

## CHAPTER 4 CITY OF CORONA FISCAL ASSUMPTIONS

This chapter includes the revenue and cost assumptions for the Temescal Canyon Annexation Area fiscal analysis. General City demographic and employment assumptions used for calculating fiscal factors are first presented. The revenue assumptions for projecting recurring revenues are then presented followed by the cost assumptions for projecting recurring costs. Revenue and cost assumptions are based on the *City of Corona, Fiscal Year 2012-13 Adopted Annual Budget*, with adjustments based on discussions with key City staff, and the general assumptions presented in this chapter.

### 4.1 City General Assumptions

The general assumptions used in the fiscal analysis are presented in Table 4-1. These assumptions include population, housing units and employment estimates for the City of Corona. The assumptions are based on the California Department of Finance (DOF), *E-5 City/County Population and Housing Estimates* for 2012 and the 2012 employment estimate from the Southern California Association of Governments (SCAG), *RTP 2012 Growth Forecast*.

#### Population

As shown in Table 4-1, DOF estimates the City's resident population at 154,520 for January 1, 2012. This total City population estimate is used for projecting certain revenues and costs on a per capita basis, such as State subvented motor vehicle license fees. Household population is estimated at 154,009, and the group quarters population is estimated at 511 by DOF.

#### Housing Units

DOF estimates 47,267 total housing units and 45,039 occupied housing units, or households, for the City.

#### Employment

The 2012 employment estimate of 83,252 is based on an interpolation of the SCAG 2008 and 2020 employment projections from SCAG's *RTP 2012 Growth Forecast*.

#### Service Population

Several revenues and costs are impacted by both population and employment growth, such as franchise taxes and police costs. Therefore, these fiscal factors are estimated by allocating total

**Table 4-1  
General City Assumptions  
Temescal Canyon Annexation Area**

Assumption	Description
<b><u>Population and Housing - California Department of Finance</u></b>	
154,520	Total resident population
154,009	Household population
511	Group quarters population
47,267	Total housing units
45,039	Occupied housing units
<b><u>Employment <sup>1</sup></u></b>	
83,252	Total City employment - SCAG
<b><u>Service Population <sup>2</sup></u></b>	
154,520	Total resident population
<u>41,626</u>	<u>Employment at 50 percent of total employment</u>
196,146	Total Service Population

Note: 1. The 2012 total employment estimate is an interpolation of the 2008 and 2020 estimates from the Southern California Association of Governments (SCAG) RTP Growth Forecast.

2. This analysis defines service population as the resident population plus employment weighted at 50 percent. Employment is weighted at 50% to account for the estimated less frequent use of City services by employment versus population.

Sources: Stanley R. Hoffman Associates, Inc.

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

*Counties and the State, 2011 and 2012, with 2010 Benchmark, Sacramento, California, May 2012*

Southern California Association of Governments (SCAG) *RTP 2012 Growth Forecast*, November 2010

budgeted revenues or costs to both population and employment. For these revenues and costs, the City employment estimate was weighted at 50 percent to account for the estimated less frequent use of City public services by employment versus population.

As shown in Table 4-1, the service population for Corona is estimated at 191,146. This estimate includes the resident population of 154,520 and the estimated weighted employment of 41,626 (estimated at 50 percent of total employment).

#### **4.2 City Revenue Assumptions**

The revenue factors that are used to project revenues generated by land uses and the population and employment for the Temescal Canyon Annexation Area are summarized in Table 4-2. The detailed General Fund recurring revenues for Fiscal Year (FY) 2012-2013 are presented in Appendix Table

**Table 4-2**  
**Summary of Projected Recurring Revenue Factors, City of Corona**  
**Temescal Canyon Annexation Area**  
(In Constant 2013 Dollars)

	FY 2012-2013 Recurring Revenues	Projection Basis	Projection Factor
<b>GENERAL FUND</b>			
<b>Property and Other Taxes</b>			
Property taxes	\$23,555,209	Valuation assumptions	11.9% Average for Temescal Canyon annexation
Property Tax in lieu of VLF <sup>1</sup>	\$10,779,524	Assessed valuation and Case Study	\$687 per \$1,000,000 increase in assessed valuation
Sales and use tax	\$24,468,750	Case study	1.0% Retail sales tax percentage 11.3% Use tax percentage 25.0% of total sales tax
Sales Tax Compensation	\$8,156,250		10% of room receipts
Transient occupancy tax	\$0	Room and occupancy rates	\$22.82 per service population
Franchises	\$4,476,664	Service Population = 196,146	\$0.55 per \$1,000 of turnover assessed valuation
Property transfer tax	\$435,000	Valuation and turnover	5% estimated residential turnover rate 5% estimated non-residential turnover rate
Sales tax - Proposition 172	\$1,553,000	Population = 154,520	\$10.05 per capita
Animal licenses and fees	\$381,000	Population = 154,520	\$2.47 per capita
Other Licenses, Fees and Permits	\$94,650	Service Population = 196,146	\$0.48 per service population
Fines, Penalties and Forfeitures			
Business license penalties	\$80,800	Employment = 83,252	\$0.97 per employee
Code/parking/traffic fines & penalties	\$1,423,800	Service Population = 196,146	\$7.26 per service population
Intergovernmental Revenues	\$270,000	Population = 154,520	\$1.75 per capita
Current Services	\$1,907,269	Service Population = 196,146	\$9.72 per service population
Other Revenues	\$872,000	Service Population = 196,146	\$4.45 per service population
Recreation Revenues	\$477,500	Service Population = 196,146	\$2.43 per service population
Library revenues	\$52,000	Population = 154,520	\$0.34 per capita
Other ECB Owned Revenue	\$423,431	Service Population = 196,146	\$2.16 per service population
<b>Payments in Lieu of Services</b>			
Business license taxes	\$1,818,000	Employment = 83,252	\$21.84 per employee
Administrative services to other funds <sup>2</sup>	\$2,665,174	Service Population = 196,146	\$13.59 per service population
In lieu charges to other funds	\$304,000	Service Population = 196,146	\$1.55 per service population
Interest Earned on Investments	\$2,042,157	Percentage of Fund revenue	2.4% of non-interest General Fund revenues
<b>GAS TAX FUND 222 <sup>3</sup></b>			
Recurring Fund 222 Revenues	\$2,861,300	Population = 154,520	\$18.52 per capita
minus			
50% for Fund 222 for Operations/Maintenance	\$1,430,650	Population = 154,520	\$9.26 per capita
equals			
Net State Gas Tax Fund 222 (for Capital)	\$1,430,650	Population = 154,520	\$9.26 per capita
Interest on Fund Investments - Fund 222	\$45,750	Percentage of Fund 222 revenue	1.6% of non-interest Gas Tax Fund 222 revenues
<b>GAS TAX FUND 225 <sup>4</sup></b>			
Fund 225 Transfer to General Fund	\$1,054,325	Population = 154,520	\$6.82 per capita
Interest on Fund Investments - Fund 222	\$325	Percentage of Fund 225 revenue	n/a not projected
<b>MEASURE A FUND - 227 <sup>5</sup></b>			
Measure A Tax	\$2,755,000	Population = 154,520	\$17.83 per capita
Interest on Fund Investments	\$182,965	Percentage of Fund revenue	6.6% of non-interest Gas Tax Fund revenues

- Note: 1. Property tax in lieu of VLF revenues are received by cities and counties to offset the State reduction in motor vehicle license fees, which began in 2004. Under State law, the increase in property tax in lieu of VLF is based on the increase in assessed valuation in the jurisdiction. For new development in the area after annexation, property tax in lieu of VLF is based on the increase in the City's assessed valuation over the 2004/2005 to 2012/2013 period, as shown in Table 4-4. Per the recently adopted SB89 legislation, the City will not receive property tax in lieu of VLF for the existing development in the annexation area.
2. Based on discussion with City Finance staff, the City currently receives revenue for administrative services provided to the water and wastewater utilities that serve the Temescal Canyon area. The \$2,665,174 represents the net of the total administrative services to other funds amount of \$7,403,260 minus \$4,738,086, the amount of revenue currently received for administrative services to water and wastewater utilities that serve the Temescal Canyon area. These current revenues are subtracted because they do not represent new revenues to the City upon annexation of the Temescal Canyon area.
3. Based on discussion with City Finance Department staff, about 50 percent of the state gas tax in Gas Tax Fund 222 is allocated to road-related operations and maintenance costs and the remaining 50 percent is allocated to capital expenditures.
4. Based on discussion with City Finance Department staff, the recurring revenues in Gas Tax Fund 225 are transferred to the General Fund for road-related operations and maintenance expenditures.
5. Based on discussion with City Finance Department staff, almost all of Measure A Fund revenues are utilized for road-related capital expenditures.

Sources: Stanley R. Hoffman Associates, Inc.  
City of Corona, California, Fiscal Year 2012-13 Adopted Annual Budget  
City of Corona, Finance Department

B-1. Appendix Table B-2 presents the recurring revenues to the road-related funds. The applicable revenues in the budget and the general demographic assumptions presented earlier in Table 4-1 are used as the basis for calculating the revenue factors that are summarized in Table 4-2.

Revenue sources considered to be non-recurring or one-time, such as fees, grants and reimbursements are deducted from total revenues to estimate recurring revenues. Revenues attributable to Building, Planning and Public Works, such as plan check, planning application, and engineering and inspection fees, are viewed as one-time fees and are not used to calculate recurring revenue factors.

**General Fund Revenues**

**Property Tax.** Property tax revenues are projected based on the City’s estimated share of the one percent property tax levy on the estimated valuation of the development outside the former Redevelopment Project Area. As shown in Table 4-3, the General Fund property tax allocation rate upon annexation of the Temescal Canyon Annexation Area to the City is estimated at about 11.9 percent of the basic one percent tax levy. The property tax allocation is based on an average of the tax rate areas (TRAs) allocations in which the annexation area is located. The detailed allocations for a sample of the TRAs located in the annexation area are included in Appendix Table B-3.

While the State of California recently eliminated redevelopment, based on discussion with the Successor Agency staff, property tax increment for property located in the redevelopment area will be allocated to the Successor Agency to pay for bonded indebtedness until all bonds are retired in approximately the year 2036.

Upon annexation, and based on the current property tax allocations, the Riverside County General Fund will shift 25 percent of the County’s current allocation of 15.4 percent (or 3.9 percent) to the City of Corona General Fund. The City General Fund will also receive the current allocations to the County Fire Protection District (about 6.4 percent) and the County Library (about 1.6 percent). Upon annexation, the City will provide fire protection and library services to the annexation area.

**Property Tax In-Lieu Motor Vehicle License Fee (MVLf).** These revenues are received by the City to offset the State reduction of motor vehicle license fees. The amount received is calculated by the State and grows with the change in gross assessed valuation of taxable property in the jurisdiction from the prior year. As shown in Table 4-4, the property tax in lieu of MVLf in the City is projected to increase at \$687 per million dollars of assessed valuation. This factor is based on the change in

**Table 4-3  
Tax Rate Area (TRA) Property Tax Allocations Prior To and Upon Annexation  
Temescal Canyon Annexation Area, City of Corona**

Description of Fund <sup>1</sup>	Temescal Canyon Annexation Area <sup>2</sup>		
	Prior to Annexation	Upon Annexation <sup>3</sup>	
	Riverside County	Riverside County	City of Corona
General Fund	15.4%	11.6%	3.9%
Fire Protection	6.4%	n/a	6.4%
Library	1.6%	n/a	1.6%
<b>Total</b>	<b>23.4%</b>	<b>11.6%</b>	<b>11.9%</b>

Notes: 1. Only the property tax allocations for the funds impacted by annexation are presented in this table.  
 2. Tax rate allocations are adjusted for the shift to the Education Realignment Augmentation Fund (ERAF).  
 3. The fiscal analysis assumes that upon annexation of the Temescal Canyon area, 25 percent of the current average allocation of 15.4 percent to the County General Fund will shift to the City of Corona General Fund. In addition to this shift of about 3.9 percent, the Corona General Fund will receive the total current average property tax allocations to the County Fire Department (6.4 percent) and the County Library District (1.6 percent) because the City will assume provision of fire and library services upon annexation of the area. The total average property tax allocation to the City General Fund upon annexation of the area is estimated at about 11.6 percent of the basic one percent property tax levy.

Source: Stanley R. Hoffman Associates, Inc.  
 Riverside County Auditor-Controller's Office, Property Tax Division, 11/1/2012

**Table 4-4  
Estimated Property Tax In-Lieu Motor Vehicle License Fee (MVLFF) Factor, City of Corona  
Temescal Canyon Annexation Area, City of Corona  
(In Constant 2013 Dollars)**

Category	2004/2005	2012/2013	Change in MVLFF
<b>Nominal Dollars</b>			
Property Tax - Vehicle License Fees (VLF)	\$8,014,541	\$10,779,524	\$2,764,983
Assessed Valuation	\$12,083,931,511	\$16,187,494,663	\$4,103,563,152
VLF Increase per Assessed Valuation (AV) Increase			0.000674
VLF Increase per \$1,000,000 increase in AV			\$674
<b>Consumer Price Index</b>			
January 2005 = 195.400			
January 2012 = 233.441			
Change Factor = 1.19			
<b>2012 Constant Dollars</b>			
Property Tax - VLF	\$9,537,304	\$10,779,524	\$1,242,220
Assessed Valuation	\$14,379,878,498	\$16,187,494,663	\$1,807,616,165
VLF Increase per Assessed Valuation (AV) Increase			0.000687
VLF Increase per \$1,000,000 increase in AV			\$687

Note: 1. Property tax in lieu of VLF revenues are received by cities and counties to offset the State reduction in motor vehicle license fees which began in 2004. Under State law, the increase in property tax in lieu of VLF is based on the increase in assessed valuation in the jurisdiction.

Sources: Stanley R. Hoffman Associates, Inc.  
 State Controller's Office, Division of Account and Reporting, Revenue and Taxation Code Section 97.90 © 1 (B) (i) Vehicle License Fee Adjustment Amounts, 2004-2005  
 City of Corona, California, Fiscal Year 2012-13 Adopted Annual Budget  
 Riverside County Assessor, Assessed Value for Cities, 2012/2013, [riverside.asrcrkrec.com](http://riverside.asrcrkrec.com)  
 Bureau of Labor Statistics, Consumer Price Index - All Urban Consumers, Los Angeles-Riverside-Orange County, CA

assessed valuation and property tax in lieu of MVLF over the period from fiscal year 2004/2005 to fiscal year 2012/2013, adjusted to current dollars.

Per State law, when an annexation occurs the existing valuation in the area that is being annexed cannot be used in adjusting the base amount of assessed valuation in the annexing City. Prior to the recently passed SB89 legislation, a City received property tax in lieu of MVLF for the existing development in the annexation area at \$50 per capita annually, based on the estimated population of the annexation area at the time of annexation. Based on the new SB89 legislation, an annexing City will no longer receive property tax in lieu of MVLF for the existing assessed valuation in the area being annexed. The City will receive property tax in-lieu of MVLF based on the change in its gross assessed valuation of taxable property for new development in the annexed area.

**Sales and Use Tax.** As part of the total sales tax levied by the State, all cities and counties in the State generally receive a basic one percent (1.0 percent) sales tax and have the option to levy additional sales taxes under certain circumstances. In addition to sales tax revenue, the City receives revenues from the use tax, which is levied on shipments into the state and on construction materials for new residential and non-residential development not allocated to a situs location. Use tax is allocated by the State Board of Equalization (BOE) to counties and cities based on each jurisdiction's proportion of countywide and statewide direct taxable sales.

Sales Tax. Sales tax is projected based on the taxable sales generated by the retail and non-retail land uses in the annexation area.

Use Tax. Table 4-5 presents the City sales and use tax for Calendar Year 2011 provided by Hinderliter de Llamas and Associates (HdL). HdL estimates that \$3.1 million was use tax while total point-of-sale sales tax was estimated at about \$27.3 million. Therefore, use tax revenues to the City of Corona are estimated at an additional 11.3 percent of point-of-sale sales tax.

**Sales Tax Compensation (Property Tax In-Lieu of Sales Tax).** In 2004 the State reduced the local one percent sales tax allocation by 25 percent and replaced this with a dollar-for-dollar allocation of local property tax from County ERAF funds. Therefore, the property tax in lieu of State sales tax is projected based on 25 percent of the estimated retail and non-retail sales and use tax generated.

**Transient Occupancy Tax.** The City collects a tax of 10 percent of room receipts on lodging within the City. Transient occupancy tax is not projected because there is no lodging in the annexation area and there are no current plans for lodging in the annexation area.

**Table 4-5  
Calculation of Use Tax Factor, City of Corona  
Temescal Canyon Annexation Area**

<b>City of Corona</b>	<b>Calendar Year Amount</b>
<u>Use Tax</u>	
County Pool	\$3,087,265
State Pool	<u>4,905</u>
Total Use Tax	\$3,092,170
	<i>divided by</i>
<u>Point-of-Sale</u>	\$27,267,428
	<i>equals</i>
<b>Use Tax Rate</b>	<b>11.3%</b>

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

Sources: Stanley R. Hoffman Associates, Inc.  
The HdL Companies, *Sales Tax Allocation Totals, Calendar Year 2011*

**Franchise Fees.** The City receives a franchise fee from natural gas, electricity, telephone/mobile and cable businesses within Corona for use of public rights-of-way. As shown in Table 4-2, based on the City Fiscal Year (FY) 2012-2013 franchise revenues of about \$4.5 million and the City's estimated service population of 191,146, franchise taxes are projected at \$22.82 per service population.

**Property Transfer Tax.** Sales of real property are taxed by the County of Riverside at a rate of \$1.10 per \$1,000 of property value. For property located in the City, property transfer tax is divided equally between the City and the County, with the City receiving \$0.55 per \$1,000 of transferred property value. As shown in Table 4-6, residential development is assumed to change ownership at an average rate of about 5.0 percent per year, or on the average of once every 20 years, based on year householder moved survey data from the U.S. Bureau of the Census, *2008-2010 American Community Survey*. While change of ownership data is not available for non-residential development, the fiscal analysis assumes the same change of ownership at an average rate of about 5.0 percent per year for non-residential development.

**Proposition 172 Sales Tax (Half-Cent Sales Tax).** As shown in Table 4-2, Proposition 172 half-cent sales tax for FY 2012-2013 is estimated at about \$1.6 million. Based on this amount and the City population of 154,520, Proposition 172 sales tax is projected at \$10.05 per capita.

**Table 4-6**  
**Estimated Residential Turnover Rate, City of Corona**  
**Temescal Canyon Annexation Area**

City of Corona	Amount
<b>A. Year Moved In, Owner Occupied Housing Units</b>	
Moved in 2005 to 2009	5,629
Moved in 2000 to 2004	<u>10,689</u>
<b>Subtotal 2000 to 2009</b>	<b>16,318</b>
Moved in 1990 to 1999	9,356
Moved in 1980 to 1989	3,156
Moved in 1970 to 1979	1,061
Moved in 1969 or earlier	<u>519</u>
<b>Total Occupied Units</b>	<b>30,410</b>
<b>B. Annual Turnover Rate, 2000-2009<sup>1</sup></b>	
Year Moved in 2000 to 2009 Occupied Units	16,318
<i>divided by</i>	
Number of Years	10
<i>equals</i>	
Number of Turnover Units per Year	1,632
<i>divided by</i>	
Total Occupied Units	30,410
<i>equals</i>	
<b>Annual Turnover Rate, 2000-2009</b>	<b>5%</b>

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

Sources: Stanley R. Hoffman Associates, Inc.  
U.S. Census Bureau, 2008-2010 American Community Survey (ACS), 3-Year Estimates

**Animal Licenses and Fees.** These revenues are projected at \$2.47 per capita based on the FY 2012-2013 revenue of \$381,000 and the City population estimate of 154,520.

**Other Licenses, Fees and Permits.** Based on FY 2012-2013 revenues of \$94,650 and the City service population estimate of 191,146, these revenues are projected at \$0.48 per service population.

**Business License Penalties.** These revenues are projected at \$0.97 per employee based on the City Budget amount of \$80,800 and the City total employment estimate of 83,252.

**City Code/Parking/Traffic Fines and Penalties.** As shown in Table 4-2, these revenues are projected at \$7.26 per service population based on the City's service population estimate of 191,146 and the City Budget estimated fines of about \$1.4 million.

**Intergovernmental Revenues.** These revenues include the reduced allocation of motor vehicle in-lieu tax and POST reimbursements by the State. Intergovernmental revenues are projected at \$1.75 per capita based on the FY 2012-2013 revenue of \$270,000 and the City population estimate.



**Current Services.** Charges for services include document processing, copying, police and fire fees, services to other programs, abandoned vehicle fees, tipping fees, miscellaneous charges/damage reimbursements/other revenues. As shown in Table 4-2, based on the City FY 2012-2013 revenue amounts totaling about \$1.9 million for these services and the City's service population estimate of 191,146, current services revenues are projected at \$9.72 per service population.

**Other Revenues.** Paramedic and other miscellaneous revenues are included in this category and are projected at \$4.45 per service population based on the budget revenues of \$872,000 and the City's estimated service population of 191,146.

**Recreation Revenues.** Based on the City's FY 2012-2013 budget estimate of \$477,500 and the City's service population estimate, these revenues are projected at \$2.43 per service population.

**Library Revenues.** These revenues are projected at \$0.34 per capita based on FY 2012-2013 estimated revenues of \$52,000 and the City population estimate of 154,520.

**Other Expenditure Control Budget (ECB) Revenues.** This category includes reimbursements for police, fire, emergency and other services, and is projected at \$2.16 per service population based on budgeted revenues of \$423,431 and the City's service population estimate of 191,146.

