

# Appendix C

## Fiscal Impact Analysis



**FISCAL IMPACT ANALYSIS  
FOR THE  
GATEWAY VILLAGE PROJECT**

**Prepared By:**



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### **Exhibit A – Fiscal Impact Analysis at Buildout – Constant Dollars**

### **Exhibit B – Ongoing Fiscal Impact – Constant Dollars**

## Purpose of Fiscal Impact Analysis

Development Planning & Financing Group has prepared this Fiscal Impact Analysis (“FIA”) to determine the estimated fiscal impacts on the County of Madera (“County”) in connection with the proposed development of the Gateway Village Specific Plan (“Project”). The reader should be aware that the FIA contains estimates or projections of the Project’s future revenue and cost impact on the County and actual fiscal results may vary from estimates because events and circumstances can occur in a manner different than described in the FIA.

## FIA Summary and Conclusions

### Summary

The FIA examines the financial impact the Project will have on the County’s general fund (“General Fund”). The Project will generate additional income for the General Fund primarily through increased property taxes, sales taxes, and franchise taxes while increasing the need for County services such as police, fire, and public works. The impacts are summarized below:

Total Ongoing Revenue	\$9,157,846
Total Ongoing Cost	<u>\$6,842,263</u>
Total Ongoing Surplus	<u><u>\$2,315,583</u></u>

**At buildout, the Project is projected to generate an annual surplus of \$2,315,583. The FIA does not consider the impact of potential revenues and/or reduced General Fund costs due to a Project Homeowner’s Association, County Landscape Maintenance District, or Community Facilities District which could serve to increase the ongoing surplus.**

### Project Land Use

The proposed Project is anticipated to include 6,459 residential units, ranging from high density condominiums and apartments to low density custom homes. The Project also includes approximately 141.6 acres of commercial and 15.7 acres of office.

## General Sources of Information and Methodology Used in FIA

Information used in preparing the FIA was obtained from the following sources: (1) the County of Madera CAO Recommendation Proposed Budget FY 2006-07 (“Budget”), (2) Castle & Cooke, Inc. (land use information), (3) the California Department of Finance (population information), (4) the California Employment Development Department (employment information), (5) “Dollars & Cents of Shopping Centers: 2004” published by the Urban Land Institute (non-residential land use information), (6) County of Madera Administrative Draft Infrastructure Master Plan (police service standards), (7) U.S. Bureau of Labor Statistics (consumer expenditure data), and (8) County of Madera Auditor’s Office (share of the basic tax information).

The methodology used to determine the allocable revenue and cost impacts to the County as a result of the Project's development was a combination of case studies and per capita analysis. The per capita impacts were determined by applying a per capita factor to the Project land use assumptions. The per capita factors were calculated using the Budget. Cost and revenue factors are projected in constant 2007 dollars (i.e. not adjusted for inflation). The FIA uses the following assumptions:

<b>County of Madera</b>	
Residential Population (a)	144,396
Residents Per Household (a)	3.04
Share of the Basic Tax (b)	17.04%

(a) Per the California Department of Finance as of January 1, 2006.  
(b) Per Madera County Auditor's Office.

## **Projected Fiscal Revenues**

### **Gross Secured and Unsecured Property Taxes**

The FIA assumes that the County will receive 17.04% of the 1% ad valorem property taxes assessed to property owners within the Project. After adding unsecured property taxes estimated at 10% of non-residential secured property taxes, motor vehicle license fees redirected to property tax per the motor vehicle license fee for property tax swap, and sales tax redirected to property tax per the triple flip, The County is projected to receive \$6,277,061 per year in property tax revenue at buildout, as shown in Exhibit A, Statement 3.

### **Property Transfer Tax**

The County receives property transfer tax as new or existing property is sold and ownership is transferred. Property transfer tax is collected upon the sale of property at a rate of \$1.10 per \$1,000 of assessed valuation. The County's portion of the tax is \$0.55 per \$1,000 of value transferred since half of the transfer tax goes to the County and half of the tax goes to the State. The FIA assumes a residential and non-residential turnover rate of 13.33% of total assessed value per year.

### **Net Sales and Use Tax**

#### **Indirect Retail Sales Tax**

The County will receive sales tax revenue from taxable purchases made by new residents within the County but outside the Project area. The FIA assumes that each household's income is equivalent to three times its mortgage payment, 20% of household income is spent on retail taxable expenditures, and 20% of retail taxable expenditures are captured in the County. After calculating total Project retail taxable expenditures captured in the County, the FIA assumes the County receives sales tax revenue of 1% of taxable sales. Applying this methodology, the County would receive approximately \$183,307 in annual

off-site sales tax revenue at buildout, as shown in Exhibit A, Statement 4. 25% of the indirect retail sales tax revenue is redirected to property tax revenue per the triple flip.

### **Direct Retail Sales Tax**

The FIA assumes that the County will receive sales tax revenues from taxable purchases made within the Project. The FIA assumes that commercial land use will generate \$172 of taxable sales per building square foot per year. See Exhibit A, Statement 2 for detailed calculation. Office land uses is not assumed to generate sales tax revenue. Applying this methodology, the County would receive approximately \$2,651,719 in annual on-site sales tax revenue at buildout. 25% of the direct retail sales tax revenue is redirected to property tax revenue per the triple flip.

### **Net Motor Vehicle In Lieu Tax (“VLF”)**

Based on the Budget, the County receives \$58.87 per capita in VLF before the vehicle license fee for property tax swap transfers the funds to property tax revenue, as shown in Exhibit A, Statement 5.

### **Licenses, Permits, and Franchises**

Based on the Budget, the County would receive \$0.98 per capita in licenses, permits, and franchises revenue, as shown in Exhibit A, Statement 5.

### **Fines, Forfeitures, and Penalties**

Based on the Budget, the County would receive \$11.49 per capita in fines, forfeitures, and penalties revenue, as shown in Exhibit A, Statement 5.

### **Revenue From Use of Money and Penalty**

Based on the Budget, the County expects to receive approximately \$4.50 per capita in use of money and penalty revenue, as shown in Exhibit A, Statement 5.

### **CSA 22 Funding**

This analysis assumes that CSA 22 revenue will continue to contribute funding to the existing and future fire station. See Exhibit B, Statement 2.

## **Projected Fiscal Costs**

### **Police Protection**

The Budget includes approximately \$8,388,255 million in police costs, or \$137,512 per sworn officer. The FIA assumes the project will require 25 additional officers, or 1.25 officers per thousand residents. Therefore, the Project will add \$3,437,809 in police costs at buildout.

### **Fire Protection**

The analysis assumes that the existing Station #9 will be sufficient to serve the Project through 2008. From 2009 through 2011, the Project will require a new facility to house a

2 person engine company estimated to cost \$780,000 annually. From 2011 through buildout, the Project is anticipated to require a 3 person engine company estimated to cost \$900,000 annually.

### **Miscellaneous**

Miscellaneous costs covered by the general fund include general relief, public assistance, assistance programs, public assistance administration, and veteran's service costs. The general fund contribution toward miscellaneous costs is projected at \$27.56 per capita and \$23.41 per non-residential acre. See Exhibit A, Statement 6.

### **Health & Sanitation**

According to the Budget, Health & Sanitation revenues cover Health & Sanitation costs. See Exhibit A, Statement 8.

### **Other Public Protection**

Other public protection costs covered by the general fund include detention & correction, judicial and protective inspection costs. The general fund contribution toward other public protection costs is projected at \$39.87 per capita and \$33.87 per non-residential acre. See Exhibit A, Statement 6.

### **Education / Library**

Based on the Budget, the County anticipates spending \$9.40 per capita and \$7.98 per non-residential acre on education / library costs. See Exhibit A, Statement 6.

### **Appropriations for Contingency**

This analysis assumes that the Project will not affect the County's appropriation for contingency.

### **Road Maintenance**

This analysis projects road maintenance costs of \$67.41 per unit based on a preliminary estimate.

### **General Government Costs**

General government costs are used to establish and maintain legislative, executive, financial, and non-departmental positions within the government. In the FIA, general government costs are calculated as a percent of direct general fund costs. The FIA assumes a 60% marginal increase as general government costs do not have a 1:1 relationship with population growth. Based on the Budget, general government costs are anticipated to be 8.7% of direct General Fund costs.

**Exhibit A**  
**Statement 1**  
**Gateway Village Specific Plan**  
**Summary of Fiscal Impact Analysis At Buildout - Constant Dollars**  
**February 14, 2007**

REVENUES	Ref. STMT	Total	Per Unit	% of Total	Project per capita
Gross Secured & Unsecured Property Taxes	3	\$ 6,277,061	\$ 972	68.5%	\$ 319.47
Property Transfer Tax	4	188,582	29	2.1%	9.60
Net Sales and Use Tax	4	2,126,270	329	23.2%	108.22
Net Motor Vehicle In-Lieu Tax	5	-	-	0.0%	-
Licenses, Permits and Franchises	5	19,186	3	0.2%	0.98
Fines, Forfeitures and Penalties	5	225,812	35	2.5%	11.49
Revenue from Use of Money and Penalties	5	88,447	14	1.0%	4.50
CSA 22 Funding	Ex. B, STMT 2	232,489	36	2.5%	11.83
Total Ongoing Revenues		\$ 9,157,846	\$ 1,418	100.0%	\$ 466.09
<b>COSTS</b>					
Non-General Government					
Police Protection	7	\$ 3,437,809	\$ 532	50.2%	\$ 174.97
Fire Protection	Ex. B, STMT 2	900,000	139	13.2%	45.81
Miscellaneous	6	545,193	84	8.0%	27.75
Health & Sanitation	6	-	-	0.0%	-
Other Public Protection	6	788,613	122	11.5%	40.14
Education/Library	6	185,902	29	2.7%	9.46
Appropriations For Contingencies	6	-	-	0.0%	-
Road Maintenance	(a)	435,401	67	6.4%	22.16
Subtotal Non-General Government		6,292,918	974	92.0%	320.28
General Government	8	549,345	85	8.0%	27.96
Total Ongoing Costs		\$ 6,842,263	\$ 1,059	100%	\$ 348
<b>FISCAL IMPACT</b>					
<b>Ongoing Surplus/(Deficit)</b>		<b>\$ 2,315,583</b>	<b>\$ 359</b>		
<b>Revenue/Cost Ratio</b>		<b>1.34</b>			

**Footnote:**

(a) Preliminary maintenance cost estimate of \$76.74 per unit per year for road maintenance.



