTIONS TABLES

**Table A-1**  
**Estimated Average Value Per Unit**  
**Summit View Homes Fiscal Analysis, City of Lompoc**  
(In Constant 2012 Dollars)

Plan Number	Unit Size (Square Feet)	Total Units	Average Price	Total Valuation
1	1,870	16	\$350,000	\$5,600,000
2	2,400	12	\$380,000	\$4,560,000
3	2,860	<u>16</u>	<u>\$405,000</u>	<u>\$6,480,000</u>
		<b>44</b>		<b>\$16,640,000</b>

*Average Value per Unit* <sup>1</sup> **\$378,182**

*Average Value per Unit Rounded To:* <sup>1</sup> **\$380,000**

Note: 1. The average value per unit is based on information from West Coast Housing Partners and is rounded to the nearest ten thousand.

Sources: Stanley R. Hoffman Associates, Inc.  
West Coast Housing Partners, LLC

**Table A-2**  
**Estimated 2010 Taxable Retail Sales per Capita**  
**Summit View Homes Fiscal Analysis, City of Lompoc**

**A. Taxable Retail Sales Breakdown: 2010 (In thousands of dollars)**

Retail Category	Lompoc	Buelton	Guadalupe	Santa Maria	Solvang	Total Area
Motor Vehicle and Parts Dealers	\$36,001	n/a	n/a	\$200,837	na	\$236,838
Home Furnishings and Appliance Stores	6,266	n/a	n/a	39,006	na	45,272
Bldg. Matrl. and Garden Equip. and Supplies	25,788	n/a	n/a	118,854	na	144,642
Food and Beverage Stores	41,634	n/a	n/a	80,131	na	121,765
Gasoline Stations	37,924	n/a	n/a	121,261	na	159,184
Clothing and Clothing Accessories Stores	9,452	n/a	n/a	40,158	na	49,610
General Merchandise Stores	n/a	n/a	n/a	222,098	na	222,098
Food Services and Drinking Places	37,426	n/a	n/a	115,904	na	153,331
Other Retail Group	60,401	n/a	n/a	78,582	na	138,983
<b>Total Taxable Retail Sales</b>	<b>\$254,891</b>	<b>\$110,477</b>	<b>\$12,110</b>	<b>\$1,016,831</b>	<b>\$66,077</b>	<b>\$1,460,386</b>

**B. 2011 Population**

	Lompoc	Buelton	Guadalupe	Santa Maria	Solvang	Total Area
January 1, 2011 Population	42,063	4,854	7,080	99,582	5,264	158,843

**C. Per Capita Taxable Retail Sales Breakdown**

Retail Category	Lompoc	Buelton	Guadalupe	Santa Maria	Solvang	Total Area
Motor Vehicle and Parts Dealers	\$856	n/a	n/a	\$2,017	n/a	n/a
Home Furnishings and Appliance Stores	149	n/a	n/a	392	n/a	n/a
Bldg. Matrl. and Garden Equip. and Supplies	613	n/a	n/a	1,194	n/a	n/a
Food and Beverage Stores	990	n/a	n/a	805	n/a	n/a
Gasoline Stations	902	n/a	n/a	1,218	n/a	n/a
Clothing and Clothing Accessories Stores	225	n/a	n/a	403	n/a	n/a
General Merchandise Stores	n/a	n/a	n/a	2,230	n/a	n/a
Food Services and Drinking Places	890	n/a	n/a	1,164	n/a	n/a
Other Retail Group	1,436	n/a	n/a	789	n/a	n/a
<b>Total Taxable Retail Sales per Capita</b>	<b>\$6,060</b>	<b>\$22,760</b>	<b>\$1,710</b>	<b>\$10,211</b>	<b>\$12,553</b>	<b>\$9,194</b>

**D. Relative Strength of Retail Taxable Sales in Lompoc**

Total Retail	Lompoc's Per Capita Retail Taxable Sales Share of:				
	Buelton	Guadalupe	Santa Maria	Solvang	Total Area
<b>Total</b>	<b>0.27</b>	<b>3.54</b>	<b>0.59</b>	<b>0.48</b>	<b>0.66</b>

Sources: Stanley R. Hoffman Associates, Inc.