**Business License Taxes.** As shown in Table 4-2, these revenues are projected at \$21.84 per employee based on FY 2012-2013 business license revenues of about \$1.8 million and the City's total employment estimate of 83,252.

**Administrative Services to Other Funds.** These revenues are received for providing General Fund services to selected non-General Government functions that impact both population and employment. Based on discussion with City Finance Department staff, the City currently provides administrative services for utility funds serving the Temescal Canyon annexation area. Therefore, the current revenue received by the City of about \$4.7 million for these services is subtracted from budgeted FY 2012-2013 amount of \$7.4 million for administrative services to other funds.

As shown in Table 4-2, based on the net revenues of about \$2.7 million and the City's estimated service population estimate of 191,146, administrative services to other funds for the Temescal Canyon Annexation area are projected at \$13.59 per service population.

**In Lieu Charges to Other Funds.** These revenues are projected at \$1.55 per service population based on Budget revenues of \$304,000 and the City's service population estimate of 191,146.

**Interest Earned on Investment.** Investment earnings are currently estimated at about 2.4 percent of recurring, non-interest General Fund revenues. This factor is based on FY 2012-2013 interest on investments of about \$2.0 million and non-interest recurring revenues of about \$84.2 million.

#### **Gas Tax Fund 222**

Revenues in this Fund include State gasoline tax and interest earned on Fund investments. Gas tax revenues are earmarked for road-related costs, including capital and maintenance functions. Based on discussion with City Finance Department staff, about 50 percent of the gas tax fund revenues are utilized for road-related operations and maintenance and 50 percent is allocated to road-related capital expenditures. As shown in Table 4-2, total State gasoline taxes for Fund 222 are projected at \$18.52 per capita based on the FY 2012-2013 recurring revenue amount of about \$2.9 million and the City's population estimate of 154,520. Therefore, gas tax in Fund 222 is projected at \$9.26 per capita for road-related operations and maintenance and at \$9.26 for road-related capital expenditures. Interest earned on Fund investments in Gas Tax Fund 222 are projected at 1.6 percent of non-interest recurring Fund 222 revenues.

#### **Gas Tax Fund 225**

Revenues in Fund 225 include State gasoline tax and interest earned on Fund investments. Based on discussion with City Finance Department staff, the revenues in Gas Tax Fund are transferred to the General Fund for road-related operations and maintenance expenditures. Gasoline tax in Fund 225 is projected at \$6.82 per capita based on FY 2012-2013 recurring revenues of about \$1.1 million and the City's population estimate of 154,520. Interest on Fund investments for Fund 225 is not projected because it accounts for a very small amount of total recurring Fund 225 revenues.

#### **Measure A Fund - 227**

Measure A is a fund to account for the money generated by a Riverside County one-half percent sales tax. The money is used to maintain and construct local streets and roads. Measure A Fund revenues are projected at \$17.83 per capita based on FY 2012-2013 estimated revenues of about \$2.8 million and the City population of 154,520. Interest earned on Fund investments are projected at 6.6 percent of non-interest recurring Fund revenues. Based on discussion with City Finance staff, almost all of Measure A revenues are utilized for road-related capital expenditures.

### **4.3 Cost Assumptions**

Table 4-7 presents the General Fund FY 2012-2013 recurring costs. The cost factors for each of the

**Table 4-7**  
**Summary of General Fund Expenditures, City of Corona**  
**Temescal Canyon Annexation Area**  
(In Constant 2013 Dollars)

<b>A. GENERAL FUND EXPENDITURES</b>			
Cost Category	General Fund		
	FY 2012-2013 Costs	General Overhead	Direct Costs
<b>General Government Costs</b>			
<b>General</b>			
City Council	\$154,904	\$154,904	\$0
Management Services	1,667,672	1,667,672	0
Treasurer	15,556	15,556	0
Human Resources	2,089,575	2,089,575	0
Information Technology	1,880,783	1,880,783	0
Finance	<u>3,455,370</u>	<u>3,455,370</u>	<u>0</u>
Total General	9,263,860	9,263,860	0
<b>Non-Departmental</b>			
Debt Service	\$4,816,827	\$4,816,827	\$0
General Government	10,603,040	10,603,040	0
Administrative Services	462,033	462,033	0
Capital Projects	<u>1,842,678</u>	<u>1,842,678</u>	<u>0</u>
Total Non-Departmental	\$17,724,578	\$17,724,578	\$0
Total General Government	\$26,988,438	\$26,988,438	\$0
<b>Direct General Fund Costs</b>			
Community Development	\$3,079,931		\$3,079,931
Building	0		0
Fire	22,022,349		22,022,349
Police	39,223,740		39,223,740
Public Works	9,007,404		9,007,404
Library	2,076,383		2,076,383
Parks and Community Services:			
Department administration	766,222		766,222
Park maintenance	3,828,561		3,828,561
Urban forestry	263,090		263,090
Recreation services	1,033,712		1,033,712
Community services	<u>760,716</u>		<u>760,716</u>
Total Parks and Community Services	6,652,301		6,652,301
Total Direct General Fund Costs	\$82,062,108		\$82,062,108
<b>General Fund Subtotal</b>	<b>\$109,050,546</b>	<b>\$26,988,438</b>	<b>\$82,062,108</b>
<i>plus</i>			
<b>Transfers Out</b>	<b>\$2,656,875</b>		<b>\$2,656,875</b>
<i>equals</i>			
<b>Total General Fund</b>	<b>\$111,707,421</b>	<b>\$26,988,438</b>	<b>\$84,718,983</b>

**B. CALCULATION OF GENERAL GOVERNMENT OVERHEAD COSTS**

**Current Overhead Rate**

General Government Expenditures		\$26,988,438
	<i>divided by</i>	
Direct General Fund Costs without Transfers Out		\$82,062,108
	<i>equals</i>	
Current General Government Overhead Rate		32.9%

**Marginal Increase in General Government Costs <sup>1</sup>**

About 25% of Current General Government Expenditures <sup>1</sup>		\$6,747,110
	<i>divided by</i>	
Direct General Fund Costs without Transfers Out		\$82,062,108
	<i>equals</i>	
Marginal General Government Overhead Rate		8.2%

Note: 1. General government costs for the project are not assumed to increase on a one-to-one basis. Therefore, based on discussion with City finance staff, the fiscal analysis projects general government at a marginal rate of about 25 percent, or at 8.2 percent of direct recurring costs.

Sources: Stanley R. Hoffman Associates, Inc.  
City of Corona, California, Fiscal Year 2012-13 Adopted Annual Budget

cost categories in the General Fund are presented in Table 4-8. As with revenue factors, cost factors become assumptions for the fiscal analysis, and are used to project recurring costs generated by the population and employment for the Temescal Canyon Annexation Area.

### **General Government**

As shown in Table 4-7, general government costs include City Council, City Management Services, City Treasurer, Human Resources, Information Technology, Finance and non-departmental costs. Costs for general government services are viewed as citywide overhead and are projected using an overhead rate applied to departmental line costs. Panel A of Table 4-7 presents the allocation of General Fund costs between non-departmental general government functions and departmental functions.

As shown in Panel B of Table 4-7, when the estimated general government costs of about \$27.0 million are divided by the estimated non-general government costs, or direct costs, of about \$82.1 million before transfers, the estimated annual overhead rate is 32.9 percent. Based on discussion with City Finance staff, the general government costs are not assumed to increase on a one-to-one basis for the annexation area. Therefore, general government overhead is projected to increase at a marginal rate of about 25 percent, or at 8.2 percent of projected direct General fund costs.

### **Community Development Services**

As shown in Table 4-8, development services costs are projected at \$7.49 per service population based on annual net costs of about \$1.5 million (\$3.1 million minus about \$1.6 million) and the City service population estimate of 191,146.

Based on discussion with City staff, development services expenditures are based on the total expenditures of about \$3.1 million as reported in the City's FY 2012-2013 budget minus estimated Development Director costs of \$268,000 and projected building permit and plan check revenues of about \$1.3 million, as presented in Table 4-9. Building permit and plan check revenues are not projected in the fiscal analysis; therefore, they are removed from development services costs.

### **Fire Department**

Fire protection costs are provided by City staff. Upon annexation, the City will provide fire protection to the Annexation Area utilizing two Fire Stations. Corona's existing Station 7 will provide coverage south to Temescal Canyon Road and an additional City Fire Station will provide

**Table 4-8**  
**Summary of Projected Recurring Cost Factors, City of Corona**  
**Temescal Canyon Annexation Area**  
(In Constant 2013 Dollars)

Cost Category	FY 2012-2013 Costs	Net Cost	Projection Basis	Projection Factor
<u>General Government</u> <sup>1</sup>	\$26,988,438	\$6,747,110	Case Study	8.2% of other General Fund costs
<u>Community Development</u> <sup>2</sup>	\$3,079,931	\$1,468,826	Service Population = 196,146	\$7.49 per service population
<u>Fire Department</u> <sup>3</sup>	\$22,022,349	\$22,022,349	Case study	<u>average annual cost</u> \$2,165,024 existing development <del>\$1,400,000</del> new development \$3,565,024 buildout
<u>Police Department</u> <sup>4</sup>	\$39,223,740	\$39,223,740	Case study	<u>average annual cost</u> \$2,500,000 existing development <del>\$2,312,359</del> new development \$4,812,359 buildout
<u>Public Works</u> <sup>5</sup>	\$9,007,404	\$8,682,264	Service Population = 196,146	\$44.26 per service population
<u>Library</u>	\$2,076,383	\$2,076,383	Population = 154,520	\$13.44 per capita
<u>Parks, Recreation and Community Services</u>				
Department administration	\$766,222	\$766,222	Share of department costs	13.0% of department costs
Park maintenance	\$3,828,561	\$3,828,561	393 developed City park acres	\$9,700 per developed park acre
Urban forestry	\$263,090	\$263,090	Service Population = 196,146	\$1.34 per service population
Recreation services	\$1,033,712	\$1,033,712	Service Population = 196,146	\$5.27 per service population
Community services	\$760,716	\$760,716	Population = 154,520	\$4.92 per capita

- Note: 1. Based on discussion with City staff, general government costs for the project are not assumed to increase on a one-to-one basis. Therefore, the fiscal analysis projects general government at a marginal rate of about 25 percent of the FY 2012-2013 amount, or at \$6,747,110, as shown in Table 4-7.
2. Community development costs are projected based on net costs after budgeted costs are adjusted by managerial costs and estimated one-time revenues, as shown in Table 4-9.
3. Fire costs for the Temescal Canyon Annexation Area are summarized in Table 4-10.
4. Police costs for the Temescal Canyon Annexation Area are summarized in Table 4-11.
5. Public works includes street maintenance, traffic signal maintenance, street sweeping, drain maintenance, and weed abatement. Public works' costs are projected based on net costs after budgeted costs are adjusted for managerial costs, as shown in Table 4-12.

Sources: Stanley R. Hoffman Associates, Inc.  
City of Corona, California, *Fiscal Year 2012-13 Adopted Annual Budget*  
City of Corona, Finance Department

**Table 4-9**  
**Estimated Annual Net Community Development Costs, City of Corona**  
**Temescal Canyon Annexation Area**  
(In Constant 2013 Dollars)

Category	Amount
<b><u>General Fund Community Development/Planning Costs</u></b>	\$3,079,931
<i>minus</i>	
<b><u>Community Development Director Costs</u></b>	\$268,000
<i>minus</i>	
<b><u>One-Time Revenues</u></b>	
<b><u>Licenses, Fees and Permits</u></b>	
Plumbing Permits	\$70,000
Electrical Permits	51,000
Miscellaneous Building Permits	25,000
Heating and AC Permits	60,000
Public Works Permits	\$30,000
Overload Permits	\$12,000
Occupancy Fees	\$331,000
Encroachment Permits	<u>\$15,000</u>
	\$594,000
<b><u>Current Services</u></b>	
Plan Check - Building	\$117,000
Plan Check - Public Works	\$200,000
Planning Application Fees	\$155,105
Engineering and Inspection	\$250,000
Landscape Inspection	\$2,000
Reimbursed Expenses - Miscellaneous Plan Fees	<u>\$25,000</u>
	\$749,105
Total One-Time Revenues	\$1,343,105
<i>equals</i>	
<b><u>Recurring Net Community Development/Planning Costs</u></b>	<b>\$1,468,826</b>

Note: 1. Based on discussion with City staff, community development costs are projected based on the removal of Community Development Director costs and off-setting development related one-time revenues.

Sources: Stanley R. Hoffman Associates, Inc.  
City of Corona, California, *Fiscal Year 2012-13 Adopted Annual Budget*  
City of Corona, Finance Department

coverage from Temescal Canyon Road to the new southern City boundary. Additional fire resources needed on a multiple response would come from existing Corona Fire Stations.

As summarized in Table 4-10, annual fire protection costs for the existing development are estimated at about \$2,165,024 and include costs of \$2,068,489 for an additional engine company and the Wildland Agreement costs with CAL-FIRE of \$96,535. Costs for future development are estimated at \$1,400,000 for additional staffing for a second truck company. Total annual operations and maintenance fire protection costs after buildout of the Temescal Canyon Annexation Area are estimated at \$3,565,024. Capital costs are not included in this cost estimate.

**Table 4-10**  
**Summary of Estimated Annual Fire Protection Costs, City of Corona**  
**Temescal Canyon Annexation Area**  
(In Constant 2013 Dollars)

Category	Annual Operations and Maintenance Costs <sup>1</sup>
<b><u>Costs for Existing Development</u></b>	
Additional Engine Company	\$2,068,489
Wildland Agreement with CAL-FIRE	<u>\$96,535</u>
Total Existing Development Costs	\$2,165,024
<b><u>Costs for Future Development</u></b>	
Additional Staffing for Truck Company	\$1,400,000
<b>Total Costs after Buildout</b>	<b>\$3,565,024</b>

Note: 1. The fire operations and maintenance costs are provided by the Fire Chief and Community Development Department staff.

Sources: Stanley R. Hoffman Associates, Inc.  
Corona Fire Department, John Medina, Fire Chief, August 22, 2012  
Corona Community Development Department, August 22, 2012 and December 4, 2012

### **Police Protection**

Police protection costs are provided by City staff. As shown in Table 4-11, the total annual operations and maintenance costs for police protection to the annexation area are estimated at about \$4,812,359 after buildout. Staffing and equipment for existing development is estimated at \$2,500,000 and police staffing and equipment costs are estimated at \$2,312,359 for future development.

**Table 4-11**  
**Summary of Estimated Police Protection Costs, City of Corona**  
**Temescal Canyon Annexation Area, City of Corona**  
(In Constant 2013 Dollars)

Category	Annual Operations and Maintenance Costs <sup>1</sup>
<b>Existing Development</b>	
Staffing and Equipment	\$2,500,000
<b>Future Development</b>	
Staffing and Equipment	<u>\$2,312,359</u>
<b>Total Police Costs after Buildout</b>	<b>\$4,812,359</b>

Note: 1. The police operations and maintenance costs are provided by the Police Chief and Community Development Department staff.

Sources: Stanley R. Hoffman Associates, Inc.  
Corona Community Development Department and Police Department, January and December 2012

**Public Works**

Public works costs include services and engineering. As shown on Table 4-8, based on net costs of about \$8.7 million and the City's service population estimate of 191,146, public works' costs are projected at \$44.26 per service population.

Based on discussion with City staff, public works' costs are based on the total initial General Fund expenditures of about \$9.0 million, as reported in the City's FY 2012-2013 budget, minus estimated managerial costs of \$325,140, as presented in Table 4-12.

**Table 4-12**  
**Estimated Annual Net Public Works' Costs, City of Corona**  
**Temescal Canyon Annexation Area, City of Corona**  
(In Constant 2013 Dollars)

Category	Amount
<b>Total General Fund Public Works Costs</b>	\$9,007,404
<i>minus</i>	
<b>Public Works' Managerial Costs</b>	
Public Works Director	\$217,030
Public Works Assistant Director/Engineering	\$69,420
Public Works Assistant Director/Services	<u>\$38,690</u>
Total Public Works' Managerial Costs	\$325,140
<i>equals</i>	
<b>Recurring Net Public Works Costs <sup>1</sup></b>	<b>\$8,682,264</b>

Note: 1. Based on discussion with City staff, public works costs are projected based on the removal of public works' managerial costs.

Sources: Stanley R. Hoffman Associates, Inc.  
City of Corona, California, *Fiscal Year 2012-13 Adopted Annual Budget*  
City of Corona, Finance Department



## **Library**

As shown on Table 4-8, based on a net cost of about \$2.1 million estimated for FY 2012-2013 and the total City population of 154,520, library costs are projected at \$13.44 per capita.

## **Parks, Recreation and Community Services**

Services provided by this department include department administration, park maintenance, urban forestry, recreation services and community services, as shown in Table 4-8.

**Department Administration.** Department administration costs are projected at 13.0 percent of other department costs. This administrative cost is estimated based on City Budget administration costs of \$766,222 and remaining department costs of about \$5.9 million.

**Park Maintenance.** General Fund costs for maintenance of City parks are projected at \$9,700 per developed park acre. Park maintenance costs are estimated based on the current total of 363 developed park acres and FY 2012-2013 estimated park costs of about \$3.8 million.

**Urban Forestry.** Maintenance of the City's trees is projected at \$1.34 per service population based on FY 2012-2013 costs of \$263,090 and the City's estimated service population estimate of 191,146.

**Recreation Services.** Recreation services are projected at \$5.27 per service population based on estimated FY 2012-2013 costs of about \$1.0 million and the estimated City service population.

**Community Services.** These services are projected at \$4.92 per capita based on estimated FY 2012-2013 expenditures of \$760,716 the City population estimate of 154,520.

## CHAPTER 5 RIVERSIDE COUNTY FISCAL IMPACTS

This chapter presents an analysis of the projected fiscal impacts from the Temescal Canyon Annexation Area to the County of Riverside prior to and upon annexation of the area to the City of Corona. This analysis focuses on the recurring revenues and costs that impact the Riverside County General Fund, and other County funds that are impacted by the proposed annexation including the Riverside County Fire Department, the County Library District and County Transportation, which are summarized in Table 5-1. Other County districts and agencies will continue to receive property tax revenue and provide the same services both prior to and upon annexation. Projections are presented in constant 2013 dollars. The fiscal assumptions for the County analysis are presented in Chapter 6. The proposed land use information presented in Chapter 2 is used for the County fiscal analysis.

### **5.1 Riverside County General Fund Projected Fiscal Impacts**

Table 5-2 presents the recurring revenues and costs to the Riverside County General Fund prior to and upon annexation of the Temescal Canyon Annexation Area to the City of Corona. The County General Fund receives property tax at an average rate of 15.4 percent of the basic one percent levy prior to annexation; upon annexation, the estimated average rate is 11.6 percent of the basic one percent levy. Prior to annexation, the County provides municipal-type services, such as: Sheriff patrol and development services to the annexation area, as well as countywide services, including General Government, that are provided to all County residents within incorporated and unincorporated areas. Upon annexation of the Temescal Canyon Annexation Area to the City of Corona, the County General Fund provides only countywide services.

#### **Prior To Annexation**

Prior to annexation of the area to the City of Corona, a recurring surplus of about \$6.0 million is projected to the County General Fund after buildout of the Temescal Canyon Annexation Area. The projected surplus after buildout is based on recurring revenues projected at about \$17.3 million and recurring costs projected at about \$11.3 million, resulting in a revenue/cost ratio of 1.53.

The projected surplus for existing development is about \$3.0 million and the projected surplus for incremental development is about \$3.0 million.

**Table 5-1**  
**Summary of Projected Recurring Fiscal Impacts, Riverside County**  
**Temescal Canyon Annexation Area**  
(In Constant 2013 Dollars)

Agency/Category	Prior to Annexation			Upon Annexation		
	Existing	Incremental	Buildout	Existing	Incremental	Buildout
<b>A. COUNTY GENERAL FUND <sup>1</sup></b>						
Recurring Property Tax Revenue	\$8,631,058	\$8,685,722	\$17,316,780	\$5,052,904	\$2,202,006	\$7,254,910
Recurring Costs	<u>\$5,613,529</u>	<u>\$5,709,906</u>	<u>\$11,323,435</u>	<u>\$1,659,686</u>	<u>\$1,451,003</u>	<u>\$3,110,689</u>
Net Recurring Surplus	\$3,017,529	\$2,975,816	\$5,993,345	\$3,393,218	\$751,003	\$4,144,221
Revenue/Cost Ratio	1.54	1.52	1.53	n/a	n/a	n/a
<b>B. COUNTY FIRE DEPARTMENT <sup>2</sup></b>						
Recurring Property Tax Revenue	\$1,527,991	\$1,185,346	\$2,713,337	n/a	n/a	n/a
Recurring Costs	n/a	n/a	n/a	n/a	n/a	n/a
<b>C. COUNTY LIBRARY DISTRICT <sup>3</sup></b>						
Recurring Property Tax Revenue	\$381,998	\$296,337	\$678,335	n/a	n/a	n/a
Recurring Costs	<u>\$373,588</u>	<u>\$173,053</u>	<u>\$546,641</u>	n/a	n/a	n/a
Net Recurring Surplus	\$8,410	\$123,284	\$131,694	n/a	n/a	n/a
Revenue/Cost Ratio	1.02	1.71	1.24	n/a	n/a	n/a
<b>D. COUNTY TRANSPORTATION <sup>4</sup></b>						
Recurring State Gasoline Tax	\$330,579	\$153,131	\$483,710	n/a	n/a	n/a
Recurring Costs	<u>\$216,335</u>	<u>\$230,468</u>	<u>\$446,803</u>	n/a	n/a	n/a
Net Recurring Surplus	\$114,244	(\$77,337)	\$36,907	n/a	n/a	n/a
Revenue/Cost Ratio	1.53	0.66	1.08	n/a	n/a	n/a
<b>E. FORMER COUNTY REDEVELOPMENT AREA <sup>5</sup></b>						
Annual Property Tax Increment	\$1,314,556	\$957,159	\$2,271,715	\$1,314,556	\$957,159	\$2,271,715

Note: 1. Prior to annexation, the County General Fund provides municipal-type services of police protection and development services to the annexation area, as well as Countywide services that are provided to all residents of the County. Upon annexation, the municipal-type services currently provided by the County to the annexation area will become the responsibility of the City of Corona. The County General Fund will continue to receive a reduced amount of property tax, property tax in lieu of vehicle license fee revenues and property transfer tax revenues. The County will continue to provide Countywide services to the annexation area.