**Exhibit A**  
**Statement 2**  
**Gateway Village Specific Plan**  
**Land Use Assumptions**  
**February 14, 2007**

Type	Description	Land Use		(a) Assessed Value Calculation			(1) Taxable Sales (Non-Residential)		
		Acres	FAR	Est. Building Sq. Ft.	Assessed Value per Sq. Ft.	Assessed Valuation	Estimated Retail Sq. Ft.	(2) Taxable Sales per Building Sq. Ft.	(3) = (1) * (2) Gross Taxable Sales (d)
<b>Non-Residential</b>									
#1	Commercial	46.50	0.25	506,385	\$ 105	\$ 53,170,425	506,385	\$ 172	\$ 87,098,220
#2	Commercial	47.50	0.25	517,275	105	54,313,875	517,275	172	88,971,300
#4	Commercial	8.00	0.25	87,120	105	9,147,600	87,120	172	14,984,640
#5	Commercial	39.57	0.25	430,917	105	45,246,317	430,917	172	74,117,776
#3	Office	8.00	0.25	87,120	105	9,147,600	-	-	-
#5	Office	7.73	0.25	84,180	105	8,838,869	-	-	-
		<u>157.30</u>	<u>0.25</u>	<u>1,712,997</u>		<u>\$ 179,864,685</u>	<u>1,541,697</u>	<u>\$ 172</u>	<u>\$ 265,171,936</u>
Schools		44.00				-			-
Public		5.50				-			-
		<u>49.50</u>				<u>\$ -</u>			<u>\$ -</u>
SubTotal - Non Residential		<u>206.80</u>		<u>1,712,997</u>		<u>\$ 179,864,685</u>			<u>\$ 265,171,936</u>
<b>Residential</b>									
		Acres	Density	Dwelling Units	Average Home Price (a)	Residential Assessed Valuation			
	High Density Apartments	15.00	22	330	\$ 125,000	\$ 41,250,000			
	High Density Condos - Homes	20.00	20	400	195,000	78,000,000			
	Medium Density-Attached - Homes 30x120	85.70	9	753	288,750	217,428,750			
	Medium Density-S.F. - Homes 40x120	184.00	5	1,010	306,000	309,060,000			
	Medium Density-S.F. Seniors - Homes 40x110	80.00	6	460	280,500	129,030,000			
	Low to Med. Density S.F. - Homes 50x120	268.80	4	1,180	346,500	408,870,000			
	Low to Med. Density S.F.-Seniors - Homes 50x110	100.00	5	466	346,500	161,469,000			
	Low to Med. Density S.F. - Homes 55x130	233.30	4	897	399,500	358,351,500			
	Low Density S.F. - Custom 75x130	218.20	3	622	522,500	324,995,000			
	Low Density S.F. - Custom 100x150	120.00	2	252	1,000,000	252,000,000			
	Low Density S.F. - Custom 160x225	81.00	1	89	1,250,000	111,250,000			
		<u>1,406.00</u>		<u>6,459</u>	<u>\$ 370,290</u>	<u>\$ 2,391,704,250</u>			<u>\$ -</u>
Project Total		<u>1,612.80</u>				<u>\$ 2,571,568,935</u>			<u>\$ 265,171,936</u>
<b>Land Use Overview</b>									
	Project Units	6,459							
	Project Residents per Unit	3.04 (c)							
	Total Project Residents	19,648							
	Total Project Acreage	1,612.80							
	Total Residential Acreage	1,406.00							
	Total Non-Residential Acreage	206.80							

**Footnotes:**

- (a) Per Castle & Cooke, 12/17/2005.  
(b) Preliminary estimate assuming Convenience Shopping Center - Other Retail - based on "Dollars & Cents of Shopping Centers: 2004", published by the Urban Land Institute.  
(c) 3.04 persons per household estimate for the unincorporated part of the County, per the California Department of Finance, 1-1-06.  
(d) (1) x (2) x 1% (County's share of sales tax).

**Exhibit A**  
**Statement 3**  
**Gateway Village Specific Plan**  
**Property Tax Calculations**  
**February 14, 2007**

ASSUMPTIONS	Ref. STMT		
Assessed Valuation			
Total Residential	2	\$ 2,391,704,250	(1)
Total Non-Residential	2	179,864,685	(2)
Total		\$ 2,571,568,935	
Secured Property Tax			
Property Tax Rate, total		1.00%	(3)
Fraction of 1% Passed Through to County		17.04%	(a) (4)
Unsecured Property Tax			
Residential - Unsecured as a % of Secured		0.00%	
Non-Residential - Unsecured as a % of Secured		10.00%	
<b>PROPERTY TAX REVENUES</b>			
Secured Property Tax Revenue Calculation			
Residential		\$ 4,074,597	(1)*(3)*(4)
Non-Residential		306,424	(2)*(3)*(4)
Unsecured Property Tax Revenue Calculation			
Residential		-	
Non-Residential		30,642	
Reduction for State Budget		-	
Total Property Taxes to County		\$ 4,411,664	
Add: 25% of 1% County Share of Sales Tax	4	708,757	
Add: Transferred Motor Vehicle In-Lieu Tax	5	1,156,641	
Total Gross Secured & Unsecured Property Taxes		\$ 6,277,061	

**Footnotes:**

(a) Per Madera County Auditor's Office. Represents average of 1% tax rate allocation for all tax rate areas within project area.

**Exhibit A**  
**Statement 4**  
**Gateway Village Specific Plan**  
**Property Transfer Tax and Sales Tax Calculations**  
**February 14, 2007**

ASSUMPTIONS	Ref. STMT		
<u>Average Household Income</u>			
Weighted Average Residential Unit Price	2	\$ 370,290	(1)
Average Mortgage (20% Down)		296,232	
Annual Mortgage Payment (7% & 30 Year)		23,650	
Average Household Income (3:1 Income/Payment) (a)		70,950	(2)
Retail Taxable Expenditures (% of Income) (a)		20.00%	(3)
Project Residents' Indirect Purchases Within County (Outside of Project retail) (b)		20.00%	(4)
 <u>Property Transfer Tax</u>			
Residential Property Turnover Rate (c)		13.33%	(5)
Bus % Com Property Turnover Rate (c)		13.33%	(6)
Transfer Tax as a % of Price (d)		0.11%	(7)
Property Transfer Tax Passed Through to County (d)		50.00%	(8)
 <u>Direct Sales and Use Tax Generation</u>			
Sales Tax Passed Through to County, Applied to Costs		1.00%	(9)
 <u>PROPERTY TRANSFER TAX REVENUE</u>			
Residential Property Transfer Taxes		\$ 175,392	(1)*(5)*(7)*(8)
Non-Residential Property Transfer Taxes		13,190	(6)*(7)*(8)*total AV
Total Property Transfer Taxes		\$ 188,582	
 <u>SALES AND USE TAX REVENUE</u>			
<u>Indirect Sales Tax Generation</u>			
Residential Taxable Expenditures		\$ 91,653,512	(2)*(3)*total units = (10)
Total Taxable Purchases within County		18,330,702	(10)*(4) = (11)
Residential Sales Tax Generation		\$ 183,307	(11)*(9) = (12)
 <u>Direct Sales Tax Generation</u>			
Non-Residential Taxable Sales	2	\$ 265,171,936	(13)
Non-Residential Sales Tax Generation		\$ 2,651,719	(13)*(9) = (14)
 <u>Direct and Indirect Sales Tax Revenue, Applied to Costs</u>			
Less: 25% of 1% City Share of Sales Tax to State	3	\$ 708,757	(15)*25% = (16)
Net Direct and Indirect Sales Tax Revenue, Applied to Costs		\$ 2,126,270	(15)+(16)

**Footnotes:**

- (a) Estimate based on Consumer Expenditures in 2004 Report, prepared by the U.S. Bureau of Labor Statistics, dated April 2006.  
(b) Preliminary estimate.  
(c) Assumes that on average, property changes ownership once every 7.5 years.  
(d) Per California revenue and tax code sections 11911 through 11929.

**Exhibit A**  
**Statement 5**  
**Gateway Village Specific Plan**  
**Fees and Other General Fund Revenue Calculations**  
**February 14, 2007**

<u>ASSUMPTIONS - Per Capita</u>	Ref.	County FY 2006-07 Budget	(b)	Per Capita (a)
	<u>STMT</u>			
Motor Vehicle In-Lieu Tax		\$ 8,500,200	(f)	\$ 58.87 (1)
Licenses, Permits and Franchises		141,000	(c)	0.98 (2)
Fines, Forfeitures and Penalties		1,659,500	(d)	11.49 (3)
Revenue from Use of Money and Penalties		650,000	(e)	4.50 (4)
 Subtotal		<u>\$ 10,950,700</u>		<u>\$ 75.84</u>
 Project residents	2			19,648 (5)
 <u>PROJECT REVENUE</u>				
Motor Vehicle In-Lieu Tax				\$ 1,156,641 (5)*(1)
Less: Transfer to Property Tax	3			<u>1,156,641 (5)*(1)</u>
Net Motor Vehicle In-Lieu Tax				<u>\$ -</u>
Licenses, Permits and Franchises				19,186 (5)*(2)
Fines, Forfeitures and Penalties				225,812 (5)*(3)
Revenue from Use of Money and Penalties				88,447 (5)*(4)

**Footnotes:**

- (a) Calculated by dividing the Budget amount by 144,396 County residents, per California Department of Finance, 1-1-06.  
(b) County of Madera CAO Recommendation Proposed Budget FY 2006-07.  
(c) Excludes one-time charges and fees.  
(d) Excludes \$770,000 tax loss reserve excess.  
(e) Interest only.  
(f) Per County Administrative Officer, the County no longer gets Motor Vehicle In-Lieu Tax starting from 05-06, but the County will get additional like amount in property tax, the additional property tax is expected to be \$8,500,200.

**Exhibit A**  
**Statement 6**  
**Gateway Village Specific Plan**  
**County Budget and General Fund Expenditure Calculations:**  
**February 14, 2007**

Expenditure Category	(1)		(2)	(1) x (2)=(3)	(4)	(5)	(3) x (4)			(3) x (5)			Project Total
	2006-07 Budget (a)		Marginal Increase (b)	Net Amount	Allocation (c)		Residential			Non-Residential			
	Expenditures Detail (STMT 8)	General Fund Contribution			Res.	Com./Ind.	Net Amount Allocated	Per Capita (d)	Resi.Project Total	Net Amount Allocated	Per Acre (e)	Com./Ind. Project Total	
<b>Non-General Government</b>													
<b>Police Protection</b>													
Public Protection-Police Protection	\$ 10,805,445	\$ 9,092,934	100%	\$ 9,092,934	87%	13%	Case Study Refer to STMT 7			Case Study Refer to STMT 7			
Total Police Protection	\$ 10,805,445	\$ 9,092,934		\$ 9,092,934									
<b>Fire Protection</b>													
Public Protection-Fire Prevention	\$ 4,093,254	\$ 3,842,254	100%	\$ 3,842,254	87%	13%	Case Study Refer to Ex. B, STMT 2			Case Study Refer to Ex. B, STMT 2			
Public Protection-Fire Protection	571,867	(442,728)	100%	(442,728)	0%	0%							
Total Fire Protection	\$ 4,665,121	\$ 3,399,526		\$ 3,399,526									
<b>Misc.</b>													
General Relief	\$ 961,900	\$ 961,900	100%	\$ 961,900	87%	13%	\$ 838,561	\$ 5.81	\$ 114,105	\$ 123,339	\$ 4.93	\$ 776	\$ 114,881
Public Assistance - Other Assistance	128,063	128,063	100%	128,063	87%	13%	111,642	0.77	15,191	16,421	0.66	103	15,295
Assistance Programs	29,816,300	1,201,900	100%	1,201,900	87%	13%	1,047,787	7.26	142,575	154,113	6.16	970	143,544
Public Assistance-Administration	19,672,714	2,054,260	100%	2,054,260	87%	13%	1,790,854	12.40	243,685	263,406	10.54	1,657	245,343
Public Ways and Facilities	14,245,493	-	100%	-	0%	0%	-	-	-	-	-	-	-
Veterans Service	267,786	218,786	100%	218,786	87%	13%	190,732	1.32	25,953	28,054	1.12	177	26,130
Misc.	2,060,750	-	100%	-	0%	0%	-	-	-	-	-	-	-
Total Misc.	\$ 67,153,006	\$ 4,564,909		\$ 4,564,909			\$ 3,979,577	\$ 27.56	\$ 541,510	\$ 585,332	\$ 23.41	\$ 3,683	\$ 545,193
<b>Health &amp; Sanitation</b>													
Health & Sanitation	\$ 27,404,399	\$ (210,602)	100%	\$ (210,602)	0%	0%	-	-	-	-	-	-	-
<b>Other Public Protection</b>													
Public Protection-Detention&Correction	\$ 18,470,434	\$ 17,076,396	30%	\$ 5,122,919	87%	13%	\$ 4,466,037	\$ 30.93	\$ 607,703	\$ 656,882	\$ 26.28	\$ 4,133	\$ 611,836
Public Protection-Judicial	8,935,668	4,665,900	30%	1,399,770	87%	13%	1,220,286	8.45	166,047	179,484	7.18	1,129	167,176
Public Protection-Other Protection	2,935,127	(208,575)	30%	(62,573)	0%	0%	-	-	-	-	-	-	-
Public Protection-Protective Inspection	3,004,843	267,943	30%	80,383	87%	13%	70,076	0.49	9,535	10,307	0.41	65	9,600
Total Other Public Protection	\$ 33,346,072	\$ 21,801,664		\$ 6,540,499			\$ 5,756,398	\$ 39.87	\$ 783,286	\$ 846,674	\$ 33.87	\$ 5,327	\$ 788,613
<b>Education/Library</b>													
Education	\$ 1,692,910	\$ 1,556,560	100%	\$ 1,556,560	87%	13%	\$ 1,356,971	\$ 9.40	\$ 184,646	\$ 199,589	\$ 7.98	\$ 1,256	\$ 185,902
<b>Appropriations For Contingencies</b>													
Total Appropriations For Contingencies	\$ 5,000,000	\$ 5,000,000	0%	\$ -	87%	13%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Non-General Government</b>	\$ 150,066,953	\$ 45,204,991		\$ 24,943,826									
<b>General Government</b>	\$ 21,833,677	\$ 19,045,361		Case Study Refer to STMT 8			Case Study Refer to STMT 8			Case Study Refer to STMT 8			
<b>TOTAL</b>	\$ 171,900,630	\$ 64,250,352											

