Appendix F

Public Revenue Analysis

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Memorandum

To:	Al Zelinka, City of Fullerton, Planning Manager Susan Harden, Vice President, RBF Consulting
From:	Stan Hoffman Bravish Mallavarapu
Date:	May 4, 2010
SUBJECT:	Public Revenue Analysis of General Plan Update Incremental Development
SRHA Job No.:	1157

This memorandum presents an analysis of the annually recurring public revenues projected from the incremental residential and non-residential development at build-out under the City of Fullerton's General Plan update. Revenues are projected for the General Plan Focus Areas, as shown in Figure 1; these are areas that contain the projected incremental land uses.

Incremental Land Uses – City Wide Focus Areas

The development description for the total General Plan incremental uses at buildout for the total City General Plan Focus Areas is presented in Table 1.

Residential Units. As shown in Table 1, the General Plan update proposes an increment of 10,184 residential units, including an increase in 909 single family units and 9,410 multi-family units, and decline in 136 commercial residential mixed-use units.

Non-Residential Square Feet. As shown in Table 1, a total of 10.67 million square feet of incremental non-residential uses are shown under the General Plan update. This includes 4.36 million square feet of office use, 2.86 million square feet of commercial-retail and 2.69 million square feet of light industrial uses. Additionally, an increment of 853,972 square feet of educational facilities under College/University and about 30,000 square feet of government facilities are also shown under the General Plan update. A decline of 72,984 square feet of commercial-residential is also noted under the plan.

Incremental Land Uses by Focus Areas

Residential Units. As shown in Table 2, of the proposed increment of 10,184 residential units within the City's Focus Areas, the Harbor Gateway contains a 25.0 percent share followed by the Transportation Center at 15.3 percent and the Education Focus Area at 12.1 percent.

Non-Residential Square Feet. As shown in Table 2, of the total 10.67 million square feet of non-residential uses, nearly 56 percent of the uses are concentrated in these Focus Areas: Southeast Industrial, Education and Harbor Gateway.

Of the total 2.86 million square feet of ***commercial retail***, the Harbor Gateway includes 696,742 square feet (24.3 percent) followed by the Orangethorpe Nodes at 599,954 square feet (20.9 percent) and North Industrial at 362,806 square feet (17.3 percent). These square feet do not include associated parking spaces. Also included within the commercial-retail square feet are two 150-room hotels, one each in the Downtown Focus Area and the Education Focus Area.

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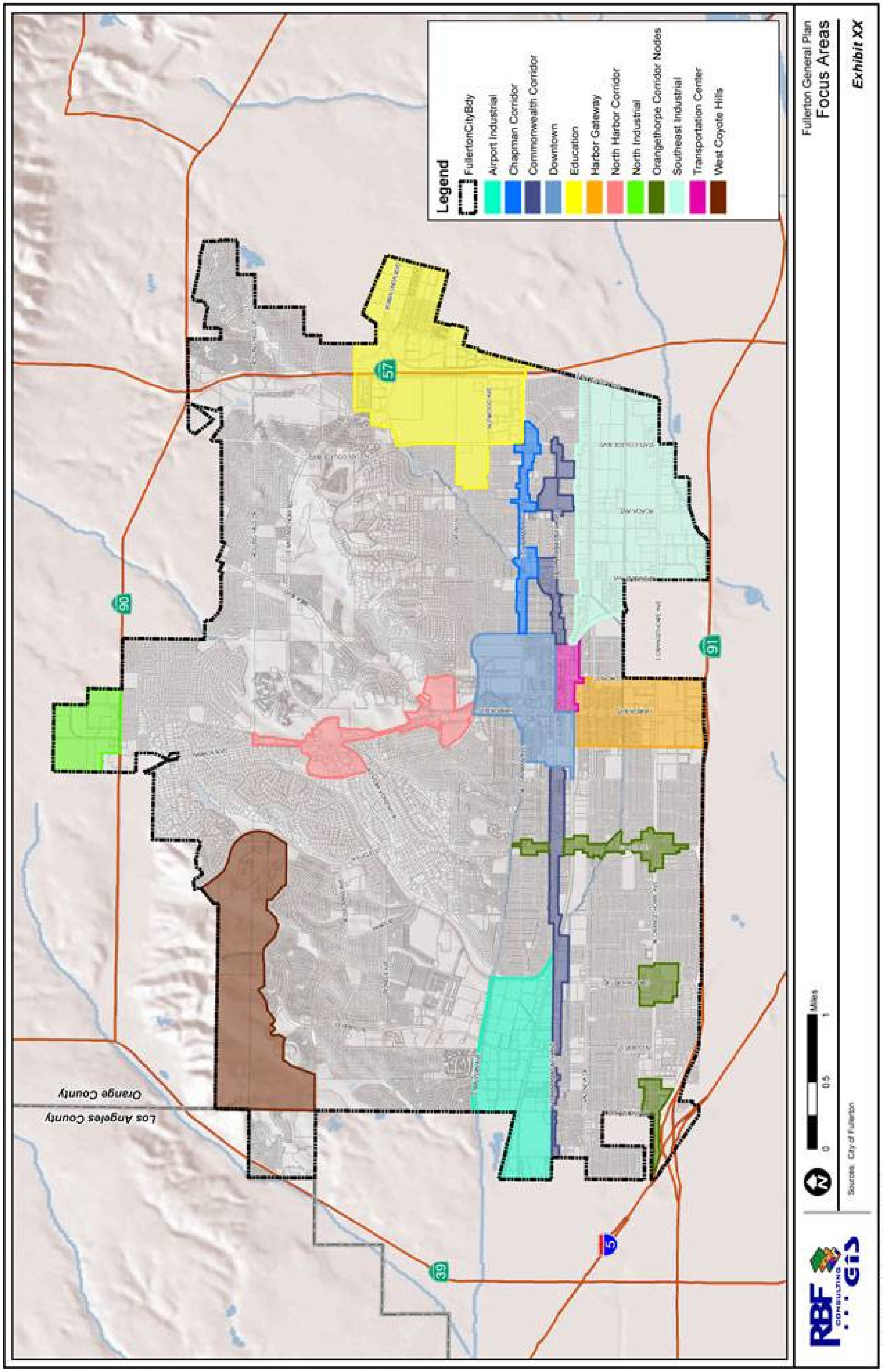
Figure 1
General Plan Focus Areas
General Plan Update
City of Fullerton



Of the total 4.36 million square feet of ***office commercial***, the North Industrial area includes 810,521 square feet (18.6 percent) followed by the Harbor Gateway at 741,707 square feet (17.0 percent) and North Harbor Corridor 362,806 square feet (16.9 percent), as shown in Table 2. These numbers do not include the associated parking square footage.

Among other non-residential uses, the Southwest Industrial area includes nearly 95 percent of the 2.67 million square feet of ***light industrial*** uses under the proposed General Plan update. The proposed 853,972 square feet of ***college/university*** uses are concentrated primarily in the Education area. Also, a net decline of 72,984 square feet in ***commercial-residential*** mixed use is observed within the Downtown area.

Table 1
General Plan Land Use Projections
City of Fullerton

	TOTAL FOCUS AREAS		
	Existing	**Increment**	**Build Out**
Land Use Category	**Dwelling Units or Square Feet**	**Dwelling Units or Square Feet**	**Dwelling Units or Square Feet**
RESIDENTIAL UNITS			
Single Family Residential	1,141	909	2,050
Multifamily Residential	9,408	9,410	18,818
Commerial Residential	679	(136)	543
Dwelling Units	***11,228***	***10,184***	***21,412***
NON-RESIDENTIAL SQUARE FEET			
Commercial-Residential	364,922	(72,984)	291,938
Commercial-Retail	9,213,782	2,855,923	12,069,705
Office	1,193,289	4,359,217	5,552,506
Light Industrial	21,548,780	2,688,005	24,236,785
Airport	275,232	0	275,232
Church	17,934	(10,253)	7,681
College/University	6,737,166	853,972	7,591,138
Government Facilities	344,047	30,124	374,171
School	41,526	0	41,526
Park	60,431	0	60,431
Open Space	0	363	363
Parking Facilities	197,803	(37,545)	160,258
Utilities	125,473	0	125,473
Flood Control	11,432	0	11,432
ROW	0	0	0
Vacant	0	0	0
Square Feet	***40,131,817***	***10,666,821***	***50,798,638***

Source: Stanley R. Hoffman Associates, Inc.
RBF Consulting.
City of Fullerton.

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Table 2
Incremental Development by Focus Areas
General Plan Update
City of Fullerton

	Airport		Chapman Corridor		Commonwealth Corridor		Downtown		Education		Harbor Gateway		North Harbor Corridor		North Industrial		Orangethorpe Nodes		Southeast Industrial		Transportation Center		West Coyote Hills		FOCUS AREA TOTAL	
	Sq Ft	DUs	Sq Ft	DUs	Sq Ft	DUs	Sq Ft	DUs	Sq Ft	DUs	Sq Ft	DUs	Sq Ft	DUs	Sq Ft	DUs	Sq Ft	DUs	Sq Ft	DUs	Sq Ft	DUs	Sq Ft	DUs	Sq Ft	DUs
Single Family Residential	0	8	0	3	0	18	0	41	0	44	0	21	0	2	0	0	0	12	0	0	0	0	0	760	0	909
Multifamily Residential	0	76	0	289	0	459	0	997	0	1,190	0	2,552	0	238	0	1,142	0	707	0	201	0	1,560	0	0	0	9,410
Commercial-Residential	0	0	0	0	0	0	-72,344	-112	0	0	-640	-24	0	0	0	0	0	0	0	0	0	0	0	0	-72,984	-136
Commercial-Retail	-35,519	0	260,993	0	-28,456	0	66,954	0	389,166	0	696,742	0	135,936	0	362,806	0	599,954	0	119,397	0	220,000	0	67,950	0	2,855,923	0
Office	226,300	0	199,567	0	395,401	0	233,451	0	691,403	0	741,707	0	737,100	0	810,521	0	234,792	0	-11,025	0	100,000	0	0	0	4,359,217	0
Light Industrial	61,237	0	-14,333	0	-51,298	0	-37,641	0	0	0	2,527	0	0	0	181,455	0	0	0	2,546,057	0	0	0	0	0	2,688,005	0
Airport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Church	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-10,253	0	-10,253	0
College/University	0	0	0	0	0	0	53,972	0	800,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	853,972	0
Government Facilities	0	0	0	0	14,543	0	3,581	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,000	0	30,124	0
School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Park	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Open Space	0	0	0	0	0	0	1	0	4	0	0	0	2	0	0	0	0	0	0	0	0	0	355	0	363	0
Parking Facilities	0	0	0	0	-6,741	0	-24,860	0	0	0	-1,756	0	-2,131	0	0	0	-2,057	0	0	0	0	0	0	0	-37,545	0
Utilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flood Control	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ROW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vacant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	**252,019**	**84**	**446,227**	**292**	**323,450**	**477**	**223,114**	**926**	**1,880,572**	**1,234**	**1,438,580**	**2,549**	**870,906**	**240**	**1,354,783**	**1,142**	**832,689**	**719**	**2,654,428**	**201**	**320,000**	**1,560**	**70,052**	**760**	**10,666,821**	**10,184**
Percent Share of All Focus Areas	**2.4%**	**0.8%**	**4.2%**	**2.9%**	**3.0%**	**4.7%**	**2.1%**	**9.1%**	**17.6%**	**12.1%**	**13.5%**	**25.0%**	**8.2%**	**2.4%**	**12.7%**	**11.2%**	**7.8%**	**7.1%**	**24.9%**	**2.0%**	**3.0%**	**15.3%**	**0.7%**	**7.5%**	**100.0%**	**100.0%**

Source: Stanley R. Hoffman Associates, Inc.
RBF Consulting.
City of Fullerton.