2. The Riverside County Fire Department (RCFD) provides fire protection to the unincorporated County area and to the Temescal Canyon Annexation Area from more than one station. RCFD staff are not able to provide specific costs for the annexation area. At this time, the projected property tax revenues to the RCFD from the annexation area are assumed to adequately cover Temescal Canyon's share of fire protection services. Incremental growth in the annexation area will contribute toward development impact fees specified in Ordinance 659 of the Riverside County Code.

3. The fiscal analysis projects County Library costs for the annexation area based on the average cost per capita for the Library service population. Upon annexation, the current property tax allocation to the County Library from the annexation area will shift to the City of Corona, and the City will be responsible for library services to the annexation area.

4. County transportation costs for the annexation area are projected based on the average cost per capita and per employee. Upon annexation, the City of Corona will be responsible for transportation services to the annexation area.

5. Based on discussion with Riverside County Economic Development Agency staff, upon annexation of the Temescal Canyon area to the City, the County Successor Agency would continue to administer the former Redevelopment Area (RDA) 1-1986 Project Area and the property tax increment for development within the RDA project area would continue to go to the Successor Agency until bonded indebtedness is paid, in approximately the year 2036.

Sources: Stanley R. Hoffman Associates, Inc.  
County of Riverside, *Fiscal Year 2012-13 Adopted Budget*  
Riverside County, Employment Development Agency  
Riverside County Auditor-Controller, Property Tax Division, 2012

**County General Fund Recurring Revenues Prior to Annexation.** As Table 5-2 indicates, the largest projected revenue source to the County General Fund prior to annexation and after buildout is property tax at about \$6.5 million and about 37.7 percent of total recurring revenues. The second largest recurring revenue source is property tax in lieu of vehicle license fees (VLF), projected at about \$3.9 million and 22.7 percent of total projected recurring revenues prior to annexation. These two revenue sources represent approximately 60.4 percent of total projected recurring revenues to the County General Fund prior to annexation and after buildout of the area.

**County General Fund Recurring Costs Prior to Annexation.** Table 5-2 also presents projected recurring costs to the County General Fund prior to annexation to the City of Corona and after buildout of the area. Prior to annexation and after buildout, annual recurring costs are projected at about \$11.3 million. Recurring costs to the County of Riverside General Fund prior to annexation include the municipal-type costs of sheriff patrol protection and development services. Other costs are considered countywide and are projected under both scenarios since they are provided to all County residents.

Sheriff Coroner-patrol costs, projected at about \$7.4 million and 65.0 percent of total projected recurring costs prior to annexation and after buildout are the largest project recurring cost. Countywide public protection costs are projected at about \$1.7 million prior to annexation and after buildout and account for 14.7 percent of the total recurring annual costs. Countywide public protection includes district attorney, public defender and other court related operations costs. Sheriff-patrol and Countywide public protection represent 79.7 percent of total projected recurring costs to the County General Fund prior to annexation and after buildout of the area.

Other projected costs to the County General Fund prior to annexation include Countywide public assistance, Countywide health and sanitation, Countywide debt service and contingency, development services and Countywide education, recreation and cultural services.

### **Upon Annexation**

As shown in Table 5-2, a recurring surplus of about \$4.1 million is projected to the County General Fund after buildout of the area and upon annexation to the City of Corona. Recurring revenues are projected at about \$7.3 million and recurring costs are projected at about \$3.1 million. Upon annexation and after buildout, the projected surplus for existing development is about \$3.4 million and the projected surplus for incremental development is \$751,003.

**Table 5-2**  
**Detailed Projected Recurring Fiscal Impacts, Riverside County General Fund**  
**Temescal Canyon Annexation Area**  
(In Constant 2013 Dollars)

Category	Amount						Percent of Total Buildout	
	Prior to Annexation <sup>1</sup>			Upon Annexation <sup>1</sup>			Prior to	Upon
	Existing	Incremental	Buildout	Existing	Incremental	Buildout	Annexation	Annexation
<b>Recurring Revenues</b>								
Property tax	\$3,676,727	\$2,852,240	\$6,528,967	\$2,769,483	\$2,148,441	\$4,917,924	37.7%	67.8%
Property transfer tax - residential	124,543	59,786	184,329	62,272	29,893	92,165	1.1%	1.3%
Property transfer tax - non-residential	13,999	47,345	61,344	7,000	23,672	30,672	0.4%	0.4%
Property tax in lieu of MVLF	2,214,149	1,712,134	3,926,283	2,214,149	0	2,214,149	22.7%	30.5%
Retail sales and use tax	1,055,384	1,350,511	2,405,895	0	0	0	13.9%	0.0%
Non-retail sales and use tax	498,656	1,550,420	2,049,076	0	0	0	11.8%	0.0%
Animal licenses, permits and shelter	259,012	119,979	378,991	0	0	0	2.2%	0.0%
Business licenses	28,487	185,810	214,297	0	0	0	1.2%	0.0%
Franchise taxes	223,587	240,837	464,424	0	0	0	2.7%	0.0%
License-CATV	150,250	161,843	312,093	0	0	0	1.8%	0.0%
Other licenses and permits	23,392	25,197	48,589	0	0	0	0.3%	0.0%
Vehicle code fines/traffic school	204,390	220,160	424,549	0	0	0	2.5%	0.0%
Other court fines	36,365	38,552	74,916	0	0	0	0.4%	0.0%
Other fines, forfeitures and penalties	28,317	30,020	58,337	0	0	0	0.3%	0.0%
Rents and use of property	24,867	26,362	51,229	0	0	0	0.3%	0.0%
Federal in-lieu taxes	14,324	6,635	20,959	0	0	0	0.1%	0.0%
Miscellaneous revenues	54,608	57,892	112,500	0	0	0	0.6%	0.0%
<b>Total Revenues</b>	<b>\$8,631,058</b>	<b>\$8,685,722</b>	<b>\$17,316,780</b>	<b>\$5,052,904</b>	<b>\$2,202,006</b>	<b>\$7,254,910</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Recurring Costs</b>								
Municipal-Type Costs <sup>1</sup> :								
Sheriff patrol	\$3,545,973	\$3,819,564	\$7,365,537	\$0	\$0	\$0	65.0%	0.0%
Development services	407,870	439,340	847,210	0	0	0	7.5%	0.0%
Countywide Costs:								
General government	177,234	187,892	365,126	177,234	187,892	365,126	3.2%	11.7%
Public protection	805,730	854,186	1,659,916	805,730	854,186	1,659,916	14.7%	53.4%
Health and sanitation	296,539	137,362	433,901	296,539	137,362	433,901	3.8%	13.9%
Public assistance	220,271	102,034	322,305	220,271	102,034	322,305	2.8%	10.4%
Education, recreation and culture	5,162	5,473	10,635	5,162	5,473	10,635	0.1%	0.3%
Debt service and contingency	154,750	164,056	318,806	154,750	164,056	318,806	2.8%	10.2%
Subtotal Countywide Costs	1,659,686	1,451,003	3,110,689	1,659,686	1,451,003	3,110,689	27.5%	100.0%
<b>Total Costs</b>	<b>\$5,613,529</b>	<b>\$5,709,906</b>	<b>\$11,323,435</b>	<b>\$1,659,686</b>	<b>\$1,451,003</b>	<b>\$3,110,689</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Net Recurring Surplus</b>	<b>\$3,017,529</b>	<b>\$2,975,816</b>	<b>\$5,993,345</b>	<b>\$3,393,218</b>	<b>\$751,003</b>	<b>\$4,144,221</b>		
<b>Revenue/Cost Ratio</b>	<b>1.54</b>	<b>1.52</b>	<b>1.53</b>	<b>3.04</b>	<b>1.52</b>	<b>2.33</b>		

Note: 1. Prior to annexation, the County General Fund provides municipal-type services of police protection and development services to the annexation area, as well as Countywide services that are provided to all residents of the County. Upon annexation, the municipal-type services currently provided by the County to the annexation area will become the responsibility of the City of Corona. The County General Fund will continue to receive a reduced amount of property tax as well as property tax in lieu of vehicle license fee revenues and property transfer tax revenues. The County will continue to provide Countywide services to the annexation area.

Source: Stanley R. Hoffman Associates, Inc.

**County General Fund Recurring Revenues Upon Annexation.** As Table 5-2 indicates, projected recurring revenues to the Riverside County General Fund upon annexation include only property tax, property transfer tax and property tax in lieu of VLF. Upon annexation, property tax is the largest projected revenue source to the County General Fund, projected at about \$4.9 million after buildout of the area and representing 67.8 percent of total recurring revenues for the total area. Property tax in lieu of VLF is the second largest recurring revenue upon annexation, projected at about \$2.2 million and representing approximately 30.5 percent of total projected recurring revenues. These two revenue sources represent approximately 98.3 percent of total projected recurring revenues to the County General Fund upon annexation to the City of Corona.

**County General Fund Recurring Costs Upon Annexation.** Table 5-2 also presents projected recurring costs to the County General Fund after buildout of the area and upon annexation to the City of Corona. After annexation, total annual recurring costs are projected at about \$3.1 million, and represent the same Countywide net operating costs projected prior to annexation. Police protection and development services to the area will be provided by the City upon annexation.

## **5.2 County Fire Department**

Fire protection for the unincorporated area is provided by the Riverside County Fire Department (RCFD). Upon annexation to Corona, the City will provide fire protection services to the Temescal Canyon area.

### **Prior To Annexation**

**Recurring Revenues Prior to Annexation.** The RCFD receives property tax revenues at an average rate of 6.4 percent of the basic one percent levy for the annexation area. As shown in Panel B of Table 5-1, the recurring property tax revenues are estimated at about \$2.7 million after buildout of the area and prior to annexation. The projected revenues for existing development are about \$1.5 million and the projected revenues for incremental development are also about \$1.2 million.

**Recurring Costs Prior to Annexation.** Recurring costs for RCFD fire protection are not projected because fire protection is provided to the annexation from several County fire stations and RCFD staff are not able to provide specific fire protection costs for the annexation area. At this time, the projected property tax revenues from the Temescal Canyon Annexation Area are assumed to adequately cover the area's share of fire protection costs. Incremental growth in the annexation area will contribute toward development impact fees specified in Ordinance 659 of the Riverside County Code.

### **Upon Annexation**

Upon annexation, the City of Corona is responsible for fire protection to the annexation area and will receive the current property tax allocation to the RCFD of about 6.4 percent of the one percent levy.

## **5.3 County Library District**

Projected recurring County Library District revenues and costs from the annexation development prior to annexation and upon annexation are presented in Panel C of Table 5-1. The County Library provides library services to the annexation area before annexation, and the City of Corona is responsible for library services upon annexation.

### **Prior To Annexation**

As shown in Panel C of Table 5-1, after buildout of the area and prior to annexation the County Library District is projected to have an estimated annual recurring surplus of \$131,694, based on projected revenues of \$678,335 thousand and projected costs of \$546,641. The County Library receives about 1.6 percent of the basic one percent property tax levy. The projected surplus for existing development is \$8,410 and the projected surplus for incremental development is \$123,284.

### **Upon Annexation**

Upon annexation, the city is responsible for library services to the annexation area and the current property tax allocation of about 1.6 percent will shift to the City.

## **5.4 County Transportation**

Projected recurring County Road Fund revenues and costs for the area prior to annexation and upon annexation are presented in Panel D of Table 5-1.

### **Prior To Annexation**

As shown in Panel D of Table 5-1, a recurring surplus of \$36,907 is projected to the County Road Fund after buildout of the area and prior to annexation. The projected surplus includes a surplus of \$114,224 projected for existing development and a projected deficit of \$77,337 for incremental growth.

**County Road Fund Recurring Revenues Prior to Annexation.** Prior to annexation, annual County Road Fund State gasoline tax is projected at \$483,710 after buildout and includes gasoline tax revenues of \$330,579 projected for existing development and \$153,131 of state gasoline tax projected for incremental growth.

**County Road Fund Recurring Costs Prior to Annexation.** Annual recurring costs prior to annexation are projected at \$446,803 after buildout of the area based on an average cost of \$21.24 per capita. The projected costs after buildout include costs of \$216,335 for existing development and projected costs of \$230,468 for incremental growth.

### **Upon Annexation**

Upon annexation, the City of Corona would assume street maintenance responsibilities. Therefore, no recurring revenues or costs for the County Road Fund are incurred upon annexation.

## **5.5 Former County Redevelopment Area**

As shown in Panel E of Table 5-1, property tax increment to the former County Redevelopment Project Area (RDA) located in the Temescal Canyon Annexation Area is projected at about \$2.3 million after buildout. Of this total, recurring property tax increment for existing development is projected at about \$1.3 million and the remaining property tax increment of \$957,159 is projected for the incremental development. The projected property tax increment to the RDA is the same both prior to and upon annexation of the Temescal Canyon Annexation Area to the City of Corona.

Redevelopment has recently been eliminated by the State of California. Based on discussion with staff of the County Successor Agency for the former RDA, property tax increment for development within the former RDA area will continue to go to the Successor Agency until bonded indebtedness is paid, in approximately the year 2036.



## CHAPTER 6 RIVERSIDE COUNTY FISCAL ASSUMPTIONS

This chapter presents the revenue and cost factors used in preparing the Riverside County fiscal analysis for the Temescal Canyon Annexation Area. The analysis is presented in constant year 2013 dollars and is based on the *County of Riverside Fiscal Year 2012-2013 Adopted Budget* and discussion with County and District staff.

### 6.1 County General Assumptions

Property tax, property tax in lieu of VLF, property transfer tax, and sales and use tax are projected using the case study method. All other revenue factors and all cost factors are projected based on a per capita or per employee basis using either the total County or unincorporated portion of the population and employment, as presented in Table 6-1. Revenues and costs are allocated between population and employment based on the shares of population and employment to the combined population and employment for the appropriate jurisdiction.

**Table 6-1  
General County Assumptions  
Temescal Canyon Annexation Area**

Jurisdiction	2012 Estimate		
	Population <sup>1</sup>	Employment <sup>2</sup>	Total
A. Total Riverside County	2,227,577	773,052	3,000,629
<i>Share of Total</i> <sup>3</sup>	74%	26%	100%
B. Unincorporated Area, Riverside County	356,333	29,664	385,997
<i>Share of Total</i> <sup>3</sup>	92%	8%	100%

- Note: 1. Population estimates are from January 1, 2012 estimates, California Department of Finance.  
 2. The 2012 employment estimate is an interpolation of the 2008 and 2020 estimates from SCAG's *RTP 2012 Projections*.  
 3. The estimated shares are rounded to the nearest whole percent.

Sources: Stanley R. Hoffman Associates, Inc.  
 State of California, Department of Finance, *E-5 Population and Housing Estimates for Cities, Counties and the State, 2011 and 2012, with 2010 Benchmark*, Sacramento, California, May 2012  
 Southern California Association of Governments (SCAG), *RTP 2012 Projections*

### 6.2 County Revenue Assumptions

Revenue factors used in preparing the County fiscal analysis annexation are presented in Table 6-2.

#### County General Fund

**Property Tax.** Property tax revenues are projected by multiplying 1.0 percent times the tax allocation

**Table 6-2  
Summary of Projected Recurring Revenue Factors, Riverside County  
Temescal Canyon Annexation Area**

**A. GENERAL FUND**

Category	Fiscal Year 2012-2013 Adopted Budget <sup>1</sup>	Projection Basis	Projection Factor
Property Tax	\$266,879,569	Assessed Valuation	15.4% of basic 1% property tax levy, prior to annexation 11.6% of basic 1% property tax levy, upon annexation
Property Transfer Tax	9,748,000	Assessed Valuation and Turnover	5% estimated residential turnover rate 5% estimated non-residential turnover rate \$1.10 per \$1,000 of turnover assessed valuation, prior to annexation
Property Tax in Lieu of Motor Vehicle	187,500,000	Assessed valuation	\$879 per \$1,000,000 increase in assessed valuation, prior to annexation
Sales and Use Tax	21,000,000	Taxable Sales	1.0% of taxable sales 11.2% use tax percentage of sales tax
Transient Lodging Tax	1,400,000	Room Receipts	not projected
Subtotal	\$486,527,569		

Category	Fiscal Year 2012-2013 Adopted Budget <sup>1</sup>	Projection Basis <sup>2</sup>	Revenue Allocation <sup>3</sup>		Revenue Factor <sup>4</sup>	
			Population	Employment	Per Capita	Per Employee
<b>Other General Fund Revenues</b>						
Animal Licenses, Permits and Shelter	\$5,929,625	Unincorporated Population	100.0%	0.0%	\$16.64	\$0.00
Business Licenses	503,000	Unincorporated Employment	0.0%	100.0%	\$0.00	\$16.96
Franchises	5,000,000	Unincorporated Population & Employment	92.0%	8.0%	\$12.91	\$13.48
License CATV	3,360,000	Unincorporated Population & Employment	92.0%	8.0%	\$8.68	\$9.06
Other Licenses and Permits	523,117	Unincorporated Population & Employment	92.0%	8.0%	\$1.35	\$1.41
Vehicle Code Fines and Traffic School	4,570,709	Unincorporated Population & Employment	92.0%	8.0%	\$11.80	\$12.33
Other Court Fines	6,340,050	Countywide Population & Employment	74.0%	26.0%	\$2.11	\$2.13
Other Fines, Forfeitures and Penalties	4,937,010	Countywide Population & Employment	74.0%	26.0%	\$1.64	\$1.66
Rents and Use of Property	4,335,437	Countywide Population & Employment	74.0%	26.0%	\$1.44	\$1.46
Federal In-Lieu Taxes	2,050,000	Countywide Population	100.0%	0.0%	\$0.92	\$0.00
Miscellaneous Revenue	9,520,625	Countywide Population & Employment	74.0%	26.0%	\$3.16	\$3.20
Subtotal	\$47,069,573				\$60.65	\$61.69
Interest on invested funds	\$3,113,295	Share of non-interest recurring revenues			not projected	
Total	\$533,597,142					
<b>COUNTY FIRE DEPARTMENT</b>						
Property Tax	\$33,373,077	Assessed Valuation			6.4% of basic 1% property tax levy, prior to annexation 0.0% of basic 1% property tax levy, upon annexation	
<b>COUNTY LIBRARY</b>						
Property Tax	\$10,916,540	Assessed Valuation			1.6% of basic 1% property tax levy, prior to annexation 0.0% of basic 1% property tax levy, upon annexation	
<b>COUNTY TRANSPORTATION</b>						
State Gasoline Tax	\$47,310,685	Countywide Population	100.0%	0.0%	\$21.24	\$0.00

- Notes: 1. Budget amounts are based on the Fiscal Year 2012-13 Recommended Budget with updates from *Final Changes to FY 12/13 Recommended Budget*, September 11, 2012 as provided by the County Executive Office.  
2. The particular category is either generated in unincorporated areas or countywide, as shown.  
3. Countywide net costs are allocated 74 percent to residential development and 26 percent to non-residential development, based on the shares of population and employment to the combined total County population and employment. Unincorporated area net costs are allocated 92 percent to residential development and 8 percent to non-residential development, based on the shares of population and employment to the combined total unincorporated population and employment.  
4. Per capita and per employee factors are derived by dividing the allocated costs by either the population and employment for the appropriate jurisdiction.  
5. Interest on invested funds represents less than one percent of projected recurring revenues and are not projected in the fiscal analysis.

Sources: Stanley R. Hoffman Associates, Inc.  
County of Riverside, *Fiscal Year 2012-13 Recommended Budget*  
County of Riverside, *Final Changes to FY 12/13 Recommended Budget*, September 11, 2012  
State of California, Department of Finance, *E-5 Population and Housing Estimates for Cities, Counties and the State, 2011 and 2012, with 2010 Benchmark*, Sacramento, California, May 2012  
Southern California Association of Governments (SCAG), *RTP 2012 Projections*  
California State Controller's Office, *Highway User Tax - Counties, Fiscal Year 2011-2012*

percentage for each jurisdiction or special district by the assessed valuation of the study area. The County General Fund currently receives about 15.4 percent of the basic one percent property tax levy for property located outside the former Redevelopment Area boundary. Table 6-3 presents the property tax allocation both prior to and upon annexation of the Temescal Canyon Annexation Area to the City of Corona. Upon annexation, about 25.0 percent of the existing property tax allocation of 15.4 percent to Riverside County General Fund will shift to the Corona General Fund. When this shift of about 3.9 is subtracted from the initial allocation, the allocation of the basic one percent property tax levy to the County General Fund upon annexation is estimated at about 11.6 percent.