**Footnotes:**

- (a) County of Madera CAO Recommendation Proposed Budget FY 2006-07. The general fund contribution column represents the amount covered by general fund discretionary revenue after the non-discretionary revenue has been netted out.
- (b) The marginal increase percentage represents an estimate of the variable component of the expenditure. Any general fund contributions not included in the net amount column due to a marginal increase estimate of less than 100% are assumed to be fixed and will not increase as a result of the project.
- (c) Allocation based on acreage. Com./Ind. includes non-residential land use designations HC, NC, and VC.
- (d) Per DOF, estimated population is 144,396.
- (e) Assumes 25,000 acres of commercial and industrial land uses countywide.

**Exhibit A**  
**Statement 7**  
**Gateway Village Specific Plan**  
**Police Protection Calculation**  
**February 14, 2007**

<u>Sheriff-Coroner</u> <u>Expenditure Category</u>	<u>2006-07 Budget</u> <u>Amount</u>	
Salaries & Benefits	\$ 6,871,085	(a)
Services & Supply	1,507,270	(a)
Other Charges	9,900	(a)
Total Expenditures	<u>\$ 8,388,255</u>	
Total Sworn Officers (Positions)	61	(a)
Cost per Sworn Officer		
Salaries & Benefits	\$ 112,641	
Services & Supply	24,709	
Other Charges	162	
Total per Sworn Officer	<u>\$ 137,512</u>	
Projected Residents	19,648	
Proposed service standard		
Sworn Officer per 1,000		
residents @ buildout	1.25	(b)
Additional Sworn Officers	25	
Total Costs	<u>\$ 3,437,809</u>	

**Footnotes:**

- (a) Estimate from County of Madera Recommended Proposed Budget for FY 2006-07.
- (b) Proposed service standard as requested by County, per Administrative Draft Infrastructure Master Plan at buildout. Existing service standard is 0.8 sworn officers per 1,000 County residents.

**Exhibit A**  
**Statement 8**  
**Gateway Village Specific Plan**  
**General Government Calculations**  
**February 14, 2007**

<u>Expenditure Category</u>	<u>Ref.</u> <u>STMT</u>	<u>2006-07</u> <u>Budget Amount</u>	(a)
General Government			
Counsel	6	\$ 1,179,041	
Elections	6	552,545	
Finance	6	4,740,649	
Legislation & Administration	6	1,808,323	
Other General	6	5,692,125	
Personnel	6	911,812	
Plant Acquisition	6	424,200	
Promotion	6	260,000	
Property Management	6	6,264,982	
Subtotal General Government		\$ 21,833,677	(1)
Non-General Government	6	150,066,953	(2)
Total		\$ 171,900,630	
General Government as percent of Non-General Government		14.5%	(1) / (2)
Marginal Increase in General Government Costs at 60%		8.7%	(3)
 <b><u>Project Specific Expenditures</u></b>			
Non-General Government	1	\$ 6,292,918	(4)
Marginal Increase in General Government Costs at 60%		8.7%	(3)
General Government		\$ 549,345	(3) x (4)

**Footnotes:**

(a) Estimate from County of Madera CAO Recommendation 2006-07.

**Exhibit A  
Statement 8  
Gateway Village Specific Plan  
General Fund Contribution Calculation  
February 14, 2007**

Dept Code	Department	Department Expense	06-07 Budget Expenditure	Page No.	2006-07 Revenue			Page No.	06-07 Gen Fund Contribution
					Federal	State	Other		
09900	Appropriations For Contingencies	Appropriations for Contingencies	\$ 5,000,000	496	\$ -	\$ -	\$ -	497	\$ 5,000,000
07530	Assistance Programs	Social Services Public Assistance Programs	29,816,300	465	14,307,200	14,307,200	-	467	1,201,900
00700	Counsel	County Counsel	1,179,041	74	-	-	-	77	1,179,041
09200	Education	Ag. Extension Service	153,128	493	-	-	-	495	153,128
09110	Education	Library Services	1,539,782	485	-	-	136,350	486	1,403,432
09121	Education	Library-21st Century Readers Prog.	-	-	-	-	-	-	-
09116	Education	Literacy Grant	-	491	-	-	-	492	-
03330	Elections	Clerk Recorder Elections	552,545	84	-	-	210,000	86	342,545
00400	Finance	Assessor	2,267,102	56	-	13,196	42,000	59	2,211,906
00310	Finance	Auditor-Controller	961,528	45	-	-	-	47	961,528
00220	Finance	Purchasing	407,690	70	-	-	-	73	407,690
00330	Finance	Auditor-Controller Revenue Services Division	474,105	51	-	-	419,500	52	54,605
00500	Finance	Treasurer-Tax Collector	630,224	64	-	-	-	69	630,224
07520	General Relief	Social Services General Relief	961,900	461	-	-	-	462	961,900
06810	Health & Sanitation	Health Administration	6,714,882	369	20,000	10,000	6,684,882	372	-
06891	Health & Sanitation	Health Adolescent Family Life Prog.	416,752	418	-	416,752	-	419	-
06850	Health & Sanitation	Health AIDS Program	258,008	401	63,219	163,989	30,800	402	-
06822	Health & Sanitation	Health Bioterrorism Grant	198,789	384	-	198,789	-	385	-
06823	Health & Sanitation	Health HRSA Grant	104,980	387	104,980	-	-	388	-
06821	Health & Sanitation	Health Community Challenge Grant	175,000	380	-	-	175,000	382	-
06831	Health & Sanitation	Health Foster Care	65,872	393	-	-	65,872	394	-
06840	Health & Sanitation	Health Senior Citizens Program	107,474	396	25,000	45,000	37,474	397	-
06860	Health & Sanitation	Health Tobacco Education Program	176,728	406	-	176,728	-	407	-
06892	Health & Sanitation	Health Traffic Safety Program	-	422	-	-	-	423	-
06870	Health & Sanitation	Health Women Infant Care	1,045,915	410	1,045,915	-	-	411	-
06830	Health & Sanitation	Health-Child Health & Disability Prevention	352,423	389	-	-	352,423	390	-
06910	Health & Sanitation	Behavioral Health Services	13,883,011	349	5,074,424	9,024,410	124,701	354	(340,524)
07100	Health & Sanitation	RMA-Environmental Health	1,265,593	429	-	-	754,022	431	511,571
01380	Health & Sanitation	RMA-Refuse Disposal	1,182,469	436	-	-	1,535,886	438	(353,417)
06940	Health & Sanitation	Behavioral Health Services - Juvenile Drug Court	-	366	-	-	-	366	-
06930	Health & Sanitation	Substance Abuse & Crime Prev. Act	562,350	361	-	578,346	12,236	363	(28,232)
06880	Health & Sanitation	California Children Services *	894,153	414	211,800	681,553	800	415	-
00210	Legislation & Administration	Administrative Management	660,241	40	-	-	-	43	660,241
00100	Legislation & Administration	Board of Supervisors	1,148,082	35	-	-	3,450	37	1,144,632
10800	Misc.	Central Garage	1,708,209	498	-	-	1,708,209	498	-
77070	Misc.	IHSS Public Authority	352,541	471	133,966	148,067	70,508	474	-
02100	Other General	Central Services	411,864	141	-	-	-	143	411,864
00240	Other General	Information Technology	2,226,155	145	-	-	12,000	147	2,214,155
00230	Other General	Insurance	757,575	136	-	-	-	140	757,575
02200	Other General	Special Payments	2,121,531	155	-	-	-	157	2,121,531
04740	Other General	State Correctional Schools	175,000	269	-	-	-	270	175,000
00810	Personnel	Human Resources	911,812	79	-	-	-	83	911,812
01800	Plant Acquisition	Building Program	424,200	133	-	-	152,000	133	272,200
01900	Promotion	Advertising	260,000	134	-	-	159,652	135	100,348
01310	Property Management	RMA-Administration	709,752	90	-	-	-	94	709,752
01330	Property Management	RMA-Building Maintenance	1,193,203	104	-	-	-	108	1,193,203
01320	Property Management	RMA-Building Operations	283,260	101	-	-	-	102	283,260
01315	Property Management	RMA-Engineering	804,547	96	-	-	-	100	804,547
01350	Property Management	RMA-Flood Control Services	397,425	118	-	-	120,000	119	277,425
01360	Property Management	RMA-Grounds Maintenance	409,777	124	-	-	-	127	409,777
01340	Property Management	RMA-Special Districts Services	1,609,518	110	-	-	1,656,518	111	(47,000)



