

WILDOMAR MUNICIPAL SERVICE AND INITIAL FISCAL REVIEW APPENDIX PUBLIC DRAFT

OCTOBER 2004



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LAND USE SCENARIO AND PROPERTY VALUES

Table A.1: Wildomar Population and Housing

	2000 Census	2000-2004 Growth ¹	Existing 1/1/2004
<i>Population</i>			
North	15,700	143	15,843
South	<u>5,170</u>	<u>4,520</u>	<u>9,690</u>
Total	20,870	4,663	25,533
<i>Housing Units - Total²</i>			
North	5,500	50	5,550
South	<u>1,650</u>	<u>1,443</u>	<u>3,093</u>
Total	7,150	1,493	8,643
<i>Housing Units - Redevelopment Area</i>			
North	1,789	-	1,789
South	<u>164</u>	<u>-</u>	<u>164</u>
Total	1,953	-	1,953
<i>Density (Persons per Unit)³</i>			
North	2.85		2.85
South	3.13		3.13

¹ Based on growth in current subdivisions in Wildomar as provided by Riverside County Transportation Land Management Agency to January 2004. Includes an additional 50 units estimated to have been developed in the north area that were not identified through permit records.

² Includes Redevelopment Area housing units.

³ Based on 2000 Census population and housing units.

Source: 2000 Census; Greg Neal, Riverside County Planning; MuniFinancial.

Table A.2: Estimated Existing Nonresidential Building Space (2004)

	North	Wildomar South	Total
<u>Total Wildomar</u>			
All Parcels Nonresidential Area (acres) ¹	258	418	676
Undeveloped Area (acres)	168	345	513
Developed Area (acres) ²	90	73	163
Square Feet per Acre	43,560	43,560	43,560
Developed Nonresidential Land Area (sq. ft.)	3,920,000	3,180,000	7,100,000
Floor-Area Ratio (bldg. sq. ft. per acre) ³	0.18	0.18	0.18
Built Nonresidential Building Space (sq. ft.)	706,000	572,000	1,278,000
<u>Redevelopment Area Only</u>			
Developed Area (acres) ²	30	1	31
Square Feet per Acre	43,560	43,560	43,560
Developed Nonresidential Land Area (sq. ft.)	1,307,000	44,000	1,351,000
Floor-Area Ratio (bldg. sq. ft. per acre)	0.18	0.18	0.18
Built Nonresidential Building Space (sq. ft.)	235,000	8,000	243,000
<u>Excluding Redevelopment Area</u>			
Built Nonresidential Building Space (sq. ft.)	471,000	564,000	1,035,000

Note: This analysis is only a rough estimate of existing nonresidential development. May include some residential development on commercial and industrial zoned land. Floor-area ratios may vary substantially from the assumptions used here. Detailed site surveys and individual building permit review would generate a more accurate estimate.

¹ Includes all commercial land use designations in Assessor's parcel database except code CA (apartments).

² All parcels with a structure value greater than \$40,000.

³ Floor-area ratio based on a survey of San Bernardino County nonresidential development because this data appeared most applicable to existing Wildomar development given observations made during a windshield survey of the area.

Sources: Riverside County Assessor's parcel database; The Natelson Company, Inc., *Employment Density Study Summary Report*, October 31, 2001, Table 8-A, p. 21; MuniFinancial.

A.3: Jobs-To-Housing Ratio

	North	Wildomar South	Total
Existing 2004	0.55	0.65	0.59
Projected 2025	0.52	0.62	0.57

Sources: Tables 2.2 and 2.3; MuniFinancial.

Table A.4: Wildomar Tax Rate Areas

Number	Wildomar Area	Number	Wildomar Area	Number	Wildomar Area
54038	North	65074	North	65122	North
65001	North	65076	North	65123	North
65004	North	65079	North	65124	South
65006	North	65081	South	65127	South
65009	North	65085	South	65128	North
65011	North	65086	North	65129	South
65012	North & South	65087	South	65130	North
65013	North & South	65089	North	65131	North
65014	North & South	65091	North	65132	South
65016	North	65092	North	65133	South
65019	North	65093	North	65135	North
65021	North	65094	North	65136	North
65039	North	65095	North	65137	North & South
65040	North	65099	South	65141	North
65054	North	65100	North	65142	North
65055	South	65101	North & South	65144	South
65056	North	65102	South	65145	South
65057	North	65107	North	65146	South
65060	North	65109	North	65148	South
65064	North	65114	North	65149	South
65066	North	65115	North	65150	South
65072	North	65119	North	65151	North
65073	North	65120	North	65152	South
		65121	North	65153	South

Source: Riverside County GIS; MuniFinancial.

Table A.5: New Property Sales - Including Redevelopment Area (current dollars)

FY Ending	2006	2010	2015	2020	2025
<i>North Wildomar Area</i>					
Residential					
Single Family	\$ -	\$ 108,542,204	\$ 287,957,416	\$ 1,047,995,855	\$ 2,725,820,957
Multi-family	<u>20,155,392</u>	<u>71,409,345</u>	<u>-</u>	<u>431,668,773</u>	<u>842,663,764</u>
Subtotal	\$ 20,155,392	\$ 179,951,548	\$ 287,957,416	\$ 1,479,664,628	\$ 3,568,484,721
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	-	-	-	-	-
Commercial Office	-	4,760,623	8,743,646	12,847,285	18,876,876
Commercial Retail	-	30,944,049	45,466,960	66,805,882	106,666,936
Light Industrial	<u>-</u>	<u>11,108,120</u>	<u>17,487,292</u>	<u>25,694,570</u>	<u>50,338,337</u>
Subtotal	\$ -	\$ 46,812,793	\$ 71,697,899	\$ 105,347,736	\$ 175,882,150
Total Sales Value	\$ 20,155,392	\$ 226,764,341	\$ 359,655,315	\$ 1,585,012,364	\$ 3,744,366,871
<i>South Wildomar Area</i>					
Residential					
Single Family	\$ 177,292,800	\$ 1,040,196,119	\$ 1,375,107,415	\$ 1,822,601,486	\$ 1,912,856,812
Multi-family	<u>135,419,040</u>	<u>91,403,961</u>	<u>314,771,265</u>	<u>178,834,206</u>	<u>-</u>
Subtotal	\$ 312,711,840	\$ 1,131,600,080	\$ 1,689,878,680	\$ 2,001,435,692	\$ 1,912,856,812
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	2,881,008	30,944,049	45,466,960	66,805,882	91,615,774
Commercial Office	11,197,440	11,901,557	17,487,292	25,694,570	37,753,753
Commercial Retail	14,101,776	30,944,049	45,466,960	66,805,882	91,615,774
Light Industrial	<u>24,494,400</u>	<u>15,868,743</u>	<u>23,316,390</u>	<u>34,259,426</u>	<u>50,338,337</u>
Subtotal	\$ 52,674,624	\$ 89,658,399	\$ 131,737,603	\$ 193,565,759	\$ 271,323,637
Total Sales Value	\$ 365,386,464	\$ 1,221,258,479	\$ 1,821,616,283	\$ 2,195,001,452	\$ 2,184,180,449
<i>Entire Wildomar Area</i>					
Residential					
Single Family	\$ 177,292,800	\$ 1,148,738,322	\$ 1,663,064,831	\$ 2,870,597,341	\$ 4,638,677,769
Multi-family	<u>155,574,432</u>	<u>162,813,306</u>	<u>314,771,265</u>	<u>610,502,979</u>	<u>842,663,764</u>
Subtotal	\$ 332,867,232	\$ 1,311,551,628	\$ 1,977,836,096	\$ 3,481,100,320	\$ 5,481,341,533
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	2,881,008	30,944,049	45,466,960	66,805,882	91,615,774
Commercial Office	11,197,440	16,662,180	26,230,939	38,541,855	56,630,629
Commercial Retail	14,101,776	61,888,099	90,933,921	133,611,763	198,282,710
Light Industrial	<u>24,494,400</u>	<u>26,976,863</u>	<u>40,803,682</u>	<u>59,953,996</u>	<u>100,676,674</u>
Subtotal	\$ 52,674,624	\$ 136,471,192	\$ 203,435,502	\$ 298,913,496	\$ 447,205,787
Total Sales Value	\$ 385,541,856	\$ 1,448,022,820	\$ 2,181,271,598	\$ 3,780,013,816	\$ 5,928,547,320

Source: Tables 2.1 and 4.1; MuniFinancial

Table A.6: Cumulative Market Value - Including Redevelopment Area (current dollars)

FY Ending	2006	2010	2015	2020	2025
<i>North Wildomar Area</i>					
Residential					
Single Family	\$ -	\$ 108,542,204	\$ 447,441,524	\$ 1,705,434,248	\$ 5,231,663,380
Multi-family	<u>20,155,392</u>	<u>98,830,533</u>	<u>145,214,477</u>	<u>645,036,481</u>	<u>1,790,433,976</u>
Subtotal	\$ 20,155,392	\$ 207,372,737	\$ 592,656,000	\$ 2,350,470,729	\$ 7,022,097,356
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	-	-	-	-	-
Commercial Office	-	4,760,623	15,738,563	35,972,398	71,732,130
Commercial Retail	-	30,944,049	90,933,921	200,417,645	401,146,209
Light Industrial	-	11,108,120	33,808,765	75,370,738	161,082,679
Subtotal	\$ -	\$ 46,812,793	\$ 140,481,250	\$ 311,760,781	\$ 633,961,018
Existing ¹	\$ 1,123,608,283	\$ 1,528,656,665	\$ 2,246,098,157	\$ 3,300,255,086	\$ 4,849,157,458
Total	\$ 1,163,919,067	\$ 2,037,027,723	\$ 3,712,372,657	\$ 8,624,718,104	\$ 20,161,274,207
<i>South Wildomar Area</i>					
Residential					
Single Family	\$ 177,292,800	\$ 1,281,401,016	\$ 3,257,905,905	\$ 6,609,534,104	\$ 11,624,430,846
Multi-family	135,419,040	275,640,070	719,776,958	1,236,422,700	1,816,710,588
Subtotal	\$ 312,711,840	\$ 1,557,041,086	\$ 3,977,682,863	\$ 7,845,956,804	\$ 13,441,141,433
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	2,881,008	34,863,629	96,693,069	208,879,723	398,528,615
Commercial Office	11,197,440	27,135,551	57,358,319	109,972,759	199,339,815
Commercial Retail	14,101,776	50,129,360	119,123,436	241,837,291	446,954,096
Light Industrial	<u>24,494,400</u>	<u>49,193,104</u>	<u>95,597,199</u>	<u>174,723,075</u>	<u>307,063,857</u>
Subtotal	\$ 52,674,624	\$ 161,321,644	\$ 368,772,024	\$ 735,412,848	\$ 1,351,886,383
Existing ¹	\$ 983,344,018	\$ 1,337,828,680	\$ 1,965,709,241	\$ 2,888,271,779	\$ 4,243,818,818
Total	\$ 1,714,116,946	\$ 4,774,554,139	\$ 10,658,619,016	\$ 20,051,011,083	\$ 33,829,874,450
<i>Entire Wildomar Area</i>					
Residential					
Single Family	\$ 177,292,800	\$ 1,389,943,219	\$ 3,705,347,429	\$ 8,314,968,352	\$ 16,856,094,226
Multi-family	<u>155,574,432</u>	<u>374,470,603</u>	<u>864,991,435</u>	<u>1,881,459,181</u>	<u>3,607,144,564</u>
Subtotal	\$ 332,867,232	\$ 1,764,413,822	\$ 4,570,338,864	\$ 10,196,427,533	\$ 20,463,238,790
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	2,881,008	34,863,629	96,693,069	208,879,723	398,528,615
Commercial Office	11,197,440	31,896,174	73,096,883	145,945,157	271,071,946
Commercial Retail	14,101,776	81,073,409	210,057,357	442,254,936	848,100,304
Light Industrial	24,494,400	60,301,224	129,405,964	250,093,813	468,146,536
Subtotal	\$ 52,674,624	\$ 208,134,436	\$ 509,253,273	\$ 1,047,173,628	\$ 1,985,847,401
Existing ¹	\$ 2,106,952,301	\$ 2,866,485,344	\$ 4,211,807,398	\$ 6,188,526,865	\$ 9,092,976,276
Total	\$ 2,492,494,157	\$ 4,839,033,603	\$ 9,291,399,535	\$ 17,432,128,026	\$ 31,542,062,466

¹ Estimated by increasing initial year assessed value by 20 percent based on research on the difference between assessed and market values from other jurisdictions.