**Property Tax in Lieu of VLF.** Counties began receiving additional property tax revenue to replace vehicle license fee (VLF) revenue that was lowered when the state reduced vehicle license tax in 2004. This property tax in lieu of VLF is projected to grow with the change in the countywide gross assessed valuation (AV) of taxable property from the prior year. Property tax in lieu of VLF revenues is in addition to other property tax apportionments. As shown in Table 6-4, property tax in lieu of VLF revenues are projected at \$879 per \$1.0 million increase in AV Countywide.

**Property Transfer Tax.** Riverside County taxes sales of real property at a rate of \$1.10 per \$1,000 of property value prior to annexation and at a rate of \$0.55 per \$1,000 of property value upon annexation. Residential development is assumed to change ownership at an average rate of about 5.0 percent per year, or on the average of once every 20 years, based on year householder moved survey data from the U.S. Bureau of the Census, *2008-2010 American Community Survey* for the City of Corona, as shown in Table 6-5. The fiscal analysis assumes the same change of ownership at an average rate of about 5.0 percent per year for non-residential development.

**Sales and Use Tax.** As part of the total sales tax levied by the State, all cities and counties in the State generally receive a basic one percent (1.0 percent) sales tax and have the option to levy additional sales taxes under certain circumstances. In addition to sales tax revenue, the County receives revenues from the use tax, which is levied on shipments into the state and on construction materials for new residential and non-residential development not allocated to a sites location. Use tax is allocated by the State Board of Equalization (BOE) to counties and cities based on each jurisdiction's proportion of countywide and statewide direct taxable sales.

**Sales Tax.** Sales tax is projected based on the taxable sales generated by the retail and non-retail land uses in the annexation area.

**Table 6-3**  
**Tax Rate Area (TRA) Property Tax Allocations Prior To and Upon Annexation**  
**Temescal Canyon Annexation Area**

Description of Fund <sup>1</sup>	Temescal Canyon Annexation Area <sup>2</sup>		
	Prior to Annexation	Upon Annexation <sup>3</sup>	
	Riverside County	Riverside County	City of Corona
General Fund	15.4%	11.6%	3.9%
Fire Protection	6.4%	n/a	6.4%
Library	1.6%	n/a	1.6%
Total	23.4%	11.6%	11.9%

- Notes: 1. Only the property tax allocations for the funds impacted by annexation are presented in this table.  
2. Tax rate allocations are adjusted for the shift to the Education Realignment Augmentation Fund (ERAF).  
3. The fiscal analysis assumes that upon annexation of the Temescal Canyon area, 25 percent of the current average allocation of 15.4 percent to the County General Fund will shift to the City of Corona General Fund. In addition to this shift of about 3.9 percent, the Corona General Fund will receive the total current average property tax allocations to the County Fire Department (6.4 percent) and the County Library District (1.6 percent) because the City will assume provision of fire and library services upon annexation of the area. The total average property tax allocation to the City General Fund upon annexation of the area is estimated at about 11.6 percent of the basic one percent property tax levy.

Source: Stanley R. Hoffman Associates, Inc.  
Riverside County Auditor-Controller's Office, Property Tax Division, 11/1/2012

**Table 6-4**  
**Estimated Property Tax In-Lieu Motor Vehicle License Fee (MVLFF) Factor, Riverside County**  
**Temescal Canyon Annexation Area**  
(In Constant 2013 Dollars)

Category	2004/2005	2012/2013	Change in MVLFF
<b>Nominal Dollars</b>			
Property Tax - MVLFF	\$128,200,332	\$187,500,000	\$59,299,668
Assessed Valuation	\$138,771,615,256	\$204,888,511,468	\$66,116,896,212
MVLFF Increase per Assessed Valuation (AV) Increase			0.000897
MVLFF Increase per \$1,000,000 increase in AV			\$897
<b>Consumer Price Index</b>			
January 2005 = 195.40			
January 2012 = 228.652			
Change Factor = 1.19			
<b>2012 Constant Dollars</b>			
Property Tax - MVLFF	\$152,558,395	\$187,500,000	\$34,941,605
Assessed Valuation	\$165,138,222,155	\$204,888,511,468	\$39,750,289,313
VLF Increase per Assessed Valuation (AV) Increase			0.000879
VLF Increase per \$1,000,000 increase in AV			\$879

Note: 1. Property tax in lieu of VLF revenues are received by cities and counties to offset the State reduction in motor vehicle license fees which began in 2004. Under State law, the increase in property tax in lieu of VLF is based on the increase in assessed valuation in the jurisdiction.

Sources: Stanley R. Hoffman Associates, Inc.  
State Controller's Office, Division of Account and Reporting, *Revenue and Taxation Code Section 97.90 © 1 (B) (i) Vehicle License Fee Adjustment Amounts, 2004-2005*  
Riverside County Assessor, *Historical Assessed Value Data, 2012/2013, riverside.asrcrkrec.com*  
Bureau of Labor Statistics, *Consumer Price Index - All Urban Consumers, Los Angeles-Riverside-Orange County, CA*

**Table 6-5**  
**Estimated Residential Turnover Rate, City of Corona**  
**Temescal Canyon Annexation Area**

City of Corona	Amount
<b>A. Year Moved In, Owner Occupied Housing Units</b>	
Moved in 2005 to 2009	5,629
Moved in 2000 to 2004	<u>10,689</u>
Subtotal 2000 to 2009	16,318
Moved in 1990 to 1999	9,356
Moved in 1980 to 1989	3,156
Moved in 1970 to 1979	1,061
Moved in 1969 or earlier	<u>519</u>
Total Occupied Units	30,410
<b>B. Annual Turnover Rate, 2000-2009<sup>1</sup></b>	
Year Moved in 2000 to 2009 Occupied Units	16,318
	<i>divided by</i>
Number of Years	10
	<i>equals</i>
Number of Turnover Units per Year	1,632
	<i>divided by</i>
Total Occupied Units	30,410
	<i>equals</i>
<b>Annual Turnover Rate, 2000-2009</b>	<b>5%</b>

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

Sources: Stanley R. Hoffman Associates, Inc.  
U.S. Census Bureau, 2008-2010 American Community Survey (ACS), 3-Year Estimates

Use Tax. Table 6-6 presents the County unincorporated area sales and use tax for Calendar Year 2011 provided by Hinderliter de Llamas and Associates (HdL). HdL estimates that \$2.7 million was use tax while total point-of-sale sales tax was estimated at about \$24.3 million. Therefore, use tax revenues to the unincorporated County area are estimated at an additional 11.2 percent of point-of-sale sales tax.

**Transient Lodging Tax.** The County collects a tax of 10.5 percent of room receipts on lodging within the unincorporated County area. Transient occupancy tax is not projected because there is no lodging in the annexation area and lodging is not planned for the annexation area.

**Table 6-6**  
**Calculation of Use Tax Factor, Unincorporated Riverside County**  
**Temescal Canyon Annexation Area**

<b>Unincorporated Riverside County</b>	<b>Amount</b>
<b><u>Use Tax</u></b>	
County Pool	\$2,713,103
State Pool	<u>3,597</u>
Total Use Tax	\$2,716,700
<i>divided by</i>	
<b><u>Point-of Sale Sales Tax</u></b>	\$24,251,980
<i>equals</i>	
<b><u>Use Tax Rate</u></b>	<b>11.2%</b>

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

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

**Animal Licenses, Permits and Shelter.** As shown in Table 6-2, these FY 2012-2013 revenues are estimated at about \$5.9 million for the unincorporated area of the County and are projected at \$16.64 per capita based on dividing the Budget amount by the unincorporated County population of 356,333.

**Business Licenses.** Based on FY 2012-2013 estimated revenues of \$503,000 and the County's unincorporated area employment estimate of 29,664, these revenues are projected at \$16.96 per employee.

**Franchises.** Franchise revenues for FY 2012-2013 are estimated at about \$5.0 million for the unincorporated area of the County, as shown in Table 6-2. These revenues are allocated 92 percent to population and 8 percent to employment, which represents each components share to the total combined population and employment estimate of 385,997 for the unincorporated area. Franchise revenues are projected at \$12.91 per capita and \$13.48 per employee based on the following formulas:

$$\begin{aligned} & \$5.0 \text{ million times } 92\% \text{ divided by } 356,333 = \$12.91 \text{ per capita} \\ & \$5.0 \text{ million times } 8\% \text{ divided by } 29,664 = \$13.48 \text{ per employee} \end{aligned}$$

**Licenses - Cable TV.** As shown in Table 6-2, revenues from this source are estimated at \$8.68 per capita and \$9.06 per employee and are based on FY 2012-2013 revenues of about \$3.4 million for the unincorporated County area and are allocated 92 percent to population and 8 percent to employment. The formulas are:

$$\begin{aligned} \$3.4 \text{ million times } 92\% \text{ divided by } 356,333 &= \$8.68 \text{ per capita} \\ \$3.4 \text{ million times } 8\% \text{ divided by } 29,664 &= \$9.06 \text{ per employee} \end{aligned}$$

**Other Licenses and Permits.** These revenues for FY 2012-2013 are estimated at about \$523,117 for the unincorporated area of the County. Other licenses and permit revenues are allocated 92 percent to population and 8 percent to employment, and are projected at \$1.35 per capita and \$1.41 per employee based on the following formulas:

$$\begin{aligned} \$523,117 \text{ times } 92\% \text{ divided by } 356,333 &= \$1.35 \text{ per capita} \\ \$523,117 \text{ times } 8\% \text{ divided by } 29,664 &= \$1.41 \text{ per employee} \end{aligned}$$

**Vehicle Code Fines/Traffic School.** Vehicle code fines and traffic school revenues in the unincorporated area are estimated at about \$4.6 million for FY 2012-2013 and are allocated 92 percent to population and 8 percent to employment. These revenues are projected at \$11.80 per capita and \$12.33 per employee based on the following:

$$\begin{aligned} \$4.6 \text{ million times } 92\% \text{ divided by } 356,333 &= \$11.80 \text{ per capita} \\ \$4.6 \text{ million times } 8\% \text{ divided by } 29,664 &= \$12.33 \text{ per employee} \end{aligned}$$

**Other Court Fines.** Revenues from this source are estimated at \$2.11 per capita and \$2.13 per employee based on the total County population and employment and estimated revenues of about \$6.3 million, as shown in Table 6-2. These revenues are allocated 74 percent to population and 26 percent to employment, which represents each components share to the total combined population and employment estimate of 3,000,629 for the total County:

$$\begin{aligned} \$6.3 \text{ million times } 74\% \text{ divided by } 2,227,577 &= \$2.11 \text{ per capita} \\ \$6.3 \text{ million times } 26\% \text{ divided by } 773,052 &= \$2.13 \text{ per employee} \end{aligned}$$

**Other Fines, Forfeitures and Penalties.** Countywide population and employment of 3,000,629 and the budget amount of about \$4.9 million determine the method for projecting this revenue source. Revenue factors are estimated at \$1.64 per capita and \$1.66 per employee based on the following:

$$\begin{aligned} \$4.9 \text{ million times } 74\% \text{ divided by } 2,227,577 &= \$1.64 \text{ per capita} \\ \$4.9 \text{ million times } 26\% \text{ divided by } 773,052 &= \$1.66 \text{ employee} \end{aligned}$$

**Rents and Use of Property.** Revenues from this source are projected using a factor of \$1.44 per capita and \$1.46 per employee. As shown in Table 6-2, these factors are based on the FY 2012-2013

budget amount of about \$4.3 million and the total County population and employment.

$\$4.3 \text{ million times } 76\% \text{ divided by } 2,227,577 = \$1.44 \text{ per capita}$

$\$4.3 \text{ million times } 24\% \text{ divided by } 773,052 = \$1.46 \text{ per employee}$

**Federal In-lieu Taxes.** These revenues are projected at \$0.92 per capita and are determined by dividing the County Budget amount of about \$2.1 million by the total County population of 3,000,629, as shown in Table 6-2.

**Miscellaneous Revenue.** Revenue factors for this category are projected based on the total countywide population and employment and estimated FY 2012-2013 revenues of about \$9.5 million. The per capita factor is \$3.16 and the per employee factor is \$3.20 based on the following calculations:

$\$9.5 \text{ million times } 76\% \text{ divided by } 2,227,577 = \$3.16 \text{ per capita}$

$\$9.5 \text{ million times } 24\% \text{ divided by } 773,052 = \$3.20 \text{ per employee}$

**Interest on Invested Funds.** Based on FY 2012-2013 budget interest on invested funds is estimated about \$3.1 million and represents less than one percent of the projected recurring revenues. Therefore, revenues from this source are not projected in the fiscal analysis.

### **County Fire Department**

As shown in Table 6-3, the County Fire Department receives about 6.4 percent of the one percent basic property tax levy for the Temescal Canyon Annexation Area prior to annexation. Upon annexation, the City of Corona will provide fire protection to the annexation area, and the current property tax allocation will shift from the County Fire Department to the City.

### **County Library**

The County Library receives a property tax allocation of about 1.6 percent of the basic one percent property tax levy for the Temescal Canyon Annexation Area, as shown in Table 6-3. After annexation, this allocation will shift to the City of Corona because the City will provided library services to the annexation area.

### **County Transportation**

Prior to annexation, the County will receive recurring gasoline tax revenues projected at \$21.24 per capita based on estimated revenues of about \$47.3 million and the total County population of 2,227,577, as shown in Table 6-2. Upon annexation, the City of Corona Gas Tax Fund will receive State gasoline taxes for provision of road-related services.



## 6.2 County Cost Assumptions

Cost factors used in preparing the County fiscal analysis annexation are presented in Table 6-7.

### County General Fund

Ongoing recurring costs to the County of Riverside General Fund include a combination of municipal-type costs and countywide costs.

**Municipal-Type Costs.** As shown in Table 6-7, General Fund municipal-type costs include sheriff's patrol and development services. These costs are projected based on the estimated net FY 2012-2013 expenditures for each category and the estimated unincorporated County population and employment.

Sheriff Coroner – Patrol. Net expenditures for Sheriff patrol in the unincorporated area for FY 2012-2013 are estimated at about \$79.3 million and are allocated 92 percent to population and 8 percent to employment. Sheriff patrol costs are projected at \$204.73 per capita and \$213.86 per employee based on the following calculations:

$$\begin{aligned} \$79.3 \text{ million times } 92\% \text{ divided by } 356,333 &= \$204.73 \text{ per capita} \\ \$79.3 \text{ million times } 8\% \text{ divided by } 29,664 &= \$213.86 \text{ per employee} \end{aligned}$$

Development Services. Development services net expenditures in the unincorporated area for FY 2012-2013 are estimated at nearly \$9.1 million and are allocated 92 percent to population and 8 percent to employment. Development services costs are projected at \$23.55 per capita and \$24.60 per employee based on the following calculations:

$$\begin{aligned} \$9.1 \text{ million times } 92\% \text{ divided by } 356,333 &= \$23.56 \text{ per capita} \\ \$9.1 \text{ million times } 8\% \text{ divided by } 29,664 &= \$24.60 \text{ per employee} \end{aligned}$$

**Countywide Costs.** Countywide costs are those that are potentially provided to all residents of Riverside County, regardless of whether they live in unincorporated or incorporated areas. Countywide costs include general government; public protection, excluding sheriff's patrol and fire protection; health and sanitation; public assistance; education, recreation and culture, excluding library services; and debt service and contingency. Countywide costs factors are calculated based on the net FY 2012-2013 expenditures for each category and the estimated total County population and employment.

General Government. General government costs are projected based on the total countywide population and employment and estimated Fiscal Year 2012-2013 net expenditures of about \$30.9

**Table 6-7  
Summary of Projected Recurring Cost Factors, Riverside County  
Temescal Canyon Annexation Area  
(In Constant 2013 Dollars)**

Category	Fiscal Year 2012-2013 Adopted Net County Costs <sup>1</sup>	Cost Allocation Factor <sup>3</sup>		Net Cost Allocation Amount		Cost Factor <sup>3</sup>	
		Population	Employment	Residential	Non- Residential	Per Capita	Per Employee
<b>A. GENERAL FUND</b>							
<b>Municipal-Type Costs:</b>							
Sheriff Patrol: Unincorporated	\$79,297,551	92.0%	8.0%	\$72,953,747	\$6,343,804	\$204.73	\$213.86
Development Services: Unincorporated	9,121,084	92.0%	8.0%	\$8,391,397	\$729,687	\$23.55	\$24.60
<b>Countywide Costs:</b>							
General Government: Countywide	\$30,900,000	74.0%	26.0%	\$22,866,000	\$8,034,000	\$10.26	\$10.39
Public Protection: Countywide	140,475,934	74.0%	26.0%	\$103,952,191	\$36,523,743	\$46.67	\$47.25
Health and Sanitation: Countywide	57,350,000	100.0%	0.0%	\$42,439,000	\$14,911,000	\$19.05	\$0.00
Public Assistance: Countywide	42,600,000	100.0%	0.0%	\$31,524,000	\$11,076,000	\$14.15	\$0.00
Education, Recreation and Culture: Countywide	900,000	74.0%	26.0%	\$666,000	\$234,000	\$0.30	\$0.30
Debt Service and Contingency: Countywide	26,980,000	74.0%	26.0%	\$19,965,200	\$7,014,800	\$8.96	\$9.07
Total General Fund Recurring Costs	\$364,569,249			\$302,757,535	\$84,867,034	\$327.68	\$305.47
<b>B. COUNTY FIRE DEPARTMENT <sup>4</sup></b>							
	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>C. COUNTY LIBRARY <sup>5</sup></b>							
Library Services: Library Service Population	\$23,055,320	100.0%	0.0%	Case Study		\$24.00	\$0.00
<b>D. COUNTY TRANSPORTATION</b>							
TLMA: Transportation: Countywide	\$37,717,093	74.0%	26.0%	\$27,910,649	\$9,806,444	\$12.53	\$12.69

- Note: 1. Budget amounts are based on the Fiscal Year 2012-13 Recommended Budget with updates from *Final Changes to FY 12/13 Recommended Budget*, September 11, 2012 as provided by the County Executive Office.
2. Municipal-type net costs for the unincorporated area are allocated 92 percent to residential development and 8 percent to non-residential development, based on the shares of population and employment to the combined total unincorporated population and employment. Countywide net costs are allocated 74 percent to residential development and 26 percent to non-residential development, based on the shares of population and employment to the combined total County population and employment.
3. Per capita and per employee factors are derived by dividing the allocated costs by either the population and employment for the appropriate jurisdiction.
4. The Riverside County Fire Department (RCFD) provides fire protection to the unincorporated County area. County fire protection costs for the annexation area are not projected because fire protection is provided from more than one station and specific costs for the Temescal Canyon area were not available from RCFD staff.
5. The fiscal analysis projects County Library costs for the annexation area based on the average cost per capita for the Library service population, as shown in Table 6-9.
6. County transportation costs for the annexation area based on the Countywide average cost per capita and per employee.

Sources: Stanley R. Hoffman Associates, Inc.  
County of Riverside, *Fiscal Year 2012-13 Adopted Budget*  
County of Riverside Fire Department, *2011 Annual Report*  
State of California, Department of Finance, *E-5 Population and Housing Estimates for Cities, Counties and the State, 2011 and 2012, with 2010 Benchmark*, Sacramento, California, May 2012  
Southern California Association of Governments (SCAG), *RTP 2012 Projections*

million. The per capita cost factor is \$10.26 and the per employee factor is \$10.39 based on the following calculations:

$$\begin{aligned} \$30.9 \text{ million times } 74\% \text{ divided by } 2,227,577 &= \$10.26 \text{ per capita} \\ \$30.9 \text{ million times } 26\% \text{ divided by } 773,052 &= \$10.39 \text{ per employee} \end{aligned}$$

**Public Protection.** Countywide public protection costs are projected at \$46.67 per capita and \$47.25 per employee. These costs do not include sheriff patrol costs and fire protection costs and

represent other countywide public protection costs such as district attorney, probation, corrections and coroner. Cost factors for these categories are projected based on the total countywide population and employment and the estimated FY 2012-2013 expenditures of about \$140.5 million.

\$140.5 million times 76% divided by 2,227,577 = \$46.67 per capita  
\$140.5 million times 24% divided by 773,052 = \$47.25 per employee

Health and Sanitation. Costs for these categories are projected based on the total countywide population and estimated FY 2012-2013 net expenditures of about \$57.4 million. The per capita cost factor is \$19.05 based on the net expenditures and the total County population of 2,227,577.

Public Assistance. Public assistance costs are projected based on the total countywide population and estimated FY 2012-2013 net expenditures of about \$42.6 million. The per capita cost factor is \$14.15 based on the net expenditures and the total County population of 2,227,577.

Education, Recreation and Culture. Cost factors for these categories are projected based on the total countywide population and employment and the estimated FY 2012-2013 net expenditures of \$900,000. Library services are not included in this category and are projected separately. The per capita cost factor is \$0.30 and the per employee factor is \$0.30 based on the following calculations:

\$900,000 times 76% divided by 2,227,577 = \$0.30 per capita  
\$900,000 times 24% divided by 773,052 = \$0.30 per employee

Debt Service and Contingency. These Countywide costs are projected at \$8.96 per capita and \$9.07 per employee. Cost factors are projected based on the total countywide population and employment and estimated FY 2012-2013 net expenditures of about \$27.0 million.

\$27.0 million times 76% divided by 2,227,577 = \$8.96 per capita  
\$27.0 million times 24% divided by 773,052 = \$9.07 per employee

### **County Fire Department**

Fire protection services to the Temescal Canyon Annexation Area are provided by the Riverside County Fire Department (RCFD) prior to annexation. RCFD Sycamore Creek Fire Station #64 is located on Campbell Road in the southern portion of the annexation area. However, fire protection to the annexation area can be provided from other existing County fire stations that are located outside the annexation area. Therefore, current fire protection costs for the annexation area have not been provided by RCFD staff.