Market Assumptions

Public revenue impacts of the above land use increments are estimated based on the associated growth in population and employment, incremental property valuation, retail and non-retail sales, and hotel receipts. The socio-economic and market factors used to estimate these growth quantities are summarized in Table 3.

Population and Employment Factors. Incremental residential population is generated from the proposed growth in residential dwelling units under the General Plan using a household size of 2.93 persons per household, as established from the California Department of Finance (DOF) 2009 estimates, as shown in Appendix Table A-1. Jobs growth is associated with non-residential uses based on typical square feet per employee factors by different categories of non-residential uses, as shown in Table 3.

Valuation Rates. Growth in property valuation from the incremental residential and non-residential uses is estimated to calculate the 1 percent property tax accruing to the City's General Fund and the City RDA. The growth in residential valuation is based on market factors including unit prices for single family and multi-family units, while non-residential valuation growth is based on rates per square foot of non-residential uses, as shown in Table 3. Residential valuation unit price rates for future growth are obtained from median single-family and condo sale prices from the February 2010 report of DataQuick DQNews, as shown in Appendix Table A-2. Non-residential rates per square foot for future growth are based on increasing the existing non-residential valuation rates, as calculated from existing land use and valuation information obtained from City Staff, increased by a factor of 1.5. Since the General Plan update also shows declines in residential and non-residential uses, the revenue analysis adjusts for the drop in the existing valuation base at current rates, as calculated from the existing valuation and land use data, as shown in Table 3.

Retail and Non-Retail Sales Performance. Retail and non-retail sales projected from the incremental non-residential uses are based on rates of current sales performance in Fullerton estimated from data obtained from the California State Board of Equalization (SBOE) for the year 2008. The taxable retail sales for the City as reported by the SBOE was adjusted to included the estimated untaxed portion of retail sales, primarily from food stores, as shown in Appendix Table A-3. The adjusted retail sales are spread over the existing base of commercial-retail square feet, estimated from the City employment in 2008, for an estimated $95 per square foot. This adjusted rate reflects the current levels of retail spending per square foot in the City, which is then increased by 1.5 times for the incremental retail sales per foot factor of $142 per square foot, as shown in Table 3. It is also assumed that the composition of the incremental retail uses comprise more of the general merchandise, apparel, furnishings and other specialty retail categories, and therefore resulting in a near 100 percent taxable component of retail sales per square foot. Non-retail sales performance is calculated using the SBOE non-retail taxable sales figures for the City and the existing industrial square feet per General Plan land use data for an estimated $5 per square foot, as shown in Appendix Table A-3, which is increased by a factor of 1.5 for a projected rate of performance of $8 per square foot (rounded), as shown in Table 3.

Hotel Occupancy Receipts. Based on discussions with City Staff, the two potential 150-rooms hotels - Hyatt and Marriot - are assumed to operate at room rates of $120 per night and annual occupancy rates of 70 percent, as shown in Table 3.

Table 3
Socio-Economic and Market Assumptions
City of Fullerton

	Existing	Incremental
POPULATION AND EMPLOYMENT		
Persons per Household [1]	2.93	2.93
Square Feet per Employee [2]		
Commercial-Residential	n/a	400
Commercial-Retail	n/a	450
Office	n/a	300
Light Industrial	n/a	1,000
Airport	n/a	1,500
Church	n/a	500
College/University	n/a	1,500
Government Facilities	n/a	300
LAND USE VALUATION		
Residential Uses (per DU) [3]		
Single Family Residential	$330,000	$430,000
Multifamily Residential	$217,000	$290,000
Commerial Residential	$217,000	$290,000
Non-Residential Uses (per Sq.Ft.) [4]		
Commercial-Residential	$103	$150
Commercial-Retail	$212	$320
Office	$125	$190
Light Industrial	$66	$100
Airport	n/a	n/a
Church	$1,340	n/a
College/University	$125	$190
Government Facilities	$125	$190
SALES PERFORMANCE [5]		
Retail Sales (per Sq.Ft.)	$95	$142
Non-Retail Sales (per Sq.Ft.)	$5	$8
HOTEL PERFORMANCE [6]		
Average Daily Room Rate	$87	$120
Average Annual Occupancy	55%	70%

1. Estimated from the California Department of Finance, E5 report, 2009.
2. Based on typical square feet per employee factors by land use.
3. Existing valuation per units calculated from land use valuation information obtained from the City GIS staff through RBF Consulting. Future incremental valuation is estimated using home prices by type from DQ News, March 2010.
4. Existing non-residential valuation rates based on information obtained from the City GIS staff through RBF Consulting. Valuation factors for incremental non-residential development based on a factor of 1.5 of existing valuation rates.
5. Estimated from the California State Board of Equalization reported retail and non-retail taxable sales information for the City of Fullerton.
6. Current rates of hotel performance are estimated from market survey conducted in February 2010 by Stanley R. Hoffman Associates; future rates are based on discussions with City Staff on the type of potential hotels in the growth increment.

Source: Stanley R. Hoffman Associates, Inc.
RBF Consulting
City of Fullerton, Planning Department, GIS
California Department of Finance (DOF), 2009

Incremental General Fund Revenue Impacts – City-wide Total

The City-wide (total of all General Plan Focus Areas) revenue impacts from incremental residential and non-residential development under the General Plan update are presented in Table 4. Several categories of revenues are projected under this public revenue analysis to the City's General Fund, as shown in the table. Also shown is the revenue accruing to the City's Redevelopment Areas (RDA) from the estimated RDA 1 percent property tax increment. Each of these revenues has a specific basis of projection tied either to population and employment growth, valuation growth by residential and non-residential uses, growth in retail and non-retail sales, or hotel occupancy receipts. A discussion of the above growth numbers is included following the summary discussion of the City-wide revenue analysis and revenue impacts by Focus Areas. The revenue projection factors tied to the above growth numbers are shown in Appendix Table A-4.

As shown in Table 4, a total of $17.10 million of annually recurring revenues are projected to the City General Fund from incremental growth at build-out in constant 2010 dollars. As shown in Figure 2, the largest revenue categories projected to the City General Fund include Property Tax In-lieu of Motor Vehicle License Fee (VLF), Property Tax, Franchise Tax, Property Tax In-lieu of Sales Tax, Transient Occupancy Tax, and Sales and Use Tax. These major revenues are discussed below:

<u>Property Tax</u>. As shown in Table 4, the incremental valuation associated with the incremental residential and non-residential land uses outside the RDA project areas within the City are projected to generate a total of $3.26 million of property tax to the City's General Fund. This is calculated from a total incremental valuation of $2.11 billion, as shown in Table 10. This valuation results in a total of $21.14 million of total property taxes at a 1 percent rate, of which the City General Fund share is estimated at 15.34 percent or $3.26 million.

<u>Property Tax In-Lieu of Motor Vehicle License Fee</u>. As shown in Table 4, about $4.95 million of property tax in lieu of motor vehicle license fee is projected to the City General Fund. These revenues are projected on the basis of increase in assessed valuation associated with the City-wide General Plan Focus Area incremental development. As shown in Appendix Table A-5, these revenues are projected at an adjusted City historic factor of $941 in in-lieu property tax per $ 1.0 million change in assessed valuation.

<u>Sales and Use Tax</u>. These revenues are generated from the growth in taxable retail and non-retail sales within the City. As shown in Table 4, incremental retail uses under the General Plan update generate a total of $2.29 million in retail sales and use tax and the incremental growth in industrial uses generate $237,190 in non-retail sales tax for a total of $2.52 million. The detailed calculations of the retail and non-retail sales and use tax are shown later in Table 10.

Table 4
Projected Annually Recurring Revenues from Incremental Growth at Build-Out
General Plan Update
City of Fullerton
(Constant 2010 Dollars)

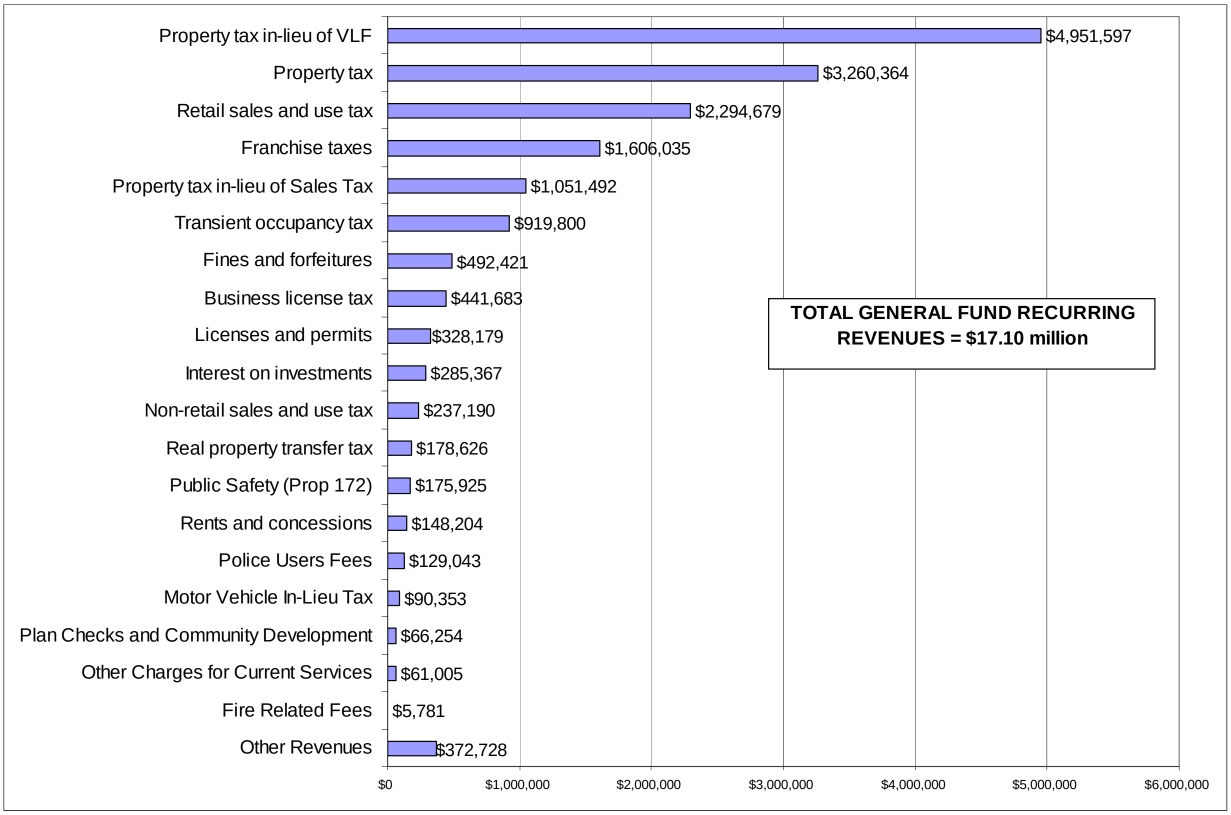
CATEGORY	FOCUS AREA TOTAL	PERCENT SHARE
A. GENERAL FUND		
Annual Recurring Revenues		
Property tax	$3,260,364	19.1%
Property tax in-lieu of VLF	$4,951,597	29.0%
Retail sales and use tax	$2,294,679	13.4%
Non-retail sales and use tax	$237,190	1.4%
Property tax in-lieu of Sales Tax	$1,051,492	6.2%
Public Safety (Prop 172)	$175,925	1.0%
Transient occupancy tax	$919,800	5.4%
Real property transfer tax	$178,626	1.0%
Franchise taxes	$1,606,035	9.4%
Business license tax	$441,683	2.6%
Licenses and permits	$328,179	1.9%
Fines and forfeitures	$492,421	2.9%
Motor Vehicle In-Lieu Tax	$90,353	0.5%
Police Users Fees	$129,043	0.8%
Plan Checks and Community Development	$66,254	0.4%
Fire Related Fees	$5,781	0.0%
Other Charges for Current Services[1]	$61,005	0.4%
Rents and concessions	$148,204	0.9%
Interest on investments	$285,367	1.7%
Other Revenues [2]	$372,728	2.2%
Total Projected Recurring General Fund Revenues	**$17,096,726**	**100.0%**
Percent Share of All Focus Areas	100.0%	
State gasoline tax[3]	$372,728	