Source: Table A.5; MuniFinancial

Wildomar Municipal Service and Initial Fiscal Feasibility Review

Table A.7: Assessed Value - Including Redevelopment Area (current dollars)

FY Ending	2006	2010	2015	2020	2025
<i>North Wildomar Area</i>					
Residential					
Single Family	\$ -	\$ 108,542,204	\$ 421,431,847	\$ 1,584,928,807	\$ 4,761,438,313
Multi-family	20,155,392	94,919,283	119,534,042	597,121,077	1,611,389,529
Subtotal	\$ 20,155,392	\$ 203,461,487	\$ 540,965,890	\$ 2,182,049,884	\$ 6,372,827,842
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	-	-	-	-	-
Commercial Office	-	4,760,623	14,306,933	30,119,966	56,338,020
Commercial Retail	-	30,944,049	81,628,322	165,795,080	313,802,465
Light Industrial	-	11,108,120	30,468,294	62,591,536	128,424,107
Subtotal	\$ -	\$ 46,812,793	\$ 126,403,549	\$ 258,506,581	\$ 498,564,591
Existing	\$ 895,962,191	\$ 1,155,811,762	\$ 1,648,438,129	\$ 2,393,878,874	\$ 3,501,414,043
Total North Area AV	\$ 916,117,583	\$ 1,406,086,042	\$ 2,315,807,567	\$ 4,834,435,340	\$ 10,372,806,476
<i>South Wildomar Area</i>					
Residential					
Single Family	\$ 177,292,800	\$ 1,246,996,504	\$ 2,933,272,756	\$ 5,663,022,152	\$ 9,557,109,839
Multi-family	135,419,040	249,361,361	640,302,411	1,023,347,388	1,411,587,060
Subtotal	\$ 312,711,840	\$ 1,496,357,865	\$ 3,573,575,167	\$ 6,686,369,541	\$ 10,968,696,899
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	2,881,008	34,184,123	85,677,414	171,188,051	306,240,207
Commercial Office	11,197,440	24,494,555	47,132,871	84,727,876	146,527,938
Commercial Retail	14,101,776	46,803,355	101,447,563	192,192,257	335,407,520
Light Industrial	24,494,400	43,415,925	76,286,158	130,874,294	220,232,535
Subtotal	\$ 52,674,624	\$ 148,897,958	\$ 310,544,005	\$ 578,982,478	\$ 1,008,408,201
Existing	\$ 791,209,085	\$ 1,034,747,431	\$ 1,490,309,343	\$ 2,174,390,938	\$ 3,187,046,241
Total South Area AV	\$ 1,156,595,549	\$ 2,680,003,253	\$ 5,374,428,514	\$ 9,439,742,957	\$ 15,164,151,341
<i>Entire Wildomar Area</i>					
Residential					
Single Family	\$ 177,292,800	\$ 1,355,538,708	\$ 3,354,704,604	\$ 7,247,950,960	\$ 14,318,548,152
Multi-family	155,574,432	344,280,644	759,836,453	1,620,468,465	3,022,976,589
Subtotal	\$ 332,867,232	\$ 1,699,819,351	\$ 4,114,541,056	\$ 8,868,419,425	\$ 17,341,524,741
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	2,881,008	34,184,123	85,677,414	171,188,051	306,240,207
Commercial Office	11,197,440	29,255,178	61,439,803	114,847,842	202,865,958
Commercial Retail	14,101,776	77,747,405	183,075,885	357,987,337	649,209,985
Light Industrial	24,494,400	54,524,045	106,754,452	193,465,830	348,656,642
Subtotal	\$ 52,674,624	\$ 195,710,750	\$ 436,947,554	\$ 837,489,059	\$ 1,506,972,793
Existing	\$ 1,687,171,276	\$ 2,190,559,193	\$ 3,138,747,472	\$ 4,568,269,812	\$ 6,688,460,284
Total AV	\$ 2,072,713,132	\$ 4,086,089,295	\$ 7,690,236,082	\$ 14,274,178,297	\$ 25,536,957,818

Source: Tables 4.1, A.5, and A.6; MuniFinancial

Table A.8: New Property Sales - Excluding Redevelopment Area (current dollars)

FY Ending	2006	2010	2015	2020	2025
<i>North Wildomar Area</i>					
Residential					
Single Family	\$ -	\$ 108,542,204	\$ 199,355,134	\$ 1,047,995,855	\$ 2,438,892,435
Multi-family	20,155,392	57,127,476	-	246,667,870	344,314,226
Subtotal	\$ 20,155,392	\$ 165,669,679	\$ 199,355,134	\$ 1,294,663,725	\$ 2,783,206,661
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	-	-	-	-	-
Commercial Office	-	4,760,623	8,743,646	(12,847,285)	18,876,876
Commercial Retail	-	30,944,049	45,466,960	22,268,627	41,227,098
Light Industrial	-	11,108,120	17,487,292	25,694,570	-
Subtotal	\$ -	\$ 46,812,793	\$ 71,697,899	\$ 35,115,912	\$ 60,103,975
Total Sales Value	\$ 20,155,392	\$ 212,482,472	\$ 271,053,033	\$ 1,329,779,637	\$ 2,843,310,636
<i>South Wildomar Area</i>					
Residential					
Single Family	\$ 177,292,800	\$ 1,040,196,119	\$ 1,375,107,415	\$ 1,822,601,486	\$ 1,912,856,812
Multi-family	135,419,040	91,403,961	314,771,265	178,834,206	-
Subtotal	\$ 312,711,840	\$ 1,131,600,080	\$ 1,689,878,680	\$ 2,001,435,692	\$ 1,912,856,812
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	2,881,008	30,944,049	45,466,960	66,805,882	91,615,774
Commercial Office	11,197,440	11,901,557	17,487,292	25,694,570	37,753,753
Commercial Retail	14,101,776	30,944,049	45,466,960	66,805,882	91,615,774
Light Industrial	24,494,400	15,868,743	23,316,390	34,259,426	50,338,337
Subtotal	\$ 52,674,624	\$ 89,658,399	\$ 131,737,603	\$ 193,565,759	\$ 271,323,637
Total Sales Value	\$ 365,386,464	\$ 1,221,258,479	\$ 1,821,616,283	\$ 2,195,001,452	\$ 2,184,180,449
<i>Entire Wildomar Area</i>					
Residential					
Single Family	\$ 177,292,800	\$ 1,148,738,322	\$ 1,574,462,549	\$ 2,870,597,341	\$ 4,351,749,247
Multi-family	155,574,432	148,531,437	314,771,265	425,502,076	344,314,226
Subtotal	\$ 332,867,232	\$ 1,297,269,759	\$ 1,889,233,814	\$ 3,296,099,417	\$ 4,696,063,473
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	2,881,008	30,944,049	45,466,960	66,805,882	91,615,774
Commercial Office	11,197,440	16,662,180	26,230,939	12,847,285	56,630,629
Commercial Retail	14,101,776	61,888,099	90,933,921	89,074,509	132,842,872
Light Industrial	24,494,400	26,976,863	40,803,682	59,953,996	50,338,337
Subtotal	\$ 52,674,624	\$ 136,471,192	\$ 203,435,502	\$ 228,681,671	\$ 331,427,612
Total Sales Value	\$ 385,541,856	\$ 1,433,740,951	\$ 2,092,669,316	\$ 3,524,781,089	\$ 5,027,491,085

Source: Tables 2.4 and 4.1; MuniFinancial

Table A.9: Cumulative Market Value - Excluding Redevelopment Area (current dollars)

FY Ending	2006	2010	2015	2020	2025
<i>North Wildomar Area</i>					
Residential					
Single Family	\$ -	\$ 108,542,204	\$ 358,839,242	\$ 1,575,248,427	\$ 4,753,449,177
Multi-family	<u>20,155,392</u>	<u>84,548,664</u>	<u>124,229,726</u>	<u>429,202,094</u>	<u>974,952,914</u>
Subtotal	\$ 20,155,392	\$ 193,090,868	\$ 483,068,967	\$ 2,004,450,522	\$ 5,728,402,091
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	-	-	-	-	-
Commercial Office	-	4,760,623	15,738,563	10,277,828	33,978,378
Commercial Retail	-	30,944,049	90,933,921	155,880,390	270,266,532
Light Industrial	-	<u>11,108,120</u>	<u>33,808,765</u>	<u>75,370,738</u>	<u>110,744,342</u>
Subtotal	\$ -	\$ 46,812,793	\$ 140,481,250	\$ 241,528,956	\$ 414,989,251
Existing ¹	\$ 876,497,112	\$ 1,192,464,644	\$ 1,752,121,783	\$ 2,574,441,729	\$ 3,782,699,515
Total	\$ 916,807,896	\$ 1,672,271,965	\$ 2,999,222,216	\$ 7,066,400,685	\$ 16,069,482,200
<i>South Wildomar Area</i>					
Residential					
Single Family	\$ 177,292,800	\$ 1,281,401,016	\$ 3,257,905,905	\$ 6,609,534,104	\$ 11,624,430,846
Multi-family	<u>135,419,040</u>	<u>275,640,070</u>	<u>719,776,958</u>	<u>1,236,422,700</u>	<u>1,816,710,588</u>
Subtotal	\$ 312,711,840	\$ 1,557,041,086	\$ 3,977,682,863	\$ 7,845,956,804	\$ 13,441,141,433
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	2,881,008	34,863,629	96,693,069	208,879,723	398,528,615
Commercial Office	11,197,440	27,135,551	57,358,319	109,972,759	199,339,815
Commercial Retail	14,101,776	50,129,360	119,123,436	241,837,291	446,954,096
Light Industrial	<u>24,494,400</u>	<u>49,193,104</u>	<u>95,597,199</u>	<u>174,723,075</u>	<u>307,063,857</u>
Subtotal	\$ 52,674,624	\$ 161,321,644	\$ 368,772,024	\$ 735,412,848	\$ 1,351,886,383
Existing ¹	\$ 968,639,213	\$ 1,317,822,955	\$ 1,936,314,268	\$ 2,845,080,920	\$ 4,180,357,277
Total	\$ 1,699,412,141	\$ 4,754,548,414	\$ 10,629,224,043	\$ 20,007,820,224	\$ 33,766,412,909
<i>Entire Wildomar Area</i>					
Residential					
Single Family	\$ 177,292,800	\$ 1,389,943,219	\$ 3,616,745,147	\$ 8,184,782,531	\$ 16,377,880,023
Multi-family	<u>155,574,432</u>	<u>360,188,734</u>	<u>844,006,684</u>	<u>1,665,624,794</u>	<u>2,791,663,502</u>
Subtotal	\$ 332,867,232	\$ 1,750,131,953	\$ 4,460,751,831	\$ 9,850,407,326	\$ 19,169,543,525
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	2,881,008	34,863,629	96,693,069	208,879,723	398,528,615
Commercial Office	11,197,440	31,896,174	73,096,883	120,250,587	233,318,193
Commercial Retail	14,101,776	81,073,409	210,057,357	397,717,681	717,220,628
Light Industrial	<u>24,494,400</u>	<u>60,301,224</u>	<u>129,405,964</u>	<u>250,093,813</u>	<u>417,808,198</u>
Subtotal	\$ 52,674,624	\$ 208,134,436	\$ 509,253,273	\$ 976,941,804	\$ 1,766,875,634
Existing ¹	\$ 1,845,136,325	\$ 2,510,287,600	\$ 3,688,436,051	\$ 5,419,522,649	\$ 7,963,056,791
Total	\$ 2,616,220,037	\$ 6,426,820,379	\$ 13,628,446,259	\$ 27,074,220,909	\$ 49,835,895,109

¹ Estimated based on 20 percent increase to assessed value.