Per Ordinance 659 of the Riverside County Code, the Temescal Canyon Annexation Area will be subject to development impact fees that will contribute towards the construction of fire facilities. Upon annexation, the City of Corona provides fire protection to the annexation area.

### County Library District

The County Library District provides library services to the Temescal Canyon Annexation Area prior to annexation. Library costs are projected at the average County Library cost of \$24.00 per capita based on FY 2012-2013 library expenditures of about \$23.1 million and the library service area population estimate of 950,567, as shown in Table 6-8.

**Table 6-8**  
**Library Services Cost Factor, County Library**  
**Temescal Canyon Annexation Area**  
(In Constant 2013 Dollars)

<b>1. County Library Department Service Area Population <sup>1</sup></b>	
Jurisdiction	January 1, 2012 Population
Calimesa	7,988
Canyon Lake	10,689
Cathedral City	51,952
Coachella	41,904
Desert Hot Springs	27,638
Indio	78,065
La Quinta	38,075
Lake Elsinore	53,024
Norco	27,053
Palm Desert	49,471
Perris	70,180
San Jacinto	44,803
Temecula	<u>103,092</u>
Total City Population Served	603,934
Unincorporated Area	<u>356,633</u>
Total Population Served	960,567
<b>2. Library Costs</b>	<b>\$23,055,320</b>
<b>3. Library Costs per Capita</b>	<b>\$24.00</b>

Note: 1. The County Library provides library service through 33 branch libraries and two bookmobiles. The estimated population is based on the location of the branch libraries.

Sources: Stanley R. Hoffman Associates, Inc.  
County of Riverside, *Fiscal Year 2012-13 Recommended Budget*  
County of Riverside, *Final Changes to FY 12/13 Recommended Budget*, September 11, 2012  
State of California, Department of Finance, *E-5 Population and Housing Estimates for Cities, Counties and the State, 2011 and 2012, Benchmark*, Sacramento, California, May 2012

## **County Transportation**

Annual public street maintenance costs are projected on a population and employment basis. Based on the total countywide population and employment and the estimated FY 2012-2013 expenditures of about \$37.7 million. The per capita cost factor is \$12.53 and the per employee factor is \$12.69 based on the following calculations:

\$37.7 million times 76% divided by 2,227,577 = \$12.53 per capita

\$37.7 million times 24% divided by 773,052 = \$12.69 per employee

Upon annexation, road maintenance and maintenance of signalized intersections are the responsibility of the City of Corona.

**APPENDIX A  
LAND USE AND MARKET TABLES**

**Table A-1  
Existing Demographics <sup>1</sup>  
Temescal Canyon Annexation Area**

Category	Amount
Population	15,565
Total Housing Units	5,433
Persons per Unit	2.86
Vacant Units	350
Vacancy Rate <sup>2</sup>	6.4%
Households (Occupied Units)	5,083
Persons per Household <sup>2</sup>	3.06
Total Employment	1,680
Jobs per Household	0.33

Note: 1. Population and housing information is based on the aggregation of Census 2010 block level data for the Temescal Canyon Annexation Area. Employment information is based on data from Southern California Association of Governments (SCAG).

2. Vacancy rate and persons per household are rounded.

Sources: Stanley R. Hoffman Associates, Inc.  
Census 2010  
Southern California Association of Governments (SCAG), *RTP 2012 Growth Forecast*, November 2010

**Table A-2  
Detailed Residential Development  
Temescal Canyon Annexation Area**

Area	Proposed Acres	Units		
		Existing <sup>1</sup>	Incremental	Total <sup>2</sup>
<b>A. SPECIFIC PLANS FROM 2002 LAND USE MAP (EIP) AND 2006 PROPOSED LAND USES (City)</b>				
<u>The Retreat - Non-RDA</u>				
Single Family	207.01	494	51	545
<u>Toscana - Non-RDA</u>				
Single Family	282.09	n/a	917	917
High Density	<u>71.18</u>	<u>n/a</u>	<u>526</u>	<u>526</u>
Total Toscana	353.27	n/a	1,443	1,443
<u>Sycamore Creek - Non-RDA</u>				
Single Family	418.20	1,099	486	1,585
High Density	<u>22.00</u>	<u>n/a</u>	<u>173</u>	<u>173</u>
Total Sycamore Creek	440.20	1,099	659	1,758
<u>Mountain Springs - Non-RDA</u>				
Single Family	261.00	1,571	n/a	1,571
<u>Tom's Farm Area - Non-RDA</u>				
	n/a	n/a	n/a	n/a
<u>Serrano - RDA</u>				
	n/a	n/a	n/a	n/a
<u>TRACT 29844 (Behind Wild Rose) - Non-RDA</u>				
Single Family	132.78	316	n/a	316
<u>Estate/SF in NW Portion - Non-RDA</u>				
Single Family	186.00	75	37	112
<u>Wild Rose- Non-RDA</u>				
Single Family	238.50	1,162	n/a	1,162
Total Specific Plans, Non-RDA				
Single Family	1,725.58	4,717	1,491	6,208
High Density	<u>93.18</u>	<u>n/a</u>	<u>699</u>	<u>699</u>
<b>Total Specific Plans, Non-RDA</b>	<b>1,818.76</b>	<b>4,717</b>	<b>2,190</b>	<b>6,907</b>
<b>B. AREAS NORTH OF SYCAMORE CREEK FROM 2002 LAND USE MAP (EIP)</b>				
Mobile Home Park - Non-RDA	n/a	306	n/a	306
SF Units East of Mountain Springs - Non-RDA	n/a	<u>201</u>	<u>n/a</u>	<u>201</u>
<b>Total Areas North of Sycamore Creek, Non-RDA</b>		<b>507</b>	<b>n/a</b>	<b>507</b>
<b>C. UNITS IN OTHER AREAS</b>				
Single Family Homes - Non-RDA	n/a	<b>102</b>	<b>331</b>	<b>433</b>
Creekside Mobile Home Estates - RDA	n/a	<b>92</b>	<b>n/a</b>	<b>92</b>
Single Family Homes - RDA	n/a	<b>15</b>	<b>n/a</b>	<b>15</b>
<b>Total Other Units</b>		<b>209</b>	<b>331</b>	<b>540</b>
<b>D. TOTAL (A+B+C)</b>				
Single Family Non-RDA	1,725.58	<b>5,326</b>	<b>1,822</b>	<b>7,148</b>
Single Family RDA	n/a	<b>107</b>	<b>n/a</b>	<b>107</b>
High Density Non-RDA	93.18	<b>n/a</b>	<b>699</b>	<b>699</b>
High Density RDA	n/a	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>Total</b>	<b>1,818.76</b>	<b>5,433</b>	<b>2,521</b>	<b>7,954</b>

Note: 1. Existing units are counted from Google Earth and total to the Census 2010 estimate of 5,433 total units for the annexation area.  
2. Total units are based on 2002 General Plan Update map from EIP and the 2006 spreadsheet for proposed specific plans and projects from the City and the Sycamore Creek Specific Plan Amendment provided by the City.

Sources: Stanley R. Hoffman Associates, Inc.  
Corona General Plan Update, Figure 2.1-20, Sphere of Influence, South Sphere Potential/Approved County Projects and Specific Plans, prepared by EIP, 09/19/02  
City of Corona, "2006 Proposed Specific Plans/Projects" and January 2013 Updates  
Riverside County Planning Department, Sycamore Creek Specific Plan No. 00256, Amendment 2, Screencheck No. 3, Tentative Tract Map No. 36316 and 36317, December 13, 2010  
Google Earth, 2011  
Census 2010

**Table A-3  
Detailed Non- Residential Development  
Temescal Canyon Annexation Area**

Area	Acres	Square Feet		
		Existing <sup>1</sup>	Incremental	Total <sup>2</sup>
<b>A. SPECIFIC PLANS FROM 2002 LAND USE MAP (EIP) AND 2006 PROPOSED LAND USES (CITY)</b>				
<u>The Retreat - Non-RDA</u>	n/a	n/a	n/a	n/a
<u>Toscana - Non-RDA</u>				
General Commercial	4.41	n/a	48,025	48,025
<u>Sycamore Creek - Non-RDA</u>				
General Commercial	13.80	81,165	69,079	150,244
Sycamore Creek Fire Station #64 (Riverside County)	<u>0.80</u>	<u>9,800</u>	<u>n/a</u>	<u>9,800</u>
Total Sycamore Creek	14.60	90,965	69,079	160,044
<u>Mountain Springs - Non-RDA</u>				
General Commercial	15.30	n/a	166,617	166,617
<u>Tom's Farm Area</u>				
General Commercial, Non-RDA	13.17	46,300	28,195	74,495
General Commercial, RDA	<u>6.00</u>	<u>8,800</u>	<u>28,195</u>	<u>36,995</u>
Total Tom's Farm Area	19.17	55,100	56,389	111,489
<u>Serrano - Non-RDA</u>				
General Commercial	8.80	n/a	172,150	172,150
Office	31.84	n/a	622,540	622,540
Light Industrial	<u>305.77</u>	<u>n/a</u>	<u>5,978,454</u>	<u>5,978,454</u>
Total Serrano	346.41	n/a	6,773,144	6,773,144
<u>TRACT 29644 (Behind Wild Rose) - Non-RDA</u>	n/a	n/a	n/a	n/a
<u>Estate/SF in NW Portion - Non-RDA</u>	n/a	n/a	n/a	n/a
<u>Wild Rose, Western Portion - Non-RDA</u>				
General Commercial	4.00	n/a	43,560	43,560
<u>Wild Rose, Eastern Portion - RDA</u>				
Light Industrial/Business Park	69.10	1,040,007	163,961	1,203,968
<u>Temescal Corridor Properties - RDA</u>				
General Commercial	9.51	9,925	93,639	103,564
Temescal Canyon Road Office Park	10.48	n/a	83,799	83,799
Light Industrial /Business Park	<u>28.52</u>	<u>n/a</u>	<u>496,932</u>	<u>496,932</u>
Total Temescal Corridor Properties	48.51	9,925	674,370	684,295
<b>Total Specific Plans</b>				
General Commercial	74.99	146,190	649,459	795,649
Office	42.32	n/a	706,339	706,339
Light Industrial /Business Park	403.39	1,040,007	6,639,347	7,679,354
Sycamore Creek Fire Station #64 (Riverside County)	<u>0.80</u>	<u>9,800</u>	<u>n/a</u>	<u>9,800</u>
<b>Total Specific Plans</b>	<b>521.50</b>	<b>1,195,997</b>	<b>7,995,145</b>	<b>9,191,142</b>
<b>B. PARCELS IN OTHER AREAS - RDA</b>				
Heavy Industrial, North of Serrano	62.63	75,500	n/a	75,500
Light Industrial /Business Park, North of Wild Rose East	<u>31.01</u>	<u>217,550</u>	<u>n/a</u>	<u>217,550</u>
Total Other Parcels	93.64	293,050	n/a	293,050
<b>C. TOTAL (A+B)</b>				
General Commercial	74.99	146,190	649,459	795,649
Office	42.32	n/a	706,339	706,339
Light Industrial /Business Park	434.40	1,257,557	6,639,347	7,896,904
Heavy Industrial	<u>62.63</u>	<u>75,500</u>	<u>n/a</u>	<u>75,500</u>
Subtotal	614.34	1,479,247	7,995,145	9,474,392
Sycamore Creek Fire Station #64 (Riverside County)	<u>0.80</u>	<u>9,800</u>	<u>n/a</u>	<u>9,800</u>
	615.14	1,489,047	7,995,145	9,484,192

Note: 1. Existing square feet are measured from Google Earth.  
2. Total square feet are based on 2002 General Plan Update map from EIP, the 2006 spreadsheet for proposed specific plans and projects from the City, the Sycamore Creek Specific Plan Amendment, the Wild Road Business Park, the Temescal Corridor Properties and the Temescal Canyon Road Office Park Plot Plan provided by the City.

Sources: Stanley R. Hoffman Associates, Inc.  
City of Corona, "2006 Proposed Specific Plans/Projects"  
Riverside County Planning Department, *Sycamore Creek Specific Plan No. 00256, Amendment 2, Screencheck No. 3, Tentative Tract Map No. 36316 and 36317*, December 13, 2010  
Riverside County Planning Department, *Wild Rose Business Park and Temescal Corridor Properties*, 6-25-02  
Riverside County Planning Department, *Temescal Canyon Road Office Park Plot Plan*, 02-25-08  
Google Earth, 2011



**Table A-4  
Existing Non-Residential Square Feet  
Temescal Canyon Annexation Area**

<b>Project Name/Land Use</b>	<b>Building Square Feet</b>	<b>Lot Square Feet</b>	<b>Lot Acres</b>
<b>A. DETAILED LAND USES</b>			
<b><u>Sycamore Creek Shopping Center (General Commercial)</u></b>			
Von's	40,500	n/a	n/a
Support Stores	40,665	n/a	n/a
<b>Subtotal</b>	<b>81,165</b>	<b>506,000</b>	<b>11.62</b>
<b><u>Sycamore Creek Specific Plan</u></b>			
Sycamore Creek Fire Station #64 (Riverside County)	9,800	35,000	0.80
Vacant General Commercial	0	82,612	1.90
<b>Subtotal</b>	<b>9,800</b>	<b>117,612</b>	<b>2.70</b>
<b><u>Tom's Farm Area (General Commercial)</u></b>			
Tom's Farms	38,100	n/a	n/a
Carl's Jr	4,000	n/a	n/a
Ampm/Arco	4,200	n/a	n/a
Mission Clay Products	8,800	n/a	n/a
<b>Subtotal</b>	<b>55,100</b>	<b>835,200</b>	<b>19.17</b>
<b><u>Temescal Corridor Properties (General Commercial)</u></b>			
Temescal Shell Meagmart (NE of Temescal Canyon & 15 Freeway)	9,925	150,645	3.46
<b>Subtotal</b>	<b>9,925</b>	<b>150,645</b>	<b>3.46</b>
<b><u>Wild Rose Light Industrial/Business Park (East of I-15)</u></b>			
Unnamed Building	27,000	69,160	1.59
Lee Lake Water District	40,320	96,820	2.22
Laticrete International	38,425	48,000	1.10
Triad Magnetics	56,400	127,500	2.93
Corona Clipper	78,000	144,000	3.31
Keystone Automotive Operations	172,000	424,000	9.73
Power Sports of Corona and Plastic Industries	216,000	540,000	12.40
Polara Engineering	72,000	187,200	4.30
Miracle Playground Sales	51,300	136,000	3.12
Master Fab	44,200	156,600	3.60
Blue Ribbon Mfg/Ergonomic Design	35,136	109,500	2.51
Spectra Color	36,550	81,000	1.86
Material Services	36,550	81,000	1.86
Direct Buy	35,136	109,500	2.51
The Bridge Church and Sunbelt Business Sales	31,040	92,000	2.11
Jazz Connection	20,280	57,800	1.33
ARS Billiards/Painter's Hardwood Floors	20,280	57,800	1.33
SE Corporation	12,240	18,450	0.38
Metrick Thunder	17,150	47,600	1.09
<b>Subtotal of Built-out Parcels</b>	<b>1,040,007</b>	<b>2,581,930</b>	<b>59.27</b>
Vacant Parcel 1 (West of Master Fab)	n/a	76,890	1.77
Vacant Parcel 2 (East of Direct Buy)	n/a	53,100	1.22
Vacant Parcel 3 (2nd Parcel East of Direct Buy)	n/a	51,000	1.17
Vacant Parcel 4 (3rd Parcel East of Direct Buy)	n/a	81,000	1.86
Vacant Parcel 5 (Parcel at NEC of Business Park)	n/a	166,000	3.81
<b>Subtotal of Vacant Parcels</b>	<b>n/a</b>	<b>427,990</b>	<b>9.83</b>
<b>Total Wild Rose Business Park</b>	<b>1,040,007</b>	<b>3,009,920</b>	<b>69.10</b>
<b><u>Remainder Light Industrial/Business Park in Annexation Area</u></b>			
GM&J Laser Cutting	21,000	41,340	0.95
JTM's Hot Rod Shop	13,500	28,800	0.66
Maki	10,000	24,900	0.57
K&W Manufacturing Co.	15,000	64,172	1.47
U.S. Storage Centers	82,000	213,750	4.91
Volvo/Hummer	12,800	53,200	1.22
Larry's Building Materials	13,260	163,200	3.75
Unnamed Building (Adjacent to Larry's Building Materials)	7,500	121,680	2.79
FST Sand and Gravel	23,940	396,640	9.11
All Four Wheel Drive	18,550	98,000	2.25
7 Oaks Nursery	n/a	65,600	1.51
Vacant Lot 1 (South of Mobile Home Park)	n/a	33,750	0.77
Vacant Lot 2 (West of 7 Oaks Nursery)	n/a	45,900	1.05
<b>Subtotal</b>	<b>217,560</b>	<b>1,350,932</b>	<b>31.01</b>
<b><u>North of Serrano Specific Plan (Heavy Industrial)</u></b>			
Rinker Materials Corporation	75,500	2,728,080	62.63
<b>Subtotal</b>	<b>75,500</b>	<b>2,728,080</b>	<b>62.63</b>
<b>B. LAND USE SUMMARY</b>			
<b>General Commercial</b>	<b>146,190</b>	<b>1,574,457</b>	<b>36.14</b>
<b>Light Industrial/Business Park</b>	<b>1,267,567</b>	<b>4,360,852</b>	<b>100.11</b>
<b>Heavy Industrial</b>	<b>75,500</b>	<b>2,728,080</b>	<b>62.63</b>
<b>Subtotal</b>	<b>1,479,247</b>	<b>8,663,389</b>	<b>198.88</b>
<b>Sycamore Creek Fire Station #64 (Riverside County)</b>	<b>9,800</b>	<b>35,000</b>	<b>0.80</b>
<b>Total</b>	<b>1,489,047</b>	<b>8,698,389</b>	<b>199.69</b>

Note: 1. Other Use includes the Sycamore Creek Fire Station #64.

Sources: Stanley R. Hoffman Associates, Inc.  
Google Earth, 2011

**Table A-5  
Development by Non-RDA and RDA Areas  
Temescal Canyon Annexation Area**

Category	Existing			Incremental			Total Annexation Area		
	Non-RDA	RDA	Total	Non-RDA	RDA	Total	Non-RDA	RDA	Total
<b>A. RESIDENTIAL DEVELOPMENT</b>									
<b>Residential Units</b>									
Single Family	5,326	107	5,433	1,822	n/a	1,822	7,148	107	7,255
High Density	n/a	n/a	n/a	699	n/a	699	699	n/a	699
Total Residential Units	5,326	107	5,433	2,521	n/a	2,521	7,847	107	7,954
<b>Population (@ 2.86 persons per unit)</b>	15,259	306	15,565	7,210	n/a	7,210	22,469	306	22,775
<b>B. NON-RESIDENTIAL DEVELOPMENT</b>									
<b>Non-Residential Square Feet</b>									
<b>General Commercial <sup>1</sup></b>									
Retail Commercial	127,465	18,725	146,190	448,481	103,559	552,040	575,946	122,284	698,230
Service Commercial	n/a	n/a	n/a	79,144	18,275	97,419	79,144	18,275	97,419
Total General Commercial	127,465	18,725	146,190	527,625	121,834	649,459	655,090	140,559	795,649
Office	n/a	n/a	n/a	622,540	83,799	706,339	622,540	83,799	706,339
Light Industrial/Business Park	n/a	1,257,557	1,257,557	5,978,454	660,893	6,639,347	5,978,454	1,918,450	7,896,904
Heavy Industrial	n/a	75,500	75,500	n/a	n/a	n/a	n/a	75,500	75,500
Total Non-Residential Square Feet	127,465	1,351,782	1,479,247	7,128,619	866,526	7,995,145	7,256,084	2,218,308	9,474,392
<b>Employment</b>									
<b>General Commercial</b>									
Retail Commercial	250	40	290	897	207	1,104	1,147	247	1,394
Service Commercial	n/a	n/a	n/a	317	73	390	317	73	390
Total General Commercial	250	40	290	1,214	280	1,494	1,464	320	1,784
Office	n/a	n/a	n/a	2,490	335	2,825	2,490	335	2,825
Light Industrial/Business Park	n/a	1,340	1,340	5,978	661	6,639	5,978	2,001	7,979
Heavy Industrial	n/a	50	50	n/a	n/a	n/a	n/a	50	50
Total Employment	250	1,430	1,680	9,682	1,276	10,958	9,932	2,706	12,638
<b>C. SERVICE AREA POPULATION</b>									
Population	15,259	306	15,565	7,210	n/a	7,210	22,469	306	22,775
Weighted Employment (@ 50 percent of total)	125	715	840	4,840	640	5,480	4,965	1,355	6,320
Total Service Area Population	15,384	1,021	16,405	12,050	640	12,690	27,434	1,661	29,095

Note: 1. The fiscal analysis assumes that 85 percent of the proposed general commercial square feet is retail commercial and the remaining 15 percent is service commercial square feet.  
2. This analysis has weighted the employment at 50% to account for the estimated less frequent use of City services by employment versus population.