**Exhibit A  
Statement 8  
Gateway Village Specific Plan  
General Fund Contribution Calculation  
February 14, 2007**

Dept Code	Department	Department Expense	06-07 Budget Expenditure	Page No.	2006-07 Revenue			Page No.	06-07 Gen Fund Contribution
					Federal	State	Other		
01700	Property Management	Utilities	857,500	128	-	-	-	129	857,500
08200	Public Assistance - Other Assistance	Community Action Agency	128,063	482	-	-	-	483	128,063
07510	Public Assistance-Administration	Social Services Administration	19,672,714	443	17,618,454	-	-	460	2,054,260
04610	Public Protection-Detention&Correction	Dept.of Corrections	10,289,943	239	10,000	60,000	195,240	240	10,024,703
04785	Public Protection-Detention&Correction	Crime Prevention Act of 2000	405,110	266	-	405,298	-	267	(188)
04770	Public Protection-Detention&Correction	Juvenile Boot Camp	2,053,079	252	363,500	300,000	60,000	253	1,329,579
04720	Public Protection-Detention&Correction	Juvenile Hall	2,283,986	247	-	-	-	250	2,283,986
04700	Public Protection-Detention&Correction	Probation	3,438,316	257	-	-	-	265	3,438,316
05000	Public Protection-Fire Prevention	Fire Protection	4,093,254	272	-	60,000	191,000	277	3,842,254
11500	Public Protection-Fire Protection	Fire Mitigation	800	291	-	-	375,000	292	(374,200)
050XX	Public Protection-Fire Protection	Chukchansi Indian Casino *	571,067	287	-	-	639,595	288	(68,528)
03700	Public Protection-Judicial	Child Support Services	3,048,365	159	1,818,270	1,146,341	133,754	161	(50,000)
03546	Public Protection-Judicial	D.A.- Comm. Gun Violence Prosecution Program	-	-	-	-	-	-	-
03530	Public Protection-Judicial	D.A.- C.O.P.S.	74,735	170	-	45,000	-	171	29,735
03545	Public Protection-Judicial	D.A.- Crime Prosecution Unit	65,340	183	-	65,340	-	184	-
03544	Public Protection-Judicial	D.A.- DUI Program	145,888	180	-	-	130,000	181	15,888
03540	Public Protection-Judicial	D.A.- Statutory Rape Vertical Prosecution Grant	94,753	173	-	43,000	-	174	51,753
03550	Public Protection-Judicial	D.A.- Welfare Fraud	765,277	186	428,555	306,110	30,612	187	-
03541	Public Protection-Judicial	D.A.- Workers Comp Ins. Fraud *	36,350	176	-	36,350	-	177	-
03542	Public Protection-Judicial	D.A.- Auto Insurance Fraud *	36,275	178	-	29,175	-	179	7,100
03510	Public Protection-Judicial	District Attorney	1,726,854	165	-	-	57,261	166	1,669,593
03400	Public Protection-Judicial	Grand Jury	51,330	193	-	-	-	195	51,330
03600	Public Protection-Judicial	Public Defender	1,814,816	196	-	-	-	197	1,814,816
02300	Public Protection-Judicial	Trial Court Operations	1,075,685	190	-	-	-	192	1,075,685
06000	Public Protection-Other Protection	Animal Control	786,404	326	-	-	130,000	328	656,404
03300	Public Protection-Other Protection	County Clerk-Recorder	610,051	312	-	-	2,496,702	314	(1,886,651)
11200	Public Protection-Other Protection	Fish and Game	3,000	337	-	-	2,000	338	1,000
06100	Public Protection-Other Protection	Local Agency Formation Commission	56,400	333	-	-	40,000	334	16,400
06200	Public Protection-Other Protection	Predatory Animal Control	23,227	335	-	-	-	336	23,227
05910	Public Protection-Other Protection	RMA-Planning	1,456,045	317	-	-	475,000	320	981,045
04070	Public Protection-Police Protection	SC-Anti-Drug Program	299,671	229	-	220,000	79,671	230	-
04030	Public Protection-Police Protection	SC-Bass Lake Operations	225,059	211	-	-	225,059	212	-
04054	Public Protection-Police Protection	Sheriff-Chukchansi Indian Casino	347,059	218	-	-	388,706	219	(41,647)
04064	Public Protection-Police Protection	SC-Civil & Court Security Division	772,806	224	-	-	373,000	225	399,806
04075	Public Protection-Police Protection	Gang Task Force	280,840	232	-	-	-	233	280,840
04055	Public Protection-Police Protection	Sheriff-CLEEP Hi-Tech Grant	-	-	-	-	-	-	-
04054	Public Protection-Police Protection	Sheriff-CORPS Program	-	-	-	-	-	-	-
04040	Public Protection-Police Protection	SC-COPS-Community Service Officers	-	-	-	-	-	-	-
04050	Public Protection-Police Protection	SC-COPS-SLESF	187,430	215	-	105,000	-	216	82,430
04090	Public Protection-Police Protection	SC-OCJP - Net Project	60,000	235	-	-	60,000	236	-
04062	Public Protection-Police Protection	SC-Rural Crime Prevention Task Force	218,825	221	-	185,000	33,825	222	-
04000	Public Protection-Police Protection	Sheriff-Coroner	8,413,755	199	-	-	42,250	200	8,371,505
04013	Public Protection-Police Protection	Sheriff-Emergency Services	-	-	-	-	-	-	-
05430	Public Protection-Protective Inspection	Ag. Comm./Pesticide	-	300	-	-	-	301	-
05410	Public Protection-Protective Inspection	Agricultural Comm./W & M	1,340,909	293	-	606,900	180,000	295	554,009
01370	Public Protection-Protective Inspection	RMA-Building Inspection	1,418,764	306	-	-	1,950,000	307	(531,236)

**Exhibit A  
Statement 8  
Gateway Village Specific Plan  
General Fund Contribution Calculation  
February 14, 2007**

Dept Code	Department	Department Expense	06-07 Budget Expenditure	Page No.	2006-07 Revenue			Page No.	06-07 Gen Fund Contribution
					Federal	State	Other		
01375	Public Protection-Protective Inspection	RMA-Fire Preventino for Lan Dev.	245,170	302	-	-	-	303	245,170
11800	Public Ways and Facilities	RMA-Roads and Bridges	14,245,493	340	-	-	14,245,493	343	-
08000	Veterans Service	Veterans Service Officer/Public Guardian/Public Adm	267,786	477	-	-	49,000	478	218,786
<b>\$ 171,900,630</b>						<b>\$ 41,225,283</b>	<b>\$ 29,377,544</b>	<b>\$ 37,047,451</b>	<b>\$ 64,250,352</b>

**Non-General Government (a)**

**Police Protection**  
Public Protection-Police Protection  
Total Police Protection

**Fire Protection**  
Public Protection-Fire Prevention  
Public Protection-Fire Protection  
Total Fire Protection

**Misc.**  
General Relief  
Public Assistance - Other Assistance  
Assistance Programs  
Public Assistance-Administration  
Public Ways and Facilities  
Veterans Service  
Misc.  
Total Misc.

**Health & Sanitation**  
Health & Sanitation

**Other Public Protection**  
Public Protection-Detention&Correction  
Public Protection-Judicial  
Public Protection-Other Protection  
Public Protection-Protective Inspection  
Total Other Public Protection

**Education/Library**  
Education

**Appropriations For Contingencies**  
Total Appropriations For Contingencies

**Subtotal Non-General Government**

**General Government**

**TOTAL**

Detail	Summary	Difference
\$ 10,805,445	\$ 11,029,453	\$ 224,008
\$ 10,805,445	\$ 11,029,453	\$ 224,008
\$ 4,093,254	\$ 4,664,321	\$ 571,067
571,867	-	(571,867)
\$ 4,665,121	\$ 4,664,321	\$ (800)
\$ 961,900	\$ 961,900	\$ -
128,063	128,063	-
29,816,300	29,816,300	-
19,672,714	19,672,714	-
14,245,493	14,245,493	-
267,786	267,786	-
2,060,750	-	(2,060,750)
\$ 67,153,006	\$ 65,092,256	\$ (2,060,750)
\$ 27,404,399	\$ 27,354,399	\$ (50,000)
\$ 18,470,434	\$ 18,645,434	\$ 175,000
8,935,668	8,935,668	-
2,935,127	2,935,127	-
3,004,843	3,004,843	-
\$ 33,346,072	\$ 33,521,072	\$ 175,000
\$ 1,692,910	\$ 1,692,910	\$ -
\$ 5,000,000	\$ 5,000,000	\$ -
\$ 150,066,953	\$ 148,354,411	\$ (1,712,542)
\$ 21,833,677	\$ 21,903,847	\$ 70,170
\$ 171,900,630	\$ 170,258,258	\$ (1,642,372)

**Exhibit B**  
**Statement 1**  
**Gateway Village Specific Plan**  
**Ongoing Fiscal Impact - Constant Dollars**  
**February 14, 2007**

		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>REVENUES</b>											
Gross Secured & Unsecured Property Taxes		\$ -	\$ 71,060	\$ 335,418	\$ 649,040	\$ 1,069,621	\$ 1,467,417	\$ 1,865,213	\$ 2,306,395	\$ 2,704,191	\$ 3,101,987
Property Transfer Tax Revenue		-	2,308	11,358	22,048	34,584	46,684	58,784	71,892	83,992	96,092
Net Sales and Use Tax		-	1,809	8,903	17,282	152,884	288,144	423,405	559,455	694,715	829,976
Licenses, Permits and Franchises		-	279	1,138	2,174	3,538	4,693	5,849	7,331	8,487	9,642
Fines, Forfeitures and Penalties		-	3,286	13,390	25,591	41,638	55,238	68,838	86,283	99,883	113,483
Revenue from Use of Money and Penalties		-	1,287	5,245	10,024	16,309	21,636	26,963	33,796	39,123	44,449
CSA 22 Funding	(1)	232,489	232,489	232,489	232,489	232,489	232,489	232,489	232,489	232,489	232,489
<b>Total</b>		<b>\$232,489</b>	<b>\$ 312,519</b>	<b>\$ 607,940</b>	<b>\$ 958,648</b>	<b>\$ 1,551,064</b>	<b>\$ 2,116,302</b>	<b>\$ 2,681,540</b>	<b>\$ 3,297,642</b>	<b>\$ 3,862,880</b>	<b>\$ 4,428,118</b>
<b>COSTS</b>											
			Per Capita (Ex. A, STMT 6)	Per Acre (Ex. A, STMT 6)							
Police Protection (Ref. Ex. B STMT 2)		\$ -	\$ 137,512	\$ 137,512	\$ 275,025	\$ 550,050	\$ 687,562	\$ 825,074	\$ 1,237,611	\$ 1,375,124	\$ 1,787,661
Fire Protection (Ref. Ex. B STMT 2)	(2)	232,489	780,000	780,000	780,000	900,000	900,000	900,000	900,000	900,000	900,000
Misc - General Relief	\$ 5.81	\$ -	1,661	6,766	12,932	21,090	28,011	34,932	43,797	50,719	57,640
Misc - Other Assistance	0.77	-	221	901	1,722	2,808	3,729	4,651	5,831	6,752	7,674
Misc - Assistance Programs	7.26	-	2,075	8,454	16,158	26,352	35,000	43,648	54,725	63,373	72,021
Misc - Public Assistance-Administration	12.40	-	3,546	14,450	27,617	45,039	59,821	74,603	93,534	108,316	123,097
Misc - Veterans Service	1.32	-	378	1,539	2,941	4,797	6,371	7,945	9,962	11,536	13,110
Misc - Misc.	-	-	-	-	-	-	-	-	-	-	-
<b>Total Miscellaneous</b>	\$ 27.56	\$ 23.41	\$ -	\$ 7,881	\$ 32,110	\$ 61,369	\$ 100,085	\$ 132,932	\$ 165,779	\$ 207,849	\$ 273,543
Health & Sanitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Public Protection	39.87	33.87	-	11,399	46,447	88,770	144,772	192,285	239,797	300,650	348,163
Education/Library	9.40	-	1,256	3,943	12,205	22,182	35,303	46,424	57,544	71,810	82,930
Appropriations For Contingencies	-	-	-	-	-	-	-	-	-	-	-
Road Maintenance	67.41	-	-	6,337	25,818	49,344	80,285	106,508	132,730	166,368	192,590
Subtotal Non-General Government Cost			\$233,745	\$ 947,072	\$ 1,034,092	\$ 1,276,690	\$ 1,810,495	\$ 2,065,711	\$ 2,320,926	\$ 2,884,288	\$ 3,139,503
General Government (Ref. Ex A STMT 8)	8.73%		20,405	82,675	90,272	111,450	158,049	180,328	202,607	251,786	274,065
<b>Total Ongoing Costs</b>			<b>\$254,150</b>	<b>\$ 1,029,748</b>	<b>\$ 1,124,364</b>	<b>\$ 1,388,140</b>	<b>\$ 1,968,544</b>	<b>\$ 2,246,038</b>	<b>\$ 2,523,533</b>	<b>\$ 3,136,074</b>	<b>\$ 3,413,568</b>
Surplus/(Deficit)	(3)	\$ (21,661)	\$ (717,228)	\$ (516,424)	\$ (429,492)	\$ (417,480)	\$ (129,736)	\$ 158,007	\$ 161,568	\$ 449,312	\$ 438,022
Surplus/(Deficit) per Unit		\$ -	\$ (7,630)	\$ (1,348)	\$ (587)	\$ (351)	\$ (82)	\$ 80	\$ 65	\$ 157	\$ 135
Revenue to Cost Ratio		0.91	0.30	0.54	0.69	0.79	0.94	1.06	1.05	1.13	1.11
Fiscal Impact w/o Fire Protection Revenues and Costs	= (3) minus (1) plus (2)	\$ (21,661)	\$ (169,717)	\$ 31,087	\$ 118,019	\$ 250,031	\$ 537,775	\$ 825,518	\$ 829,079	\$ 1,116,823	\$ 1,105,533