California State Board of Equalization, *Taxable Sales in California (Sales and Use Tax), During 2010*

State of California, Department of Finance, *E-5 Population and Housing Estimates for Cities, Counties and the State, 2011 and 2012, with 2010 Benchmark, Sacramento, California, May 2012*

## APPENDIX B SUPPORTING FISCAL TABLES

**Table B-1**  
**General Fund Adopted Revenues, Fiscal Year 2012-2013**  
**Summit View Homes Fiscal Analysis, City of Lompoc**  
(In Constant 2012 Dollars)

Revenue Category	Total Adopted Revenues	One-Time Permits, Fees and Grants	Transfers In	Recurring Revenues
<b><u>Taxes</u></b>				
Property Taxes	\$3,591,825			\$3,591,825
Property Tax - In Lieu of VLF	3,047,165			3,047,165
Property Tax in Lieu of Sales Tax	890,042			890,042
Sales & Use Taxes	2,659,272			2,659,272
Public Safety Sales Tax	109,005			109,005
Franchise Tax	372,463			372,463
Business License Tax	320,263			320,263
Property Transfer Tax	49,347			49,347
<b>Subtotal</b>	<b>\$11,039,382</b>			<b>\$11,039,382</b>
<b><u>Licenses and Permits</u></b>				
Building and Other One-Time Permits	\$106,562	\$106,562		\$0
Recurring Permits	2,705			2,705
<b>Subtotal</b>	<b>\$109,267</b>	<b>\$106,562</b>		<b>\$2,705</b>
<b><u>Fines, Forfeits &amp; Penalties</u></b>				
Business Tax Penalties	\$7,516			\$7,516
Criminal Code Violations	20,040			20,040
<b>Subtotal</b>	<b>\$27,556</b>			<b>\$27,556</b>
<b><u>Investment &amp; Property Revenues</u></b>				
Interest Income	\$30,000			\$30,000
Other Investment & Property Revenues	116,348	116,348		0
<b>Subtotal</b>	<b>\$146,348</b>	<b>\$116,348</b>		<b>\$30,000</b>
<b><u>Revenues from Other Agencies</u></b>				
Motor Vehicle License Fees	\$158,113			\$158,113
POST Grant	71,259			71,259
Other Non-Recurring Revenues	179,101	\$179,101		0
<b>Subtotal</b>	<b>\$408,473</b>	<b>\$179,101</b>		<b>\$229,372</b>
<b><u>Current Service Charges</u></b>				
Recurring Charges and Fees	\$16,918			\$16,918
Business Tax Application & Renewal Fees	29,834			29,834
Water, Wastewater, Sewer Support Services	1,350,054			1,350,054
Plan Checking Fees	41,142	41,142		0
Building Permits and One-Time Fees	88,830	88,830		0
Parking Tickets and Vehicle Fees	41,075			41,075
Police Services	243,185			243,185
Fire Services	97,055			97,055
<b>Subtotal</b>	<b>\$1,908,093</b>	<b>\$129,972</b>		<b>\$1,778,121</b>
<b><u>Charges/Internal Services</u></b>				
Administrative Service Charges	\$4,996,856			\$4,996,856
Administrative Service Charge - Library	59,996			59,996
Internal Services	214,002			214,002
<b>Subtotal</b>	<b>\$5,270,854</b>	<b>\$0</b>		<b>\$5,270,854</b>
<b><u>Other Revenue</u></b>				
Miscellaneous Revenue	\$197,795			\$197,795
Reimbursement from OPEB Trust	184,805	184,805		0
<b>Subtotal</b>	<b>\$382,600</b>	<b>\$184,805</b>		<b>\$197,795</b>
<b><u>Transfers from Other Funds</u></b>				
From Economic Uncertainty Fund	\$10,000		\$10,000	\$0
From Local STP Fund	172,000		172,000	0
From Transportation Improvement Fund	0		0	0
From Measure D	592,307		592,307	0
From Gas Tax Fund	776,707		776,707	0
From Transportation	85,000		85,000	0
From Measure A Road Repair and Transport	967,006		967,006	0
From State COPS Grant/Fund 38	100,000		100,000	0
From Electric Fund	1,525,639		1,525,639	0
From Insurance Fund	205,000		205,000	0
From Insurance Retire Payouts	185,980		185,980	0
From Traffic Safety Fund	90,000		90,000	0
From Transient Occupancy Fund	1,626,619		1,626,619	0
<b>Subtotal</b>	<b>\$6,336,258</b>	<b>\$0</b>	<b>\$6,336,258</b>	<b>\$0</b>
<b><u>TOTAL GENERAL FUND</u></b>	<b>\$25,628,831</b>	<b>\$716,788</b>	<b>\$6,336,258</b>	<b>\$18,575,785</b>