Sources: Stanley R. Hoffman Associates, Inc.  
City of Corona, "2006 Proposed Specific Plans/Projects" and January 2013 Updates  
Riverside County Planning Department, *Sycamore Creek Specific Plan No. 00256, Amendment 2, Screencheck No. 3, Tentative Tract Map No. 36316 and 36317*, December 13, 2010  
Riverside County Planning Department, *Wild Rose Business Park and Temescal Corridor Properties*, 6-25-02  
Riverside County Planning Department, *Temescal Canyon Road Office Park Plot Plan*, 02-25-08  
Google Earth

**Table A-6**  
**Single Family Residential Values for New Homes**  
**Temescal Canyon Annexation Area**  
(In Constant 2013 Dollars)

Address	Zip Code	Asking Price	Sale Price	Square Feet (SF)	Lot (SF)	Year Built	Year Sold	Price/SF	Neighborhood
<b><u>New Homes for Sale - Single Family</u></b>									
7581 Sanctuary Dr. (Sunset Ridge - Plan 3)	92883	\$497,990	N/A	3,583	N/A	2012	N/A	\$139	Sunset Ridge @ the Retreat
7581 Sanctuary Dr. (Sunset Ridge - Plan 4)	92883	\$537,490	N/A	4,248	N/A	2012	N/A	\$127	Sunset Ridge @ the Retreat
25476 Foxglove Ln. (Arbor Plan)	92883	\$376,990	N/A	2,524	N/A	2012	N/A	\$149	The Woodlands at Sycamore Creek
25476 Foxglove Ln. (Willow Plan)	92883	\$388,990	N/A	2,733	N/A	2012	N/A	\$142	The Woodlands at Sycamore Creek
25476 Foxglove Ln. (Evergreen Plan)	92883	\$403,990	N/A	3,159	N/A	2012	N/A	\$128	The Woodlands at Sycamore Creek
25476 Foxglove Ln. (Cypress Plan)	92883	\$408,990	N/A	3,302	N/A	2012	N/A	\$124	The Woodlands at Sycamore Creek
25476 Foxglove Ln. (Aster Plan)	92883	\$417,990	N/A	3,315	N/A	2012	N/A	\$126	The Woodlands at Sycamore Creek
25476 Foxglove Ln. (Foxglove Plan)	92883	\$424,990	N/A	3,498	N/A	2012	N/A	\$121	The Woodlands at Sycamore Creek
25476 Foxglove Ln. (Hawthorn Plan)	92883	\$429,990	N/A	3,699	N/A	2012	N/A	\$116	The Woodlands at Sycamore Creek
25476 Foxglove Ln. (Larkspur Plan)	92883	\$437,990	N/A	3,855	N/A	2012	N/A	\$114	The Woodlands at Sycamore Creek
25499 Foxglove Ln.	92883	\$417,990	N/A	3,315	7,405	2012	N/A	\$126	Sycamore Creek
25509 Foxglove Ln.	92883	\$416,770	N/A	3,159	7,405	2012	N/A	\$132	Sycamore Creek
25519 Foxglove Ln.	92883	\$425,615	N/A	3,302	7,405	2012	N/A	\$129	Sycamore Creek
25619 Foxglove Ln.	92883	\$427,990	N/A	3,498	8,276	2012	N/A	\$122	Sycamore Creek
25634 Red Hawk Rd.	92883	\$399,990	N/A	3,169	8,276	2012	N/A	\$126	Sycamore Creek
<b>Average</b>		<b>\$430,000</b>		<b>3,360</b>				<b>\$128</b>	
<b><u>New Homes Sold - Single Family</u></b>									
7865 Summer Day Dr.	92883	N/A	\$624,000	4,248	10,454	2012	2012	\$146.89	The Retreat
7874 Summer Day Dr.	92883	N/A	\$519,000	3,583	16,988	2012	2012	\$144.85	The Retreat
7879 Summer Day Dr.	92883	N/A	\$561,000	3,653	10,454	2012	2012	\$153.57	The Retreat
7893 Summer Day Dr.	92883	N/A	\$569,000	3,583	10,454	2012	2012	\$158.81	The Retreat
7921 Summer Day Dr.	92883	N/A	\$543,000	3,583	10,018	2012	2012	\$151.55	The Retreat
7907 Summer Day Dr.	92883	N/A	\$525,000	3,653	10,018	2012	2012	\$143.72	The Retreat
7916 Summer Day Dr.	92883	N/A	\$538,000	4,248	12,196	2012	2012	\$126.65	The Retreat
<b>Average</b>			<b>\$550,000</b>	<b>3,790</b>				<b>\$145</b>	
<b>Overall Average</b>			<b>\$470,000</b>	<b>3,500</b>				<b>\$134</b>	

Sources: Stanley R. Hoffman Associates, Inc.  
Zillow.com, November 2012

**Table A-7  
Assessed Valuation and Property Tax  
City of Temescal Canyon Annexation Area, City of Corona  
(In Constant 2013 Dollars)**

Category	Factor	Existing			Incremental			Total Annexation Area		
		Non-RDA	RDA	Total	Non-RDA	RDA	Total	Non-RDA	RDA	Total
<b>A. TOTAL ASSESSED VALUATION</b>										
	<b>Per New Unit<sup>1</sup></b>									
<b>Residential</b>										
Single Family	\$470,000	\$2,184,292,890	\$9,388,595	\$2,193,681,485	\$856,340,000	n/a	\$856,340,000	\$3,040,632,890	\$9,388,595	\$3,050,021,485
High Density	\$330,000	70,737,068	0	70,737,068	230,670,000	n/a	230,670,000	301,407,068	0	301,407,068
Total Residential		\$2,255,029,958	\$9,388,595	\$2,264,418,553	\$1,087,010,000	n/a	\$1,087,010,000	\$3,342,039,958	\$9,388,595	\$3,351,428,553
	<b>Per New Square Foot</b>									
<b>Non-Residential</b>										
General Commercial	\$140	\$122,493,730	\$122,066,992	\$244,560,722	\$73,867,500	\$17,056,760	\$90,924,260	\$196,361,230	\$139,123,752	\$335,484,982
Office	\$150	n/a	n/a	n/a	93,381,000	12,569,850	105,950,850	93,381,000	12,569,850	105,950,850
Industrial	\$100	9,961,554	0	9,961,554	597,845,400	66,089,300	663,934,700	607,806,954	66,089,300	673,896,254
Heavy Industrial	\$70	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Non-Residential		\$132,455,284	\$122,066,992	\$254,522,276	\$765,093,900	\$95,715,910	\$860,809,810	\$897,549,184	\$217,782,902	\$1,115,332,086
<b>Total Valuation</b>		\$2,387,485,242	\$131,455,587	\$2,518,940,829	\$1,852,103,900	\$95,715,910	\$1,947,819,810	\$4,239,589,142	\$227,171,497	\$4,466,760,639
<b>B. PROJECTED PROPERTY TAX INCREMENT</b>										
1 Percent Property Tax Levy		\$23,874,852	\$1,314,556	\$25,189,408	\$18,521,039	\$957,159	\$19,478,198	\$42,395,891	\$2,271,715	\$44,667,606
<b>C. PROJECTED PROPERTY TO CITY GENERAL FUND</b>										
General Fund Allocated Share (@ 11.8 percent of 1 percent levy)		\$2,841,107	n/a	\$2,841,107	\$2,204,004	n/a	\$2,204,004	\$5,045,111	n/a	\$5,045,111

Note: 1. Based on DQ News for October 2012, the median sales price per square foot for condos in zip code 92883 in the Temescal Canyon Annexation Area was about 70 percent of the single family median sales price per square foot. Therefore, the value of future high density units is projected at \$330,000 per unit, or 70 percent of the single family value of \$470,000 per unit.

Sources: Stanley R. Hoffman Associates, Inc.  
www.zillow.com  
DQNews, Southern California Home Resale Activity, October 2012

**APPENDIX B  
CITY OF CORONA FISCAL ASSUMPTIONS TABLES**

**Table B-1 (page 1 of 4)  
General Fund Revenues, City of Corona  
Temescal Canyon Annexation Area  
(In Constant 2013 Dollars)**

	Adopted Revenues 2012-2013 <sup>1</sup>			
	Total	Non-recurring or One-Time	Not Projected	Recurring Projected
<b>Property Taxes</b>				
Property Taxes	\$23,555,209	\$0	\$0	\$23,555,209
Vehicle License Property Tax	<u>10,779,524</u>	<u>0</u>	<u>0</u>	<u>10,779,524</u>
Subtotal	\$34,334,733	\$0	\$0	\$34,334,733
<b>Sales and Use Tax</b>				
Sales and Use Tax	\$24,468,750	\$0	\$0	\$24,468,750
Sales Tax Compensation	<u>8,156,250</u>	<u>0</u>	<u>0</u>	<u>8,156,250</u>
Subtotal	\$32,625,000	\$0	\$0	\$32,625,000
<b>Other Taxes</b>				
Transient Occupancy Tax	\$1,222,000	\$0	\$1,222,000	\$0
Franchises	4,476,664	0	0	4,476,664
Property Transfer Tax	435,000	0	0	435,000
Proposition 172 Sales Tax Allocation	1,553,000	0	0	1,553,000
Special Assessments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$7,686,664	\$0	\$1,222,000	\$6,464,664
<b>Licenses, Fees and Permits</b>				
Building Permits	\$150,500	\$150,500	\$0	\$0
Plumbing Permits	70,000	70,000	0	0
Electrical Permits	51,000	51,000	0	0
Miscellaneous Building Permits	25,000	25,000	0	0
Heating and AC Permits	60,000	60,000	0	0
Garage Sales	12,000	0	0	12,000
Miscellaneous Licenses	1,850	0	0	1,850
Miscellaneous Permits	1,500	0	0	1,500
Public Works Permits	30,000	30,000	0	0
Overload Permits	12,000	12,000	0	0
Occupancy Fees	331,000	331,000	0	0
Encroachment Permits	15,000	15,000	0	0
Preferential Parking Permits	100	0	0	100
Alarm Permits	12,100	0	0	12,100
Alarm Permit Renewals	67,100	0	0	67,100
General Plan Maintenance Fee	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
Subtotal	\$849,150	\$754,500	\$0	\$94,650
<b>Fines, Penalties and Forfeitures</b>				
Vehicle Code Fines	\$700,000	\$0	\$0	\$700,000
City Code Fines	88,000	0	0	88,000
Business License Penalties	80,800	0	0	80,800
Parking Fines	65,000	0	0	65,000
Spay/Neuter Penalties	5,000	0	0	5,000
Administrative Fines and Penalties	92,000	0	0	92,000
Preferential Parking Fines	1,900	0	0	1,900
Street Sweeping Parking Fines	1,900	0	0	1,900
Red Light Violations	<u>475,000</u>	<u>0</u>	<u>0</u>	<u>475,000</u>
Subtotal	\$1,509,600	\$0	\$0	\$1,509,600
<b>Investment Earnings</b>				
Interest on Investments	\$2,042,157	\$0	\$0	\$2,042,157
Other Interest Income	0	0	0	0
GASB31 Gain/Loss on Investment	0	0	0	0
Gain or Loss Investment Sale	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	\$2,042,157	\$0	\$0	\$2,042,157

**Table B-1 (page 2 of 4)**  
**General Fund Revenues, City of Corona**  
**Temescal Canyon Annexation Area**  
(In Constant 2013 Dollars)

	Adopted Revenues 2012-2013 <sup>1</sup>			
	Total	Non-recurring or One-Time	Not Projected	Recurring Projected
<u>Intergovernmental Revenues</u>				
Motor Vehicle in Lieu	\$0	\$0	\$0	\$0
POST Reimbursement	20,000	0	0	20,000
Revenue from Other Government Agency - FR	270,038	0	270,038	0
Revenue from Other Government Agency - PO	9,650	0	9,650	0
Bulletproof Vest Grant - BJA	2,700	0	2,700	0
Revenue from Other Governmental Agencies	250,000	0	0	250,000
CLSA Interlibrary Loan Reimbursement	95	0	95	0
Abandoned Vehicle Abatement/Waste Management	40,000	0	40,000	0
CLSA/Direct Loan Reimbursement	0	0	0	0
Subtotal	\$592,483	\$0	\$322,483	\$270,000
<u>Current Services</u>				
Fire Hazard Reduction/Weed Abatement	\$8,500	\$0	\$0	\$8,500
Maps and Publications	100	0	0	100
Plan Check - Building	117,000	117,000	0	0
Plan Check - Public Works	200,000	200,000	0	0
Planning Application Fees	155,105	155,105	0	0
Engineering and Inspection	250,000	250,000	0	0
Appeal Fees	1,000	0	0	1,000
Other Application Fees	11,580	11,580	0	0
HOA/Street Lights Eagle Glen	109,000	0	109,000	0
Animal Shelter Fees and Charges	25,000	0	0	25,000
Miscellaneous Services	1,200	0	0	1,200
Fingerprinting	17,784	0	0	17,784
Special Police Services	32,000	0	0	32,000
Landscape Inspection	2,000	2,000	0	0
Photocopy Services	1,300	0	0	1,300
Fire Service Agreements	195,716	195,716	0	0
Special Building Inspection	200	200	0	0
Reimbursed Expenses - Miscellaneous Plan Fees	25,000	25,000	0	0
Reimbursed Expenses - Fire	800,000	800,000	0	0
Reimbursed Expenses - Public Works Services	0	0	0	0
Return Check Fees	1,500	0	0	1,500
GIS Map Fees	500	0	0	500
Plan Check - Fire	39,495	39,495	0	0
Digitized Mapping Service Fees	100	0	0	100
Scanning Fees - Building	10,000	0	0	10,000
Scanning Fees - Public Works	1,000	0	0	1,000
Copies and Blueprinting - Public Works	800	0	0	800
Corona Norco School Agreement - Police	365,000	365,000	0	0
Special Fire Equipment Inspection	45,000	0	0	45,000
Special Fire Permit Inspection	15,000	0	0	15,000
Fire Prevention Bureau Inspection	9,000	0	0	9,000
State Mandated Inspection	2,000	0	0	2,000
Other Fire Services	1,500	0	0	1,500
Hazardous Material Storage Fee	210,000	0	0	210,000
Emergency Response Exp Reimbursement	22,000	0	0	22,000
Fire Prevention Bureau Reinspections	3,000	0	0	3,000
City Clerk Legal Advertisement Revenue	85	0	0	85
SMIP Program Fees	0	0	0	0
Reimbursed Expenses - Miscellaneous	1,200	0	0	1,200
Street Name Signs	300	0	0	300
EMS Subscription	1,006,400	0	0	1,006,400
EMS Direct Billed	406,000	0	0	406,000
Third Party Plan Check	85,000	0	0	85,000
Police Service Agreements	0	0	0	0
IT Service Agreements	0	0	0	0
Subtotal	\$4,177,365	\$2,161,096	\$109,000	\$1,907,269

**Table B-1 (page 3 of 4)**  
**General Fund Revenues, City of Corona**  
**Temescal Canyon Annexation Area**  
(In Constant 2013 Dollars)

	Adopted Revenues 2012-2013 <sup>1</sup>			
	Total	Non-recurring or One-Time	Not Projected	Recurring Projected
<b>Other Revenues</b>				
Miscellaneous Rental/Lease Income	\$10,463,750	\$0	\$10,463,750	\$0
Trap Rental	0	0	0	0
Fire Telecom Site Rentals	99,572	0	99,572	0
Sale of Surplus Property	0	0	0	0
Cashier's Over and Shorts	0	0	0	0
Police Auction	2,000	0	0	2,000
Miscellaneous Reimbursements	0	0	0	0
Damage Recovery	0	0	0	0
Paramedic Program	460,000	0	0	460,000
Miscellaneous Income/Refunds	250,000	0	0	250,000
Billboard Revenue	160,000	0	0	160,000
Bond Administration Reimbursements	445,600	0	445,600	0
Kiosk Id Sign Program	34,000	0	34,000	0
Telephone Communications Services	168,192	0	168,192	0
Code Enforcement Reinspections	900	900	0	0
CIP Labor Agreement	225,000	0	225,000	0
Subtotal	\$12,309,014	\$900	\$11,436,114	\$872,000
<b>Recreation Revenues</b>				
Aquatics	\$60,000	\$0	\$0	\$60,000
Recreation Events	2,000	0	0	2,000
Sports Revenue - Adults	22,000	0	0	22,000
Sports Revenue - Youth	50,000	0	0	50,000
Recreation Program	4,000	0	0	4,000
After School Recreation Program	225,000	0	0	225,000
Youth Sports Lighting	56,000	0	0	56,000
Kids Camp	56,000	0	0	56,000
Ball Field, Tournaments, Special Events	1,000	0	0	1,000
Concession Facility Rentals	1,500	0	0	1,500
Subtotal	\$477,500	\$0	\$0	\$477,500
<b>Payments in Lieu of Services</b>				
Business License Taxes	\$1,818,000	\$0	\$0	\$1,818,000
Services to Other Funds	7,403,260	0	4,738,086	2,665,174
In Lieu Charges to Other Funds	304,000	0	0	304,000
Subtotal	\$9,525,260	\$0	\$4,738,086	\$4,787,174
<b>Expenditure Control Budget (ECB) Owned Revenue</b>				
Animal Licenses (ECB)	\$345,000	\$0	\$0	\$345,000
Library Fines (ECB)	45,000	0	0	45,000
Library Facility Rentals (ECB)	7,000	0	0	7,000
Park Telecom Site Rentals (ECB)	340,000	0	275,000	65,000
IT Telecom Site Rentals (ECB)	73,217	0	45,186	28,031
Reimbursed Expenses - Community Development (ECB)	500	0	0	500
Passport Processing Fees (ECB)	100,000	0	0	100,000
Reimbursed Expenses - P&CS (ECB)	0	0	0	0
Reimbursed Expenses - Engineering Inspection and Misc. (ECB)	0	0	0	0
Reimbursed Expenses - Police (ECB)	60,000	0	60,000	0
Reimbursed Expenses - Finance (ECB)	0	0	0	0
Reimbursed Expenses - Building (ECB)	1,500	0	1,500	0
Spay/Neuter Adoption Fees (ECB)	31,000	0	0	31,000
Reimbursed Expenses - Lost Books (ECB)	2,400	0	2,400	0
Shooting Range Fees (ECB)	54,000	0	0	54,000
Police-False Alarms (ECB)	72,900	0	0	72,900
Reimbursed Expenses - Library (ECB)	9,000	0	9,000	0
Contract Program Revenue (ECB)	182,052	0	182,052	0
Picnic Reservations (ECB)	17,000	0	0	17,000
Facility Rentals (ECB)	55,000	0	0	55,000
Subtotal	\$1,395,569	\$0	\$575,138	\$820,431

**Table B-1 (page 4 of 4)**  
**General Fund Revenues, City of Corona**  
**Temescal Canyon Annexation Area**  
(In Constant 2013 Dollars)

	Adopted Revenues 2012-2013 <sup>1</sup>			
	Total	Non-recurring or One-Time	Not Projected	Recurring Projected
<u>Designated Revenues</u>				
PEG Fee (DSG)	\$40,000	\$0	\$40,000	\$0
Developer Paid Public Improvements (DSG)	0	0	0	0
Beverage Franchise Agreements (DSG)	0	0	0	0
Donations - Library (DSG)	56,000	56,000	0	0
Donations - Police (DSG)	0	0	0	0
Donations - Animal Control (DSG)	0	0	0	0
Donations - Parks and Community Services (DSG)	0	0	0	0
Billboard Revenue (DSG)	200,000	200,000	0	0
Pool Facility Rental Income (DSG)	0	0	0	0
Donations - Miscellaneous (DSG)	0	0	0	0
Subtotal	\$296,000	\$256,000	\$40,000	\$0
SUBTOTAL GENERAL FUND REVENUES	\$107,820,495	\$3,172,496	\$18,442,821	\$86,205,178
<u>Transfers In</u>				
From Gas Tax Fund 225 <sup>3</sup>	\$1,054,325	\$0	\$0	\$1,054,325

- Note: 1. Revenues are allocated to non-recurring or one-time, not projected or recurring revenues. Only recurring revenues are projected in the fiscal analysis. The allocation of revenues has been reviewed by City Finance staff.
2. Based on discussion with City Finance Department staff, the City currently receives revenue for administrative services provided to the water and wastewater utilities that serve the Temescal Canyon area. The \$2,665,174 represents the net of the total administrative services to other funds amount of \$7,403,260 minus \$4,738,086, the amount of revenue currently received for administrative services to water and wastewater utilities that serve the Temescal Canyon area. These current revenues are subtracted because they do not represent new revenues to the City upon annexation of the Temescal Canyon area.
3. Based on discussion with City Finance Department staff, the recurring revenues in Gas Tax Fund 225 are transferred to the General Fund for road-related operations and maintenance expenditures.