1. Calculations showing RDA incremental assessed valuation and calculation of 1 percent property tax increment shown in Appendix Tables A-7 through A-12.

2. In discussions with City RDA Staff, City General Fund passthorugh share of RDA 1 percent property tax increment is estimated at about 15.00 percent.

Sources: Stanley R. Hoffman Associates, Inc.
City of Fullerton, Redevelopment Agency, Redevelopment Director.

Figure 2
Major Annually Recurring Revenues from Incremental Growth at Build-Out
General Plan Update
City of Fullerton
(Constant 2010 Dollars)



Source: Stanley R. Hoffman Associates, Inc.

Franchise Tax. These revenues are generated from fees collected by the City from service providers of electricity, water, cable, refuse and gas that operate within the City. An estimated $1.6 million of franchise tax are projected to the City General Fund from the growth in service provision business activity generated from the incremental growth in service population under the General Plan. As shown later in Table 7, the General Plan is estimated to generate an increment of 41,857 service population.

Transient Occupancy Tax. As shown in Table 4 and Figure 2, a total of $919,800 in annually recurring transient occupancy tax (TOT) is projected to the City General Fund from the growth in hotel receipts. These revenues are calculated based on the City's 10 percent TOT rate on room receipts estimated for the two 150-room hotels projected under the General Plan incremental land uses. The calculation of the estimated annual room receipts and the 10 percent TOT are shown in Appendix Table A-6.

Comparison of General Fund Revenue Structure: 2010-11 City Budget and Projected Revenues

As shown in Table 5, the General Fund revenue structure of the projected incremental growth at build-out under the proposed General Plan is compared to the revenue structure of the City's Adopted 2010-11 Budget.

Adopted 2010-11 Budget. As shown in Table 5, nearly 32 percent of the General Fund revenues in the adopted budget are comprised of Property Tax, followed by Sales and Use Tax at 17.6 percent and Property Tax In-Lieu of VLF at 15.0 percent. Other major revenues include Franchise Tax (8.9 percent) and Property tax In-lieu of Sales Tax (6.6 percent).

General Plan Incremental Revenues. In comparison, as shown in Table 5, Property Tax In-lieu of VLF constitutes the largest revenue category under the incremental land uses, at about nearly 30 percent share of the General Fund annually recurring revenues. This is followed by Property Tax at 19.1 percent share, Sales and Use Tax at 14.8 percent, Franchise Tax at 9.4 percent and Property Tax In-lieu of Sales Tax at 6.2 percent.

Incremental Public Revenue Impacts by Focus Areas

The distribution of projected revenues under the proposed General Plan update to the City General Fund and Redevelopment Agency by Focus Areas is shown in Table 6. Of the projected $17.10 million annually recurring revenues from incremental development at build-out, $3.00 million (17.6 percent share) are generated within the Harbor Gateway followed by North Industrial (15.0 percent), the Education Zone (14.3 percent), the Orangethorpe Nodes (12.0 percent) and the Transportation Center (8.8 percent). The distribution of major revenue categories by Focus Areas is as follows:

Property Tax. Of the total $3.26 million of property tax, the North Industrial Focus Area generates $955,310 (29.3 percent share) followed by West Coyote Hill at $519,964 (15.9 percent), the Orangethorpe Nodes at $409,466 (12.6 percent) and Education Zone at $318,727 (9.8 percent).

Property Tax In-Lieu of Motor Vehicle License Fee. These revenues are tied to growth in assessed valuation. Of the total $4.95 million of property tax in-lieu of VLF, the Harbor Gateway Focus Area generates $1.04 million (21.1 percent share) followed by Education at $726,695 (14.7 percent) and North Industrial at $583,082 (11.8 percent).

Sales and Use Tax. Of the net increase of $2.29 million in retail sales and use tax, Harbor Gateway contributes about $653,765 followed by the Orangethorpe Nodes at $563,810. The net increase in non-retail sales and use tax of $237,190 associated with industrial use is generated primarily within the Southeast Industrial Focus Area.

Franchise Tax. These revenues are tied to growth in service population (resident population and 50 percent employment). Of the total $1.61 million of Franchise Tax, the Harbor Gateway generates $363,767 (22.7 percent share) followed by the Education Focus Area at $209,747 (13.1 percent).

Transient Occupancy Tax. The Downtown and Education Focus Areas contribute equally to the transient occupancy tax revenues total of $919,800.

Table 5
Comparison of Projected Incremental Revenues to Base Year 2010-11 Budget
General Plan Update
City of Fullerton
(Constant 2010 Dollars)

	2010-11 Adopted	Percent Distribution	General Plan Incremental	Percent Distribution
Annual Recurring Revenues				
Property tax	$22,602,000	31.5%	$3,260,364	19.1%
Property tax in-lieu of VLF	$10,767,900	15.0%	$4,951,597	29.0%
Sales and use tax	$12,655,200	17.6%	$2,531,869	14.8%
Property Tax in Lieu of Sales Tax	$4,736,130	6.6%	$1,051,492	6.2%
Public Safety (Prop 172)	$792,400	1.1%	$175,925	1.0%
Transient occupancy tax	$2,063,000	2.9%	$919,800	5.4%
Documentary Stamp Tax	$288,500	0.4%	$178,626	1.0%
Franchise taxes	$6,428,830	8.9%	$1,606,035	9.4%
Business Registration Tax	$1,100,000	1.5%	$441,683	2.6%
Licenses and permits	$1,513,540	2.1%	$328,179	1.9%
Fines and forfeitures	$1,971,120	2.7%	$492,421	2.9%
Motor Vehicle In-Lieu Tax	$416,700	0.6%	$90,353	0.5%
Police Users Fees	$516,550	0.7%	$129,043	0.8%
Plan Checks and Community Development	$372,000	0.5%	$66,254	0.4%
Fire Related Fees	$253,500	0.4%	$5,781	0.0%
Other Charges for Current Services [1]	$244,200	0.3%	$61,005	0.4%
Rents and concessions	$593,250	0.8%	$148,204	0.9%
Interest on investments	$1,199,200	1.7%	$285,367	1.7%
Other Revenues [2]	$3,186,530	4.4%	$372,728	2.2%
Revenues Not Projected [3]	$145,250	0.2%	$0	0.0%
Total Projected Recurring Revenues	**$71,845,800**	**100.0%**	**$17,096,726**	**100.0%**
State Gasoline Tax [4]	$1,719,000		$372,728	

1. Other services include sanitation district fees, overload permits, premium -- plan check and inspection, buiness license review, seismic fees, microfilming fees, sale of maps and publications and miscellaneous filing fees.

2. Includes cost reimbursements and miscellaneous revenues, as shown in the 2010-11 Annual Budget.

3. Revenues not projected in the increment include aircraft taxes, oil extraction tax, fire department lease and prisoners' welfare.

4. State gasoline taxes are earmarked for street-related expenditures.

Source: Stanley R. Hoffman Associates, Inc.
City of Fullerton Annual Budget, 2010-11.

Table 6
Projected Annually Recurring Revenues from Incremental Growth
General Plan Update
City of Fullerton