Sources: Stanley R. Hoffman Associates, Inc.  
City of Lompoc, Biennial Budget, Fiscal Years 2012-2013

**Table B-2**  
**Property Tax Allocation Rates: TRA 72-040**  
**Summit View Homes Fiscal Analysis, City of Lompoc**

<b>Fund</b>	<b>TRA 72-040</b>
County General Fund	0.233955
County Service Area Number 32	0.000000
<b>Santa Barbara County Fire Protection District</b>	<b>0.140435</b>
Santa Barbara County Flood Control/Water Cons. District MT	0.003187
Lompoc Valley Flood Zone 2	0.010539
Santa Barbara County Water Agency	0.004096
Lompoc Cemetery District	0.008192
Lompoc Hospital District	0.020490
Santa Barbara Coastal Vector Control District	0.000221
Cachuma Resource Conservation District	0.000952
Santa Ynez River Water Conservation District - General	0.003372
Lompoc Unified School District - General	0.344240
A Hancock Joint Community College District - General	0.062090
County School Services Fund	0.042910
Educational Revenue Augmentation Fund (ERAF)	<u>0.125322</u>
	1.000000

Sources: Stanley R. Hoffman Associates, Inc.  
Santa Barbara County Auditor Controller, *Allocated Property Tax, 2011-12, TRA 72-040*

**Table B-3**  
**Property Tax Allocation Rates Prior To and Upon Annexation**  
**Summit View Homes Fiscal Analysis, City of Lompoc**

<b>Property Tax Recipient</b>	<b>Tax Rate Area Allocations <sup>1</sup></b>		
	<b>Prior to Annexation</b>	<b>Upon Annexation <sup>2</sup></b>	
	<b>Santa Barbara County</b>	<b>Santa Barbara County</b>	<b>City of Lompoc</b>
County Fire Protection District	0.14043451	0.00000000	0.14043451

Note: 1. Tax rate allocations are adjusted for the shift to the Education Realignment Augmentation Fund (ERAF).  
2. Based on the recent property tax agreements between the City and the County, the City General Fund will receive the entire estimated current allocation of 14.04 percent to the County Fire Protection District upon annexation of the proposed project to the City.

Sources: Stanley R. Hoffman Associates, Inc.  
City of Lompoc, Finance Department

**Table B-4**  
**Estimated Property Tax in Lieu of Vehicle License Fees (VLF) Factor**  
**Summit View Homes Fiscal Analysis, City of Lompoc**  
(In Constant 2012 Dollars)

Category	Fiscal Year		Change
	2004-2005	2012-2013	
<b>A. Nominal Dollars</b>			
In Lieu Property Tax - Vehicle License Fee (VLF)	\$2,401,588	\$3,047,165	\$645,577
Assessed Valuation (AV)	\$1,829,902,153	\$2,321,802,821	\$491,900,668
VLF Increase divided by AV			0.001312
VLF Increase per \$1,000,000 increase in AV			\$1,312
<b>B. Consumer Price Index (January 2005 and 2012)</b>	195.40	233.44	1.19
<b>C. In Constant 2012 Dollars</b>			
In Lieu Property Tax - VLF	\$2,869,136	\$3,047,165	\$178,029
Assessed Valuation (AV)	\$2,186,152,449	\$2,321,802,821	\$135,650,372
VLF Increase divided by AV			0.001312
VLF Increase per \$1,000,000 increase in AV			\$1,312