**Exhibit B**  
**Statement 1**  
**Gateway Village Specific Plan**  
**Ongoing Fiscal Impact - Constant Dollars**  
**February 14, 2007**

			2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>REVENUES</b>												
Gross Secured & Unsecured Property Taxes			\$ 3,499,782	\$ 3,976,776	\$ 4,480,723	\$ 4,830,077	\$ 5,190,720	\$ 5,537,869	\$ 5,758,595	\$ 5,969,485	\$ 6,138,018	\$ 6,277,061.0
Property Transfer Tax Revenue			108,193	121,712	134,664	144,588	155,282	164,480	171,665	178,523	184,035	188,582
Net Sales and Use Tax			965,236	1,177,074	1,564,554	1,748,418	1,882,576	2,107,378	2,113,010	2,118,385	2,122,706	2,126,270
Licenses, Permits and Franchises			10,798	12,277	13,406	14,315	15,402	16,317	17,178	18,004	18,651	19,186
Fines, Forfeitures and Penalties			127,082	144,493	157,778	168,476	181,272	192,040	202,178	211,897	219,519	225,812
Revenue from Use of Money and Penalties			49,776	56,596	61,799	65,989	71,001	75,219	79,190	82,997	85,982	88,447
CSA 22 Funding	(1)		232,489	232,489	232,489	232,489	232,489	232,489	232,489	232,489	232,489	232,489
<b>Total</b>			<b>\$ 4,993,356</b>	<b>\$ 5,721,417</b>	<b>\$ 6,645,413</b>	<b>\$ 7,204,353</b>	<b>\$ 7,728,741</b>	<b>\$ 8,325,791</b>	<b>\$ 8,574,305</b>	<b>\$ 8,811,781</b>	<b>\$ 9,001,400</b>	<b>\$ 9,157,846</b>
<b>COSTS</b>												
		Per Capita (Ex. A, STMT 6)										
		Per Acre (Ex. A, STMT 6)										
Police Protection (Ref. Ex. B STMT 2)			\$ 1,925,173	\$ 2,200,198	\$ 2,475,223	\$ 2,612,735	\$ 2,750,248	\$ 2,887,760	\$ 3,025,272	\$ 3,300,297	\$ 3,300,297	\$ 3,437,809
Fire Protection (Ref. Ex. B STMT 2)	(2)		900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Misc - General Relief		\$ 5.81	\$ 64,561	\$ 73,438	\$ 80,299	\$ 85,774	\$ 92,289	\$ 97,816	\$ 102,939	\$ 107,850	\$ 111,701	\$ 114,881
Misc - Other Assistance		0.77	8,595	9,777	10,691	11,420	12,287	13,023	13,705	14,359	14,871	15,295
Misc - Assistance Programs		7.26	80,670	91,761	100,334	107,175	115,316	122,221	128,622	134,759	139,571	143,544
Misc - Public Assistance-Administration		12.40	137,879	156,836	171,489	183,181	197,095	208,897	219,839	230,327	238,552	245,343
Misc - Veterans Service		1.32	14,685	16,704	18,264	19,509	20,991	22,248	23,414	24,531	25,407	26,130
Misc - Misc.		-	-	-	-	-	-	-	-	-	-	-
<b>Total Miscellaneous</b>		<b>\$ 27.56</b>	<b>\$ 306,390</b>	<b>\$ 348,516</b>	<b>\$ 381,077</b>	<b>\$ 407,059</b>	<b>\$ 437,978</b>	<b>\$ 464,205</b>	<b>\$ 488,518</b>	<b>\$ 511,825</b>	<b>\$ 530,102</b>	<b>\$ 545,193</b>
Health & Sanitation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Public Protection		39.87	443,189	504,123	551,222	588,805	633,528	671,466	706,634	740,347	766,784	788,613
Education/Library		9.40	105,171	119,408	130,271	139,019	149,482	158,286	166,577	174,524	180,756	185,902
Appropriations For Contingencies		-	-	-	-	-	-	-	-	-	-	-
Road Maintenance		67.41	245,035	278,606	304,221	324,849	349,521	370,283	389,832	408,572	423,267	435,401
Subtotal Non-General Government Cost			\$ 3,924,958	\$ 4,350,850	\$ 4,742,014	\$ 4,972,466	\$ 5,220,756	\$ 5,452,000	\$ 5,676,833	\$ 6,035,565	\$ 6,101,207	\$ 6,292,918
General Government (Ref. Ex A STMT 8)		8.73%	342,632	379,811	413,958	434,075	455,750	475,936	495,563	526,879	532,609	549,345
<b>Total Ongoing Costs</b>			<b>\$ 4,267,591</b>	<b>\$ 4,730,661</b>	<b>\$ 5,155,971</b>	<b>\$ 5,406,542</b>	<b>\$ 5,676,506</b>	<b>\$ 5,927,937</b>	<b>\$ 6,172,397</b>	<b>\$ 6,562,445</b>	<b>\$ 6,633,816</b>	<b>\$ 6,842,263</b>
Surplus/(Deficit)	(3)		\$ 725,765	\$ 990,756	\$ 1,489,442	\$ 1,797,811	\$ 2,052,235	\$ 2,397,855	\$ 2,401,909	\$ 2,249,336	\$ 2,367,584	\$ 2,315,583
Surplus/(Deficit) per Unit			\$ 200	\$ 240	\$ 330	\$ 373	\$ 396	\$ 437	\$ 415	\$ 371	\$ 377	\$ 359
Revenue to Cost Ratio			1.17	1.21	1.29	1.33	1.36	1.40	1.39	1.34	1.36	1.34
Fiscal Impact w/o Fire Protection Revenues and Costs		= (3) minus (1) plus (2)	\$ 1,393,276	\$ 1,658,267	\$ 2,156,953	\$ 2,465,322	\$ 2,719,746	\$ 3,065,366	\$ 3,069,420	\$ 2,916,847	\$ 3,035,095	\$ 2,983,094

**Exhibit B**  
**Statement 1**  
**Gateway Village Specific Plan**  
**Ongoing Fiscal Impact - Constant Dollars**  
**February 14, 2007**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>RESIDENTIAL LAND USES</b>										
<b>Homes Sales</b>										
	Units									
High Density Condos - Homes	400	-	-	-	-	40	40	40	40	40
Medium Density-Attached - Homes 30x120	753	-	36	48	48	48	48	48	48	48
Medium Density-S.F. - Homes 40x120	1,010	-	18	36	48	48	48	48	48	48
Medium Density-S.F. Seniors - Homes 40x110	460	-	20	40	40	40	40	40	40	40
Low to Med. Density S.F. - Homes 50x120	1,180	-	18	36	48	48	48	48	48	48
Low to Med. Density S.F.-Seniors - Homes 50x110	466	-	20	40	40	40	40	40	40	40
Low to Med. Density S.F. - Homes 55x130	897	-	18	36	48	48	48	48	48	48
Low Density S.F. - Custom 75x130	622	-	-	36	48	48	48	48	48	48
	<u>5,788</u>	-	94	260	320	320	360	360	360	360
<b>Lot Sales</b>										
High Density Apartments	330	-	-	-	110	-	-	110	-	-
Low Density S.F. - Custom 100x150	252	-	-	20	20	20	20	20	20	20
Low Density S.F. - Custom 160x225	89	-	-	9	9	9	9	9	9	9
	<u>671</u>	-	-	29	29	139	29	139	29	29
<b>Total Lots and Homes</b>	<b><u>6,459</u></b>	-	<b>94</b>	<b>289</b>	<b>349</b>	<b>459</b>	<b>389</b>	<b>499</b>	<b>389</b>	<b>389</b>
<b>Cumulative Units</b>										
High Density Condos - Homes		-	-	-	-	40	80	120	160	200
Medium Density-Attached - Homes 30x120		-	36	84	132	180	228	276	324	372
Medium Density-S.F. - Homes 40x120		-	18	54	102	150	198	246	294	342
Medium Density-S.F. Seniors - Homes 40x110		-	20	60	100	140	180	220	260	300
Low to Med. Density S.F. - Homes 50x120		-	18	54	102	150	198	246	294	342
Low to Med. Density S.F.-Seniors - Homes 50x110		-	20	60	100	140	180	220	260	300
Low to Med. Density S.F. - Homes 55x130		-	18	54	102	150	198	246	294	342
High Density Apartments		-	-	-	110	110	110	220	220	220
Low Density S.F. - Custom 75x130		-	36	84	132	180	228	276	324	372
Low Density S.F. - Custom 100x150		-	20	40	60	80	100	120	140	160
Low Density S.F. - Custom 160x225		-	9	18	27	36	45	54	63	72
		-	94	383	732	1,191	1,580	1,969	2,468	2,857
<b>Residents (a)</b>										
High Density Condos - Homes		-	-	-	-	122	243	365	487	608
Medium Density-Attached - Homes 30x120		-	110	256	402	548	694	840	986	1,132
Medium Density-S.F. - Homes 40x120		-	55	164	310	456	602	748	894	1,040
Medium Density-S.F. Seniors - Homes 40x110		-	61	183	304	426	548	669	791	913
Low to Med. Density S.F. - Homes 50x120		-	55	164	310	456	602	748	894	1,040
Low to Med. Density S.F.-Seniors - Homes 50x110		-	61	183	304	426	548	669	791	913
Low to Med. Density S.F. - Homes 55x130		-	55	164	310	456	602	748	894	1,040
High Density Apartments		-	-	-	335	335	335	669	669	669
Low Density S.F. - Custom 75x130		-	110	256	402	548	694	840	986	1,132
Low Density S.F. - Custom 100x150		-	61	122	183	243	304	365	426	487
Low Density S.F. - Custom 160x225		-	27	55	82	110	137	164	192	219
<b>Total</b>		-	286	1,165	2,227	3,623	4,806	5,990	7,508	8,691

**Footnotes:**

(a) Assumes 3.04 persons per household for the unincorporated part of the County, per the California Department of Finance, 1-1-06.

**Exhibit B**  
**Statement 1**  
**Gateway Village Specific Plan**  
**Ongoing Fiscal Impact - Constant Dollars**  
**February 14, 2007**