CATEGORY	Airport Corridor	Chapman Corridor	Commonwealth Corridor	Downtown Area	Education Zone	Harbor Gateway	North Harbor	North Industrial	Orangethorpe Nodes	Southeast Industrial	Transportation Center	West Coyote Hills	FOCUS AREA TOTAL
A. GENERAL FUND													
Annual Recurring Revenues													
Property tax	$61,948	$316,960	$203,831	$26,744	$318,727	$68,299	$246,508	$955,310	$409,466	$18,829	$113,777	$519,964	$3,260,364
Property tax in-lieu of VLF	$63,231	$193,459	$197,162	$328,718	$726,695	$1,043,248	$238,480	$583,082	$420,793	$329,261	$510,103	$317,364	$4,951,597
Retail sales and use tax	($33,379)	$245,270	($26,742)	($187,829)	$228,281	$653,765	$127,747	$340,949	$563,810	$112,204	$206,746	$63,856	$2,294,679
Non-retail sales and use tax	$5,404	($1,265)	($4,527)	($3,321)	$0	$223	$0	$16,012	$0	$224,664	$0	$0	$237,190
Property tax in-lieu of Sales Tax	$8,697	$30,133	$49,283	$95,587	$127,383	$263,211	$24,733	$117,877	$74,284	$20,755	$161,075	$78,473	$1,051,492
Public Safety (Prop 172)	$1,455	$5,042	$8,246	$15,993	$21,312	$44,038	$4,138	$19,722	$12,428	$3,473	$26,949	$13,129	$175,925
Transient occupancy tax	$0	$0	$0	$459,900	$459,900	$0	$0	$0	$0	$0	$0	$0	$919,800
Real property transfer tax	$2,128	$6,586	$7,309	$12,707	$25,229	$38,656	$7,733	$20,673	$14,605	$10,258	$19,876	$12,865	$178,626
Franchise taxes	$23,603	$56,427	$77,684	$118,597	$209,747	$363,767	$79,865	$199,139	$121,482	$75,832	$191,171	$88,721	$1,606,035
Business license tax	$13,539	$22,622	$23,009	$13,901	$68,054	$73,913	$50,709	$67,808	$38,888	$50,995	$15,112	$3,134	$441,683
Licenses and permits	$2,715	$9,405	$15,382	$29,834	$39,757	$82,150	$7,719	$36,790	$23,185	$6,478	$50,273	$24,492	$328,179
Fines and forfeitures	$7,237	$17,301	$23,818	$36,363	$64,310	$111,533	$24,487	$61,057	$37,247	$23,251	$58,614	$27,202	$492,421
Motor Vehicle In-Lieu Tax	$747	$2,589	$4,235	$8,214	$10,946	$22,617	$2,125	$10,129	$6,383	$1,783	$13,841	$6,743	$90,353
Police Users Fees	$1,896	$4,534	$6,242	$9,529	$16,853	$29,228	$6,417	$16,001	$9,761	$6,093	$15,360	$7,129	$129,043
Plan Checks and Community Development	$548	$1,899	$3,105	$6,023	$8,026	$16,585	$1,558	$7,427	$4,681	$1,308	$10,149	$4,945	$66,254
Fire Related Fees	$76	$442	$456	$70	$500	$154	$229	$1,727	$646	$11	$321	$1,150	$5,781
Other Charges for Current Services[1]	$897	$2,143	$2,951	$4,505	$7,967	$13,818	$3,034	$7,564	$4,614	$2,880	$7,262	$3,370	$61,005
Rents and concessions	$2,178	$5,207	$7,169	$10,944	$19,355	$33,568	$7,370	$18,376	$11,210	$6,998	$17,641	$8,187	$148,204
Interest on investments	$2,818	$15,777	$10,458	$17,320	$40,709	$50,110	$14,286	$42,800	$30,212	$15,318	$25,044	$20,515	$285,367
Other Revenues [2]	$3,083	$10,682	$17,470	$33,883	$45,154	$93,302	$8,767	$41,784	$26,332	$7,357	$57,097	$27,817	$372,728
Total Projected Recurring General Fund Revenues	**$168,821**	**$945,212**	**$626,542**	**$1,037,682**	**$2,438,907**	**$3,002,186**	**$855,906**	**$2,564,229**	**$1,810,026**	**$917,748**	**$1,500,413**	**$1,229,053**	**$17,096,726**
Percent Share of All Focus Areas	1.0%	5.5%	3.7%	6.1%	14.3%	17.6%	5.0%	15.0%	10.6%	5.4%	8.8%	7.2%	100.0%
State gasoline tax[3]	$3,083	$10,682	$17,470	$33,883	$45,154	$93,302	$8,767	$41,784	$26,332	$7,357	$57,097	$27,817	$372,728

1. Other services include sanitation district fees, overload permits, premium -- plan check and inspection, buiness license review, seismic fees, microfilming fees, sale of maps and publications, and miscellaneous filing fees.
2. Includes cost reimbursements and miscellaneous revenues, as shown in the Adopted 2010-11 Annual Budget.
3. State gasoline taxes are earmarked for street related expenditures.

Sources: Stanley R. Hoffman Associates, Inc.
City of Fullerton, Fiscal Services Department and City Annual Budget, Adopted 2010-11.

Redevelopment Property Tax Increment and Potential General Fund Pass-through

Valuation associated with incremental residential and non-residential land uses within the RDA project areas of the City is projected at $3.146 billion, as shown in later in Table 10. The estimated RDA incremental valuation is based on the allocation of the proposed General Plan Focus Area incremental land uses at build-out to areas within and outside RDA. This allocation is based on the percent distribution of land acreage within and outside RDA by Focus Areas, as estimated by RBF Consulting and shown in Appendix Table A-7.

The incremental assessed valuation within the RDA generates a total property tax increment of $31.15 million at a 1 percent property tax rate, as shown in Table 7. Of this 2 percent is typically allocated to County administration of the RDA and 20 percent is set-aside for affordable housing projects. In discussions with City RDA staff, it was estimated that about 15 percent share of the 1 percent property tax increment is pass-through to the City of Fullerton General Fund. As shown in Table 7, about $4.72 million of property tax constitutes pass-through to the City's General Fund. Additional pass-through revenues from the 1 percent property tax increment to all other non-RDA agencies are estimated at 19.38 percent or about $6.10 million. The estimates of these other pass-throughs are only preliminary at this time due to uncertainty related to the proposed amendment to the City's merged RDA Project Area. The net annual property tax increment at build-out accruing to the Redevelopment Agency resulting from backing out the above fees, set-asides and pass-throughs are estimated at $13.72 million.

Table 7
Estimated Pass-through Property Tax from RDA to City General Fund
General Plan Update Revenue Analysis
City of Fullerton

RDA PROJECT AREA PROPERTY TAX INCREMENT		
Property Tax Increment at 1% of Assessed Valuation [1]		$31,456,386
	minus	
	County Administration Fee @ 2%	$629,128
	Housing Set-Aside @ 20.0%	$6,291,277
	Pass-Throughs to General Fund [2] @ 15.00%	$4,718,458
	Pass-Throughs to Other Agencies [3] @ 19.38%	$6,096,248
	equals	
Net Annual RDA Property Tax Increment after Buildout		**$13,721,276**

1. Calculations showing RDA incremental assessed valuation and calculation of 1 percent property tax increment shown in Appendix Tables A-7 through A-12.

2. In discussions with City RDA Staff, City General Fund passthrough share of RDA 1 percent property tax increment is estimated at about 15.00 percent.

3. Estimated future pass-throughs to all other agencies are presented here only as preliminary information for the amended merged City-wide RDA project area, based on information provided by the City Redevelopment Agency staff. Recent amendments proposed for the merged RDA, and thereby the associated total pass-throughs, are currently under litigation and therefore uncertain.

Sources: Stanley R. Hoffman Associates, Inc.
City of Fullerton, Redevelopment Agency

General Plan Incremental Socio-Economic Growth Projections

The preceding analysis of the projected revenues to the City's General Fund were based on the growth of population and employment, development valuation, retail and non-retail sales and hotel receipts, as discussed below:

Incremental Population and Employment – City Wide Totals

The incremental population and employment description for the total of the City General Plan Focus Areas is presented in Table 8.

Residential Population. As shown in Table 8, residential population is projected at a City-wide average of 2.93 persons per household. With 10,184 projected incremental dwelling units, the General Plan update proposes an increment of 29,841 residents.

Employment. As shown in Table 8, a total of 24,032 incremental jobs are shown under the General Plan update. This includes 14,531 jobs in office uses, 6,346 jobs in commercial-retail and 2,688 jobs in light industrial uses. Additionally, an increment of 569 jobs at educational facilities under College/University and 100 jobs at government facilities are also shown under the General Plan update.

Service Population. As shown in Table 8, service population is estimated as 100 percent of residential population and 50 percent of employment. A service population of 41,857 is estimated under the General Plan update, with 29,841 attributed to residential population and 12,016 attributed to 50 percent of total employment.

Incremental Population and Employment by Focus Areas

Residential Population. As shown in Table 8, of the proposed increment of 29,841 residents within the City's Focus Areas, the Harbor Gateway contains 7,470 residents (25.0 percent share of total) followed by the Transportation Center with 4,571 residents (15.3 percent) and the Education Focus Area with 3,615 residents (12.1 percent).

Employment. As shown in Table 8, of the total 24,032 incremental jobs under the General Plan update, 11,415 jobs (47.5 percent share of total) are concentrated in the Harbor Gateway, Education and North Industrial Focus Areas taken together. Of the total 6,346 jobs in ***commercial-retail***, the Harbor Gateway includes 1,548 jobs (24.4 percent) followed by the Orangethorpe Nodes with 1,333 jobs (21.0 percent), the Education Focus Area with 865 jobs (13.6 percent) and the North Industrial area with 806 jobs (12.7 percent), as shown in Table 7. Of the total 14,531 jobs in ***office commercial***, the North Industrial area includes 2,702 jobs (18.6 percent) followed by the Harbor Gateway with 2,472 jobs (17.0 percent), North Harbor with 2,457 jobs (16.9 percent) and the Education Focus Area with 2,305 jobs (15.9 percent).

Among other non-residential uses, the Southwest Industrial area includes nearly all of the incremental 2,688 ***light industrial*** jobs. The 569 jobs from the proposed ***college/university*** uses are concentrated primarily in the Education Focus Area, while the net decline of 182 jobs in ***commercial-residential*** mixed use is contained primarily within the Downtown area.

Service Population. As shown in Table 8, the incremental service population of 41,857 is most concentrated in the Harbor Gateway with 9,481 (22.6 percent) followed by the Education Focus Area with 5,467 (13.1 percent), the North Industrial area with 5,190 (12.4 percent) and the Transportation Center with 4,982 (11.9%).

Table 8
Population and Employment Growth by Focus Areas
General Plan Update

City of Fullerton

CATEGORY	Airport Industrial	Chapman Corridor	Commonwealth Corridor	Downtown Area	Education Zone	Harbor Gateway	North Harbor	North Industrial	Orangethorpe Nodes	Southeast Industrial	Transportation Center	West Coyote Hills	FOCUS AREA TOTAL
A. RESIDENTIAL POPULATION [1]	**247**	**855**	**1,399**	**2,713**	**3,615**	**7,470**	**702**	**3,345**	**2,108**	**589**	**4,571**	**2,227**	**29,841**
Share of Focus Area Total	0.8%	2.9%	4.7%	9.1%	12.1%	25.0%	2.4%	11.2%	7.1%	2.0%	15.3%	7.5%	100.0%
B. EMPLOYMENT [2]													
Commercial-Residential	0	0	0	(181)	0	(2)	0	0	0	0	0	0	(182)
Commercial-Retail	(79)	580	(63)	149	865	1,548	302	806	1,333	265	489	151	6,346
Office	754	665	1,318	778	2,305	2,472	2,457	2,702	783	(37)	333	0	14,531
Light Industrial	61	(14)	(51)	(38)	0	3	0	181	0	2,546	0	0	2,688
Airport	0	0	0	0	0	0	0	0	0	0	0	0	0
Church	0	0	0	0	0	0	0	0	0	0	0	(21)	(21)
College/University	0	0	0	36	533	0	0	0	0	0	0	0	569
Government Facilities	0	0	48	12	0	0	0	0	0	0	0	40	100
Employment Total	**737**	**1,231**	**1,252**	**756**	**3,703**	**4,022**	**2,759**	**3,689**	**2,116**	**2,775**	**822**	**170**	**24,032**
Share of Focus Area Total	3.1%	5.1%	5.2%	3.1%	15.4%	16.7%	11.5%	15.4%	8.8%	11.5%	3.4%	0.7%	100.0%
C. SERVICE POPULATION [3]													
Population	247	855	1,399	2,713	3,615	7,470	702	3,345	2,108	589	4,571	2,227	29,841
Employment (@ 50%)	368	615	626	378	1,851	2,011	1,380	1,845	1,058	1,387	411	85	12,016
Service Population	**615**	**1,471**	**2,025**	**3,091**	**5,466**	**9,481**	**2,081**	**5,190**	**3,166**	**1,976**	**4,982**	**2,312**	**41,857**

1. Residential population projected at a City-wide average of 2.93 persons per household and projected incremental dwelling units.
2. Employment projections estimated from incremental non-residential land uses are based on typical square feet per employee factors associated with specific land uses.
3. Service population is estimated as 100 percent of projected residential population and 50 percent of projected employment.