Source: Table A.8; MuniFinancial

Table A.10: Assessed Value - Excluding Redevelopment Area Increment (current dollars)

FY Ending	2006	2010	2015	2020	2025
North Wildomar Area					
Residential					
Single Family	\$ -	\$ 108,542,204	\$ 332,829,566	\$ 1,475,974,513	\$ 4,325,265,651
Multi-family	20,155,392	80,637,414	101,971,617	388,063,398	851,089,950
Subtotal	\$ 20,155,392	\$ 189,179,618	\$ 434,801,183	\$ 1,864,037,911	\$ 5,176,355,601
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	-	-	-	-	-
Commercial Office	-	4,760,623	14,306,933	4,425,396	26,311,224
Commercial Retail	-	30,944,049	81,628,322	121,257,825	196,316,182
Light Industrial	-	11,108,120	30,468,294	62,591,536	78,085,769
Subtotal	\$ -	\$ 46,812,793	\$ 126,403,549	\$ 188,274,757	\$ 300,713,176
Existing Less RDA Base	\$ 698,916,240	\$ 901,618,084	\$ 1,285,902,935	\$ 1,867,401,577	\$ 2,731,360,493
RDA Base	108,994,506	108,994,506	108,994,506	108,994,506	108,994,506
Subtotal	\$ 807,910,746	\$ 1,010,612,590	\$ 1,394,897,441	\$ 1,976,396,083	\$ 2,840,354,999
Total North Area AV	\$ 828,066,138	\$ 1,246,605,000	\$ 1,956,102,172	\$ 4,028,708,751	\$ 8,317,423,776
South Wildomar Area					
Residential					
Single Family	\$ 177,292,800	\$ 1,246,996,504	\$ 2,933,272,756	\$ 5,663,022,152	\$ 9,557,109,839
Multi-family	135,419,040	249,361,361	640,302,411	1,023,347,388	1,411,587,060
Subtotal	\$ 312,711,840	\$ 1,496,357,865	\$ 3,573,575,167	\$ 6,686,369,541	\$ 10,968,696,899
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	2,881,008	34,184,123	85,677,414	171,188,051	306,240,207
Commercial Office	11,197,440	24,494,555	47,132,871	84,727,876	146,527,938
Commercial Retail	14,101,776	46,803,355	101,447,563	192,192,257	335,407,520
Light Industrial	24,494,400	43,415,925	76,286,158	130,874,294	220,232,535
Subtotal	\$ 52,674,624	\$ 148,897,958	\$ 310,544,005	\$ 578,982,478	\$ 1,008,408,201
Existing Less RDA Base	\$ 779,377,285	\$ 1,019,273,854	\$ 1,468,023,394	\$ 2,141,875,341	\$ 3,139,387,533
RDA Base	6,246,042	6,246,042	6,246,042	6,246,042	6,246,042
Subtotal	\$ 785,623,327	\$ 1,025,519,896	\$ 1,474,269,436	\$ 2,148,121,383	\$ 3,145,633,575
Total South Area AV	\$ 1,151,009,791	\$ 2,670,775,718	\$ 5,358,388,608	\$ 9,413,473,402	\$ 15,122,738,676
Entire Wildomar Area					
Residential					
Single Family	\$ 177,292,800	\$ 1,355,538,708	\$ 3,266,102,322	\$ 7,138,996,666	\$ 13,882,375,490
Multi-family	155,574,432	329,998,775	742,274,027	1,411,410,787	2,262,677,010
Subtotal	\$ 332,867,232	\$ 1,685,537,483	\$ 4,008,376,349	\$ 8,550,407,452	\$ 16,145,052,501
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	2,881,008	34,184,123	85,677,414	171,188,051	306,240,207
Commercial Office	11,197,440	29,255,178	61,439,803	89,153,272	172,839,163
Commercial Retail	14,101,776	77,747,405	183,075,885	313,450,082	531,723,702
Light Industrial	24,494,400	54,524,045	106,754,452	193,465,830	298,318,305
Subtotal	\$ 52,674,624	\$ 195,710,750	\$ 436,947,554	\$ 767,257,235	\$ 1,309,121,377
Existing Less RDA Base	\$ 1,478,293,525	\$ 1,920,891,937	\$ 2,753,926,329	\$ 4,009,276,918	\$ 5,870,748,026
RDA Base	115,240,548	115,240,548	115,240,548	115,240,548	115,240,548
Subtotal	\$ 1,593,534,073	\$ 2,036,132,485	\$ 2,869,166,877	\$ 4,124,517,466	\$ 5,985,988,574
Total AV	\$ 1,979,075,929	\$ 3,917,380,718	\$ 7,314,490,780	\$ 13,442,182,153	\$ 23,440,162,452

Source: Tables 4.1, A.8, and A.9; MuniFinancial

Table A.11: Assessed Value - Redevelopment Area Increment Pass-Through (current dollars)

FY Ending	2006	2010	2015	2020	2025
<i>North Wildomar Area</i>					
AV with RDA	\$ 916,117,583	\$ 1,406,086,042	\$ 2,315,807,567	\$ 4,834,435,340	\$ 10,372,806,476
AV without RDA	<u>828,066,138</u>	<u>1,246,605,000</u>	<u>1,956,102,172</u>	<u>4,028,708,751</u>	<u>8,317,423,776</u>
Increment	\$ 88,051,445	\$ 159,481,041	\$ 359,705,395	\$ 805,726,588	\$ 2,055,382,700
Affordable Housing Set-/ Increment Less Set-As	20% \$ 70,441,156	20% \$ 127,584,833	20% \$ 287,764,316	20% \$ 644,581,271	20% \$ 1,644,306,160
Pass-Through To Taxing Pass-Through Income	25% \$ 17,610,289	46% \$ 58,689,023	46% \$ 132,371,585	46% \$ 296,507,385	46% \$ 756,380,834
<i>South Wildomar Area</i>					
AV with RDA	\$ 1,156,595,549	\$ 2,680,003,253	\$ 5,374,428,514	\$ 9,439,742,957	\$ 15,164,151,341
AV without RDA	<u>1,151,009,791</u>	<u>2,670,775,718</u>	<u>5,358,388,608</u>	<u>9,413,473,402</u>	<u>15,122,738,676</u>
Increment	\$ 5,585,758	\$ 9,227,535	\$ 16,039,907	\$ 26,269,555	\$ 41,412,666
Affordable Housing Set-/ Increment Less Set-As	20% \$ 4,468,607	20% \$ 7,382,028	20% \$ 12,831,925	20% \$ 21,015,644	20% \$ 33,130,132
Pass-Through To Taxing Pass-Through Income	25% \$ 1,117,152	46% \$ 3,395,733	46% \$ 5,902,686	46% \$ 9,667,196	46% \$ 15,239,861
<i>Entire Wildomar Area</i>					
AV with RDA	\$ 2,072,713,132	\$ 4,086,089,295	\$ 7,690,236,082	\$ 14,274,178,297	\$ 25,536,957,818
AV without RDA	<u>1,979,075,929</u>	<u>3,917,380,718</u>	<u>7,314,490,780</u>	<u>13,442,182,153</u>	<u>23,440,162,452</u>
Increment	\$ 93,637,203	\$ 168,708,576	\$ 375,745,302	\$ 831,996,143	\$ 2,096,795,366
Affordable Housing Set-/ Increment Less Set-As	20% \$ 74,909,762	20% \$ 134,966,861	20% \$ 300,596,241	20% \$ 665,596,915	20% \$ 1,677,436,293
Pass-Through To Taxing Pass-Through Income	25% \$ 18,727,441	46% \$ 62,084,756	46% \$ 138,274,271	46% \$ 306,174,581	46% \$ 771,620,695

Source: Tables A.7 and A.10; MuniFinancial

Table A.12: Sales Tax

FY Ending June 30	Existing 2004	2006	2010	2015	2020	2025
<i>North Area</i>						
Sales Tax Per Capita	\$ 11	\$ 16	\$ 28	\$ 43	\$ 57	\$ 72
Total Sales Tax	\$ 167,000	\$ 263,000	\$ 483,000	\$ 773,000	\$ 1,266,000	\$ 2,040,000
<i>South Area</i>						
Sales Tax Per Capita	\$ 38	\$ 42	\$ 51	\$ 72	\$ 72	\$ 72
Total Sales Tax	\$ 367,000	\$ 526,000	\$ 944,000	\$ 1,820,000	\$ 2,185,000	\$ 2,411,000
<i>Entire Area</i>						
Sales Tax Per Capita	\$ 21	\$ 28	\$ 40	\$ 60	\$ 66	\$ 72
Total Sales Tax	\$ 534,000	\$ 789,000	\$ 1,427,000	\$ 2,593,000	\$ 3,451,000	\$ 4,451,000

Source: California Department of Finance; HdL; MuniFinancial.

Table A.13: Road Surface

FY Ending June 30	2004	2006	2010	2015	2020	2025
<i>City of Murrieta</i>						
Sq. Ft. of Roads (2004)	36,417,045					
Population (2004)	77,700					
Sq. Ft. Per Capita	469					
<i>Wildomar</i>						
North Area						
Square Feet	4,947,000	5,054,000	5,574,000	6,008,000	7,866,000	10,810,000
Miles w/ 28 ft. right-of-way ¹	33	34	38	41	53	73
South Area						
Square Feet	10,433,000	11,740,000	14,630,000	17,746,000	20,125,000	21,593,000
Miles w/ 28 ft. right-of-way ¹	71	79	99	120	136	146
Entire Area						
Square Feet	15,380,000	16,794,000	20,204,000	23,754,000	27,991,000	32,403,000
Miles w/ 28 ft. right-of-way ¹	104	114	137	161	189	219

¹ Assumes 28 foot right-of-way and an increase of 469 square feet per capita based on City of Murrieta existing road square feet per capita.

Source: City of Murrieta; Riverside County; California Department of Finance; MuniFinancial.

INCORPORATION

Table B.1: New City - Full Incorporation Scenario - Cost Detail

Department	2006	2010	2015	2020	2025
<i>General Fund</i>					
City Council					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Personnel	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>
Subtotal	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000
City Manager					
Personnel	\$ 389,200	\$ 474,800	\$ 636,800	\$ 668,800	\$ 703,500
Non-Personnel	<u>128,000</u>	<u>157,000</u>	<u>210,000</u>	<u>221,000</u>	<u>232,000</u>
Subtotal	\$ 517,200	\$ 631,800	\$ 846,800	\$ 889,800	\$ 935,500
City Attorney					
Personnel	\$ 312,000	\$ 487,000	\$ 682,500	\$ 717,300	\$ 753,900
Non-Personnel	<u>62,000</u>	<u>97,000</u>	<u>137,000</u>	<u>143,000</u>	<u>151,000</u>
Subtotal	\$ 374,000	\$ 584,000	\$ 819,500	\$ 860,300	\$ 904,900
City Clerk					
Personnel	\$ -	\$ 207,900	\$ 245,400	\$ 286,500	\$ 301,200
Non-Personnel	<u>20,000</u>	<u>83,000</u>	<u>81,000</u>	<u>116,000</u>	<u>99,000</u>
Subtotal	\$ 20,000	\$ 290,900	\$ 326,400	\$ 402,500	\$ 400,200
Administrative Services					
Personnel	\$ 357,000	\$ 488,600	\$ 674,400	\$ 839,100	\$ 982,100
Non-Personnel	<u>118,000</u>	<u>161,000</u>	<u>223,000</u>	<u>277,000</u>	<u>324,000</u>
Subtotal	\$ 475,000	\$ 649,600	\$ 897,400	\$ 1,116,100	\$ 1,306,100
Development Services					
Personnel	\$ 971,200	\$ 1,103,900	\$ 1,428,400	\$ 1,739,900	\$ 2,090,500
Non-Personnel	<u>620,000</u>	<u>364,000</u>	<u>471,000</u>	<u>574,000</u>	<u>690,000</u>
Subtotal	\$ 1,591,200	\$ 1,467,900	\$ 1,899,400	\$ 2,313,900	\$ 2,780,500
Fire					
Non-Personnel	\$ 849,000	\$ 1,149,000	\$ 1,208,000	\$ 1,269,000	\$ 1,334,000
Police					
Non-Personnel	\$ 2,653,000	\$ 3,288,000	\$ 4,213,000	\$ 5,413,000	\$ 6,511,000
Non-Departmental					
Non-Personnel	\$ 425,000	\$ 395,000	\$ 494,000	\$ 559,000	\$ 613,000
Total	\$ 6,962,400	\$ 8,514,200	\$ 10,762,500	\$ 12,881,600	\$ 14,843,200
<i>Road Fund</i>					
Public Works					
Non-Personnel	\$ 739,000	\$ 807,000	\$ 970,000	\$ 1,141,000	\$ 1,344,000
Total All Funds	\$ 7,701,400	\$ 9,321,200	\$ 11,732,500	\$ 14,022,600	\$ 16,187,200

Sources: Table B.2 and B.4; MuniFinancial.