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>RESIDENTIAL LAND USES</b>										
<b>Homes Sales</b>	Units									
High Density Condos - Homes	400	40	40	40	40	-	-	-	-	-
Medium Density-Attached - Homes 30x120	753	48	48	48	48	48	48	45	-	-
Medium Density-S.F. - Homes 40x120	1,010	48	48	48	60	80	72	72	72	72
Medium Density-S.F. Seniors - Homes 40x110	460	40	40	40	-	-	-	-	-	-
Low to Med. Density S.F. - Homes 50x120	1,180	48	48	48	48	110	110	110	98	60
Low to Med. Density S.F.-Seniors - Homes 50x110	466	40	40	40	6	-	-	-	-	-
Low to Med. Density S.F. - Homes 55x130	897	48	48	48	48	60	60	51	48	48
Low Density S.F. - Custom 75x130	622	48	48	48	48	48	10	-	-	-
	5,788	360	360	360	286	354	308	290	278	218
<b>Lot Sales</b>										
High Density Apartments	330	-	110	-	-	-	-	-	-	-
Low Density S.F. - Custom 100x150	252	20	20	20	12	-	-	-	-	-
Low Density S.F. - Custom 160x225	89	9	8	-	-	-	-	-	-	-
	671	29	138	20	20	12	-	-	-	-
<b>Total Lots and Homes</b>	<b>6,459</b>	<b>389</b>	<b>498</b>	<b>380</b>	<b>306</b>	<b>366</b>	<b>308</b>	<b>290</b>	<b>278</b>	<b>218</b>
<b>Cumulative Units</b>										
High Density Condos - Homes	240	280	320	360	400	400	400	400	400	400
Medium Density-Attached - Homes 30x120	420	468	516	564	612	660	708	753	753	753
Medium Density-S.F. - Homes 40x120	438	486	534	582	642	722	794	866	938	1,010
Medium Density-S.F. Seniors - Homes 40x110	380	420	460	460	460	460	460	460	460	460
Low to Med. Density S.F. - Homes 50x120	438	486	534	582	692	802	912	1,022	1,120	1,180
Low to Med. Density S.F.-Seniors - Homes 50x110	380	420	460	466	466	466	466	466	466	466
Low to Med. Density S.F. - Homes 55x130	438	486	534	582	630	690	750	801	849	897
High Density Apartments	220	330	330	330	330	330	330	330	330	330
Low Density S.F. - Custom 75x130	420	468	516	564	612	622	622	622	622	622
Low Density S.F. - Custom 100x150	180	200	220	240	252	252	252	252	252	252
Low Density S.F. - Custom 160x225	81	89	89	89	89	89	89	89	89	89
	3,635	4,133	4,513	4,819	5,185	5,493	5,783	6,061	6,279	6,459
<b>Residents (a)</b>										
High Density Condos - Homes	730	852	973	1,095	1,217	1,217	1,217	1,217	1,217	1,217
Medium Density-Attached - Homes 30x120	1,278	1,424	1,570	1,716	1,862	2,008	2,154	2,291	2,291	2,291
Medium Density-S.F. - Homes 40x120	1,332	1,478	1,624	1,770	1,953	2,196	2,415	2,634	2,853	3,072
Medium Density-S.F. Seniors - Homes 40x110	1,156	1,278	1,399	1,399	1,399	1,399	1,399	1,399	1,399	1,399
Low to Med. Density S.F. - Homes 50x120	1,332	1,478	1,624	1,770	2,105	2,440	2,774	3,109	3,407	3,590
Low to Med. Density S.F.-Seniors - Homes 50x110	1,156	1,278	1,399	1,418	1,418	1,418	1,418	1,418	1,418	1,418
Low to Med. Density S.F. - Homes 55x130	1,332	1,478	1,624	1,770	1,916	2,099	2,282	2,437	2,583	2,729
High Density Apartments	669	1,004	1,004	1,004	1,004	1,004	1,004	1,004	1,004	1,004
Low Density S.F. - Custom 75x130	1,278	1,424	1,570	1,716	1,862	1,892	1,892	1,892	1,892	1,892
Low Density S.F. - Custom 100x150	548	608	669	730	767	767	767	767	767	767
Low Density S.F. - Custom 160x225	246	271	271	271	271	271	271	271	271	271
<b>Total</b>	<b>11,058</b>	<b>12,573</b>	<b>13,729</b>	<b>14,659</b>	<b>15,773</b>	<b>16,710</b>	<b>17,592</b>	<b>18,438</b>	<b>19,101</b>	<b>19,648</b>

**Footnotes:**

(a) Assumes 3.04 persons per household for the unincorporated part of the County, per the California Department of Finance, 1-1-06.

**Exhibit B**  
**Statement 1**  
**Gateway Village Specific Plan**  
**Ongoing Fiscal Impact - Constant Dollars**  
**February 14, 2007**

	Average Home Price	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Cumulative AV</b>											
High Density Condos - Homes	\$ 195,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,800,000	\$ 15,600,000	\$ 23,400,000	\$ 31,200,000	\$ 39,000,000
Medium Density-Attached - Homes 30x120	288,750	-	-	10,395,000	24,255,000	38,115,000	51,975,000	65,835,000	79,695,000	93,555,000	107,415,000
Medium Density-S.F. - Homes 40x120	306,000	-	5,508,000	16,524,000	31,212,000	45,900,000	60,588,000	75,276,000	89,964,000	104,652,000	119,340,000
Medium Density-S.F. Seniors - Homes 40x110	280,500	-	5,610,000	16,830,000	28,050,000	39,270,000	50,490,000	61,710,000	72,930,000	84,150,000	95,370,000
Low to Med. Density S.F. - Homes 50x120	346,500	-	6,237,000	18,711,000	35,343,000	51,975,000	68,607,000	85,239,000	101,871,000	118,503,000	135,135,000
Low to Med. Density S.F.-Seniors - Homes 50x110	346,500	-	6,930,000	20,790,000	34,650,000	48,510,000	62,370,000	76,230,000	90,090,000	103,950,000	117,810,000
Low to Med. Density S.F. - Homes 55x130	399,500	-	7,191,000	21,573,000	40,749,000	59,925,000	79,101,000	98,277,000	117,453,000	136,629,000	155,805,000
High Density Apartments	125,000	-	-	-	-	13,750,000	13,750,000	13,750,000	27,500,000	27,500,000	27,500,000
Low Density S.F. - Custom 75x130	522,500	-	-	18,810,000	43,890,000	68,970,000	94,050,000	119,130,000	144,210,000	169,290,000	194,370,000
Low Density S.F. - Custom 100x150	1,000,000	-	-	20,000,000	40,000,000	60,000,000	80,000,000	100,000,000	120,000,000	140,000,000	160,000,000
Low Density S.F. - Custom 160x225	1,250,000	-	-	11,250,000	22,500,000	33,750,000	45,000,000	56,250,000	67,500,000	78,750,000	90,000,000
<b>Total</b>		<b>\$ -</b>	<b>\$31,476,000</b>	<b>\$154,883,000</b>	<b>\$300,649,000</b>	<b>\$460,165,000</b>	<b>\$613,731,000</b>	<b>\$767,297,000</b>	<b>\$934,613,000</b>	<b>\$1,088,179,000</b>	<b>\$1,241,745,000</b>

<b>Property Tax Revenue</b>	<b>Gen Prop Tax To County (a)</b>											
			2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
High Density Condos - Homes	1.00%	17.04%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,288	\$ 26,577	\$ 39,865	\$ 53,153	\$ 66,442
Medium Density-Attached - Homes 30x120	1.00%	17.04%	-	-	17,709	41,322	64,934	88,547	112,159	135,771	159,384	182,996
Medium Density-S.F. - Homes 40x120	1.00%	17.04%	-	9,384	28,151	53,174	78,197	103,220	128,243	153,266	178,289	203,312
Medium Density-S.F. Seniors - Homes 40x110	1.00%	17.04%	-	9,557	28,672	47,787	66,902	86,017	105,131	124,246	143,361	162,476
Low to Med. Density S.F. - Homes 50x120	1.00%	17.04%	-	10,626	31,877	60,212	88,547	116,881	145,216	173,551	201,886	230,221
Low to Med. Density S.F.-Seniors - Homes 50x110	1.00%	17.04%	-	11,806	35,419	59,031	82,643	106,256	129,868	153,481	177,093	200,706
Low to Med. Density S.F. - Homes 55x130	1.00%	17.04%	-	12,251	36,753	69,422	102,090	134,759	167,428	200,097	232,766	265,435
High Density Apartments	1.00%	17.04%	-	-	-	-	23,425	23,425	46,850	46,850	46,850	46,850
Low Density S.F. - Custom 75x130	1.00%	17.04%	-	-	32,045	74,773	117,500	160,227	202,954	245,682	288,409	331,136
Low Density S.F. - Custom 100x150	1.00%	17.04%	-	-	34,073	68,146	102,218	136,291	170,364	204,437	238,509	272,582
Low Density S.F. - Custom 160x225	1.00%	17.04%	-	-	19,166	38,332	57,498	76,664	95,830	114,996	134,161	153,327
<b>Total Secured</b>	<b>1.00%</b>	<b>17.04%</b>	<b>\$ -</b>	<b>\$ 53,623.7</b>	<b>\$ 263,864.5</b>	<b>\$ 512,196.9</b>	<b>\$ 783,954.4</b>	<b>\$ 1,045,575.1</b>	<b>\$ 1,307,195.9</b>	<b>\$ 1,592,241.8</b>	<b>\$ 1,853,862.6</b>	<b>\$ 2,115,483.3</b>
<b>Total Unsecured</b>		<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Residential Property Tax</b>			<b>\$ -</b>	<b>\$ 53,624</b>	<b>\$ 263,864</b>	<b>\$ 512,197</b>	<b>\$ 783,954</b>	<b>\$ 1,045,575</b>	<b>\$ 1,307,196</b>	<b>\$ 1,592,242</b>	<b>\$ 1,853,863</b>	<b>\$ 2,115,483</b>

<b>Property Transfer Tax Revenue</b>	<b>Factor</b>											
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Residential Property Turnover Rate (b)	13.3%											
Transfer Tax as a % of Price (c)	0.11%											
Property Transfer Tax Passed Through to County (c)	50%											
		<b>\$ -</b>	<b>\$ 2,308</b>	<b>\$ 11,358</b>	<b>\$ 22,048</b>	<b>\$ 33,745</b>	<b>\$ 45,007</b>	<b>\$ 56,268</b>	<b>\$ 68,538</b>	<b>\$ 79,800</b>	<b>\$ 91,061</b>	

**Footnotes:**

- (a) Per Madera County Auditor's Office. Represents average of 1% tax rate allocation for all tax rate areas within project area
- (b) Assumes that on average, property changes ownership once every 7.5 years.
- (c) Per California revenue and tax code sections 11911 through 11929.

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**Gateway Village Specific Plan**  
**Ongoing Fiscal Impact - Constant Dollars**  
**February 14, 2007**

	Average Home Price	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>Cumulative AV</b>											
High Density Condos - Homes	\$ 195,000	\$ 46,800,000	\$ 54,600,000	\$ 62,400,000	\$ 70,200,000	\$ 78,000,000	\$ 78,000,000	\$ 78,000,000	\$ 78,000,000	\$ 78,000,000	\$ 78,000,000
Medium Density-Attached - Homes 30x120	288,750	121,275,000	135,135,000	148,995,000	162,855,000	176,715,000	190,575,000	204,435,000	217,428,750	217,428,750	217,428,750
Medium Density-S.F. - Homes 40x120	306,000	134,028,000	148,716,000	163,404,000	178,092,000	196,452,000	220,932,000	242,964,000	264,996,000	287,028,000	309,060,000
Medium Density-S.F. Seniors - Homes 40x110	280,500	106,590,000	117,810,000	129,030,000	129,030,000	129,030,000	129,030,000	129,030,000	129,030,000	129,030,000	129,030,000
Low to Med. Density S.F. - Homes 50x120	346,500	151,767,000	168,399,000	185,031,000	201,663,000	239,778,000	277,893,000	316,008,000	354,123,000	388,080,000	408,870,000
Low to Med. Density S.F.-Seniors - Homes 50x110	346,500	131,670,000	145,530,000	159,390,000	161,469,000	161,469,000	161,469,000	161,469,000	161,469,000	161,469,000	161,469,000
Low to Med. Density S.F. - Homes 55x130	399,500	174,981,000	194,157,000	213,333,000	232,509,000	251,685,000	275,655,000	299,625,000	319,999,500	339,175,500	358,351,500
High Density Apartments	125,000	27,500,000	41,250,000	41,250,000	41,250,000	41,250,000	41,250,000	41,250,000	41,250,000	41,250,000	41,250,000
Low Density S.F. - Custom 75x130	522,500	219,450,000	244,530,000	269,610,000	294,690,000	319,770,000	324,995,000	324,995,000	324,995,000	324,995,000	324,995,000
Low Density S.F. - Custom 100x150	1,000,000	180,000,000	200,000,000	220,000,000	240,000,000	252,000,000	252,000,000	252,000,000	252,000,000	252,000,000	252,000,000
Low Density S.F. - Custom 160x225	1,250,000	101,250,000	111,250,000	111,250,000	111,250,000	111,250,000	111,250,000	111,250,000	111,250,000	111,250,000	111,250,000
<b>Total</b>		<b>\$1,395,311,000</b>	<b>\$1,561,377,000</b>	<b>\$1,703,693,000</b>	<b>\$1,823,008,000</b>	<b>\$1,957,399,000</b>	<b>\$2,063,049,000</b>	<b>\$2,161,026,000</b>	<b>\$2,254,541,250</b>	<b>\$2,329,706,250</b>	<b>\$2,391,704,250</b>