Sources: Stanley R. Hoffman Associates, Inc.  
State Controller's Office, Division of Accounting and Reporting, *Revenue and Taxation Code Section 97.70©1(B)(i) Vehicle License Fee Adjustment Amounts, 2004/2005*  
Bureau of Labor Statistics (BLS), *Consumer Price Index-All Urban Customers, Los Angeles-Riverside-Orange County, CA, Annual CPI, January 24, 2012*

**Table B-5**  
**Calculation of Use Tax Factor**  
**Summit View Homes Fiscal Analysis, City of Lompoc**

City of Lompoc	Amount
<b><u>Use Tax</u></b>	
County Pool	\$398,209
State Pool	<u>536</u>
Total Use Tax	\$398,745
	<i>divided by</i>
<b><u>Point-of Sale Sales Tax</u></b>	\$3,137,947
	<i>equals</i>
<b><u>Use Tax Rate</u> <sup>1</sup></b>	<b>12.7%</b>

Note: 1. The use tax rate is the County Pool plus the State Pool divided by point-of-sale taxable sales tax.

Source: The HdL Companies, *Sales Tax Allocation Totals, Calendar Year 2011*

**Table B-6**  
**Estimated Annual Residential Turnover**  
**Summit View Homes Fiscal Analysis, City of Lompoc**

<b>City of Lompoc</b>	<b>Owner Occupied Housing Units</b>	<b>Percent of Total</b>
<b>A. Year Moved In</b>		
Moved in 2005 to 2009	1,163	17.4%
Moved in 2000 to 2004	<u>1,486</u>	<u>22.3%</u>
Subtotal 2000 to 2009	2,649	39.7%
Moved in 1990 to 1999	1,669	25.0%
Moved in 1980 to 1989	1,003	15.0%
Moved in 1970 to 1979	644	9.7%
Moved in 1969 or earlier	<u>702</u>	<u>10.5%</u>
Total Occupied Units	6,667	100.0%
<b>B. Annual Turnover Rate, 2000-2009 <sup>1</sup></b>		
2000 to 2009 Occupied Units	2,649	
<i>divided by</i>		
Number of Years	10	
<i>equals</i>		
Number of Turnover Units per Year	265	
<i>divided by</i>		
Total Occupied Units	6,667	
<i>equals</i>		
<b>Annual Turnover Rate, 2000-2009 <sup>1</sup></b>	<b>4.0%</b>	

Note: 1. The annual turnover rate is based on the assumption of ten years for the 2000 to 2009 period.

Sources: Stanley R. Hoffman Associates, Inc.

U.S. Census Bureau, 2008-2010 American Community Survey (ACS), 3-Year Estimates

**Table B-7**  
**General Fund Adopted Expenditures, Fiscal Years 2011-2013**  
**Summit View Homes Fiscal Analysis, City of Lompoc**  
(In Constant 2012 Dollars)