Source: Stanley R. Hoffman Associates, Inc.
RBF Consulting (General Plan Land Uses)

Assessed Valuation of Incremental Development within and outside Redevelopment Areas

Focus Area assessed valuation within and outside City RDA project areas are estimated to reflect the difference in the allocation process of the 1 percent property tax to the City's General Fund versus the Redevelopment Agency. As discussed earlier, the property tax to the City is estimated at 15.34 percent share of the 1 percent property tax from the non-RDA City areas and an average of 15.00 percent share from the City RDA's 1 percent property tax increment.

The proposed General Plan incremental development is allocated to the RDA and Non-RDA areas by Focus Areas based on the estimated percent splits of land acreage between RDA and Non-RDA within the General Plan Focus Areas provided by RBF Consulting, as shown in Appendix Table A-7. The incremental land uses within and outside RDA are summarized in Table 9 and shown in detail in Appendix Tables A-8 and A-9. As shown in Table 9, total growth increment within the Non-RDA areas within the Focus Areas is estimated at 3,821 dwelling units and 3.98 million square feet of non-residential uses, including 1.26 million square feet of commercial-retail, 2.24 million square feet of office and 258,000 square feet of light industrial. In comparison, the total growth increment within the City RDA is estimated at 6,363 dwelling units and 6.69 million square feet of non-residential uses, including 1.59 million square feet of commercial retail, 2.12 million square feet of office and 2.43 million square feet of light industrial.

Table 9
Focus Area Land Uses by RDA and Non-RDA
City of Fullerton

	NON RDA LANDUSES	RDA LAND USES	TOTAL FOCUS AREAS
	Increment	Increment	Increment
Land Use Category	**Dwelling Units or Square Feet**	**Dwelling Units or Square Feet**	**Dwelling Units or Square Feet**
RESIDENTIAL UNITS			
Single Family Residential	802	107	909
Multifamily Residential	3,025	6,385	9,410
Commerial Residential	(7)	(129)	(136)
Dwelling Units	***3,821***	***6,363***	***10,184***
NON-RESIDENTIAL SQUARE FEET			
Commercial-Residential	(3,618)	(69,366)	(72,984)
Commercial-Retail	1,264,110	1,591,813	2,855,923
Office	2,238,948	2,120,269	4,359,217
Light Industrial	258,472	2,429,532	2,688,005
Airport	0	0	0
Church	(10,253)	0	(10,253)
College/University	216,842	637,130	853,972
Government Facilities	21,355	8,770	30,124
School	0	0	0
Park	0	0	0
Open Space	358	5	363
Parking Facilities	(8,124)	(29,421)	(37,545)
Utilities	0	0	0
Flood Control	0	0	0
ROW	0	0	0
Vacant	0	0	0
Square Feet	***3,978,088***	***6,688,733***	***10,666,821***

Source: Stanley R. Hoffman Associates, Inc.
RBF Consulting.
City of Fullerton.

As shown in Table 10, the above incremental development allocated by RDA and Non-RDA is converted to valuation based on the market factors described earlier in Table 2. This results in total valuation of $5.26 billion within all the Focus Areas of the City. Of this, $3.15 billion is estimated within the City's RDA and the remainder $2.11 billion outside the RDA. Residential valuation comprises about $3.09 billion of the total valuation, while $2.17 billion is estimated for non-residential valuation. The estimated distribution of valuation and the 1 percent property tax increment by Focus Areas and within and outside RDA is shown in Appendix Tables A-10 through A-12.

Table 10
Estimated Incremental Assessed Valuation
Focus Area Land Uses by RDA and Non-RDA
City of Fullerton
(Constant 2010 Dollars)

Land Use Category	NON RDA LANDUSES	RDA LAND USES	TOTAL FOCUS AREAS
RESIDENTIAL			
Single Family Residential	$344,880,697	$46,130,919	$391,011,617
Multifamily Residential	$877,362,142	$1,851,574,928	$2,728,937,070
Commerial Residential	($1,412,843)	($28,055,757)	($29,468,600)
Residential Valuation	**$1,220,829,996**	**$1,869,650,090**	**$3,090,480,087**
NON-RESIDENTIAL			
Commercial-Residential	($372,661)	($7,144,732)	($7,517,393)
Commercial-Retail	$408,748,239	$512,056,323	$920,804,562
Office	$425,425,125	$403,542,814	$828,967,939
Light Industrial	$27,498,650	$244,813,044	$272,311,695
Airport	$0	$0	$0
Church	($13,739,020)	$0	($13,739,020)
College/University	$41,199,893	$121,054,787	$162,254,680
Government Facilities	$4,057,370	$1,666,259	$5,723,629
School	$0	$0	$0
Park	$0	$0	$0
Open Space	$0	$0	$0
Parking Facilities	$0	$0	$0
Utilities	$0	$0	$0
Non-Residential Valuation	**$892,817,595**	**$1,275,988,496**	**$2,168,806,091**
TOTAL VALUATION	**$2,113,647,592**	**$3,145,638,586**	**$5,259,286,178**

1. Assessed Valuation alloacted by RDA and Non-RDA calculated by Focus Areas as shown in Appendix Table A-2.

Source: Stanley R. Hoffman Associates, Inc.
RBF Consulting.
City of Fullerton.

Retail and Non-Retail Sales Estimates.

Potential growth household expenditures and business to business transactions, as supported by the General Plan update land use zoning, are estimated to generate retail and non-retail taxable sales. As shown in Table 11, a total increment of 1.47 million square feet of retail uses (after backing out potential commercial services and hotel use square feet) are estimated to generate $208.04 million of taxable retail sales at an estimated $142 per square foot. Using a 1 percent sales tax rate and 10.3 percent on the calculated sales tax for the calculation of use tax generates $2.29 million in retail sales and use tax. Taxable non-retail sales are estimated from the incremental 2.69 million square feet of light industrial uses. Using a factor of $8 per square foot of taxable non-retail sales, an estimated $237,190 of non-retail sales and use tax are estimated from the General Plan incremental growth. The total incremental sales and use tax (retail and non-retail) is estimated at $2.53 million, as shown in Table 11.

Table 11
Estimation of Sales and Use Tax
General Plan Update
City of Fullerton

CATEGORY	FOCUS AREA TOTAL
RETAIL SALES	
INCREMENTAL RETAIL SQUARE FEET	
Commercial Residential (Mixed Use)	(72,984)
Commercial Retail	2,284,738
Less Service Commercial	571,185
Less Hotel	175,500
Net Retail Square Feet	1,465,069
TAXABLE RETAIL SALES @ $142 per square foot [1]	**$208,039,836**
NON-RETAIL SALES	
INCREMENTAL INDUSTRIAL SQUARE FEET	2,688,005
TAXABLE NON RETAIL SALES	
Industrial/Manufacturing @ $8 per Sq.Ft. [1]	**$21,504,036**
TOTAL TAXABLE SALES	**$229,543,872**
SALES TAX CALCULATIONS	
RETAIL SALES TAX (1%)	$2,080,398
USE TAX (10.3% of SALES TAX)	$214,281
RETAIL SALES AND USE TAX	**$2,294,679**
NON-RETAIL SALES TAX (1%)	$215,040
USE TAX (10.3% of SALES TAX)	$22,149
NON-RETAIL SALES AND USE TAX	**$237,190**
TOTAL SALES AND USE TAX	**$2,531,869**

1. Retail and non-retail sales per square foot performance factors are developed historic 2008 data, as shown in Appendix Table A-3, have been increased by an estimated 1.5 times to reflect future growth conditions.

Source: Stanley R. Hoffman Associates, Inc.

APPENDIX A
SUPPORT TABLES AND DOCUMENTATION

Table A-1
General Plan Socio-Economic Assumptions
City of Fullerton, 2008

Assumption	Description
	Population and Housing[1]
137,624	Total Resident Population
3,215	Group Quarters Population
134,409	Total Household Population
47,092	Total Housing Units
27,918	Single Family Units
19,174	Multi-Family Units
45,869	Occupied Housing Units
2.930	Average Household Size
	Employment[2]
59,851	Total Employment
29,926	Employment Weighted at 50%[3]
	Population and Employment
167,550	Service Population (Population + Weighted Employment)

Note: 1. Population and housing estimates are from the California Department of Finance (DOF).
2. The 2009 employment estimate is obtained from the California Employment Development Department
3. The total estimated employment of 28,290 was weighted by 50% to account for the estimated less frequent use of City public services by employment versus population.
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, 2001-2009, with 2000 Benchmark,* Sacramento, California, May 2009
California Employment Development Department, 2009.

Table A-2
Median Home Sale Price
City of Fullerton, February 2010

	Single Family Homes				Condominiums		
Community	**Monthly Number of Sales**	**Median Price ($1,000)**	**Price % Chg from Feb 2009**	**Median Price/ Sq. Ft**	**Monthly Number of Sales**	**Median Price ($1,000)**	**Price % Chg from Feb 2009**
Fullerton							
92831	6	$398	-20.9%	$306	6	$284	24.0%
92832	9	$295	6.3%	$223	3	$90	–
92833	21	$375	7.1%	$276	9	$367	24.8%
92835	11	$665	82.8%	$292	1	$200	-25.9%
Total Fullerton[1]	**47**	**$430**	**21.1%**	**$273**	**19**	**$288**	**18.0%**
Rand 2009[2]	**79**	**$426**	**n/a**	**$276**	**25**	**$277**	**n/a**
Anaheim							
92801	28	$325	21.6%	$263	5	$300	4.3%
92802	16	$358	10.0%	$262	3	$286	0.4%
92804	24	$335	-2.0%	$238	6	$174	31.4%
92805	22	$333	9.0%	$254	9	$190	-25.0%
92806	14	$404	11.3%	$241	0	–	–
Total Anaheim	**104**	**$345**	**10.3%**	**$252**	**23**	**$222**	**-0.6%**
Buena Park							
90620	18	$380	7.2%	$291	0	–	–
90621	18	$334	28.6%	$323	3	$300	13.2%
Total Buena Park	**36**	**$357**	**17.9%**	**$307**	**3**	**$300**	**13.2%**
Brea							
92821	17	$502	-6.2%	$279	0	–	–
92823	3	$680	10.8%	$0	0	–	–
Total Brea	**20**	**$529**	**-3.7%**	**$237**	**0**	**–**	**–**
La Habra							
90631	29	$430	30.3%	$257	8	$185	5.7%
Placentia							
92870	17	$518	-0.3%	$241	5	$250	14.9%

Note:
[1] "Total" medians are weighted averages of individual zipcode medians.
[2] RAND reports the annual average values for 2009. Number of Sales is the average monthly value.

Source: Stanley R. Hoffman Associates, Inc.
DataQuick DQ News, February, 2010.
RAND California Home Prices.