Table B.2: New City - Full Incorporation Scenario - Personnel & Contract Employee Costs

Benefit	Benefits					
	Rate ¹	2006	2010	2015	2020	2025
<i>City Manager</i>						
City Manager	40.00%	196,000	203,800	214,300	225,300	236,700
Executive Secretary	40.00%	67,200	140,000	147,000	154,000	162,400
Assistant to the City Manager	40.00%	126,000	131,000	275,500	289,500	304,400
Subtotal		389,200	474,800	636,800	668,800	703,500
<i>City Attorney</i>						
City Attorney (contract)	0.00%	312,000	487,000	682,500	717,300	753,900
<i>City Clerk</i>						
City Clerk	40.00%	-	109,500	115,100	120,800	127,100
Deputy City Clerk	40.00%	-	72,800	76,300	80,400	84,600
Clerk/Typist	40.00%	-	25,600	54,000	85,300	89,500
Subtotal		-	207,900	245,400	286,500	301,200
<i>Administrative Services</i>						
Administrative Services Director	40.00%	126,000	131,000	137,800	144,800	152,200
Accountant	40.00%	84,000	87,400	183,100	192,900	202,700
H.R./Risk Mgmt. Specialist	40.00%	84,000	87,400	91,600	96,500	202,700
Senior Account Clerk	40.00%	63,000	65,800	138,600	145,600	152,600
Payroll Clerk	40.00%	-	65,800	69,300	145,600	152,600
Account Clerk/Typist	40.00%	-	51,200	54,000	113,700	119,300
Subtotal		357,000	488,600	674,400	839,100	982,100
<i>Development Services</i>						
Development Svcs. Dir.	40.00%	-	131,000	137,800	144,800	152,200
Development Svcs. Dir. (contract)	0.00%	99,800	-	-	-	-
City Planner	40.00%	-	94,900	99,800	104,700	110,200
City Planner (contract)	0.00%	56,200	-	-	-	-
Principal Planner	40.00%	70,000	72,800	152,600	160,700	169,100
City Engineer (contract)	0.00%	112,300	116,900	122,800	129,100	135,700
Engineering Inspector (contract)	0.00%	41,600	43,300	45,500	95,700	100,600
City Traffic Engineer (contract)	0.00%	62,400	64,900	68,200	71,700	150,800
Building Official (contract)	0.00%	112,300	146,100	204,700	215,100	226,100
Building Inspector (contract)	0.00%	166,400	173,200	273,000	478,300	603,300
Code Enforcement	40.00%	91,000	94,900	149,700	157,100	220,400
Counter Technician	40.00%	73,500	76,900	81,100	85,300	119,300
Clerk/Typist	40.00%	85,700	89,000	93,200	97,400	102,800
Subtotal		971,200	1,103,900	1,428,400	1,739,900	2,090,500
TOTAL		2,029,400	2,762,200	3,667,500	4,251,600	4,831,200

¹ Percent of salary.

Sources: Tables B.3, B.9, and B.10; MuniFinancial.

Table B.3: New City - Full Incorporation Scenario - Staffing (FTE)					
	2006	2010	2015	2020	2025
<i>City Manager</i>					
City Manager ¹	1.00	1.00	1.00	1.00	1.00
Executive Secretary ²	1.00	2.00	2.00	2.00	2.00
Assistant to the City Manager	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Subtotal	3.00	4.00	5.00	5.00	5.00
<i>City Attorney</i>					
City Attorney (contract)	0.50	0.75	1.00	1.00	1.00
<i>City Clerk</i>					
City Clerk ¹	-	1.00	1.00	1.00	1.00
Deputy City Clerk ²	-	1.00	1.00	1.00	1.00
Clerk/Typist	<u>-</u>	<u>0.50</u>	<u>1.00</u>	<u>1.50</u>	<u>1.50</u>
Subtotal	-	2.50	3.00	3.50	3.50
<i>Administrative Services</i>					
Administrative Services Director	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	2.00	2.00	2.00
H.R./Risk Mgmt. Specialist	1.00	1.00	1.00	1.00	2.00
Senior Account Clerk	1.00	1.00	2.00	2.00	2.00
Payroll Clerk	-	1.00	1.00	2.00	2.00
Account Clerk/Typist	<u>-</u>	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>
Subtotal	4.00	6.00	8.00	10.00	11.00
<i>Development Services</i>					
Development Svcs. Dir.	-	1.00	1.00	1.00	1.00
Development Svcs. Dir. (contract)	0.40	-	-	-	-
City Planner	-	1.00	1.00	1.00	1.00
City Planner (contract)	0.30	-	-	-	-
Principal Planner	1.00	1.00	2.00	2.00	2.00
City Engineer (contract)	0.60	0.60	0.60	0.60	0.60
Engineering Inspector (contract)	0.25	0.25	0.25	0.50	0.50
City Traffic Engineer (contract)	0.25	0.25	0.25	0.25	0.50
Building Official (contract)	0.60	0.75	1.00	1.00	1.00
Building Inspector (contract)	1.00	1.00	1.50	2.50	3.00
Code Enforcement	1.00	1.00	1.50	1.50	2.00
Counter Technician	1.50	1.50	1.50	1.50	2.00
Clerk/Typist	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Subtotal	8.90	10.35	12.60	13.85	15.60
TOTAL	16.40	23.60	29.60	33.35	36.10
<i>FTE per 1,000 population</i>	<i>0.57</i>	<i>0.66</i>	<i>0.68</i>	<i>0.64</i>	<i>0.58</i>
Note: All positions are directly employed by City unless noted as "contract".					
¹ City Manager serves as City Clerk until City Clerk hired.					
² Executive Secretary serves as Deputy City Clerk until Deputy City Clerk hired.					
Sources: MuniFinancial.					

Table B.4: New City - Full Incorporation Scenario - Non-Personnel Costs

Cost Factor		2006	2010	2015	2020	2025
<i>City Council</i>						
Council Members	5 members					
Stipend	\$ 500 per member/month	30,000	30,000	30,000	30,000	30,000
Travel	\$ 2,000 per member	10,000	10,000	10,000	10,000	10,000
Memberships	\$ 15,000 per year	15,000	15,000	15,000	15,000	15,000
All Other	\$ 3,000 per year	3,000	3,000	3,000	3,000	3,000
Subtotal		58,000	58,000	58,000	58,000	58,000
<i>City Manager</i>						
All Other	33% salaries	128,000	157,000	210,000	221,000	232,000
<i>City Attorney</i>						
All Other	20% salaries	62,000	97,000	137,000	143,000	151,000
<i>City Clerk</i>						
Special Election	\$ 20,000 per election	20,000				
General Election ¹	\$ 10,000 per election		14,000		21,000	
All Other	33% salaries	-	69,000	81,000	95,000	99,000
Subtotal		20,000	83,000	81,000	116,000	99,000
<i>Administrative Services</i>						
All Other	33% salaries	118,000	161,000	223,000	277,000	324,000
<i>Development Services</i>						
General Plan	\$ 900,000 over 3 years	300,000				
All Other	33% salaries	320,000	364,000	471,000	574,000	690,000
		620,000	364,000	471,000	574,000	690,000
<i>Police</i>						
<i>Sheriff (contract)</i>						
Patrol Deputies ²	0.51 FTE/1,000 residents	15	18	22	27	31
Labor Cost (FY 2003-04)	\$ 166,000 per FTE ³					
Labor Cost Per FTE	1.0% real annual increase	168,000	175,000	185,000	195,000	205,000
Cost		2,520,000	3,150,000	4,070,000	5,265,000	6,355,000
Animal Control (contract) ⁴	1.0% real annual increase	133,000	138,000	143,000	148,000	156,000
Subtotal		2,653,000	3,288,000	4,213,000	5,413,000	6,511,000
<i>Fire (contract)</i>						
Wildomar	1.0% real annual increase	849,000	884,000	929,000	976,000	1,026,000
Sedco Hills ⁵	30% allocation	-	265,000	279,000	293,000	308,000
Subtotal		849,000	1,149,000	1,208,000	1,269,000	1,334,000
<i>Public Works</i>						
Road Maintenance Cost	\$ 7,100 per mile	739,000	807,000	970,000	1,141,000	1,344,000
<i>Non-Departmental</i>						
Office Lease (incl. utilities)	\$ 18.00 per sq. ft./year	193,000	257,000	311,000	346,000	371,000
Furnishings, Equipment, & Computers (start up)	\$ 8,000 per employee	131,000	-	-	-	-
Insurance	5% of personnel costs	101,000	138,000	183,000	213,000	242,000
Subtotal		425,000	395,000	494,000	559,000	613,000
TOTAL		5,672,000	6,559,000	8,065,000	9,771,000	11,356,000
<i>Other Assumptions</i>						
<i>Office Space Assumptions</i>						
Staffing (FTE)	See FTE Table	16.40	23.60	29.60	33.35	36.10
Office Space (sq. ft.) ⁶	500 sq. ft. per emp.	8,200	11,800	14,800	16,700	18,100
Council Chambers	2,500 sq. ft.	2,500	2,500	2,500	2,500	2,500
Total Square Feet		10,700	14,300	17,300	19,200	20,600
Road Miles	469 sq. ft. per resident	104	114	137	161	189

Note: "FTE" is full-time equivalent staff. Contract staff costs are included in personnel budgets.

¹ Increases based on population growth.

² Staffing ratio based on allocation of Lake Elsinore station staff to Wildomar based on calls for service. See Table B.5.

³ Average cost per FTE based on FY 2003-04 County contract rate fully burdened with labor and non-personnel costs for administration, support, and patrol.

⁴ Annual contract costs based on FY 2003-04 costs of \$47,379 for an animal control officer, \$6,144 for stand-by service, \$43,933 for equipment, and \$34,155 for shelter services.

⁵ Assumes County will allocate 30 percent of planned Sedco Hills Sstation costs to City contract.

⁶ Includes allowance for public counters and waiting areas.

Sources: Tables 2.3, A.13, B.2, B.3, and B.11; MuniFinancial.

Table B.5: New City - Partial Incorporation Scenario (north area) - Cost Detail

Department	2006	2010	2015	2020	2025
<i>General Fund</i>					
City Council					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Personnel	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>
Subtotal	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000
City Manager					
Personnel	\$ 263,200	\$ 273,800	\$ 287,800	\$ 447,100	\$ 470,100
Non-Personnel	<u>87,000</u>	<u>90,000</u>	<u>95,000</u>	<u>148,000</u>	<u>155,000</u>
Subtotal	\$ 350,200	\$ 363,800	\$ 382,800	\$ 595,100	\$ 625,100
City Attorney					
Personnel	\$ 124,800	\$ 162,300	\$ 170,600	\$ 358,700	\$ 377,000
Non-Personnel	<u>25,000</u>	<u>32,000</u>	<u>34,000</u>	<u>72,000</u>	<u>75,000</u>
Subtotal	\$ 149,800	\$ 194,300	\$ 204,600	\$ 430,700	\$ 452,000
City Clerk					
Personnel	\$ -	\$ 135,100	\$ 169,100	\$ 206,100	\$ 216,600
Non-Personnel	<u>20,000</u>	<u>56,600</u>	<u>55,800</u>	<u>83,000</u>	<u>71,500</u>
Subtotal	\$ 20,000	\$ 191,700	\$ 224,900	\$ 289,100	\$ 288,100
Administrative Services					
Personnel	\$ 294,000	\$ 371,600	\$ 390,300	\$ 483,400	\$ 608,900
Non-Personnel	<u>97,000</u>	<u>123,000</u>	<u>129,000</u>	<u>160,000</u>	<u>201,000</u>
Subtotal	\$ 391,000	\$ 494,600	\$ 519,300	\$ 643,400	\$ 809,900
Development Services					
Personnel	\$ 650,800	\$ 720,600	\$ 824,200	\$ 968,300	\$ 1,018,100
Non-Personnel	<u>515,000</u>	<u>238,000</u>	<u>272,000</u>	<u>320,000</u>	<u>336,000</u>
Subtotal	\$ 1,165,800	\$ 958,600	\$ 1,096,200	\$ 1,288,300	\$ 1,354,100
Fire					
Non-Personnel	\$ 849,000	\$ 1,149,000	\$ 1,208,000	\$ 1,269,000	\$ 1,334,000
Police					
Non-Personnel	\$ 1,579,000	\$ 1,820,000	\$ 1,925,000	\$ 2,615,000	\$ 3,365,000
Non-Departmental					
Non-Personnel	\$ 291,000	\$ 249,000	\$ 274,000	\$ 339,000	\$ 360,000
Total	\$ 4,853,800	\$ 5,479,000	\$ 5,892,800	\$ 7,527,600	\$ 8,646,200
<hr/>					
<i>Road Fund</i>					
Public Works					
Non-Personnel	\$ 243,000	\$ 268,000	\$ 289,000	\$ 378,000	\$ 519,000
Total All Funds	\$ 5,096,800	\$ 5,747,000	\$ 6,181,800	\$ 7,905,600	\$ 9,165,200

Sources: Tables B.6 and B.8; MuniFinancial.