Property Tax Revenue	Gen Prop Tax											
	To County (a)		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
High Density Condos - Homes	1.00%	17.04%	\$ 79,730	\$ 93,019	\$ 106,307	\$ 119,595	\$ 132,884	\$ 132,884	\$ 132,884	\$ 132,884	\$ 132,884	\$ 132,884
Medium Density-Attached - Homes 30x120	1.00%	17.04%	206,609	230,221	253,833	277,446	301,058	324,671	348,283	370,420	370,420	370,420
Medium Density-S.F. - Homes 40x120	1.00%	17.04%	228,335	253,358	278,381	303,404	334,683	376,388	413,923	451,457	488,992	526,526
Medium Density-S.F. Seniors - Homes 40x110	1.00%	17.04%	181,591	200,706	219,820	219,820	219,820	219,820	219,820	219,820	219,820	219,820
Low to Med. Density S.F. - Homes 50x120	1.00%	17.04%	258,556	286,891	315,226	343,561	408,495	473,429	538,363	603,297	661,148	696,566
Low to Med. Density S.F.-Seniors - Homes 50x110	1.00%	17.04%	224,318	247,930	271,543	275,085	275,085	275,085	275,085	275,085	275,085	275,085
Low to Med. Density S.F. - Homes 55x130	1.00%	17.04%	298,104	330,773	363,442	396,111	428,780	469,616	510,452	545,163	577,832	610,501
High Density Apartments	1.00%	17.04%	46,850	70,275	70,275	70,275	70,275	70,275	70,275	70,275	70,275	70,275
Low Density S.F. - Custom 75x130	1.00%	17.04%	373,863	416,590	459,318	502,045	544,772	553,674	553,674	553,674	553,674	553,674
Low Density S.F. - Custom 100x150	1.00%	17.04%	306,655	340,728	374,800	408,873	429,317	429,317	429,317	429,317	429,317	429,317
Low Density S.F. - Custom 160x225	1.00%	17.04%	172,493	189,530	189,530	189,530	189,530	189,530	189,530	189,530	189,530	189,530
Total Secured	1.00%	17.04%	\$ 2,377,104.1	\$ 2,660,020.4	\$ 2,902,475.3	\$ 3,105,744.8	\$ 3,334,698.3	\$ 3,514,687.6	\$ 3,681,604.9	\$ 3,840,921.0	\$ 3,968,974.9	\$ 4,074,597.0
Total Unsecured		0.00%	-	-	-	-	-	-	-	-	-	-
<b>Total Residential Property Tax</b>			<b>\$ 2,377,104</b>	<b>\$ 2,660,020</b>	<b>\$ 2,902,475</b>	<b>\$ 3,105,745</b>	<b>\$ 3,334,698</b>	<b>\$ 3,514,688</b>	<b>\$ 3,681,605</b>	<b>\$ 3,840,921</b>	<b>\$ 3,968,975</b>	<b>\$ 4,074,597</b>

Property Transfer Tax Revenue	Factor	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Residential Property Turnover Rate (b)	13.3%										
Transfer Tax as a % of Price (c)	0.11%										
Property Transfer Tax Passed Through to County (c)	50%										
		\$ 102,323	\$ 114,501	\$ 124,937	\$ 133,687	\$ 143,543	\$ 151,290	\$ 158,475	\$ 165,333	\$ 170,845	\$ 175,392

**Footnotes:**  
(a) Per Madera County Auditor's Office. Represents average of 1% tax rate allocation for all tax rate areas within project area  
(b) Assumes that on average, property changes ownership once every 7.5 years.  
(c) Per California revenue and tax code sections 11911 through 11929.



**Exhibit B**  
**Statement 1**  
**Gateway Village Specific Plan**  
**Ongoing Fiscal Impact - Constant Dollars**  
**February 14, 2007**

		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>NON-RESIDENTIAL LAND USES</b>											
<b>Commercial/Office</b>											
Acreage (a)	157.3	-	-	-	-	10.0	10.0	10.0	10.0	10.0	10.0
Square Feet (a)	0.25	-	-	-	-	108,900	108,900	108,900	108,900	108,900	108,900
<b>Cumulative</b>											
Acreage	157.3	-	-	-	-	10.0	20.0	30.0	40.0	50.0	60.0
Square Feet		-	-	-	-	108,900	217,800	326,700	435,600	544,500	653,400
<b>Property Tax Revenue</b>											
Total Assessed Value per SF (a)	\$ 105.00	\$ -	\$ -	\$ -	\$ -	\$ 11,434,500	\$ 22,869,000	\$ 34,303,500	\$ 45,738,000	\$ 57,172,500	\$ 68,607,000
Secured PT (b)	0.170%	-	-	-	-	19,480	38,960	58,441	77,921	97,401	116,881
Unsecured PT (c)	10%	-	-	-	-	1,948	3,896	5,844	7,792	9,740	11,688
Total PT		\$ -	\$ -	\$ -	\$ -	\$ 21,428	\$ 42,857	\$ 64,285	\$ 85,713	\$ 107,141	\$ 128,570
<b>Property Transfer Tax Revenue</b>											
Non-Residential Property Turnover Rate (d)	13.33%										
Transfer Tax as a % of Price (e)	0.11%										
Property Transfer Tax Passed Through to County (e)	50.00%										
<b>Total</b>		\$ -	\$ -	\$ -	\$ -	\$ 839	\$ 1,677	\$ 2,516	\$ 3,354	\$ 4,193	\$ 5,031
<b>Indirect Sales Tax</b>											
	Factor										
<b>Average Home Value</b>											
Average Mortgage (20% Down)	80%	\$ -	\$ 334,851	\$ 404,394	\$ 410,723	\$ 386,369	\$ 388,437	\$ 389,689	\$ 378,692	\$ 380,882	\$ 382,546
Annual Mortgage Payment (7.00% & 30 Year)	7%	-	267,881	323,515	328,578	309,095	310,750	311,751	302,954	304,705	306,037
Average Household Income (3:1 Income/Payment) (f)	3	-	21,387	25,828	26,232	24,677	24,809	24,889	24,187	24,327	24,433
Residential Taxable Expenditures (f)	20%	-	64,160	77,485	78,697	74,031	74,427	74,667	72,560	72,980	73,299
Total Taxable Purchases within County (g)	20%	-	1,206,205	5,935,337	11,521,298	17,634,178	23,519,046	29,403,913	35,815,701	41,700,569	47,585,436
Sales Tax Passed Through to County, Applied to Costs	1%	-	241,241	1,187,067	2,304,260	3,526,836	4,703,809	5,880,783	7,163,140	8,340,114	9,517,087
		\$ -	\$ 2,412	\$ 11,871	\$ 23,043	\$ 35,268	\$ 47,038	\$ 58,808	\$ 71,631	\$ 83,401	\$ 95,171
<b>Project Revenue</b>											
	per Capita										
Motor Vehicle In-Lieu Tax	\$ 58.87 see STMT 5	\$ -	\$ 16,833	\$ 68,585	\$ 131,082	\$ 213,277	\$ 282,937	\$ 352,597	\$ 441,955	\$ 511,615	\$ 581,275
Licenses, Permits and Franchises	0.98 see STMT 5	-	279	1,138	2,174	3,538	4,693	5,849	7,331	8,487	9,642
Fines, Forfeitures and Penalties	11.49 see STMT 5	-	3,286	13,390	25,591	41,638	55,238	68,838	86,283	99,883	113,483
Revenue from Use of Money and Penalties	4.50 see STMT 5	-	1,287	5,245	10,024	16,309	21,636	26,963	33,796	39,123	44,449
		\$ -	\$ 21,686	\$ 88,358	\$ 168,872	\$ 274,763	\$ 364,505	\$ 454,247	\$ 569,365	\$ 659,107	\$ 748,849
<b>Direct Sales Tax</b>											
Taxable Retail Comm. SF	90%	\$ -	\$ -	\$ -	\$ -	\$ 98,010	\$ 196,020	\$ 294,030	\$ 392,040	\$ 490,050	\$ 588,060
Taxable Sales per SF (h)	\$ 172	-	-	-	-	16,857,720	33,715,440	50,573,160	67,430,880	84,288,600	101,146,320
Sales Tax allocated to County	1%	\$ -	\$ -	\$ -	\$ -	\$ 168,577	\$ 337,154	\$ 505,732	\$ 674,309	\$ 842,886	\$ 1,011,463

**Footnotes:**

- (a) Per absorption revised in December 2006.  
(b) Per Madera County Auditor's Office. Represents average of 1% tax rate allocation for all tax rate areas within project area.  
(c) Preliminary estimate.  
(d) Assumes that on average, property changes ownership once every 7.5 years.  
(e) Per California revenue and tax code sections 11911 through 11929.  
(f) Estimate based on Consumer Expenditures in 2004 Report, prepared by the U.S. Bureau of Labor Statistics, dated April 2006.  
(g) Preliminary estimate.  
(h) Preliminary estimate assuming Convenience Shopping Center - Other Retail - based on "Dollars & Cents of Shopping Centers: 2004", published by the Urban Land Institute.

**Exhibit B**  
**Statement 1**  
**Gateway Village Specific Plan**  
**Ongoing Fiscal Impact - Constant Dollars**  
**February 14, 2007**