Table A-3
Retail Sales per Square Foot Estimates
City of Fullerton, 2008

A. 2008 Retail and Service Employment

	Employment [1]	Percent Employment	Sq.Ft. per Employee [2]	Estimated Square Feet	Percent Square Feet
Retail	6,732	52.8%	450	3,029,346	66.4%
Restaurant (Estimated)	3,386	26.6%	180	609,454	13.4%
Retail Commercial	***10,118***	**79.3%**	***360***	***3,638,800***	**79.8%**
Service Commercial	2,634	20.7%	350	922,013	20.2%
Total Retail and Services	**12,752**	**100.0%**	**358**	**4,560,812**	**100.0%**

1. Calculated based on employment estimates from the California Employment Development Department (EDD), adjusted for self-employment, as presented in the Fullerton General Plan Update, 2009 background economic report fot the City.
2. These are typical employment intensities by land use, used to establish relative distribution of square feet.

Source: Stanley R. Hoffman Associates, Inc.
California Employment Development Department.

B. 2008 Retail Sales Performance

	Taxed Sales	Non Taxed Sales [2]	Total Sales
Retail Sales 2008 [1]			
Food Stores	$17,505,948	$40,847,212	$58,353,160
All Other Retail Stores	$286,636,859	$0	$286,636,859
Total All Retail Stores	$304,142,807	$40,847,212	$344,990,019
Estimated Square Feet [3]			
Retail Commercial Total			3,638,800
Retail Commercial Performance (sales per sq.ft.)			$95

C. 2008 Non-Retail Sales Performance

Non-Retail Sales 2008 [1]	$105,923,401
Estimated Industrial Square Feet	21,548,780
Industrial sales per sq.ft. [4]	$5

1. Data obtained for the year 2008 from the California State Board of Equalization.
2. It is assumed that 70 percent of food store sales are not taxed.
3. Square feet based on calculation from Panel A.
4. Square Feet based on existing conditions as provided by RBF Consulting.

Source: Stanley R. Hoffman Associates, Inc.
RBF Consulting.
California State Board of Equalization (SBOE)

Table A-4
Revenue Factors
General Plan Update Revenue Analysis
City of Fullerton

Revenue Source	FY 2010-11 Budget	Projection Basis[1]	Projection Factor	
A. GENERAL FUND				
Property Taxes[2]	$22,602,000	Assessed Valuation	15.43%	City share of 1% levy
Pass Through Property Tax Revenue		Assessed Valuation	15.00%	City pass through share from RDA
In Lieu Property Tax (VLF)[3]	$10,767,900	Case Study	$941	per $1,000,000 assessed valuation
Sales and Use Tax	$12,655,200	Taxable Sales	1%	of projected taxable sales
		Use Tax as Percent of Sales Tax	10.3%	of sales tax
Property in Lieu of Sales Tax	$4,736,130	per capita	$35.2	per capita
Public Safety (Prop 172)	$792,400	per capita	$5.9	per capita
Transient Occupancy Tax	$2,063,000	Room Receipts	10.0%	of gross room receipts
Documentary Stamp Tax	$288,500	Property turnover and valuation assumptions	7.0%	Residential turnover rate
			5.0%	Non-Residential turnover rate
			$0.55	per $1,000 assessed valuation
Franchise Fees	$6,428,830	Service Population	$38.37	per service population
Business Registration Tax	$1,100,000	Employment	$18.38	per employee
Licenses and Permits	$1,513,540	Population	$11.00	per capita
Fines and Forfeitures	$1,971,120	Service Population	$11.76	per service population
Motor Vehicle In Lieu Tax	$416,700	Population	$3.03	per capita
Charges for Current Services				
Police Users Fees	$516,550	Service Population	$3.08	per service population
Plan Checks and Community Development	$372,000	Service Population	$2.22	per capita
Fire Related Fees	$253,500	Service Population	$1.51	per unit
Other Charges for Current Services[4]	$244,200	Service Population	$1.46	per service population
Interest on Investment Earnings	$1,199,200	Percent of Recurring Revenues	1.70%	of recurring revenues
Rents & Concessions	$593,250	Service Population	$3.54	per service population
Other Revenues[5]	$3,186,530	Population	$23.15	per Capita
B. GAS TAX FUND (Transfers In)				
State gasoline tax	$1,719,000	Population	$12.49	per capita

Note: 1. For fiscal factors that are based on population and employment, an estimated resident equivalent factor is applied, which represents the total population plus 50% of the total employment estimate.

2. Based on historic data on valuation and property tax the fiscal analysis projects property tax at the Citywide average of 15.43 percent of the basic one percent property tax for development outside redevelopment areas. For development within redevelopment areas, property tax is projected at the basic one percent property tax levy minus 20 percent for for housing set-aside, 15.0 percent pass-throughs to the City General Fund and 19.4 percent to other agencies

3. The State has lowered the MVLF rate, which reduces the amount of MVLF received by cities and counties. However, the State is providing property taxes to offset the MVLF backfill. This amount is estimated to change according to the increased assessed valuation for the City, as shown in Table 4-4.

4. Includes refuse collection charges, crime report copying, fingerprinting, reproduction charges, police false alarm response, accident reports, general services, nuisance reviews, impound fees and crime analysis charges.

5. Includes cost reimbursements and miscellaneous revenues, as shown in the 2010-11 Annual Budget.

Source: Stanley R. Hoffman Associates, Inc.
City of Fullerton*, Adopted Budget, Fiscal Years 2009/2010 & 2010/2011*
State of California, Department of Finance, *E-5 City/County Population and Housing Estimates for Cities, Counties and the State, 2001-2009, with 2000 Benchmark* , Sacramento, May 2009
California Employment Development Department.

Table A-5
Calculation of Property Tax In Lieu of Motor Vehicle License Fee Revenue Factor
General Plan Update Revenue Analysis
City of Fullerton

A. Nominal Dollars

Category	FY 2004-2005	FY 2008-2009	Change
In Lieu Property Tax - VLF	$7,618,373	$10,561,800	$2,943,427
Assessed Valuation	$11,082,235,137	$14,199,340,000	$3,117,104,863

B. Consumer Price Index (CPI)

Category	Year	
	2005	2009
November CPI	196.9	223.2
Change Factor	1.13	1.00

C. Constant Dollars

Category	FY 2004-2005	FY 2008-2009	Change
In Lieu Property Tax - VLF	$8,636,697	$10,561,800	$1,925,103
divided by			
Assessed Valuation (AV)	$12,563,562,443	$14,199,340,000	$1,635,777,557
equals			
VLF Change/AV			$0.0011769
times			
$1,000,000 Assessed Valuation			$1,000,000
equals			
VLF Change per $1,000,000 Change in AV			**$1,177**
Incremental Development VLF Factor [1]			**$941**

1. This factor assumes a 20 percent reduction from the historic VLF Change per million Change in AV factor to reflect the more recent downturn in the local economy; this reduction is considered a reasonable estimate by the consultant.

Sources: Stanley R. Hoffman Associates, Inc.
State Controller's Office, Division of Accounting and Reporting, *Revenue and Taxation Code Section 97.70 (c)1(B)(i) Vehicle License Fee Adjustment Amounts*, 2004-2005
The City of Fullerton, General Fund Revenue Estimate, 2008/2009
Bureau of Labor Statistics (BLS), *Consumer Price Index-All Urban Customers, Los Angeles-Riverside-Orange County, CA*

Table A-6
Calculation of Transient Occupancy Tax
General Plan Update Revenue Analysis
City of Fullerton

CATEGORY	FOCUS AREA TOTAL
Incremental Hotel Rooms	300
Annual Full Occupancy Hotel Receipts @ $120 per night	$13,140,000
Estimated Annual Actual Receipts @ 70% Occupancy	$9,198,000
Estimated Annual Transient Occupancy Tax @ 10 percent Annual Receipts	$919,800

Source: Stanley R. Hoffman Associates, Inc.

Table A-7
Percent of Land Acreage by Focus Area within and outside RDA
General Plan Update Revenue Analysis
City of Fullerton

Focus Area [1]	% in RDA	% Outside RDA
Airport Industrial	40%	60%
Chapman Corridor	0%	100%
Commonwealth Corridor	37%	63%
Downtown	95%	5%
Education	73%	27%
Harbor Gateway	96%	4%
North Harbor Corridor	37%	63%
North Industrial	0%	100%
Orangethorpe Corridor Node:	41%	59%
Southeast Industrial	97%	3%
Transportation Center	86%	14%
West Coyote Hills	0%	100%
Rest of City	7%	93%
Overall	**22%**	**78%**

1. All estimates for the Focus Areas and Overall City total provided by RBF Consulting.

Source: RBF Consulting

Table A-8
Incremental Land Uses by Focus Areas outside RDA
General Plan Update
City of Fullerton

CATEGORY	Airport Industrial	Chapman Corridor	Commonwealth Corridor	Downtown Area	Education Zone	Harbor Gateway	North Harbor	North Industrial	Orangethorpe Nodes	Southeast Industrial	Transportation Center	West Coyote Hills	FOCUS AREA TOTAL
CHANGE IN LANDUSE													
RESIDENTIAL UNITS													
Single Family Residential	5	3	11	2	12	1	1	0	7	(0)	0	760	802
Multifamily Residential	45	289	290	49	318	102	150	1,142	420	7	212	0	3,025
Commercial Residential	0	0	0	(6)	0	(1)	0	0	0	0	0	0	(7)
Units	**50**	**292**	**301**	**46**	**330**	**102**	**151**	**1,142**	**427**	**7**	**212**	**760**	**3,821**
NON-RESIDENTIAL SQUARE FEET													
Commercial-Residential	0	0	0	(3,592)	0	(26)	0	0	0	0	0	0	(3,618)
Commercial-Retail	(21,239)	260,993	(17,956)	3,325	104,180	27,841	85,763	362,806	356,329	4,167	29,951	67,950	1,264,110
Office	135,322	199,567	249,500	11,593	185,090	29,638	465,039	810,521	139,450	(385)	13,614	0	2,238,948
Light Industrial	36,619	(14,333)	(32,369)	(1,869)	0	101	0	181,455	0	88,869	0	0	258,472
Airport	0	0	0	0	0	0	0	0	0	0	0	0	0
Church	0	0	0	0	0	0	0	0	0	0	0	(10,253)	(10,253)
College/University	0	0	0	2,680	214,161	0	0	0	0	0	0	0	216,842
Government Facilities	0	0	9,177	178	0	0	0	0	0	0	0	12,000	21,355
School	0	0	0	0	0	0	0	0	0	0	0	0	0
Park	0	0	0	0	0	0	0	0	0	0	0	0	0
Open Space	0	0	0	0	1	0	1	0	0	0	0	355	358
Parking Facilities	0	0	(4,254)	(1,235)	0	(70)	(1,345)	0	(1,221)	0	0	0	(8,124)
Utilities	0	0	0	0	0	0	0	0	0	0	0	0	0
Flood Control	0	0	0	0	0	0	0	0	0	0	0	0	0
ROW	0	0	0	0	0	0	0	0	0	0	0	0	0
Vacant	0	0	0	0	0	0	0	0	0	0	0	0	0
Square Feet	**150,702**	**446,227**	**204,098**	**11,079**	**503,432**	**57,484**	**549,458**	**1,354,783**	**494,557**	**92,651**	**43,565**	**70,052**	**3,978,088**

Source: Stanley R. Hoffman Associates, Inc.
RBF Consulting.
City of Buena Park.