Table B.6: New City - Partial Incorporation Scenario (north area) - Personnel & Contract Employee Costs

Benefit	Benefits					
	Rate ¹	2006	2010	2015	2020	2025
<i>City Manager</i>						
City Manager	40.00%	196,000	203,800	214,300	225,300	236,700
Executive Secretary	40.00%	67,200	70,000	73,500	77,000	81,200
Assistant to the City Manager	40.00%	-	-	-	144,800	152,200
Subtotal		263,200	273,800	287,800	447,100	470,100
<i>City Attorney</i>						
City Attorney (contract)	0.00%	124,800	162,300	170,600	358,700	377,000
<i>City Clerk</i>						
City Clerk	40.00%	-	109,500	115,100	120,800	127,100
Deputy City Clerk	40.00%	-	-	-	-	-
Clerk/Typist	40.00%	-	25,600	54,000	85,300	89,500
Subtotal		-	135,100	169,100	206,100	216,600
<i>Administrative Services</i>						
Administrative Services Director	40.00%	126,000	131,000	137,800	144,800	152,200
Accountant	40.00%	84,000	87,400	91,600	96,500	101,400
H.R./Risk Mgmt. Specialist	40.00%	84,000	87,400	91,600	96,500	202,700
Senior Account Clerk	40.00%	-	-	-	72,800	76,300
Payroll Clerk	40.00%	-	65,800	69,300	72,800	76,300
Account Clerk/Typist	40.00%	-	-	-	-	-
Subtotal		294,000	371,600	390,300	483,400	608,900
<i>Development Services</i>						
Development Svcs. Dir.	40.00%	-	-	137,800	144,800	152,200
Development Svcs. Dir. (contract)	0.00%	99,800	103,900	-	-	-
City Planner	40.00%	-	-	99,800	104,700	110,200
City Planner (contract)	0.00%	56,200	58,400	-	-	-
Principal Planner	40.00%	70,000	72,800	76,300	80,400	84,600
City Engineer (contract)	0.00%	93,600	97,400	102,400	107,600	113,100
Engineering Inspector (contract)	0.00%	33,300	34,600	36,400	38,300	40,200
City Traffic Engineer (contract)	0.00%	49,900	51,900	54,600	57,400	60,300
Building Official (contract)	0.00%	93,600	97,400	102,400	107,600	113,100
Building Inspector (contract)	0.00%	41,600	86,600	91,000	143,500	150,800
Code Enforcement	40.00%	45,500	47,500	49,900	78,500	82,600
Counter Technician	40.00%	24,500	25,600	27,000	56,800	59,600
Clerk/Typist	40.00%	42,800	44,500	46,600	48,700	51,400
Subtotal		650,800	720,600	824,200	968,300	1,018,100
TOTAL		1,332,800	1,663,400	1,842,000	2,463,600	2,690,700

¹ Percent of salary.

Sources: Tables B.7, B.9, and B.10; MuniFinancial.

Table B.7: New City - Partial Incorporation Scenario (north area) - Staffing (FTE)							
			2006	2010	2015	2020	2025
<u>City Manager</u>							
City Manager ¹			1.00	1.00	1.00	1.00	1.00
Executive Secretary ²			1.00	1.00	1.00	1.00	1.00
Assistant to the City Manager			-	-	-	1.00	1.00
Subtotal			2.00	2.00	2.00	3.00	3.00
<u>City Attorney</u>							
City Attorney (contract)			0.20	0.25	0.25	0.50	0.50
<u>City Clerk</u>							
City Clerk ¹			-	1.00	1.00	1.00	1.00
Deputy City Clerk ²			-	-	-	-	-
Clerk/Typist			-	0.50	1.00	1.50	1.50
Subtotal			-	1.50	2.00	2.50	2.50
<u>Administrative Services</u>							
Administrative Services Director			1.00	1.00	1.00	1.00	1.00
Accountant			1.00	1.00	1.00	1.00	1.00
H.R./Risk Mgmt. Specialist			1.00	1.00	1.00	1.00	2.00
Senior Account Clerk			-	-	-	1.00	1.00
Payroll Clerk			-	1.00	1.00	1.00	1.00
Account Clerk/Typist			-	-	-	-	-
Subtotal			3.00	4.00	4.00	5.00	6.00
<u>Development Services</u>							
Development Svcs. Dir.			-	-	1.00	1.00	1.00
Development Svcs. Dir. (contract)			0.40	0.40	-	-	-
City Planner			-	-	1.00	1.00	1.00
City Planner (contract)			0.30	0.30	-	-	-
Principal Planner			1.00	1.00	1.00	1.00	1.00
City Engineer (contract)			0.50	0.50	0.50	0.50	0.50
Engineering Inspector (contract)			0.20	0.20	0.20	0.20	0.20
City Traffic Engineer (contract)			0.20	0.20	0.20	0.20	0.20
Building Official (contract)			0.50	0.50	0.50	0.50	0.50
Building Inspector (contract)			0.25	0.50	0.50	0.75	0.75
Code Enforcement			0.50	0.50	0.50	0.75	0.75
Counter Technician			0.50	0.50	0.50	1.00	1.00
Clerk/Typist			1.00	1.00	1.00	1.00	1.00
Subtotal			5.35	5.60	6.90	7.90	7.90
TOTAL			10.55	13.35	15.15	18.90	19.90
FTE per 1,000 population			0.66	0.78	0.84	0.86	0.70
Note: All positions are directly employed by City unless noted as "contract".							
¹ City Manager serves as City Clerk until City Clerk hired.							
² Executive Secretary serves as Deputy City Clerk until Deputy City Clerk hired.							
Sources: MuniFinancial.							

Table B.8: New City - Partial Incorporation Scenario (north area) - Non-Personnel Costs

Cost Factor		2006	2010	2015	2020	2025
<i>City Council</i>						
Council Members	5 total					
Stipend	\$ 500 per member/month	30,000	30,000	30,000	30,000	30,000
Travel	\$ 2,000 per member/year	10,000	10,000	10,000	10,000	10,000
Memberships	\$ 15,000 per year	15,000	15,000	15,000	15,000	15,000
All Other	\$ 3,000 per year	3,000	3,000	3,000	3,000	3,000
Subtotal		58,000	58,000	58,000	58,000	58,000
<i>City Manager</i>						
All Other	33% salaries	87,000	90,000	95,000	148,000	155,000
<i>City Attorney</i>						
All Other	20% salaries	25,000	32,000	34,000	72,000	75,000
<i>City Clerk</i>						
Special Election	\$ 20,000 per election	20,000				
General Election ¹	\$ 10,000 per election		12,000		15,000	
All Other	33% salaries	-	44,600	55,800	68,000	71,500
Subtotal		20,000	56,600	55,800	83,000	71,500
<i>Administrative Services</i>						
All Other	33% salaries	97,000	123,000	129,000	160,000	201,000
<i>Development Services</i>						
General Plan	\$ 900,000 over 3 years	300,000				
All Other	33% salaries	215,000	238,000	272,000	320,000	336,000
Subtotal		515,000	238,000	272,000	320,000	336,000
<i>Police</i>						
Sheriff (contract)						
Patrol Deputies ²	0.57 FTE/1,000 residents	9	10	10	13	16
Labor Cost (FY 2003-04)	\$ 166,000 per FTE ³					
Labor Cost Per FTE	1.0% real annual increase	168,000	175,000	185,000	195,000	205,000
Cost		1,512,000	1,750,000	1,850,000	2,535,000	3,280,000
Animal Control (contract) ⁴	1.0% real annual increase	67,000	70,000	75,000	80,000	85,000
Subtotal		1,579,000	1,820,000	1,925,000	2,615,000	3,365,000
<i>Fire (contract)</i>						
Wildomar	1.0% real annual increase	849,000	884,000	929,000	976,000	1,026,000
Sedco Hills ⁵	30.0% real annual increase	-	265,000	279,000	293,000	308,000
Subtotal		849,000	1,149,000	1,208,000	1,269,000	1,334,000
<i>Public Works</i>						
Road Maintenance Cost	\$ 7,100 per mile	243,000	268,000	289,000	378,000	519,000
<i>Non-Departmental</i>						
Office Lease (incl. utilities)	\$ 18.00 per sq. ft./year	140,000	166,000	182,000	216,000	225,000
Furnishings, Equipment, & Computers (start up)	\$ 8,000 per employee	84,000	-	-	-	-
Insurance	5% of personnel costs	67,000	83,000	92,000	123,000	135,000
Subtotal		291,000	249,000	274,000	339,000	360,000
TOTAL		3,764,000	4,083,600	4,339,800	5,442,000	6,474,500
<i>Other Assumptions</i>						
Office Space Assumptions						
Staffing (FTE)	See FTE Table	10.55	13.35	15.15	18.90	19.90
Office Space (sq. ft.) ⁶	500 sq. ft. per emp.	5,300	6,700	7,600	9,500	10,000
Council Chambers	2,500 sq. ft.	2,500	2,500	2,500	2,500	2,500
Total Square Feet		7,800	9,200	10,100	12,000	12,500
Road Miles	469 sq. ft. per resident	34	38	41	53	73

Note: "FTE" is full-time equivalent staff. Contract staff costs are included in personnel budgets.

¹ Increases based on population growth.

² Staffing ratio based on allocation of Lake Elsinore station staff to Wildomar based on calls for service. See Table B.5.

³ Average cost per FTE based on FY 2003-04 County contract rate fully burdened with labor and non-personnel costs for administration, support, and patrol.

⁴ Annual contract costs based on 50 percent of costs estimated for incorporation of entire Wildomar Area (See Table B.9).

⁵ Assumes County will allocate 30 percent of planned Sedco Hills Sstation costs to City contract.

⁶ Includes allowance for public counters and waiting areas.

Sources: Tables 2.3, A.13, B.4, B.6, B.7, and, B.11; MuniFinancial.

Table B.9: New City - Annual Salary & Contract Employee Expense (Per FTE)

	Contract Rate/Hr.	2006	2010	2015	2020	2025
<i>City Manager</i>						
City Manager		140,000	145,600	153,100	160,900	169,100
Executive Secretary		48,000	50,000	52,500	55,000	58,000
Assistant to the City Manager		90,000	93,600	98,400	103,400	108,700
<i>City Attorney</i>						
City Attorney (contract)	300.00	624,000	649,300	682,500	717,300	753,900
<i>City Clerk</i>						
City Clerk		75,000	78,200	82,200	86,300	90,800
Deputy City Clerk		50,000	52,000	54,500	57,400	60,400
Clerk/Typist		35,000	36,600	38,600	40,600	42,600
<i>Administrative Services</i>						
Administrative Services Director		90,000	93,600	98,400	103,400	108,700
Accountant		60,000	62,400	65,400	68,900	72,400
H.R./Risk Mgmt. Specialist		60,000	62,400	65,400	68,900	72,400
Senior Account Clerk		45,000	47,000	49,500	52,000	54,500
Payroll Clerk		45,000	47,000	49,500	52,000	54,500
Account Clerk/Typist		35,000	36,600	38,600	40,600	42,600
<i>Development Services</i>						
Development Svcs. Dir.		90,000	93,600	98,400	103,400	108,700
Development Svcs. Dir. (contract)	120.00					
City Planner		65,000	67,800	71,300	74,800	78,700
City Planner (contract)	90.00					
Principal Planner		50,000	52,000	54,500	57,400	60,400
City Engineer (contract)	90.00					
Engineering Inspector (contract)	80.00					
City Traffic Engineer (contract)	120.00					
Building Official (contract)	90.00					
Building Inspector (contract)	80.00					
Code Enforcement		65,000	67,800	71,300	74,800	78,700
Counter Technician		35,000	36,600	38,600	40,600	42,600
Clerk/Typist		30,600	31,800	33,300	34,800	36,700
Annual real salary & contract cost increase	1.00%					
Hours/year for contract salary	2,080					

Note: Salary costs for city employees based on data from the cities of Lake Elsinore, Norco, Oakley, Coachella, Banning, Riverside, Hemet, Santa Cruz, Barstow & Lomita. Contract employee costs based on City of Goleta and Oakley.

Sources: MuniFinancial.