		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>NON-RESIDENTIAL LAND USES</b>											
Commercial/Office											
Acreage (a)	157.3	10.0	16.0	30.0	14.0	10.0	17.3	-	-	-	-
Square Feet (a)	0.25	108,900	174,240	326,700	152,460	108,900	188,397	-	-	-	-
Cumulative											
Acreage	157.3	70.0	86.0	116.0	130.0	140.0	157.3	157.3	157.3	157.3	157.3
Square Feet		762,300	936,540	1,263,240	1,415,700	1,524,600	1,712,997	1,712,997	1,712,997	1,712,997	1,712,997
<b>Property Tax Revenue</b>											
Total Assessed Value per SF (a)	\$ 105.00	\$ 80,041,500	\$ 98,336,700	\$ 132,640,200	\$ 148,648,500	\$ 160,083,000	\$ 179,864,685	\$ 179,864,685	\$ 179,864,685	\$ 179,864,685	\$ 179,864,685
Secured PT (b)	0.170%	136,362	167,530	225,971	253,243	272,723	306,424	306,424	306,424	306,424	306,424
Unsecured PT (c)	10%	13,636	16,753	22,597	25,324	27,272	30,642	30,642	30,642	30,642	30,642
Total PT		\$ 149,998	\$ 184,283	\$ 248,568	\$ 278,567	\$ 299,996	\$ 337,067	\$ 337,067	\$ 337,067	\$ 337,067	\$ 337,067
<b>Property Transfer Tax Revenue</b>											
Non-Residential Property Turnover Rate (d)	13.33%										
Transfer Tax as a % of Price (e)	0.11%										
Property Transfer Tax Passed Through to County (e)	50.00%										
<b>Total</b>		\$ 5,870	\$ 7,211	\$ 9,727	\$ 10,901	\$ 11,739	\$ 13,190	\$ 13,190	\$ 13,190	\$ 13,190	\$ 13,190
<b>Indirect Sales Tax</b>											
	Factor										
Average Home Value											
Average Mortgage (20% Down)	80%	\$ 383,854	\$ 377,783	\$ 377,508	\$ 378,296	\$ 377,512	\$ 375,578	\$ 373,686	\$ 371,975	\$ 371,031	\$ 370,290
Annual Mortgage Payment (7.00% & 30 Year)	7%	307,084	302,226	302,006	302,637	302,009	300,462	298,949	297,580	296,825	296,232
Average Household Income (3:1 Income/Payment) (f)	3	24,516	24,129	24,111	24,161	24,111	23,988	23,867	23,758	23,697	23,650
Residential Taxable Expenditures (f)	20%	73,549	72,386	72,333	72,484	72,334	71,963	71,601	71,273	71,092	70,950
Total Taxable Purchases within County (g)	20%	53,470,304	59,834,190	65,287,941	69,860,262	75,010,316	79,058,975	82,813,593	86,397,231	89,277,660	91,653,512
Sales Tax Passed Through to County, Applied to Costs	1%	10,694,061	11,966,838	13,057,588	13,972,052	15,002,063	15,811,795	16,562,719	17,279,446	17,855,532	18,330,702
		\$ 106,941	\$ 119,668	\$ 130,576	\$ 139,721	\$ 150,021	\$ 158,118	\$ 165,627	\$ 172,794	\$ 178,555	\$ 183,307
<b>Project Revenue</b>											
	per Capita										
Motor Vehicle In-Lieu Tax	\$ 58.87 see STMT 5	\$ 650,935	\$ 740,114	\$ 808,162	\$ 862,959	\$ 928,500	\$ 983,655	\$ 1,035,587	\$ 1,085,369	\$ 1,124,407	\$ 1,156,641
Licenses, Permits and Franchises	0.98 see STMT 5	10,798	12,277	13,406	14,315	15,402	16,317	17,178	18,004	18,651	19,186
Fines, Forfeitures and Penalties	11.49 see STMT 5	127,082	144,493	157,778	168,476	181,272	192,040	202,178	211,897	219,519	225,812
Revenue from Use of Money and Penalties	4.50 see STMT 5	49,776	56,596	61,799	65,989	71,001	75,219	79,190	82,997	85,982	88,447
		\$ 838,591	\$ 953,479	\$ 1,041,145	\$ 1,111,739	\$ 1,196,175	\$ 1,267,230	\$ 1,334,133	\$ 1,398,267	\$ 1,448,560	\$ 1,490,086
<b>Direct Sales Tax</b>											
Taxable Retail Comm. SF	90%	\$ 686,070	\$ 842,886	\$ 1,136,916	\$ 1,274,130	\$ 1,372,140	\$ 1,541,697	\$ 1,541,697	\$ 1,541,697	\$ 1,541,697	\$ 1,541,697
Taxable Sales per SF (h)	\$ 172	118,004,040	144,976,392	195,549,552	219,150,360	236,008,080	265,171,936	265,171,936	265,171,936	265,171,936	265,171,936
Sales Tax allocated to County	1%	\$ 1,180,040	\$ 1,449,764	\$ 1,955,496	\$ 2,191,504	\$ 2,360,081	\$ 2,651,719	\$ 2,651,719	\$ 2,651,719	\$ 2,651,719	\$ 2,651,719

**Footnotes:**

- (a) Per absorption revised in December 2006.  
(b) Per Madera County Auditor's Office. Represents average of 1% tax rate allocation for all tax rate areas within project area.  
(c) Preliminary estimate.  
(d) Assumes that on average, property changes ownership once every 7.5 years.  
(e) Per California revenue and tax code sections 11911 through 11929.  
(f) Estimate based on Consumer Expenditures in 2004 Report, prepared by the U.S. Bureau of Labor Statistics, dated April 2006.  
(g) Preliminary estimate.  
(h) Preliminary estimate assuming Convenience Shopping Center - Other Retail - based on "Dollars & Cents of Shopping Centers: 2004", published by the Urban Land Institute.

**Exhibit B**  
**Statement 2**  
**Gateway Village Specific Plan**  
**Fire Phasing / Police Protection Phasing Analysis- Constant Dollars**  
**February 14, 2007**

**Fire Phasing Analysis**

Year		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Location of Stations		Station 9	New Fac	New Fac	New Fac	New Fac	New Fac	New Fac	New Fac	New Fac	New Fac
Staffing Level		1	2	2	2	3	3	3	3	3	3
Cumulative Lot Sales (Building Permits)		-	94	383	732	1,191	1,580	1,969	2,468	2,857	3,246
Staffing Cost											
One	\$ 232,489	\$ 232,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Two Person Engine Company	780,000	-	780,000	780,000	780,000	-	-	-	-	-	-
Three Person Engine Company	900,000	-	-	-	-	900,000	900,000	900,000	900,000	900,000	900,000
Annual Costs		\$ 232,489	\$ 780,000	\$ 780,000	\$ 780,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000
Funding Source											
1 CSA 22-Benefit B	(a)										
CSA 22	(a)	\$ 142,981	\$ 142,981	\$ 142,981	\$ 142,981	\$ 142,981	\$ 142,981	\$ 142,981	\$ 142,981	\$ 142,981	\$ 142,981
Gen Fund (existing funding level)	(b)	89,508	89,508	89,508	89,508	89,508	89,508	89,508	89,508	89,508	89,508
Subtotal		\$ 232,489	\$ 232,489	\$ 232,489	\$ 232,489	\$ 232,489	\$ 232,489	\$ 232,489	\$ 232,489	\$ 232,489	\$ 232,489
2 Other Benefiting Property Owners											
Gunner Ranch Phase II		-	-	-	-	-	-	-	-	-	-
3 Village of Gateway											
General Fund Contribution	(c)	\$ -	\$ -	\$ 31,087	\$ 118,019	\$ 250,031	\$ 537,775	\$ 825,518	\$ 829,079	\$ 1,116,823	\$ 1,105,533
Subtotal		\$ 232,489	\$ 232,489	\$ 263,576	\$ 350,508	\$ 482,520	\$ 770,264	\$ 1,058,007	\$ 1,061,568	\$ 1,349,312	\$ 1,338,022
Project CFD/CSA Funding											
Surplus (Deficit)		\$ -	\$ (547,511)	\$ (516,424)	\$ (429,492)	\$ (417,480)	\$ (129,736)	\$ 158,007	\$ 161,568	\$ 449,312	\$ 438,022
Surplus (Deficit) per Unit		\$ -	\$ (5,825)	\$ (1,348)	\$ (587)	\$ (351)	\$ (82)	\$ 80	\$ 65	\$ 157	\$ 135

**Footnotes:**

- (a) Per Resolution No. 99-054, Exhibit "B" Resolution Establishing Zone of Benefit "B" of County Service Area No. 22 (Table Mountain) and Establishing Assessments, Fees, and Charges Therein.
- (b) Assumes existing General Fund contribution to Fire Station 9 will continue to fund existing level.
- (c) Ref. Exhibit B STMT 1.

**Exhibit B**  
**Statement 2**  
**Gateway Village Specific Plan**  
**Fire Phasing / Police Protection Phasing Analysis- Constant Dollars**  
**February 14, 2007**

**Fire Phasing Analysis**

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Location of Stations	New Fac	New Fac	New Fac	New Fac	New Fac	New Fac	New Fac	New Fac	New Fac	New Fac
Staffing Level	3	3	3	3	3	3	3	3	3	3
Cumulative Lot Sales (Building Permits)	3,635	4,133	4,513	4,819	5,185	5,493	5,783	6,061	6,279	6,459
Staffing Cost										
One	\$ 232,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Two Person Engine Company	780,000	-	-	-	-	-	-	-	-	-
Three Person Engine Company	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
Annual Costs	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000
Funding Source										
1 CSA 22-Benefit B	(a)									
CSA 22	(a)	\$ 142,981	\$ 142,981	\$ 142,981	\$ 142,981	\$ 142,981	\$ 142,981	\$ 142,981	\$ 142,981	\$ 142,981
Gen Fund (existing funding level)	(b)	89,508	89,508	89,508	89,508	89,508	89,508	89,508	89,508	89,508
Subtotal		\$ 232,489	\$ 232,489	\$ 232,489	\$ 232,489	\$ 232,489	\$ 232,489	\$ 232,489	\$ 232,489	\$ 232,489
2 Other Benefiting Property Owners										
Gunner Ranch Phase II		-	-	-	-	-	-	-	-	-
3 Village of Gateway										
General Fund Contribution	(c)	\$ 1,393,276	\$ 1,658,267	\$ 2,156,953	\$ 2,465,322	\$ 2,719,746	\$ 3,065,366	\$ 3,069,420	\$ 2,916,847	\$ 3,035,095
Subtotal		\$ 1,625,765	\$ 1,890,756	\$ 2,389,442	\$ 2,697,811	\$ 2,952,235	\$ 3,297,855	\$ 3,301,909	\$ 3,149,336	\$ 3,267,584
Project CFD/CSA Funding										
Surplus (Deficit)		\$ 725,765	\$ 990,756	\$ 1,489,442	\$ 1,797,811	\$ 2,052,235	\$ 2,397,855	\$ 2,401,909	\$ 2,249,336	\$ 2,367,584
Surplus (Deficit) per Unit		\$ 200	\$ 240	\$ 330	\$ 373	\$ 396	\$ 437	\$ 415	\$ 371	\$ 377

**Footnotes:**

(a) Per Resolution No. 99-054, Exhibit "B" Resolution Establishing Zone of Benefit "B" of County Service Area No. 22 (Table Mountain) and Establishing Assessments, Fees, and Charges Therein.

(b) Assumes existing General Fund contribution to Fire Station 9 will continue to fund existing level.

(c) Ref. Exhibit B STMT 1.

**Exhibit B**  
**Statement 2**  
**Gateway Village Specific Plan**  
**Fire Phasing / Police Protection Phasing Analysis- Constant Dollars**  
**February 14, 2007**

**Police Protection Phasing**

Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Cumulative Lot Sales (Building Permits)	-	94	383	732	1,191	1,580	1,969	2,468	2,857	3,246
Cumulative Residents	-	286	1,165	2,227	3,623	4,806	5,990	7,508	8,691	9,874
Staffing Service Standard Sworn Officer per 1,000 residents	0.60	0.60	0.70	0.80	0.90	1.00	1.00	1.10	1.10	1.25
Number of Sworn Officers	-	1	1	2	4	5	6	9	10	13
<b>Staffing Expenditure</b>										
Staffing Cost Per Sworn Officer	\$ -	\$ 137,512	\$ 137,512	\$ 275,025	\$ 550,050	\$ 687,562	\$ 825,074	\$ 1,237,611	\$ 1,375,124	\$ 1,787,661
Annual Costs	\$ -	\$ 137,512	\$ 137,512	\$ 275,025	\$ 550,050	\$ 687,562	\$ 825,074	\$ 1,237,611	\$ 1,375,124	\$ 1,787,661

**Footnotes:**

(a) Estimate from County of Madera Recommended Proposed Budget for FY 2006-07. See Exhibit A Statement 7 for detailed calculation.

**Exhibit B**  
**Statement 2**  
**Gateway Village Specific Plan**  
**Fire Phasing / Police Protection Phasing Analysis- Constant Dollars**  
**February 14, 2007**

**Police Protection Phasing**

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027		
Cumulative Lot Sales (Building Permits)	3,635	4,133	4,513	4,819	5,185	5,493	5,783	6,061	6,279	6,459		
Cumulative Residents	11,058	12,573	13,729	14,659	15,773	16,710	17,592	18,438	19,101	19,648		
Staffing Service Standard Sworn Officer per 1,000 residents	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25		
Number of Sworn Officers	14	16	18	19	20	21	22	24	24	25		
<b>Staffing Expenditure</b>												
Staffing Cost Per Sworn Officer	\$ 137,512	(a)	\$ 1,925,173	\$ 2,200,198	\$ 2,475,223	\$ 2,612,735	\$ 2,750,248	\$ 2,887,760	3,025,272	3,300,297	3,300,297	3,437,809
Annual Costs	\$ 1,925,173	\$ 2,200,198	\$ 2,475,223	\$ 2,612,735	\$ 2,750,248	\$ 2,887,760	\$ 3,025,272	\$ 3,300,297	\$ 3,300,297	\$ 3,437,809		

**Footnotes:**

(a) Estimate from County of Madera Recommended Proposed Budget for FY 2006-07. See Exhibit A Statement 7 for detailed calculation.