Table A-9
Incremental Land Uses by Focus Areas within RDA
General Plan Update
City of Fullerton

CATEGORY	Airport Industrial	Chapman Corridor	Commonwealth Corridor	Downtown Area	Education Zone	Harbor Gateway	North Harbor	North Industrial	Orangethorpe Nodes	Southeast Industrial	Transportation Center	West Coyote Hills	FOCUS AREA TOTAL
CHANGE IN RDA LANDUSE													
RESIDENTIAL UNITS													
Single Family Residential	3	0	7	39	32	21	1	0	5	0	0	0	107
Multifamily Residential	31	0	169	947	871	2,450	88	0	287	194	1,348	0	6,385
Commercial Residential	0	0	0	-106	0	-23	0	0	0	0	0	0	-129
Units	34	0	176	880	903	2,447	88	0	292	194	1,348	0	6,363
NON-RESIDENTIAL SQUARE FEET													
Commercial-Residential	0	0	0	-68752	0	-614	0	0	0	0	0	0	(69,366)
Commercial-Retail	-14279	0	-10500	63629	284985	668901	50174	0	243625	115229	190049	0	1,591,813
Office	90978	0	145901	221858	506313	712070	272060	0	95343	-10640	86386	0	2,120,269
Light Industrial	24619	0	-18929	-35772	0	2426	0	0	0	2457188	0	0	2,429,532
Airport	0	0	0	0	0	0	0	0	0	0	0	0	0
Church	0	0	0	0	0	0	0	0	0	0	0	0	0
College/University	0	0	0	51292	585839	0	0	0	0	0	0	0	637,130
Government Facilities	0	0	5366	3403	0	0	0	0	0	0	0	0	8,770
School	0	0	0	0	0	0	0	0	0	0	0	0	0
Park	0	0	0	0	0	0	0	0	0	0	0	0	0
Open Space	0	0	0	1	3	0	1	0	0	0	0	0	5
Parking Facilities	0	0	-2487	-23626	0	-1686	-787	0	-835	0	0	0	(29,421)
Utilities	0	0	0	0	0	0	0	0	0	0	0	0	0
Flood Control	0	0	0	0	0	0	0	0	0	0	0	0	0
ROW	0	0	0	0	0	0	0	0	0	0	0	0	0
Vacant	0	0	0	0	0	0	0	0	0	0	0	0	0
Square Feet	**101,318**	**0**	**119,352**	**212,034**	**1,377,140**	**1,381,097**	**321,448**	**0**	**338,132**	**2,561,777**	**276,435**	**0**	**6,688,733**

Source: Stanley R. Hoffman Associates, Inc.
RBF Consulting.
City of Buena Park.

Table A-10
Incremental Valuation by Focus Area outside RDA
General Plan Update Revenue Analysis
City of Fullerton

A. VALUATION OF NEW NON-RDA DEVELOPMENT	Airport Industrial	Chapman Corridor	Commonwealth Corridor	Downtown Area	Education Zone	Harbor Gateway	North Harbor	North Industrial	Orangethorpe Nodes	Southeast Industrial	Transportation Center	West Coyote Hills	FOCUS AREA TOTAL
RESIDENTIAL													
Single Family Residential	$2,096,328	$1,098,849	$4,892,031	$874,374	$5,082,523	$367,612	$552,216	$0	$3,119,068	$0	$0	$326,800,000	$344,883,001
Multifamily Residential	$13,193,433	$83,892,318	$84,043,545	$14,352,034	$92,348,102	$29,569,970	$43,453,928	$331,071,805	$121,810,914	$2,036,747	$61,589,346	$0	$877,362,142
Commercial Residential	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NEW RES VALUATION	$15,289,761	$84,991,167	$88,935,577	$15,226,409	$97,430,625	$29,937,582	$44,006,144	$331,071,805	$124,929,982	$2,036,747	$61,589,346	$326,800,000	$1,222,245,143
NON-RESIDENTIAL													
Commercial-Residential	$0	$0	$0	$0	$0	$0	$0	$0	$0	0	0	0	$0
Commercial-Retail	$0	$83,517,829	$0	$1,063,944	$33,337,706	$8,909,069	$27,444,096	$116,097,898	$114,025,307	1,333,589	9,584,195	21,744,000	$417,057,631
Office	$25,711,243	$37,917,737	$47,404,910	$2,202,624	$35,167,049	$5,631,144	$88,357,430	$153,999,030	$26,495,416	0	2,586,644	0	$425,473,227
Light Industrial	$3,661,857	$0	$0	$0	$0	$10,096	$0	$18,145,540	$0	8,886,855	0	0	$30,704,348
Airport	$0	$0	$0	$0	$0	$0	$0	$0	$0	0	0	0	$0
Church	$0	$0	$0	$0	$0	$0	$0	$0	$0	0	0	0	$0
College/University	$0	$0	$0	$509,229	$40,690,664	$0	$0	$0	$0	0	0	0	$41,199,893
Government Facilities	$0	$0	$1,743,580	$33,790	$0	$0	$0	$0	$0	0	0	2,280,000	$4,057,370
School	$0	$0	$0	$0	$0	$0	$0	$0	$0	0	0	0	$0
Park	$0	$0	$0	$0	$0	$0	$0	$0	$0	0	0	0	$0
Open Space	$0	$0	$0	$0	$0	$0	$0	$0	$0	0	0	0	$0
Parking Facilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	0	0	0	$0
Utilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	0	0	0	$0
NEW NON-RES VALUATION	$29,373,100	$121,435,566	$49,148,490	$3,809,587	$109,195,418	$14,550,308	$115,801,526	$288,242,468	$140,520,723	$10,220,444	$12,170,839	$24,024,000	$918,492,469
TOTAL NEW VALUATION	**$44,662,861**	**$206,426,733**	**$138,084,066**	**$19,035,995**	**$206,626,043**	**$44,487,890**	**$159,807,670**	**$619,314,273**	**$265,450,705**	**$12,257,191**	**$73,760,185**	**$350,824,000**	**$2,140,737,612**

B. MINUS DECREASE IN BASE NON-RDA VALUE	Airport Industrial	Chapman Corridor	Commonwealth Corridor	Downtown Area	Education Zone	Harbor Gateway	North Harbor	North Industrial	Orangethorpe Nodes	Southeast Industrial	Transportation Center	West Coyote Hills	FOCUS AREA TOTAL
RESIDENTIAL													
Single Family Residential	$0	$0	$0	$0	$0	$0	$0	$0	$0	($2,304)	0	0	($2,304)
Multifamily Residential	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0	0	$0
Commercial Residential	$0	$0	$0	($1,204,738)	$0	($208,104)	$0	$0	$0	$0	0	0	($1,412,843)
DECREASE IN RES VALUATION	$0	$0	$0	($1,204,738)	$0	($208,104)	$0	$0	$0	($2,304)	$0	$0	($1,415,146)
NON-RESIDENTIAL													
Commercial-Residential	$0	$0	$0	($370,027)	$0	($2,634)	$0	$0	$0	0	0	0	($372,661)
Commercial-Retail	($4,502,730)	$0	($3,806,662)	$0	$0	$0	$0	$0	$0	0	0	0	($8,309,392)
Office	$0	$0	$0	$0	$0	$0	$0	$0	$0	(48,103)	0	0	($48,103)
Light Industrial	$0	($945,978)	($2,136,353)	($123,367)	$0	$0	$0	$0	$0	0	0	0	($3,205,698)
Airport	$0	$0	$0	$0	$0	$0	$0	$0	$0	0	0	0	$0
Church	$0	$0	$0	$0	$0	$0	$0	$0	$0	0	0	(13,739,020)	($13,739,020)
College/University	$0	$0	$0	$0	$0	$0	$0	$0	$0	0	0	0	$0
Government Facilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	0	0	0	$0
School	$0	$0	$0	$0	$0	$0	$0	$0	$0	0	0	0	$0
Park	$0	$0	$0	$0	$0	$0	$0	$0	$0	0	0	0	$0
Open Space	$0	$0	$0	$0	$0	$0	$0	$0	$0	0	0	0	$0
Parking Facilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	0	0	0	$0
Utilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	0	0	0	$0
DECREASE IN NON-RES VALUATION	($4,502,730)	($945,978)	($5,943,015)	($493,394)	$0	($2,634)	$0	$0	$0	($48,103)	$0	($13,739,020)	($25,674,873)
TOTAL DECREASE IN VALUATION	**($4,502,730)**	**($945,978)**	**($5,943,015)**	**($1,698,132)**	**$0**	**($210,739)**	**$0**	**$0**	**$0**	**($50,406)**	**$0**	**($13,739,020)**	**($27,090,020)**

C. NET INCREASE IN ALL NON-RDA VALUATION	Airport Industrial	Chapman Corridor	Commonwealth Corridor	Downtown Area	Education Zone	Harbor Gateway	North Harbor	North Industrial	Orangethorpe Nodes	Southeast Industrial	Transportation Center	West Coyote Hills	FOCUS AREA TOTAL
RESIDENTIAL													
Single Family Residential	$2,096,328	$1,098,849	$4,892,031	$874,374	$5,082,523	$367,612	$552,216	$0	$3,119,068	($2,304)	$0	$326,800,000	$344,880,697
Multifamily Residential	$13,193,433	$83,892,318	$84,043,545	$14,352,034	$92,348,102	$29,569,970	$43,453,928	$331,071,805	$121,810,914	$2,036,747	$61,589,346	$0	$877,362,142
Commercial Residential	$0	$0	$0	($1,204,738)	$0	($208,104)	$0	$0	$0	$0	$0	$0	($1,412,843)
NET INCREASE IN RES VALUATION	$15,289,761	$84,991,167	$88,935,577	$14,021,670	$97,430,625	$29,729,477	$44,006,144	$331,071,805	$124,929,982	$2,034,443	$61,589,346	$326,800,000	$1,220,829,996
NON-RESIDENTIAL													
Commercial-Residential	$0	$0	$0	($370,027)	$0	($2,634)	$0	$0	$0	$0	$0	$0	($372,661)
Commercial-Retail	($4,502,730)	$83,517,829	($3,806,662)	$1,063,944	$33,337,706	$8,909,069	$27,444,096	$116,097,898	$114,025,307	$1,333,589	$9,584,195	$21,744,000	$408,748,239
Office	$25,711,243	$37,917,737	$47,404,910	$2,202,624	$35,167,049	$5,631,144	$88,357,430	$153,999,030	$26,495,416	($48,103)	$2,586,644	$0	$425,425,125
Light Industrial	$3,661,857	($945,978)	($2,136,353)	($123,367)	$0	$10,096	$0	$18,145,540	$0	$8,886,855	$0	$0	$27,498,650
Airport	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Church	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($13,739,020)	($13,739,020)
College/University	$0	$0	$0	$509,229	$40,690,664	$0	$0	$0	$0	$0	$0	$0	$41,199,893
Government Facilities	$0	$0	$1,743,580	$33,790	$0	$0	$0	$0	$0	$0	$0	$2,280,000	$4,057,370
School	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Park	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Open Space	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Parking Facilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NET INCREASE IN NON-RES VALUATION	$24,870,370	$120,489,588	$43,205,474	$3,316,193	$109,195,418	$14,547,674	$115,801,526	$288,242,468	$140,520,723	$10,172,341	$12,170,839	$10,284,980	$892,817,595
TOTAL NET INCREASE IN NON-RDA VALUATION	**$40,160,132**	**$205,480,755**	**$132,141,051**	**$17,337,863**	**$206,626,043**	**$44,277,151**	**$159,807,670**	**$619,314,273**	**$265,450,705**	**$12,206,784**	**$73,760,185**	**$337,084,980**	**$2,113,647,592**

Source: Stanley R. Hoffman Associates, Inc.