Sources: Stanley R. Hoffman Associates, Inc.  
City of Corona, California, *Fiscal Year 2012-13 Adopted Annual Budget*  
City of Corona, Finance Department



**Table B-2**  
**Other Funds Revenues, City of Corona**  
**Temescal Canyon Annexation Area**  
(In Constant 2013 Dollars)

	<b>Estimated Revenues 2012-2013</b>		
	<b>Total</b>	<b>Non-recurring</b>	<b>Recurring</b>
<b><u>Gas Tax Funds</u></b>			
<b>State Gas Tax - Fund 222</b>			
- Section 2105	\$721,000		\$721,000
- Section 2106	437,300		437,300
R&T 7360 - Prop 42 HUTA Rplcmt.	1,703,000		1,703,000
CIP labor abatement	<u>40,000</u>	<u>40,000</u>	<u>0</u>
Subtotal	\$2,901,300	\$40,000	\$2,861,300
Interest on investments	<u>45,750</u>		<u>45,750</u>
Total Fund 222	\$2,947,050	\$40,000	\$2,907,050
<b>State Gas Tax - Fund 225</b>			
- Section 2107	\$1,054,000		\$1,054,000
- Section 2107.5	10,000	10,000	0
Interest on investments	<u>325</u>		<u>325</u>
Total Fund 225	\$1,064,325	\$10,000	\$1,054,325
Total Gas Tax Funds	\$4,011,375	\$50,000	\$3,961,375
<b><u>Measure A Fund/Local Streets Fund - 227</u></b>			
Measure A entitlements	\$2,755,000		\$2,755,000
Interest on investments	<u>182,965</u>		<u>182,965</u>
Total Measure A Fund 227	\$2,937,965	\$0	\$2,937,965

Sources: Stanley R. Hoffman Associates, Inc.  
City of Corona, California, *Fiscal Year 2012-13 Adopted Annual Budget*

**Table B-3**  
**Tax Rate Area (TRA) Allocations: Sample of TRAs**  
**Temescal Canyon Annexation Area**  
**(In Constant 2013 Dollars)**

Agency Code	Agency <sup>2</sup>	TRA Allocations <sup>1</sup>																Weighted Average <sup>3</sup>
		059-011	059-050	059-051	059-061	059-088	059-090	059-095	059-097	059-099	059-116	059-120	059-123	059-126	059-131	059-136	059-142	
01 1001	County General Fund	0.158	0.153	0.154	0.158	0.155	0.156	0.153	0.155	0.153	0.155	0.153	0.153	0.153	0.154	0.158	0.154	0.154
01 1121	County Free Library	0.016	0.016	0.016	0.016	0.016	0.016	0.016	0.016	0.016	0.016	0.016	0.016	0.016	0.016	0.016	0.016	0.016
01 1123	County Structure Fire Protection	0.066	0.064	0.064	0.064	0.064	0.065	0.064	0.065	0.064	0.065	0.064	0.064	0.064	0.066	0.066	0.064	0.064
03 1701	Corona Norco Unified School	0.429	0.418	0.420	0.418	0.418	0.422	0.425	0.418	0.418	0.422	0.418	0.418	0.420	0.429	0.429	0.420	0.420
03 9101	Riverside City Community College	0.063	0.061	0.062	0.061	0.061	0.062	0.062	0.062	0.061	0.062	0.061	0.061	0.062	0.063	0.063	0.062	0.062
03 9896	Riverside County Office of Education	0.032	0.031	0.032	0.031	0.031	0.032	0.032	0.032	0.031	0.032	0.031	0.031	0.032	0.032	0.032	0.032	0.032
04 1110	Riverside County Regional Park and Open Space	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004
04 1351	Flood Control Administration	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003
04 1362	Flood Control, Zone 2	0.047	0.045	0.046	0.045	0.045	0.045	0.046	0.045	0.045	0.046	0.045	0.045	0.046	0.047	0.046	0.046	0.046
04 5501	Elisnore Municipal Valley Water	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
04 5701	Western Municipal Water	0.000	0.015	0.000	0.015	0.000	0.015	0.000	0.015	0.000	0.015	0.000	0.015	0.000	0.000	0.000	0.000	0.011
04 5711	Western Municipal Water, 1st Fringe	0.000	0.009	0.000	0.009	0.000	0.009	0.000	0.009	0.000	0.009	0.000	0.009	0.000	0.000	0.000	0.000	0.002
28 4736	Riverside Corona Resource Conservation	0.003	0.002	0.003	0.002	0.002	0.003	0.003	0.003	0.002	0.003	0.002	0.002	0.002	0.003	0.003	0.003	0.003
28 5260	Lee Lake Water	0.000	0.006	0.006	0.006	0.006	0.006	0.006	0.006	0.006	0.006	0.006	0.006	0.006	0.006	0.006	0.006	0.006
88 7109	Education Realignment Augmentation Fund	0.181	0.181	0.182	0.181	0.181	0.181	0.179	0.178	0.181	0.178	0.181	0.181	0.182	0.181	0.181	0.181	0.181
	Total	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
	TRA Acres	161	2,847	483	97	104	203	86	622	635	413	89	370	441	244	192	7,076	
	Percent of Total	2.3%	40.2%	6.8%	1.4%	1.5%	2.9%	1.2%	6.8%	9.0%	5.8%	1.3%	5.2%	6.2%	3.5%	2.7%	100.0%	

Note: 1. The 16 tax rate areas (TRAs) presented are not all the TRAs in the sample area. The total acres of 7,076 in the sampled TRAs represent about 77 percent of the total acres in the annexation area.  
 About 80 percent of the current valuation is located in the 16 sampled TRAs.  
 2. The property tax allocations highlighted in bold are impacted by the proposed annexation. Tax rate allocations are adjusted for the shift to the Education Realignment Augmentation Fund (ERAF).  
 3. Tax rate allocations are weighted based on the share of the acres in each TRA's to the total acres in the 16 TRAs included in the sample.

Sources: Stanley R. Hoffman Associates, Inc.  
 Riverside County Auditor-Controller's Office, Property Tax Division, 11/1/2012

## APPENDIX C PROJECT REFERENCES

### **City of Corona**

Brad Robbins, City Manager, 951-279-3710  
Joanne Coletta, Community Development Director, 951-736-2262  
Terri Manuel, Planning Manager, 951-736-2299  
Kerry Eden, Finance Director, 951-736-2315  
Barbara Thierjung, Assistant Finance Director, 951-736-2314  
Kim Sitton, Finance Manager, 951-279-3532  
Randy Boehm, GIS Administrator, 951-279-3526  
Kip Field, Public Works Director/ADA Coordinator, 951-736-2266  
Michael Abel, Police Chief, 951-736-2288  
John Medina, Fire Chief, 951-736-2256  
Maria Perez, Principal Engineer, Land Development Section, 951-736-2447

### **Statistical Research, Inc.**

Doug Mende, 909-725-6965

### **Burr Consulting**

Beverly Burr, 818-889-0070

### **Hinderliter de Llamas and Associates**

Sheri Peasley, 909-861-4335

### **Riverside County Auditor Controller, Property Tax Division**

Justina Loeun, Supervising Accountant, 951-955-0319  
Sharon Rucker, Senior Accounting Assistant, 951-955-0321

### **Riverside County Economic Development Agency**

Rohini Dasika, Project Planner, RDA Administration, 951-955-3109  
Minnie Diaz, Administration Office, 951-955-8916  
Mike Franklin, CSA Project Manager, 951-955-6652

### **Riverside County Executive Office**

Tina Grande, Principal Management Analyst, 951-955-1110  
Denise Harden, Principal Management Analyst, 951-955-1185

### **Riverside County Fire Department**

Jason Newman, Strategic Planning, 951-940-6349  
Diane Sinclair, Deputy Director of Administration, 951-940-6978

### **Riverside County Local Agency Formation Commission**

George Spiliotis, Executive Director, 951-369-0631

### **Riverside County Transportation and Land Management Agency**

Mark Hughes, Principal Engineering Technician, 951-955-6767  
Joan Pickering, Special Districts, 951-955-6829

clerk

July 30, 2013

**RE: Agenda Item 3-12 EXECUTIVE OFFICE: LAFCO 2013-05-1 –  
Reorganization to Include Annexation 114 to the City of Corona (Temescal  
Valley), Concurrent Detachment from the Riverside County Waste Resources  
Management District and Detachment from County Service Area 134, 1<sup>st</sup>/1<sup>st</sup>  
District, Part a and Part b**

Honorable Chairman Benoit and members of the Riverside County Board of Supervisors:

My name is Louise Mazochi and I reside at 7740 Liberty Avenue in the community of El Cerrito. I believe that the item you are discussing and the funds spent to create any analysis or report regarding this annexation or any annexation currently being processed in the county to be premature.

In 2012 the California Senate approved Senate Bill 244 the outcome of which has been the present identification by the Riverside County LAFCo of 40 Disadvantaged Unincorporated Communities or DUCs. Taken from the first paragraph of the staff report to the Riverside County LAFCo Commission January 26, 2012 LAFCo Executive Officer Geroge Spiliotis and staff state:

*"Senate Bill 244 was perhaps the most significant piece of LAFCO related legislation passed in 2011. "*

The legislation will impact LAFCO, county and city operations in three areas: Municipal Service Review (MSR) determinations, Sphere of Influence (SOI) updates on or after July 1,2012 and Annexation approval restrictions of territory adjacent to DUCs.

So far LAFCO has had a difficult time identifying the DUC's and has not approved a final policy.. They state in the report on policy implementation presented to the commission on March 22, 2012 that updating the list is still an ongoing procedure. Page 2, paragraph one of the staff report reads:

Handed by  
Supervisor  
Submitted by Taraglione  
07/30/13 Item 3-12  
(date)

*"Therefore, the Commission should consider the result of any policy action today to be interim guidelines, while further experience in implementing these provisions is attained."*

Presently LAFCo has identified 2 DUC's within the Corona SOI. Having lived in the area for over 22 years I believe that the criteria used to establish the DUC's is flawed and that areas within the Corona SOI have not been identified and areas that are identified have been done so inaccurately. Two areas within Corona's Sphere of Influence (SOI) that were completely overlooked are Spanish Hills and Dawson Canyon. And coincidentally both of these fringe communities are not included in Corona's application, but if approved will become islands of unincorporated areas currently discouraged by LAFCo's statewide as they become burdens on county services.

I spoke to the commission at their March 28, 2013 meeting and have attached my comments to your packets. Each packet includes a chart of all the DUC's identified in the county and pictures of each DUC in your respective districts.

I would urge the board to postpone any actions or further negotiations with Corona regarding this proposed annexation, especially today's to move forward with negotiations, until county staff, LAFCo and the Board of Supervisor's have a final report and implementation ordinance in place to comply with Senate Bill 244.

The spirit of the bill is a good one: The cities cannot pick all the prime cherries without playing clean-up with the ones they already took a bite out of and left the rest to become county burdens.

Thank you,

*Laurie S. Mozacki*

March 28, 2013 — LAFCo comments

Good Morning,

I'm Louise Mazochi, 7740 Liberty Avenue in El Cerrito.

While doing research for another project I came upon Senate Bill 244 and its affect on unincorporated communities. It seems to provide the needed link to the UC communities that have been picked of all their prime cherries by the city whose sphere of influence includes them and who have either lost their EDA areas as a hope for improved services or have become a burden on the county because of distance from the agencies that provide their current services.

After reading it I looked at the Riverside County LAFCo website. There I saw that Mr. Spiliotis and his staff have a section on the site that addresses SB244 and Disadvantaged Unincorporated Communities or DUC's. Well I have been out of the loop for a couple of years so imagine my surprise when I saw that half of El Cerrito (termed El Cerrito East) has been designated a DUC. This DUC actually further divides my community which has become a geographic island due to Corona's previous annexations, where they hop, skipped, and jumped all over the map.

I read all of the posted staff reports and minutes and decided to come here today to see where and how far along you are in the DUC policy process and to ask a couple of questions that perhaps Mr. Spiliotis and his staff can answer at the next meeting.

In my research I see that several counties LAFCo's have already enacted their DUC policies or have adopted resolutions and a few have even given the job to the Board of Supervisor's. Many have held extensive public hearings and workshops in their identified DUC areas and affected cities. I've brought several examples and can provide the links if you would like them.

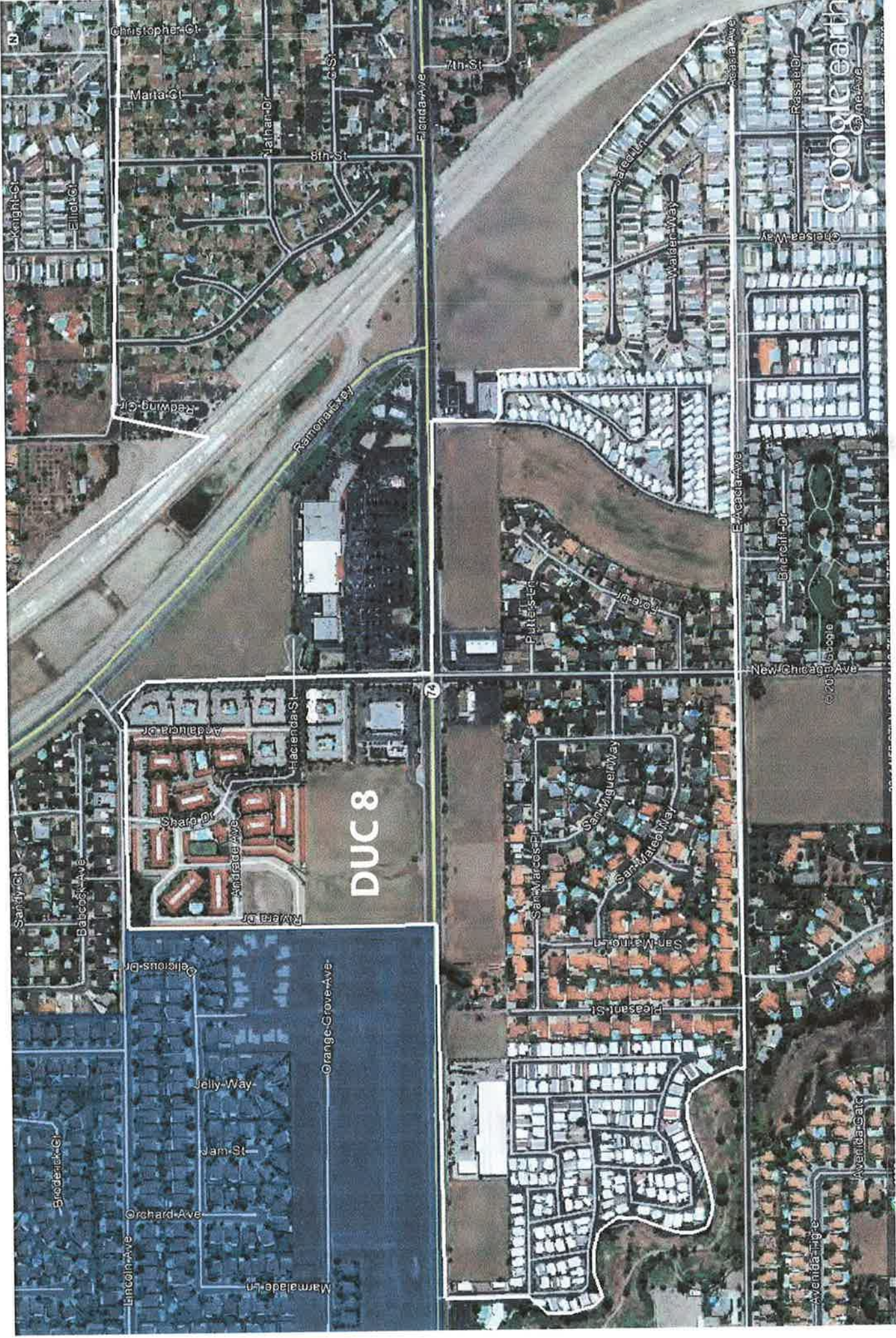
Will our county be including any public outreach with the proposed DUC's before you adopt your policies? And has there been any discussions on letting our BOS weigh in on this issue?

I have seen that we have a comparably small LAFCo commission given the fact that we are the second largest county in the state. Many counties have three of their Supervisor's and in one case 5 of 7. Several have more than one public member.

Have you as a governing body given thought to expanding this commission in members?, and given the number of DUC's and Unincorporated areas in our county considered opening up a member seat to one or 2 UC members appointed by the Board of Supervisor's?

Lastly, I understand that SB244 is an unfunded mandate and the area's identified require a strenuous stretch on the resources already taxing our limited LAFCo staff and budget. ....but this is a significant piece of legislation that directs each LAFCo, county and city in the state to meet certain specific requirements regarding the DUC's. This legislation impacts every citizen in this county so I ask that before you proceed with annexations for cities with DUC's within their spheres of influence to make absolutely sure each DUC, Fringe Community and Legacy community has been identified and that some type of public hearing or public workshop is held in those areas before the city application is even considered.

DISADVANTAGED UNINCORPORATED COMMUNITIES  
City of Hemet - Sphere of Influence  
DUC 8



DISADVANTAGED UNINCORPORATED COMMUNITIES  
City of Hemet - Sphere of Influence  
DUC 9





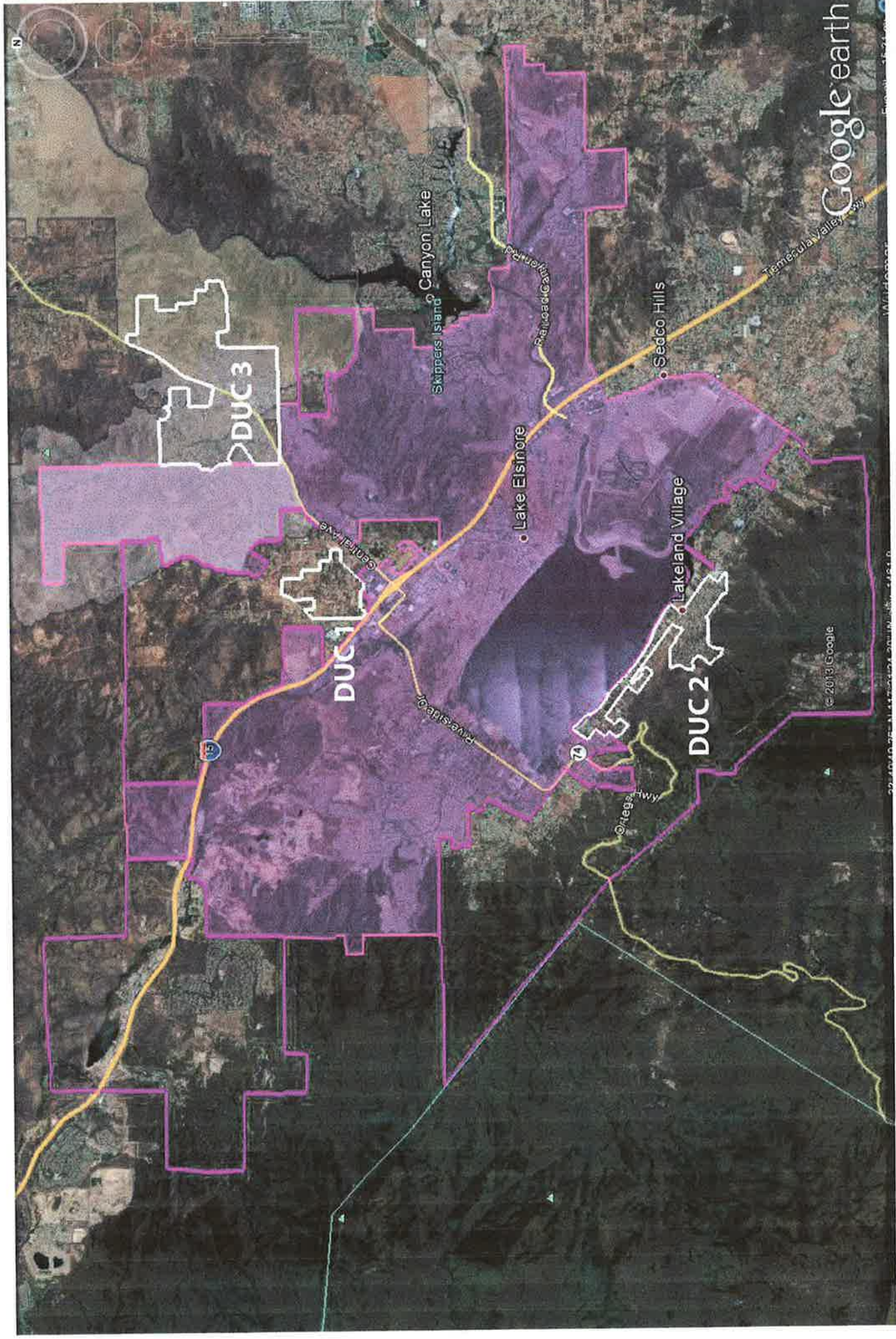
DISADVANTAGED UNINCORPORATED COMMUNITIES  
City of Hemet - Sphere of Influence  
DUC 10



DISADVANTAGED UNINCORPORATED COMMUNITIES  
City of Hemet - Sphere of Influence  
DUC 11



DISADVANTAGED UNINCORPORATED COMMUNITIES  
City of Lake Elsinore - Sphere of Influence  
Vicinity Map



DISADVANTAGED UNINCORPORATED COMMUNITIES  
City of Lake Elsinore - Sphere of Influence  
DUC 1