Table B.10: New City - Benefit Rate as a Percentage of Salary		
Benefit	Percent of Salary	Notes & Sources
Medical/Dental/Vision	20.00%	Similar to other cities; Council discretion
Retirement (Employer)	7.00%	California Public Employees Retirement System (CalPERS) estimate
Retirement (Employee)	7.00%	California Public Employees Retirement System (CalPERS) estimate
Medicare	1.45%	Federal rate
Disability Insurance	1.18%	State rate; applies to salary up to \$65,000
Unemployment Insurance	0.74%	6.3% of first \$7,000; rate based on \$60k average salary
Workers Compensation	2.20%	State rate estimated @ \$2.20 per \$100 salary
Total	40.00%	Rounded to nearest 1.00 percent
Sources: (See above); MuniFinancial		

Table B.11: Sheriff Cost and Service Level Analysis (FY 2003-04)

	Wildomar		North Area Share ¹
	North Area	Entire Area	
<i>Reporting District</i>			
F046B	3,338	3,338	100%
F052A	368	368	100%
F052B	740	1,479	50%
F047	570	2,281	25%
Total	5,016	7,466	67%

**Lake Elsinore Sheriff Station
Unincorporated Area Calls For Service and
Operating Costs, FY 2003-04**

	North Wildomar Area	Entire Wildomar Area	Total Lake Elsinore Unincorp.
Service Calls	5,016	7,466	25,339
Call Allocation	20%	29%	
Patrol Deputies	9	13	44
Cost Per Deputy	\$ 166,000	\$ 166,000	\$ 166,000
Station Costs	\$ 1,494,000	\$ 2,158,000	\$ 7,304,000

**Lake Elsinore Sheriff Station
Unincorporated Area Staffing Analysis
FY 2003-04**

	North Wildomar Area	Entire Wildomar Area	Total Lake Elsinore Unincorp.
Staff Allocation	20%	29%	
Patrol Deputies	9	13	44
Population	15,843	25,533	60,500
Patrol Deputies per 1,000 Pop.	0.57	0.51	0.73

¹ North area share estimated based on visual examination of service call area maps.

Sources: Riverside County Sheriff; MuniFinancial.

Table B.12: Auditor's Ratio (FY 2003-04)

Revenue	Amount
<i>Property Tax</i>	
Current Secured	\$ 105,833,474
Current Unsecured	5,582,697
Prior Unsecured	170,000
Supplemental	<u>3,000,000</u>
Property Tax Subtotal	\$ 114,586,171
CA Homeowners Tax	\$ 2,472,369
CA Supplemental Homeowners Tax	<u>96,783</u>
Total Property Tax Revenues	\$ 117,155,323
<i>Other General Purpose Revenues</i>	
Teeter Overflow - Executive Office	\$ 8,000,000
Sales & Use Taxes - Auditor-Controller	22,500,000
Documentary Transfer Tax - County Clerk-Recorder	12,000,000
Transient Occupancy Tax - Treasurer-Tax Collector	1,010,000
Franchises - Board of Supervisors	<u>4,952,000</u>
Total General Purpose Revenues	\$ 48,462,000
Fee - POC Transaction	\$ -
Fine - Traffic Motor Vehicle	-
Health & Safety Fees	-
Administrative Costs	-
Fine - Traffic School	-
AB 233 Realignment	17,270,000
Criminal Court 2	-
Penalties & Interest on Delinquent Taxes	540,000
Superior Court Fees	<u>-</u>
Total Contributions to Criminal Court Funding	\$ 17,810,000
Interest-Invested Fund - Treasurer-Tax Collector	\$ 7,800,000
Interest - Other - County Counsel	2,000
CA Motor Vehicle In-Lieu - Auditor-Controller	98,100,000
Federal In-Lieu Taxes - Auditor-Controller	1,032,720
El Sobranto Land Fill - Auditor Controller	2,000,060
Judgments - Executive Office	16,044,659
Non-Comm Aircraft - Auditor-Controller	651,084
Race Horse Tax - Treasurer-Tax Collector	20,000
Mitigation Fee - Executive Office	-
Rebates & Refunds - Contributions to Trial Court Funding	217,806
Rebates & Refunds - County Counsel	1,500
Unclaimed Money - Treasurer-Tax Collector	81,000
Small Claims Fee - Contribution to Trial Court Funding	-
Court Fees & Costs - Contribution to Trial Court Funding	-
Cash Over/(Short) - Treasurer-Tax Collector	<u>16,000</u>
Subtotal	\$ 125,966,829
Total Other General Purpose Revenues	\$ 309,394,152
Estimated Auditor Ratio (Property Tax as a % of Revenue)	37.87%

Sources: County of Riverside Auditor-Controller; MuniFinancial

Table B.13: Incorporation Net County Cost (FY 2003-04)

	Total Net County Cost Including Indirect	Unincorporated Allocation	Unincorporated Net County Cost	Population ¹	Per Capita Cost	North Wildomar Area		Entire Wildomar Area	
						Population	Net Cost of Service	Population	Net Cost of Service
<i>Entire Wildomar Area</i>									
Animal Control ²	\$ 2,600,089	100%	\$ 2,600,089	961,600	\$ 2.70	15,843	\$ 43,000	25,533	\$ 69,000
Building & Safety	125,730	100%	125,730	476,952	0.26	15,843	4,000	25,533	7,000
Code Enforcement	3,816,909	100%	3,816,909	476,952	8.00	15,843	127,000	25,533	204,000
General Government	39,743,198	11%	4,371,752	476,952	9.17	15,843	145,000	25,533	234,000
Planning	1,512,622	100%	1,512,622	476,952	3.17	15,843	50,000	25,533	81,000
Public Works				-- Costs fully reimbursed from charges and fees --					
Sheriff - Admin.				-- Included in Sheriff Patrol --					
Sheriff - Support				-- Included in Sheriff Patrol --					
Sheriff - Training				-- Services not transferred --					
Sheriff - Auto Theft				-- Services not transferred --					
Sheriff - Patrol		-- See Case Study Analysis --				15,843	1,494,000	25,533	2,158,000
Total³			\$ 12,427,102				\$ 1,863,000		\$ 2,753,000

¹ Unincorporated population unless otherwise noted.

² Service population includes the unincorporated area and the contract cities of Hemet, Palm Desert, Riverside, Calimesa, Indio, and La Quinta.

³ Does not include budgeted General Fund contingency of \$2.3 million. If actual (rather than budgeted) data were used some or all of this amount could appear in one of the services listed above and increase the total costs of service, and therefore the property tax allocation to the new city.

Source: California Department of Finance, *E-5 City/County Population and Housing Estimates, 2004, Revised 2001-2003, with 2000 DRU Benchmark*, May 2004; Tables 2.3, D.1, and D.3; MuniFinancial.

Table B.14: New City - Property Tax Transfer (FY 2003-04)

	Wildomar	
	North Area	Entire Area
<i>Transfer of County General Fund Tax Base</i>		
Total Net County Cost	\$ 1,863,000	\$ 2,753,000
County Auditor's Ratio	37.87%	37.87%
Property Tax Base Transferred	\$ 706,000	\$ 1,043,000
<i>Tax Allocation Factor</i>		
Assessed Value (FY 2003-04)	\$ 735,207,000	\$ 1,433,496,000
Property Tax (1% of assessed value)	1.00%	1.00%
Total Property Tax Collected (1% of A.V.)	7,352,000	14,335,000
Property Tax Base Transferred	\$ 706,000	\$ 1,043,000
Tax Allocation Factor (General Fund)	9.60%	7.28%
Property Taxes Transferred From Single-Purpose Agencies		
County Structure Fire Protection	5.87%	5.93%
Total Tax Allocation Factor	15.47%	13.21%

Note: A "tax allocation factor" or "TAF" refers to a public agency's share of the one percent property tax.

Source: Tables A.10, B.12, B.13, and D.5; Riverside County Auditor-Controller: MuniFinancial

Table B.15: New City - Property Transfer Tax Revenue

FY Ending June 30	2006	2010	2015	2020	2025
<i>Full Incorporation</i>					
Residential					
Single Family	\$ 12,635	\$ 81,494	\$ 170,220	\$ 299,293	\$ 475,386
Multi-family	<u>11,087</u>	<u>21,956</u>	<u>39,737</u>	<u>67,722</u>	<u>101,731</u>
Subtotal	\$ 23,722	\$ 103,450	\$ 209,957	\$ 367,015	\$ 577,117
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	96	954	2,073	3,509	5,245
Commercial Office	372	873	1,567	2,452	3,568
Commercial Retail	469	2,218	4,503	7,429	11,162
Light Industrial	815	1,650	2,774	4,201	6,161
Subtotal	\$ 1,752	\$ 5,695	\$ 10,917	\$ 17,590	\$ 26,136
Existing (All Land Uses)	<u>\$ 131,386</u>	<u>\$ 147,057</u>	<u>\$ 169,301</u>	<u>\$ 194,909</u>	<u>\$ 224,390</u>
Total	\$ 156,860	\$ 256,202	\$ 390,175	\$ 579,514	\$ 827,643

Partial Incorporation (North Area only)

Residential					
Single Family	\$ -	\$ 6,364	\$ 20,555	\$ 61,386	\$ 147,547
Multi-family	<u>1,436</u>	<u>5,795</u>	<u>6,671</u>	<u>23,218</u>	<u>50,495</u>
Subtotal	\$ 1,436	\$ 12,159	\$ 27,226	\$ 84,604	\$ 198,042
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	-	-	-	-	-
Commercial Office	-	130	337	604	944
Commercial Retail	-	847	1,949	3,366	5,280
Light Industrial	<u>-</u>	<u>304</u>	<u>725</u>	<u>1,266</u>	<u>2,120</u>
Subtotal	\$ -	\$ 1,281	\$ 3,012	\$ 5,237	\$ 8,344
Existing (All Land Uses)	<u>\$ 70,066</u>	<u>\$ 78,424</u>	<u>\$ 90,286</u>	<u>\$ 103,942</u>	<u>\$ 119,664</u>
Total	\$ 71,503	\$ 91,863	\$ 120,523	\$ 193,783	\$ 326,049

Note: Property transfer tax based on 0.055% of market value.

Source: Tables 4.1, A.6, B.14, D.8; MuniFinancial.

Table B.16: New City - Full Incorporation Scenario - Revenue Per Capita & Case Studies

Revenue	Assumptions	2006	2010	2015	2020	2025
Franchise Fees						
Franchise Fees						
Resident base	\$ 7.31 per resident	\$ 209,000	\$ 262,000	\$ 317,000	\$ 383,000	\$ 452,000
Employee base	\$ 16.96 per employee	99,000	126,000	153,000	180,000	207,000
Total		\$ 308,000	\$ 388,000	\$ 470,000	\$ 563,000	\$ 659,000
Fines & Penalties						
Traffic Fines						
Resident base	\$ 1.35 per resident	\$ 39,000	\$ 48,000	\$ 59,000	\$ 71,000	\$ 84,000
Employee base	\$ 0.32 per employee	2,000	2,000	3,000	3,000	4,000
Total		\$ 41,000	\$ 50,000	\$ 62,000	\$ 74,000	\$ 88,000
Charges for Services						
Development Services	80% cost recovery rate ¹	\$ 1,273,000	\$ 1,174,000	\$ 1,520,000	\$ 1,851,000	\$ 2,224,000
Vehicle License Fee						
Prior Law ⁴						
Number of registered voters ³	10,905 in 2004; grow with pop.	12,193	15,300	N/A	N/A	N/A
Per Capita (2005 = \$57.73)	1.8% real annual increase	58.77	63.13	69.03	75.46	82.50
Per Capita Revenue (\$ real)	3x registered voters, 1st 7 years	\$ 2,150,000	\$ 2,898,000	-	-	-
Per Capita Revenue (\$ real)	Population increase (Table 2.3)	-	-	2,996,000	3,957,000	5,103,000
Current Law ⁵						
Per Capita (2005 = \$4.85)	1.8% real annual increase	4.94	5.30	5.80	6.34	6.93
Prop Tax In-lieu (nominal)	\$ - per \$1,000 new A.V.	\$ -	\$ -	\$ -	\$ -	\$ -
Per Capita Revenue (\$ real)	Per capita rate x residents	141,000	190,000	252,000	332,000	429,000
Prop Tax In-lieu (\$ real)	5.00% discount rate	-	-	-	-	-
Total		141,000	190,000	252,000	332,000	429,000
Difference Current Law Versus Prior Law		\$ (2,009,000)	\$ (2,708,000)	\$ (2,744,000)	\$ (3,625,000)	\$ (4,674,000)
Use of Money & Property						
Resident base	\$ 2.76 per resident	\$ 79,000	\$ 99,000	\$ 120,000	\$ 145,000	\$ 171,000
Employee base	\$ 0.66 per employee	4,000	5,000	6,000	7,000	8,000
Total		\$ 83,000	\$ 104,000	\$ 126,000	\$ 152,000	\$ 179,000
Gas Tax & Measure A						
Highway Users Tax 2105 ⁶	\$ 6.28 per resident	\$ 179,000	\$ 225,000	\$ 273,000	\$ 329,000	\$ 388,000
Highway Users Tax 2107 ⁶	\$ 8.11 per resident	232,000	291,000	352,000	425,000	502,000
Total		\$ 411,000	\$ 516,000	\$ 625,000	\$ 754,000	\$ 890,000
Measure A (1/2 sales tax) ⁷	\$ 9.51 per resident	272,000	341,000	413,000	499,000	588,000

¹ Based on current County cost recovery rate.