Table A-11
Incremental Valuation by Focus Area within RDA
General Plan Update Revenue Analysis
City of Fullerton

A. VALUATION OF NEW RDA DEVELOPMENT	Airport Industrial	Chapman Corridor	Commonwealth Corridor	Downtown Area	Education Zone	Harbor Gateway	North Harbor	North Industrial	Orangethorpe Nodes	Southeast Industrial	Transportation Center	West Coyote Hills	FOCUS AREA TOTAL
RESIDENTIAL UNITS													
Single Family Residential	$1,409,374	$0	$2,860,744	$16,733,465	$13,903,245	$8,832,198	$323,061	$0	$2,132,528	$0	$0	$0	$46,194,615
Multifamily Residential	$8,870,023	$0	$49,146,673	$274,664,224	$252,618,290	$710,444,969	$25,421,726	$0	$83,282,951	$56,315,419	$390,810,654	$0	$1,851,574,928
Commercial Residential	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NEW RES VALUATION	$10,279,396	$0	$52,007,417	$291,397,690	$266,521,535	$719,277,167	$25,744,788	$0	$85,415,479	$56,315,419	$390,810,654	$0	$1,897,769,544
NON-RESIDENTIAL SQUARE FEET													
Commercial-Residential	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Commercial-Retail	$0	$0	$0	$20,361,379	$91,195,315	$214,048,342	$16,055,541	$0	$77,959,878	$36,873,321	$60,815,805	$0	$456,493,776
Office	$17,285,819	$0	$27,721,268	$42,153,058	$96,199,484	$135,293,261	$51,691,493	$0	$18,115,097	$0	$16,413,356	$0	$388,459,480
Light Industrial	$2,461,888	$0	$0	$0	$0	$242,563	$0	$0	$0	$245,718,835	$0	$0	$248,423,285
Airport	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Church	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
College/University	$0	$0	$0	$9,745,451	$111,309,336	$0	$0	$0	$0	$0	$0	$0	$121,054,787
Government Facilities	$0	$0	$1,019,604	$646,655	$0	$0	$0	$0	$0	$0	$0	$0	$1,666,259
School	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Park	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Open Space	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Parking Facilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NEW NON-RES VALUATION	**$19,747,707**	**$0**	**$28,740,872**	**$72,906,543**	**$298,704,136**	**$349,584,166**	**$67,747,034**	**$0**	**$96,074,974**	**$282,592,156**	**$77,229,161**	**$0**	**$1,216,097,588**
TOTAL NEW RDA VALUATION	**$30,027,103**	**$0**	**$80,748,289**	**$364,304,233**	**$565,225,670**	**$1,068,861,333**	**$93,491,821**	**$0**	**$181,490,453**	**$338,907,575**	**$468,039,815**	**$0**	**$3,113,867,132**

B. MINUS DECREASE IN BASE RDA VALUE	Airport Industrial	Chapman Corridor	Commonwealth Corridor	Downtown Area	Education Zone	Harbor Gateway	North Harbor	North Industrial	Orangethorpe Nodes	Southeast Industrial	Transportation Center	West Coyote Hills	FOCUS AREA TOTAL
RESIDENTIAL UNITS													
Single Family Residential	$0	$0	$0	$0	$0	$0	$0	$0	$0	($63,696)	$0	$0	($63,696)
Multifamily Residential	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Commercial Residential	$0	$0	$0	($23,055,862)	$0	($4,999,896)	$0	$0	$0	$0	$0	$0	($28,055,757)
DECREASE IN RES VALUATION	**$0**	**$0**	**$0**	**($23,055,862)**	**$0**	**($4,999,896)**	**$0**	**$0**	**$0**	**($63,696)**	**$0**	**$0**	**($28,119,454)**
NON-RESIDENTIAL SQUARE FEET													
Commercial-Residential	$0	$0	$0	($7,081,446)	$0	($63,286)	$0	$0	$0	$0	$0	$0	($7,144,732)
Commercial-Retail	($3,027,211)	$0	($2,226,046)	$0	$0	$0	$0	$0	$0	$0	$0	$0	($5,253,257)
Office	$0	$0	$0	$0	$0	$0	$0	$0	$0	($1,330,022)	$0	$0	($1,330,022)
Light Industrial	$0	$0	($1,249,289)	($2,360,952)	$0	$0	$0	$0	$0	$0	$0	$0	($3,610,241)
Airport	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Church	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
College/University	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Government Facilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
School	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Park	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Open Space	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Parking Facilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
DECREASE IN NON-RES VALUATION	($3,027,211)	$0	($3,475,335)	($9,442,399)	$0	($63,286)	$0	$0	$0	($1,330,022)	$0	$0	($17,338,253)
TOTAL DECREASE IN RDA VALUATION	**($3,027,211)**	**$0**	**($3,475,335)**	**($32,498,260)**	**$0**	**($5,063,181)**	**$0**	**$0**	**$0**	**($1,393,719)**	**$0**	**$0**	**($45,457,706)**

C. NET INCREASE IN RDA VALUATION	Airport Industrial	Chapman Corridor	Commonwealth Corridor	Downtown Area	Education Zone	Harbor Gateway	North Harbor	North Industrial	Orangethorpe Nodes	Southeast Industrial	Transportation Center	West Coyote Hills	FOCUS AREA TOTAL
RESIDENTIAL													
Single Family Residential	$1,409,374	$0	$2,860,744	$16,733,465	$13,903,245	$8,832,198	$323,061	$0	$2,132,528	($63,696)	$0	$0	$46,130,919
Multifamily Residential	$8,870,023	$0	$49,146,673	$274,664,224	$252,618,290	$710,444,969	$25,421,726	$0	$83,282,951	$56,315,419	$390,810,654	$0	$1,851,574,928
Commercial Residential	$0	$0	$0	($23,055,862)	$0	($4,999,896)	$0	$0	$0	$0	$0	$0	($28,055,757)
NET INCREASE IN RES VALUATION	**$10,279,396**	**$0**	**$52,007,417**	**$268,341,828**	**$266,521,535**	**$714,277,271**	**$25,744,788**	**$0**	**$85,415,479**	**$56,251,722**	**$390,810,654**	**$0**	**$1,869,650,090**
NON-RESIDENTIAL													
Commercial-Residential	$0	$0	$0	($7,081,446)	$0	($63,286)	$0	$0	$0	$0	$0	$0	($7,144,732)
Commercial-Retail	($3,027,211)	$0	($2,226,046)	$20,361,379	$91,195,315	$214,048,342	$16,055,541	$0	$77,959,878	$36,873,321	$60,815,805	$0	$512,056,323
Office	$17,285,819	$0	$27,721,268	$42,153,058	$96,199,484	$135,293,261	$51,691,493	$0	$18,115,097	($1,330,022)	$16,413,356	$0	$403,542,814
Light Industrial	$2,461,888	$0	($1,249,289)	($2,360,952)	$0	$242,563	$0	$0	$0	$245,718,835	$0	$0	$244,813,044
Airport	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Church	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
College/University	$0	$0	$0	$9,745,451	$111,309,336	$0	$0	$0	$0	$0	$0	$0	$121,054,787
Government Facilities	$0	$0	$1,019,604	$646,655	$0	$0	$0	$0	$0	$0	$0	$0	$1,666,259
School	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Park	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Open Space	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Parking Facilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Utilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NET INCREASE IN NON-RES VALUATION	**$16,720,496**	**$0**	**$25,265,537**	**$63,464,145**	**$298,704,136**	**$349,520,880**	**$67,747,034**	**$0**	**$96,074,974**	**$281,262,134**	**$77,229,161**	**$0**	**$1,275,988,496**
TOTAL NET INCREASE IN RDA VALUATION	**$26,999,892**	**$0**	**$77,272,955**	**$331,805,973**	**$565,225,670**	**$1,063,798,151**	**$93,491,821**	**$0**	**$181,490,453**	**$337,513,856**	**$468,039,815**	**$0**	**$3,145,638,586**

Source: Stanley R. Hoffman Associates, Inc.

Table A-12
Incremental RDA and Non-RDA Property Tax by Focus Areas
General Plan Update
City of Fullerton

CATEGORY	Airport Industrial	Chapman Corridor	Commonwealth Corridor	Downtown Area	Education Zone	Harbor Gateway	North Harbor	North Industrial	Orangethorpe Nodes	Southeast Industrial	Transportation Center	West Coyote Hills	FOCUS AREA TOTAL
NET INCREASE IN ASSESSED VALUATION [1]													
OUTSIDE RDA	$40,160,132	$205,480,755	$132,141,051	$17,337,863	$206,626,043	$44,277,151	$159,807,670	$619,314,273	$265,450,705	$12,206,784	$73,760,185	$337,084,980	$2,113,647,592
WITHIN RDA	$26,999,892	$0	$77,272,955	$331,805,973	$565,225,670	$1,063,798,151	$93,491,821	$0	$181,490,453	$337,513,856	$468,039,815	$0	$3,145,638,586
TOTAL	**$67,160,023**	**$205,480,755**	**$209,414,006**	**$349,143,836**	**$771,851,713**	**$1,108,075,302**	**$253,299,492**	**$619,314,273**	**$446,941,158**	**$349,720,640**	**$541,800,000**	**$337,084,980**	**$5,259,286,178**
NET INCREASE IN 1% PROPERTY TAX [2]													
OUTSIDE RDA	$401,601	$2,054,808	$1,321,411	$173,379	$2,066,260	$442,772	$1,598,077	$6,193,143	$2,654,507	$122,068	$737,602	$3,370,850	$21,136,476
WITHIN RDA	$269,999	$0	$772,730	$3,318,060	$5,652,257	$10,637,982	$934,918	$0	$1,814,905	$3,375,139	$4,680,398	$0	$31,456,386
TOTAL	**$671,600**	**$2,054,808**	**$2,094,140**	**$3,491,438**	**$7,718,517**	**$11,080,753**	**$2,532,995**	**$6,193,143**	**$4,469,412**	**$3,497,206**	**$5,418,000**	**$3,370,850**	**$52,592,862**

1. Calculated from the analysis of incremental valuation by Focus Area land use categories allocated to RDA and non-RDA.

2. Calculated as 1 percent of the incremental assessed valuation.

Source: Stanley R. Hoffman Associates, Inc.

APPENDIX B
PERSONS AND AGENCIES CONTACTED

CITY OF FULLERTON

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