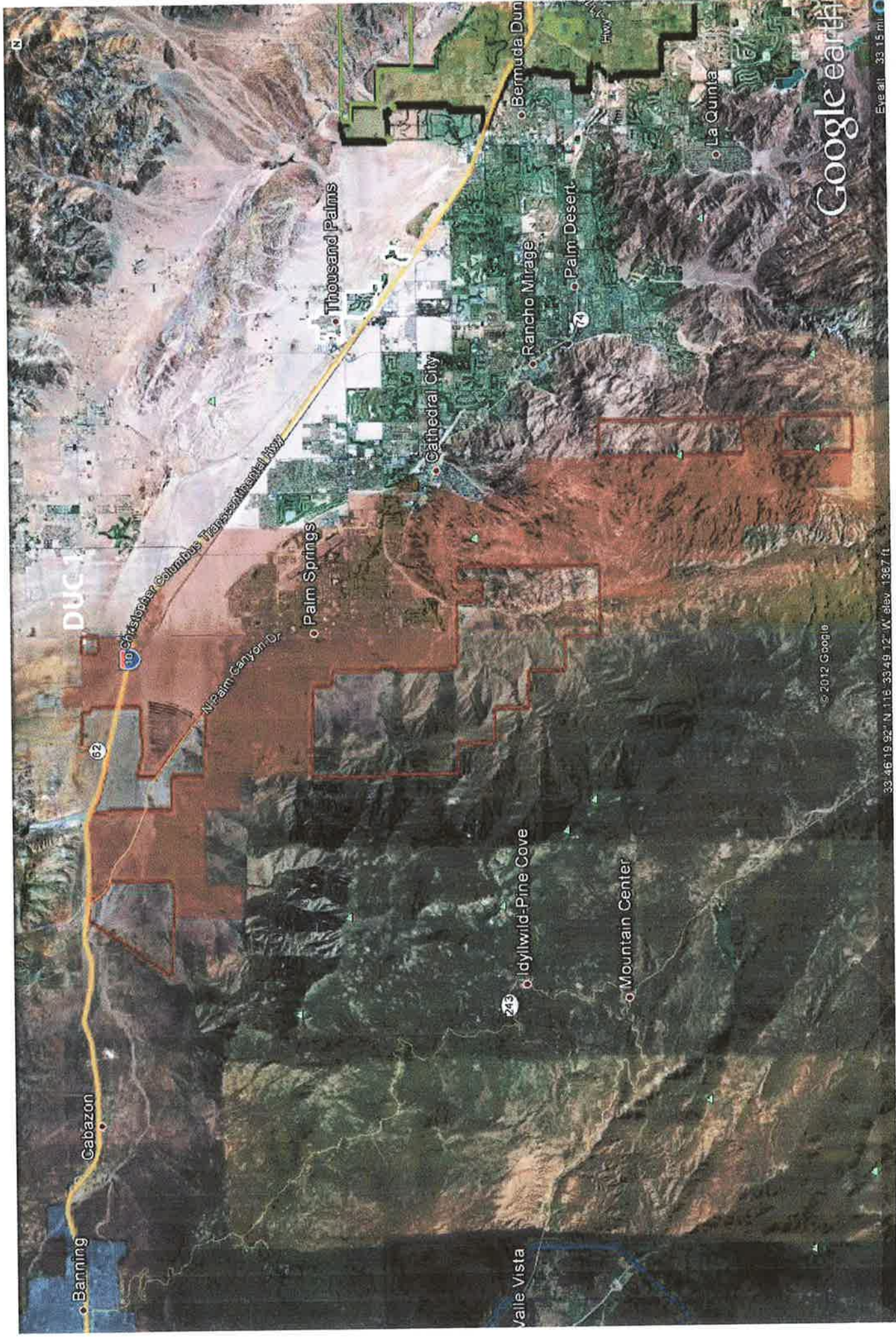
DISADVANTAGED UNINCORPORATED COMMUNITIES  
City of Lake Elsinore - Sphere of Influence  
DUC 2



DISADVANTAGED UNINCORPORATED COMMUNITIES  
City of Lake Elsinore - Sphere of Influence  
DUC 3



DISADVANTAGED UNINCORPORATED COMMUNITIES  
City of Palm Springs- Sphere of Influence  
Vicinity Map



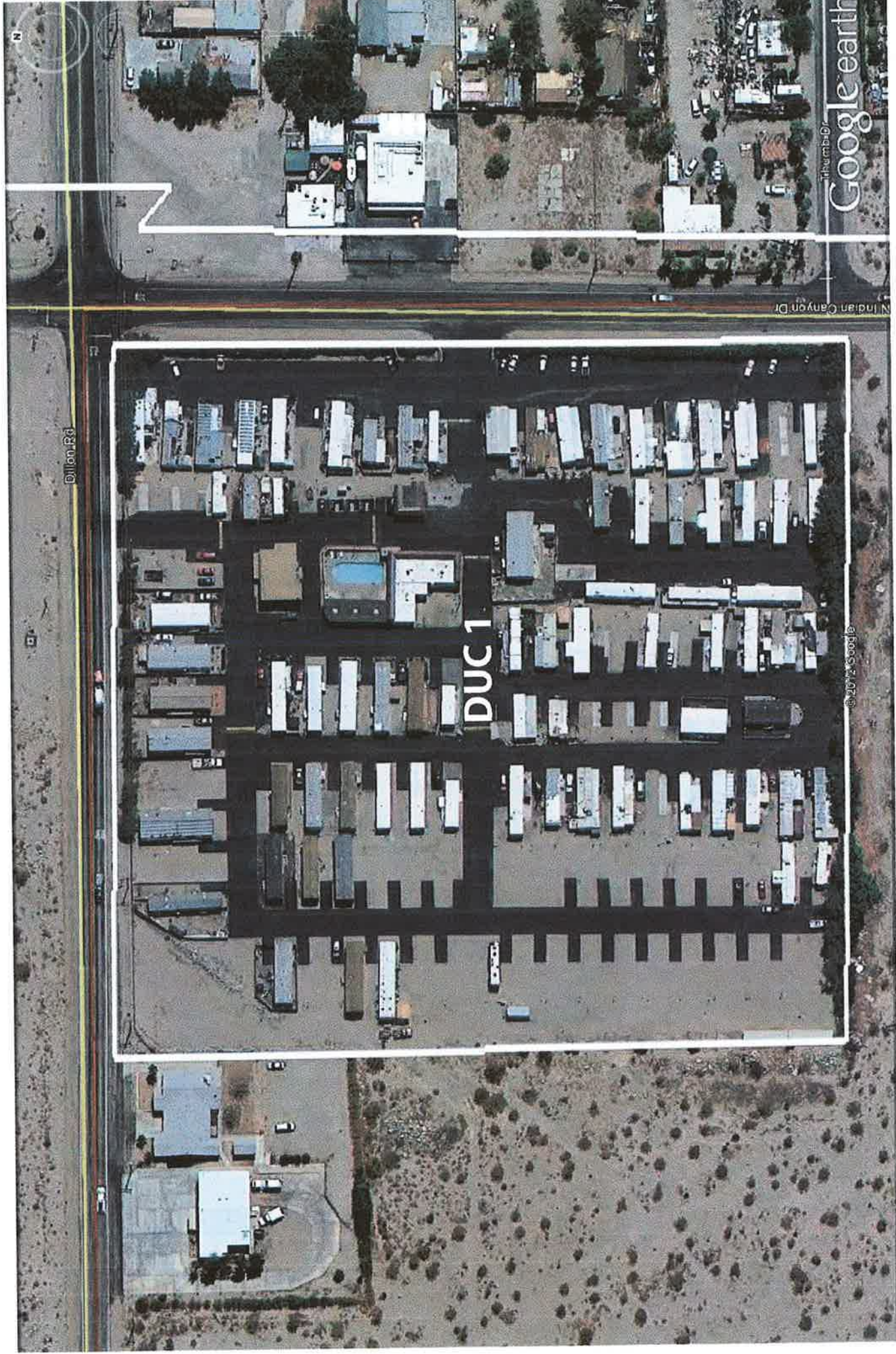
Google earth

© 2012 Google

33.461992° N 116.334912° W elev. 1387 ft

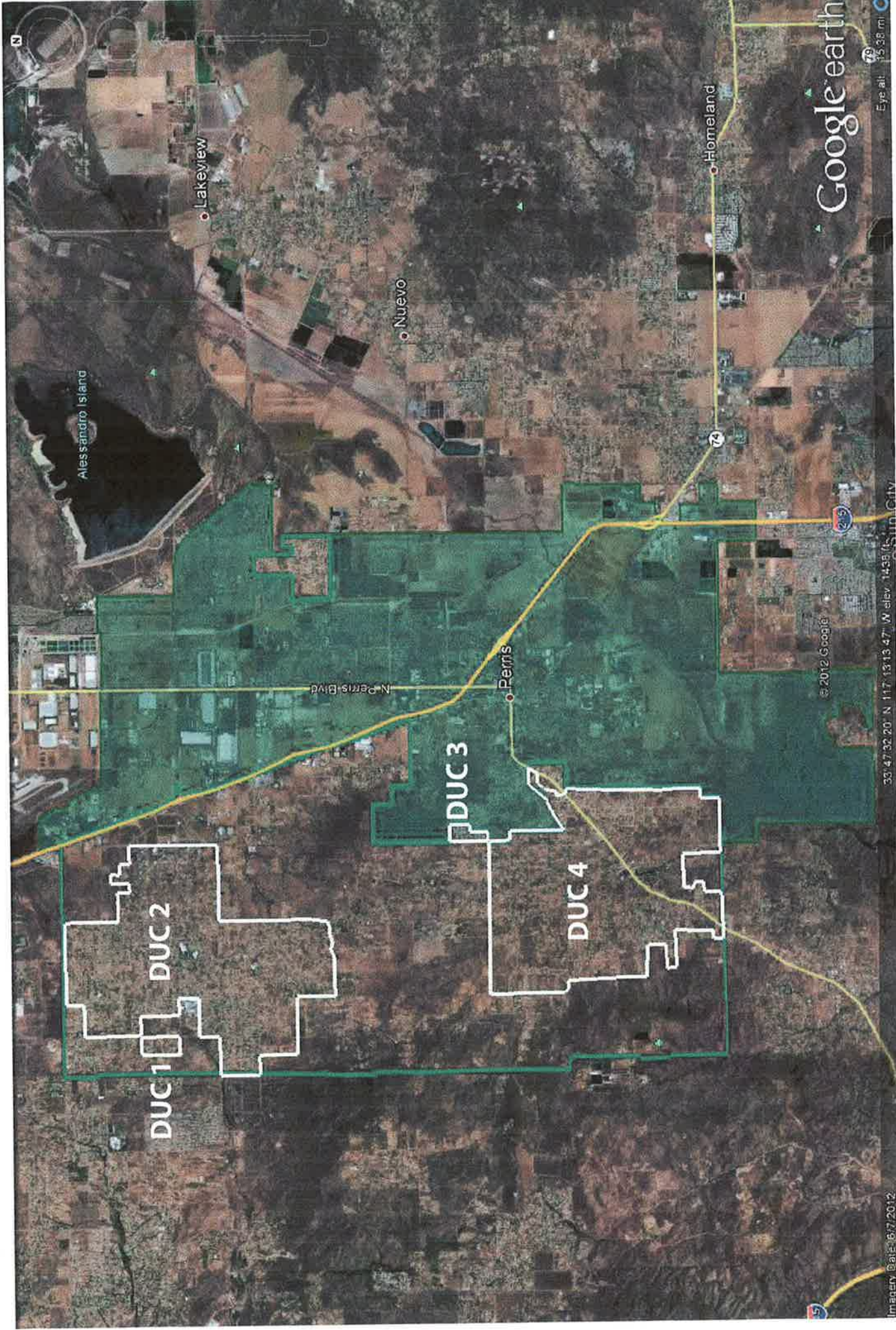
Eye alt. 33.15 mi

DISADVANTAGED UNINCORPORATED COMMUNITIES  
City of Palm Springs  
DUC 1





DISADVANTAGED UNINCORPORATED COMMUNITIES  
City of Perris - Sphere of Influence  
Vicinity Map



## Barton, Karen

---

**From:** Nathan Westphal (RAGLM Board Member) <nathan@raglm.org>  
**Sent:** Monday, July 29, 2013 8:17 PM  
**To:** Huyck, Kristen; COB; Jannlee watson; board@raglm.org  
**Subject:** 7-30-13 Agenda Item 3.12, LAFCO 2013-05-1  
**Attachments:** RAGLM - Temescal Valley Annexation Opposition Letter BOS.pdf

**Importance:** High

Please accept this letter as public record.

Thanks,  
Nathan Westphal  
RAGLM President  
[nathan@raglm.org](mailto:nathan@raglm.org)  
951-286-4572

Residents Association of Greater Lake Mathews  
3410 La Sierra Ave. #F41  
Riverside, CA 92503



**NOTICE:** This message is intended only for the use of the individual or entity to which it is addressed and may contain information that is privileged, confidential, and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient or the employee or agent responsible for delivering the message to the intended recipient you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify me immediately by telephone and delete it from your computer.



# RAGLM

Residents Association of Greater Lake Mathews

3410 La Sierra Avenue ~ Riverside, California 92503 ~ (951) 286-4572

Monday, July 29, 2013

LAFCO  
3850 Vine St. Suite 240  
Riverside, CA 92507-4277

RE: 7-30-13 Agenda Item 3.12, LAFCO 2013-05-1

To Whom It May Concern,

We are writing you in regards to our opposition of the annexation of Temescal Valley. We strongly oppose this annexation due to the number of issues it may potentially cause for our community.

If the proposed area is annexed, this will mean the loss of funding to County Fire Station 64, as well as \$2.3 million annually to the County's general and fire funds, according to the County's own study. This may greatly impact our area with regards to fire support as well as further hinder our ability to obtain fire insurance.

We are also concerned with any potential impact that might affect the County trail system through the proposed annexation area. Our residents use these trails and they are all connected through the hills of Lake Mathews.

The executive summary states that, "The fiscal impact of the proposed annexation proceeding without a fiscal mitigation agreement is negative \$3 million in the short-term and as high as \$6 million in the long-term." We feel in this economic time something of this magnitude is simply not feasible or fiscally responsible.

Please make this letter part of public record.

Sincerely,

Nathan Westphal  
President - Residents Association of Greater Lake Mathews

**Riverside County Board of Supervisors  
Request to Speak**

Submit request to Clerk of Board (right of podium),  
Speakers are entitled to three (3) minutes, subject  
Board Rules listed on the reverse side of this form.

**SPEAKER'S NAME:** JACK WYATT

**Address:** 24171 WHITETAIL DR

(only if follow-up mail response requested)

6 LEN IVY  
TENESCAL  
**City:** VALLEY **Zip:** 92883

**Phone #:** 951-277-4335

**Date:** 7/30 **Agenda #** 3-12

**PLEASE STATE YOUR POSITION BELOW:**

**Position on "Regular" (non-appealed) Agenda Item:**

**Support**       **Oppose**       **Neutral**

**Note:** If you are here for an agenda item that is filed  
for "Appeal", please state separately your position on  
the appeal below:

**Support**       **Oppose**       **Neutral**

**I give my 3 minutes to:** \_\_\_\_\_

**Riverside County Board of Supervisors  
Request to Speak**

Submit request to Clerk of Board (right of podium),  
Speakers are entitled to three (3) minutes, subject  
Board Rules listed on the reverse side of this form.

**SPEAKER'S NAME:** JANNLEE WATSON

**Address:** 23043 SUNROSE ST  
(only if follow-up mail response requested)

**City:** CORONA **zip:** 92883

**Phone #:** 951-277-0383

**Date:** 07.30.13 **Agenda #** 3-12

**PLEASE STATE YOUR POSITION BELOW:**

**Position on "Regular" (non-appealed) Agenda Item:**

**Support**       **Oppose**       **Neutral**

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**Riverside County Board of Supervisors  
Request to Speak**

Submit request to Clerk of Board (right of podium),  
Speakers are entitled to three (3) minutes, subject  
to Board Rules listed on the reverse side of this form.

**SPEAKER'S NAME:** Alma Gonzales

**Address:** \_\_\_\_\_  
(only if follow-up mail response requested)

**City:** \_\_\_\_\_ **Zip:** \_\_\_\_\_

**Phone #:** (910) 890-3450

**Date:** 7/30/13 **Agenda #** 3-12

**PLEASE STATE YOUR POSITION BELOW:**

**Position on "Regular" (non-appealed) Agenda Item:**

\_\_\_\_\_ **Support**     **Oppose**    \_\_\_\_\_ **Neutral**

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**I give my 3 minutes to:** \_\_\_\_\_

**Riverside County Board of Supervisors  
Request to Speak**

Submit request to Clerk of Board (right of podium),  
Speakers are entitled to three (3) minutes, subject  
Board Rules listed on the reverse side of this form.

**SPEAKER'S NAME:** GARY MAY

**Address:** \_\_\_\_\_  
(only if follow-up mail response requested)

**City:** \_\_\_\_\_ **Zip:** \_\_\_\_\_

**Phone #:** 951-277-1231

**Date:** 7-30-13 **Agenda #** 3-12

**PLEASE STATE YOUR POSITION BELOW:**

**Position on "Regular" (non-appealed) Agenda Item:**  
\_\_\_\_\_ **Support**     **Oppose**    \_\_\_\_\_ **Neutral**

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**I give my 3 minutes to:** \_\_\_\_\_

**Riverside County Board of Supervisors  
Request to Speak**

Submit request to Clerk of Board (right of podium),  
Speakers are entitled to three (3) minutes, subject  
Board Rules listed on the reverse side of this form.

**SPEAKER'S NAME:** Tracy Davis

**Address:** 8826 Flintridge Lane - No Response  
(only if follow-up mail response requested) Necessary

**City:** B Temescal Valley **zip:** 92883

**Phone #:** 951 277-3753

**Date:** 7/30/13 **Agenda #** 3-12

**PLEASE STATE YOUR POSITION BELOW:**

**Position on "Regular" (non-appealed) Agenda Item:**

**Support**       **Oppose**       **Neutral**

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**I give my 3 minutes to:** \_\_\_\_\_



**Riverside County Board of Supervisors  
Request to Speak**

Submit request to Clerk of Board (right of podium),  
Speakers are entitled to three (3) minutes, subject  
to Board Rules listed on the reverse side of this form.

**SPEAKER'S NAME:** CRAIG DELEO

**Address:** \_\_\_\_\_  
(only if follow-up mail response requested)

**City:** \_\_\_\_\_ **Zip:** \_\_\_\_\_

**Phone #:** \_\_\_\_\_

**Date:** \_\_\_\_\_ **Agenda #** 3-12

**PLEASE STATE YOUR POSITION BELOW:**

**Position on "Regular" (non-appealed) Agenda Item:**

\_\_\_\_\_ **Support**     **Oppose**    \_\_\_\_\_ **Neutral**

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\_\_\_\_\_ **Support**    \_\_\_\_\_ **Oppose**    \_\_\_\_\_ **Neutral**

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**Riverside County Board of Supervisors  
Request to Speak**

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Speakers are entitled to three (3) minutes, subject  
Board Rules listed on the reverse side of this form.

**SPEAKER'S NAME:** Owen Garrett  
OWEN GARRETT

**Address:** \_\_\_\_\_  
(only if follow-up mail response requested)

**City:** \_\_\_\_\_ **Zip:** \_\_\_\_\_

**Phone #:** \_\_\_\_\_

**Date:** 7/30/2013 **Agenda #** 3-12

**PLEASE STATE YOUR POSITION BELOW:**

**Position on "Regular" (non-appealed) Agenda Item:**  
       **Support**        ✓   **Oppose**             **Neutral**

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**I give my 3 minutes to:** \_\_\_\_\_

**Riverside County Board of Supervisors  
Request to Speak**

Submit request to Clerk of Board (right of podium),  
Speakers are entitled to three (3) minutes, subject  
Board Rules listed on the reverse side of this form.

**SPEAKER'S NAME:** TERRY MORAIRTY

**Address:** 8145 WEIRICK RD  
(only if follow-up mail response requested)

**City:** TEMESCAL VALLEY **Zip:** 92883

**Phone #:** 951-277-2545

**Date:** JULY 30, **Agenda #** 3-12

**PLEASE STATE YOUR POSITION BELOW:**

**Position on "Regular" (non-appealed) Agenda Item:**

**Support**     **Oppose**     **Neutral**

**Note:** If you are here for an agenda item that is filed  
for "Appeal", please state separately your position on  
the appeal below:

**Support**     **Oppose**     **Neutral**

**I give my 3 minutes to:** \_\_\_\_\_

**Riverside County Board of Supervisors  
Request to Speak**

Submit request to Clerk of Board (right of podium),  
Speakers are entitled to three (3) minutes, subject  
Board Rules listed on the reverse side of this form.

**SPEAKER'S NAME:** Barbara Paul  
bobnbarb@I@sbcglobal.net

**Address:** 12035 Spanish Hills Drive  
(only if follow-up mail response requested)

**City:** Corona **Zip:** 92883

**Phone #:** (951) 818-2580

**Date:** 7/30/2013 **Agenda #** 3-12

**PLEASE STATE YOUR POSITION BELOW:**

**Position on "Regular" (non-appealed) Agenda Item:**

       **Support**        X   **Oppose**             **Neutral**

**Note:** If you are here for an agenda item that is filed  
for "Appeal", please state separately your position on  
the appeal below:

       **Support**             **Oppose**             **Neutral**

**I give my 3 minutes to:** \_\_\_\_\_

**Riverside County Board of Supervisors  
Request to Speak**

Submit request to Clerk of Board (right of podium),  
Speakers are entitled to three (3) minutes, subject  
Board Rules listed on the reverse side of this form.

**SPEAKER'S NAME:** Danna Young

**Address:** 27488 Kensington Drive  
(only if follow-up mail response requested)

**City:** Corona **Zip:** 92883

**Phone #:** 763-370-3845

**Date:** 7-30-13 **Agenda #:** 3-12

**PLEASE STATE YOUR POSITION BELOW:**

**Position on "Regular" (non-appealed) Agenda Item:**

**Support**     **Oppose**     **Neutral**

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**Riverside County Board of Supervisors  
Request to Speak**

Submit request to Clerk of Board (right of podium),  
Speakers are entitled to three (3) minutes, subject  
Board Rules listed on the reverse side of this form.

**SPEAKER'S NAME:** JERRY SINCICH

**Address:** \_\_\_\_\_  
(only if follow-up mail response requested)

**City:** \_\_\_\_\_ **Zip:** \_\_\_\_\_

**Phone #:** \_\_\_\_\_

**Date:** 7/30/2013 **Agenda #** 3-12

**PLEASE STATE YOUR POSITION BELOW:**

**Position on "Regular" (non-appealed) Agenda Item:**

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for "Appeal", please state separately your position on  
the appeal below:

\_\_\_\_\_ **Support**      \_\_\_\_\_ **Oppose**      \_\_\_\_\_ **Neutral**

**I give my 3 minutes to:** \_\_\_\_\_