² Revenue per capita based on current statewide subvention for all cities.

³ 2004 registered voters provided by County Registrar of Voters.

⁴ Revenues based on prior law effective through August 5, 2004. Full allocation of per capita tax based on three times registered voters for first seven years. Real annual increase based on statewide data for FY 1991-92 to FY 1998-99.

⁵ Adjustment for loss of revenue under current law effective after August 5, 2004. Based on per capita revenue estimate for Murrieta with no adjustment for registered voters. Real annual increase based on statewide data for FY 1991-92 to FY 1998-99.

⁶ Revenue per capita based on current statewide subvention for all cities.

⁷ Based on an estimate of \$242,862 in Measure A revenues for FY 2003-04 generated by the entire Wildomar area and provided by County staff, divided by 2004 population.

Source: Tables 2.3, 4.1, A.7, B.1, C.3, and D.10; California State Controllers Office; Riverside County Registrar of Voters; MuniFinancial.

Table B.17: New City - Partial Incorporation Scenario (north area) - Revenue Per Capita & Case Studies

Revenue	Assumptions	2006	2010	2015	2020	2025
Franchise Fees						
Franchise Fees						
Resident base	\$ 7.31 per resident	\$ 117,000	\$ 126,000	\$ 132,000	\$ 161,000	\$ 207,000
Employee base	\$ 16.96 per employee	52,000	61,000	70,000	80,000	90,000
Total		\$ 169,000	\$ 187,000	\$ 202,000	\$ 241,000	\$ 297,000
Fines & Penalties						
Traffic Fines						
Resident base	\$ 1.35 per resident	\$ 22,000	\$ 23,000	\$ 24,000	\$ 30,000	\$ 38,000
Employee base	\$ 0.32 per employee	1,000	1,000	1,000	2,000	2,000
Total		\$ 23,000	\$ 24,000	\$ 25,000	\$ 32,000	\$ 40,000
Charges for Services						
Development Services	80% cost recovery rate ¹	\$ 933,000	\$ 767,000	\$ 877,000	\$ 1,031,000	\$ 1,083,000
Vehicle License Fee						
Prior Law⁴						
Number of registered voters ³	6,766 in 2004; grow with pop.	7,565	9,493	11,500	13,896	16,391
Per Capita (2005 = \$57.73)	1.8% real annual increase	58.77	63.13	69.03	75.46	82.50
Per Capita Revenue (\$ real)	3x registered voters, 1st 7 years	\$ 1,334,000	\$ 1,798,000	-	-	-
Per Capita Revenue (\$ real)	Population increase (Table 2.3)	-	-	1,746,000	2,292,000	2,764,000
Current Law⁵						
Per Capita (2005 = \$4.85)	1.8% real annual increase	4.94	5.30	5.80	6.34	6.93
Prop Tax In-lieu (nominal)	\$ - per \$1,000 new A.V.	\$ -	\$ -	\$ -	\$ -	\$ -
Per Capita Revenue (\$ real)	Per capita rate x residents	141,000	190,000	252,000	332,000	429,000
Prop Tax In-lieu (\$ real)	5.00% discount rate	-	-	-	-	-
Total		141,000	190,000	252,000	332,000	429,000
Difference Current Law Versus Prior Law		\$ (1,193,000)	\$ (1,608,000)	\$ (1,494,000)	\$ (1,960,000)	\$ (2,335,000)
Use of Money & Property						
Resident base	\$ 2.76 per resident	\$ 44,000	\$ 47,000	\$ 50,000	\$ 61,000	\$ 78,000
Employee base	\$ 0.66 per employee	2,000	2,000	3,000	3,000	4,000
Total		\$ 46,000	\$ 49,000	\$ 53,000	\$ 64,000	\$ 82,000
Gas Tax & Measure A						
Highway Users Tax 2105 ⁶	\$ 6.28 per resident	\$ 101,000	\$ 108,000	\$ 114,000	\$ 139,000	\$ 178,000
Highway Users Tax 2107 ⁶	\$ 8.11 per resident	130,000	139,000	147,000	179,000	230,000
Total		\$ 231,000	\$ 247,000	\$ 261,000	\$ 318,000	\$ 408,000
Measure A (1/2 sales tax) ⁷	\$ 4.79 per resident	77,000	82,000	87,000	106,000	136,000

¹ Based on current County cost recovery rate.

² Revenue per capita based on current statewide subvention for all cities.

³ 2004 registered voters provided by County Registrar of Voters.

⁴ Revenues based on prior law effective through August 5, 2004. Full allocation of per capita tax based on three times registered voters for first seven years. Real annual increase based on statewide data for FY 1991-92 to FY 1998-99.

⁵ Adjustment for loss of revenue under current law effective after August 5, 2004. Based on per capita revenue estimate for Murrieta with no adjustment for registered voters. Real annual increase based on statewide data for FY 1991-92 to FY 1998-99.

⁶ Revenue per capita based on current statewide subvention for all cities.

⁷ Based on an estimate of \$242,862 in Measure A revenues for FY 2003-04 generated by the entire Wildomar area and provided by County staff, divided by 2004 population.

Source: Tables 2.3, 4.1, A.7, B.5, C.3, and D.10; California State Controllers Office; Riverside County Registrar of Voters; MuniFinancial.

ANNEXATION

Table C.1: City of Murrieta Current Service Population (2004)

2004	
Residents	77,700
Employees	13,300

Source: California Department of Finance, *E-5 City/County Population and Housing Estimates, 2004, Revised 2001-2003, with 2000 DRU Benchmark*, May 2004; California Employment Development Department, Quarterly Census of Employment and Wages, Third Quarter 2003; MuniFinancial.

Table C.2: City of Murrieta - General Fund Per Capita Costs

	Expenditures FY 2003-04	Offsetting Revenues	Net Cost	Allocation By			
				Service Population		Costs Per Capita	
				Resident	Employee	Resident	Employee
<i>General Government</i>							
City Council	\$ 198,241	\$ -	\$ 198,241	1.00	0.50	\$ 2.35	\$ 1.18
City Attorney	200,000	-	200,000	1.00	0.50	2.37	1.19
Administration	511,931	6,667	505,264	1.00	0.50	5.99	3.00
Personnel	339,520	-	339,520	1.00	0.50	4.03	2.01
Risk Management	546,500	31,200	515,300	1.00	0.50	6.11	3.05
Information Services	367,037	315	366,722	1.00	0.50	4.35	2.17
Solid Waste Mgmt	25,199	300	24,899	1.00	0.50	0.30	0.15
GIS	165,034	4,384	160,650	1.00	0.50	1.90	0.95
Community Promotion	257,845	-	257,845	1.00	0.50	3.06	1.53
Non-Departmental	1,247,540	983,190	264,350	1.00	0.50	3.13	1.57
Building Maintenance	118,860	-	118,860	1.00	0.50	1.41	0.70
Economic Development	319,295	-	319,295	1.00	0.50	3.79	1.89
City Clerk	437,021	47,060	389,961	1.00	0.50	4.62	2.31
Finance	595,419	82,377	513,042	1.00	0.50	6.08	3.04
Business License	100,006	-	100,006	-	1.00	-	7.52
General Government - Total	\$ 5,429,448	\$ 1,155,493	\$ 4,273,955			\$ 49.48	\$ 32.26
<i>Development Services</i>							
Planning	\$ 840,197	\$ 385,000	\$ 455,197	1.00	0.50	\$ 5.40	\$ 2.70
Building & Safety	1,566,929	2,052,019	(485,090)	1.00	0.50	(5.75)	(2.88)
PW Engineering	1,331,868	736,968	594,900	1.00	0.50	7.05	3.53
PW Maintenance	865,284	39,400	825,884	1.00	0.50	9.79	4.90
Trans/Environmental	-	-	-	1.00	0.50	-	-
Development Services - Total	\$ 4,604,278	\$ 3,213,387	\$ 1,390,891			\$ 16.49	\$ 8.24
<i>Public Safety</i>							
Police Administration	\$ 1,409,968	\$ 12,000	\$ 1,397,968	1.00	0.50	\$ 16.57	\$ 8.29
Code Enforcement	181,640	-	181,640	1.00	0.50	2.15	1.08
Police Operations	5,568,534	734,640	4,833,894			---	---
Police Support	3,250,890	282,404	2,968,486			---	---
Public Safety - Total	\$ 10,411,032	\$ 1,029,044	\$ 9,381,988			\$ 18.73	\$ 9.36
<i>Community Services</i>							
Street Lights	\$ 309,800	\$ -	\$ 309,800	1.00	0.50	\$ 3.67	\$ 1.84
Transfer to CSD Fund	440,000	-	440,000	1.00	-	\$ 5.66	\$ -
Community Services - Total	\$ 749,800	\$ -	\$ 749,800			\$ 9.34	\$ 1.84
Total Operating Expenditures	\$ 21,194,558	\$ 5,397,924	\$ 15,796,634			\$ 94.04	\$ 51.71

Sources: City of Murrieta FY 2003-04 Annual Budget; MuniFinancial.

Wildomar Municipal Service and Initial Fiscal Feasibility Review

Table C.3: City of Murrieta - Full Annexation Scenario - General Fund Case Study Analysis

	FY Ending June 30	Assumptions	2006	2010	2015	2020	2025
Police Costs							
Sworn Officer Standard		0.67 FTE/1,000 resident ¹	19	24	29	35	41
Labor Cost (FY 2003-04)	\$	150,000 per FTE ²					
Labor Cost per FTE		1.0% real annual increase	153,000	159,200	167,300	175,800	184,800
Sworn cost			\$ 2,907,000	\$ 3,821,000	\$ 4,852,000	\$ 6,153,000	\$ 7,577,000
Civilian Standard		0.50 per sworn officer	10	12	15	18	21
Labor Cost (FY 2003-04)	\$	90,000 per FTE ²					
Labor Cost per FTE		1.0% real annual increase	91,800	95,400	100,400	105,400	110,900
Civilian cost			\$ 918,000	\$ 1,145,000	\$ 1,506,000	\$ 1,897,000	\$ 2,329,000
Total Cost			\$ 3,825,000	\$ 4,966,000	\$ 6,358,000	\$ 8,050,000	\$ 9,906,000
Road Maintenance & Capital Costs							
Measure A Funds ³	\$	9.51 per resident	\$ 272,000	\$ 341,000	\$ 413,000	\$ 499,000	\$ 588,000
Gas Tax Sec. 2105	\$	6.28 per resident	179,000	225,000	273,000	329,000	388,000
Gas Tax Sec. 2104	\$	8.11 per resident	232,000	291,000	352,000	425,000	502,000
Total Revenue			\$ 683,000	\$ 857,000	\$ 1,038,000	\$ 1,253,000	\$ 1,478,000
Exist. Maintained Roads (miles) ⁴	Table A.13		114	137	161	189	219
Road Maintenance Costs ⁵	\$	3,400 per mile	\$ 388,000	\$ 466,000	\$ 547,000	\$ 643,000	\$ 745,000
Vehicle License Fee Revenue							
Prior Law							
Per Capita (2005 = \$57.73)		1.8% real annual increase	58.77	63.13	69.03	75.46	82.50
Per Capita Revenue (\$ real)			\$ 1,678,000	\$ 2,262,000	\$ 2,996,000	\$ 3,957,000	\$ 5,103,000
Current Law							
Per Capita (2005 = \$4.85)		1.8% real annual increase	4.94	5.30	5.80	6.34	6.93
Prop Tax In-lieu (nominal)	\$	0.70 per \$1,000 new A.V.	-	1,409,000	3,932,000	8,541,000	16,425,000
Per Capita Revenue (\$ real)		Per capita rate x residents	141,000	190,000	252,000	332,000	429,000
Prop Tax In-lieu (\$ real)		5.00% discount rate	-	1,104,000	2,414,000	4,108,000	6,190,000
Total			\$ 141,000	\$ 1,294,000	\$ 2,666,000	\$ 4,440,000	\$ 6,619,000
Difference Current Law Versus Prior Law			\$ (1,537,000)	\$ (968,000)	\$ (330,000)	\$ 483,000	\$ 1,516,000
Per Capita Revenues & Costs							
Revenue							
Resident	\$	18.23 per resident	\$ 520,000	\$ 653,000	\$ 791,000	\$ 956,000	\$ 1,128,000
Employee	\$	62.41 per employee	364,000	462,000	562,000	661,000	762,000
Total (before real increase)			\$ 884,000	\$ 1,115,000	\$ 1,353,000	\$ 1,617,000	\$ 1,890,000
Total		1.0% real annual increase	893,000	1,172,000	1,495,000	1,877,000	2,306,000
Costs							
Resident	\$	94.04 per resident	\$ 2,685,000	\$ 3,369,000	\$ 4,081,000	\$ 4,931,000	\$ 5,816,000
Employee	\$	51.71 per employee	302,000	383,000	466,000	548,000	631,000
Total (before real increase)			\$ 2,987,000	\$ 3,752,000	\$ 4,547,000	\$ 5,479,000	\$ 6,447,000
Total		1.0% real annual increase	3,017,000	3,943,000	5,023,000	6,361,000	7,867,000

¹ Based on City of Murrieta existing standard of 52 officers and 2004 population of 77,700.