General Fund Expenditures	Proposed Two Years: 2011-2013 <sup>1</sup>			Estimated One Year: 2012-2013 <sup>1</sup>		
	Total	Allocated to Service Costs	Net Costs	Total	Allocated Service Costs	Net Costs
<b><u>General Government</u></b>						
City Council	\$311,861	\$68,197	\$243,664	\$155,931	\$34,099	\$121,832
City Administrator	710,364	27,026	683,338	355,182	13,513	341,669
City Attorney	886,798	37,180	849,618	443,399	18,590	424,809
City Clerk	357,071	31,168	325,903	178,536	15,584	162,952
Human Resources	1,003,189	195,202	807,987	501,595	97,601	403,994
Safety & Risk Management	171,520	41,982	129,538	85,760	20,991	64,769
Management Services	4,977,286	278,758	4,698,528	2,488,643	139,379	2,349,264
City Treasurer	2,071,836	18,469	2,053,367	1,035,918	9,235	1,026,684
Economic Development and Tourism	317,570	0	317,570	158,785	0	158,785
Non-Departmental <sup>2</sup>	156,131	46,146	109,985	78,066	23,073	54,993
<b><u>Non-General Government</u></b>						
Police Department	\$17,371,180	\$0	17,371,180	\$8,685,590	\$0	8,685,590
Fire Department	7,309,820	0	7,309,820	3,654,910	0	3,654,910
Code Enforcement	51,576	0	51,576	25,788	0	25,788
Facilities Services and Maintenance	1,810,897	319,602	1,491,295	905,449	159,801	745,648
Planning	661,330	0	661,330	330,665	0	330,665
Engineering	1,894,823	0	1,894,823	947,412	0	947,412
Building Inspection	632,728	0	632,728	316,364	0	316,364
Street Maintenance	3,381,808	0	3,381,808	1,690,904	0	1,690,904
Urban Forestry	2,010,174	0	2,010,174	1,005,087	0	1,005,087
Recreation	839,646	0	839,646	419,823	0	419,823
Parks	3,373,109	0	3,373,109	1,686,555	0	1,686,555
Transfer to Dick DeWees Community & Senior Center	130,000	0	130,000	65,000	0	65,000
Transfer to Traffic Offender Fund	125,774	0	125,774	62,887	0	62,887
Transfer to Aquatic Center Operations & Maintenance	420,000	0	420,000	210,000	0	210,000
Library	796,414	0	796,414	398,207	0	398,207
Museum	58,000	0	58,000	29,000	0	29,000
<b>GRAND TOTAL GENERAL FUND</b>	<b>\$61,830,908</b>	<b>\$1,063,730</b>	<b>\$60,767,178</b>	<b>\$26,915,453</b>	<b>\$531,865</b>	<b>\$26,383,588</b>

Note: 1. The City of Lompoc, *Biennial Budget, Fiscal Years 2011-2013* do not include the costs for each of the fiscal years in the two-year period. Based on discussion with the City's Management Services Director, the proposed Fiscal Years 2011-2013 costs are evenly divided between fiscal year 2011-2012 and fiscal year 2012-2013.

2. Library costs and museum costs are treated as departmental costs in the fiscal analysis and are removed from the total non-departmental costs.

Sources: Stanley R. Hoffman Associates, Inc.  
City of Lompoc, *Biennial Budget, Fiscal Years 2011-2013*  
City of Lompoc, Management Services Director



**Table B-8**  
**General Fund Net Planning and Building Inspection Cost Factors <sup>1</sup>**  
**Summit View Homes Fiscal Analysis, City of Lompoc**  
(In Constant 2012 Dollars)

Category		Amount
<b>A. Net Planning Costs</b>		
Total General Fund Planning Costs		\$330,665
Plan Check Fees	<i>minus</i>	\$41,142
	<i>equals</i>	
Recurring General Fund Net Planning Costs		\$289,523
Service Population	<i>divided by</i>	50,531
	<i>equals</i>	
<b>Net Recurring Planning Cost Factor per Service Population</b>		<b>\$5.73</b>
<b>B. Net Building Inspection Costs</b>		
Total General Fund Building Inspection Costs		\$316,364
Building and Other One-Time Permits	<i>minus</i>	\$195,392
	<i>equals</i>	
Recurring General Fund Net Building Inspection Costs		\$120,972
Service Population	<i>divided by</i>	50,531
	<i>equals</i>	
<b>Net Recurring Building Inspection Cost Factor per Service Population</b>		<b>\$2.39</b>

Note: 1. Costs are net costs, and assume that fees from building and planning will offset a portion of costs.

Sources: Stanley R. Hoffman Associates, Inc.  
City of Lompoc, *Biennial Budget, Fiscal Years 2011-2013*

## **APPENDIX C PROJECT REFERENCES**

### **City of Lompoc**

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[hdlcompanies.com](http://hdlcompanies.com)

### **Orosz Engineering Group, Inc.**

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### **Penfield & Smith**

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### **Rincon Consultants, Inc.**

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### **Santa Barbara County Association of Governments**

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### **Santa Barbara County Auditor Controller's Office**

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### **Santa Barbara County Local Agency Formation Commission**

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### **Urban Planning Concepts, Inc.**

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### **West Coast Housing Partners, LLC**

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