² Direct personnel costs increased 20 percent to include associated services and supplies.

³ Based on an estimate of \$242,862 in Measure A revenues for FY 2003-04 generated by the entire Wildomar area and provided by County staff, divided by 2004 population.

⁴ Based on 104.3 miles of roads and an estimated average right-of-way width of 28 feet.

⁵ Based on a 36,417,045 square feet of maintained roads and 77,700 residents.

⁶ Based on a City of Murrieta General Fund cost of \$825,884 for FY 2003-04 and 36,417,045 square feet of maintained roads.

⁷ Total revenue under prior law based on per capita subvention at two percent effective tax rate estimated at \$4.5 million for FY 2004-05. Real annual increase based on statewide data for FY 1991-92 to FY 1998-99.

⁸ See Table C.14. Based on current law effective FY 2004-05. Real annual increase based on statewide data for FY 1991-92 to FY 1998-99.

Source: Tables 2.3, A.7, A.13, C.2, C.10, and C.14; City of Murrieta Police and Public Works depts.; California State Controller's Office; Riverside County; MuniFinancial.

Wildomar Municipal Service and Initial Fiscal Feasibility Review

Table C.4: City of Murrieta - South Annexation Only Scenario - General Fund Case Study Analysis

	FY Ending June 30	Assumptions	2006	2010	2015	2020	2025
Police Costs							
Sworn Officer Standard		0.67 FTE/1,000 resident ¹	8	12	17	20	22
Labor Cost (FY 2003-04)	\$	150,000 per FTE ²					
Labor Cost per FTE		1.0% real annual increase	153,000	159,200	167,300	175,800	184,800
Sworn cost			\$ 1,224,000	\$ 1,910,000	\$ 2,844,000	\$ 3,516,000	\$ 4,066,000
Civilian Standard		0.50 per sworn officer	4	6	9	10	11
Labor Cost (FY 2003-04)	\$	90,000 per FTE ²					
Labor Cost per FTE		1.0% real annual increase	91,800	95,400	100,400	105,400	110,900
Civilian cost			\$ 367,000	\$ 572,000	\$ 904,000	\$ 1,054,000	\$ 1,220,000
Total Cost			\$ 1,591,000	\$ 2,482,000	\$ 3,748,000	\$ 4,570,000	\$ 5,286,000
Road Maintenance & Capital Costs							
Measure A Funds ³	\$	17.23 per resident	\$ 215,000	\$ 321,000	\$ 436,000	\$ 523,000	\$ 577,000
Gas Tax Sec. 2105	\$	6.28 per resident	78,000	117,000	159,000	191,000	210,000
Gas Tax Sec. 2104	\$	8.11 per resident	101,000	151,000	205,000	246,000	272,000
Total Revenue			\$ 394,000	\$ 589,000	\$ 800,000	\$ 960,000	\$ 1,059,000
Maintained Roads (miles) ⁴	Table A.13		79	99	120	136	146
Road Maintenance Costs ⁵	\$	3,400 per mile	\$ 269,000	\$ 337,000	\$ 408,000	\$ 462,000	\$ 496,000
Vehicle License Fee Revenue							
Prior Law⁶							
Per Capita (2005 = \$57.73)		1.8% real annual increase	58.77	63.13	69.03	75.46	82.50
Per Capita Revenue (\$ real)			\$ 733,000	\$ 1,177,000	\$ 1,746,000	\$ 2,292,000	\$ 2,764,000
Current Law⁷							
Per Capita (2005 = \$4.85)		1.8% real annual increase	4.94	5.30	5.80	6.34	6.93
Prop Tax In-lieu (nominal)	\$	0.70 per \$1,000 A.V.	-	\$ 1,066,000	\$ 2,952,000	\$ 5,798,000	\$ 9,805,000
Per Capita Revenue (\$ real)		Per capita rate x residents	62,000	99,000	147,000	193,000	232,000
Prop Tax In-lieu (\$ real)		5.00% discount rate	-	835,000	1,812,000	2,789,000	3,695,000
Total			\$ 62,000	\$ 934,000	\$ 1,959,000	\$ 2,982,000	\$ 3,927,000
Difference Current Law Versus Prior Law			\$ (671,000)	\$ (243,000)	\$ 213,000	\$ 690,000	\$ 1,163,000
Per Capita Revenues & Costs							
Revenue							
Resident	\$	18.23 per resident	\$ 227,000	\$ 340,000	\$ 461,000	\$ 554,000	\$ 611,000
Employee	\$	62.41 per employee	173,000	238,000	303,000	368,000	430,000
Total (before real increase)			\$ 400,000	\$ 578,000	\$ 764,000	\$ 922,000	\$ 1,041,000
Total		1.0% real annual increase	404,000	607,000	844,000	1,070,000	1,270,000
Costs							
Resident	\$	94.04 per resident	\$ 1,173,000	\$ 1,753,000	\$ 2,378,000	\$ 2,856,000	\$ 3,150,000
Employee	\$	51.71 per employee	143,000	197,000	251,000	305,000	356,000
Total (before real increase)			\$ 1,316,000	\$ 1,950,000	\$ 2,629,000	\$ 3,161,000	\$ 3,506,000
Total		1.0% real annual increase	1,329,000	2,049,000	2,904,000	3,670,000	4,278,000

¹ Based on City of Murrieta existing standard of 52 officers and 2004 population of 77,700.

² Direct personnel costs increased 20 percent to include associated services and supplies.

³ Based on an estimate of \$166,958 in Measure A revenues for FY 2003-04 generated by the south Wildomar area and provided by County staff, divided by 2004 population.

⁴ Based on 104.3 miles of roads and an estimated average right-of-way width of 28 feet.

⁵ Based on a 36,417,045 square feet of maintained roads and 77,000 residents.

⁶ Based on a City of Murrieta General Fund cost of \$825,884 for FY 2003-04 and 36,417,045 square feet of maintained roads.

⁷ Total revenue under prior law based on per capita subvention at two percent effective tax rate estimated at \$4.5 million for FY 2004-05. Real annual increase based on statewide data for FY 1991-92 to FY 1998-99.

⁸ See Table C.14. Based on current law effective FY 2004-05. Real annual increase based on statewide data for FY 1991-92 to FY 1998-99.

Source: Tables 2.3, A.7, A.13, C.2, C.10, and C.14; City of Murrieta Police and Public Works depts.; California State Controller's Office; Riverside County; MuniFinancial.

Table C.5: City of Murrieta - Community Services District Case Study Analysis

	FY Ending June 30	Assumptions	2006	2010	2015	2020	2025
<i>South Annexation Only Scenario</i>							
Revenue							
Measure WW - Recreation Programs	\$ 17.55	per dwelling unit special tax	\$ 73,000	\$ 109,000	\$ 149,000	\$ 179,000	\$ 196,000
Measure WW - Park Maintenance	\$ 27.45	per dwelling unit special tax	114,000	170,000	233,000	279,000	307,000
Murrieta Community Services District	\$ 45.44	per dwelling unit assessmnt	188,000	281,000	386,000	462,000	508,000
Subtotal - Special Taxes & Charges			\$ 375,000	\$ 560,000	\$ 768,000	\$ 920,000	\$ 1,011,000
General Fund Transfer	\$ 5.66	per resident	71,000	106,000	143,000	172,000	190,000
Per Capita	\$ 3.78	per resident	47,000	70,000	96,000	115,000	127,000
Costs							
Recreation Programs	#NAME?		73,000	109,000	149,000	179,000	196,000
Parks Maintenance		= Meas. WW Park + GF + Per Capita	232,000	346,000	472,000	566,000	624,000
Open Space, Drainage, St. Sweeping		= MCSD assessment revenue	188,000	281,000	386,000	462,000	508,000
<i>Park Acres Maintained</i>	<i>\$ 7,840 per acre</i>		<i>30</i>	<i>44</i>	<i>60</i>	<i>72</i>	<i>80</i>
<i>Full Annexation Scenario</i>							
Revenues							
Measure WW - Recreation Programs	\$ 17.55	per dwelling unit special tax	\$ 172,000	\$ 215,000	\$ 261,000	\$ 317,000	\$ 376,000
Measure WW - Park Maintenance	\$ 27.45	per dwelling unit special tax	269,000	337,000	409,000	496,000	588,000
Murrieta Community Services District	\$ 45.44	per dwelling unit assessmnt	445,000	557,000	676,000	822,000	974,000
Subtotal - Special Taxes & Charges			\$ 886,000	\$ 1,109,000	\$ 1,346,000	\$ 1,635,000	\$ 1,938,000
General Fund Transfer	\$ 5.66	per resident	162,000	203,000	246,000	297,000	350,000
Per Capita	\$ 3.78	per resident	108,000	135,000	164,000	198,000	234,000
Costs							
Recreation Programs	#NAME?		\$ 172,000	\$ 215,000	\$ 261,000	\$ 317,000	\$ 376,000
Parks Maintenance		= Meas. WW Park + GF + Per Capita	539,000	675,000	819,000	991,000	1,172,000
Open Space, Drainage, St. Sweeping		= MCSD assessment revenue	445,000	557,000	676,000	822,000	974,000
<i>Park Acres Maintained</i>	<i>\$ 7,840 per acre</i>		<i>69</i>	<i>86</i>	<i>104</i>	<i>126</i>	<i>149</i>

Source: Tables 2.3, 2.5, C.3, and C.4; City of Murrieta; MuniFinancial.

Table C.6: City of Murrieta - Fire and Library Fund Per Capita Costs

	Expenditures FY 2003-04	Allocation By			
		Service Population		Costs Per Capita	
		Resident	Employee	Resident	Employee
<i>Fire Fund</i>					
Administration	\$ 500,013	1.00	0.24	\$ 6.18	\$ 1.48
Prevention	215,705	1.00	0.24	2.67	0.64
Maintenance	166,712	1.00	0.24	2.06	0.49
Non-Departmental	750,865	1.00	0.24	9.28	2.23
Station 1	1,498,776			---	See Case Study Analysis ---
Station 2	1,093,533			---	See Case Study Analysis ---
Station 3	1,094,616			---	See Case Study Analysis ---
EOC	<u>4,350</u>	1.00	0.24	<u>0.05</u>	<u>0.01</u>
Total Fire Costs	\$ 5,324,570			\$ 20.24	\$ 4.86
<i>Library Fund</i>					
Library	\$ 710,500	1.00	-	\$ 9.14	\$ -
Total Library Costs	\$ 710,500			\$ 9.14	\$ -

Sources: City of Murrieta FY 2003-04 Annual Budget; MuniFinancial.

Table C.7: City of Murrieta - Fire and Library Case Study Analysis

FY Ending June 30	Assumptions	2006	2010	2015	2020	2025
FIRE FUND						
<i>South Annexation Only Scenario</i>						
Revenue						
Assessment	\$ 40 per dwelling unit ¹	\$ 166,000	\$ 247,000	\$ 339,000	\$ 407,000	\$ 447,000
Per Capita	\$ 2.05 per resident	26,000	38,000	52,000	62,000	69,000
Per Capita	\$ 0.69 per employee	2,000	3,000	3,000	4,000	5,000
Costs						
Station 5	\$ 1,100,000 lump sum	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Per Capita	\$ 20.24 per resident	253,000	377,000	512,000	615,000	678,000
Per Capita	\$ 4.86 per employee	13,000	19,000	24,000	29,000	33,000
<i>Full Annexation Scenario</i>						
Revenue						
Assessment	\$ 40 per dwelling unit ¹	\$ 391,000	\$ 490,000	\$ 595,000	\$ 723,000	\$ 857,000
Per Capita	\$ 2.05 per resident	58,000	73,000	89,000	107,000	127,000
Per Capita	\$ 0.69 per employee	4,000	5,000	6,000	7,000	8,000
Costs						
Station 5	\$ 1,100,000 lump sum	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Station 6	\$ 1,100,000 lump sum	-	-	1,100,000	1,100,000	1,100,000
Station 7	\$ 1,100,000 lump sum	-	-	-	1,100,000	1,100,000
Station Subtotal		\$ 1,100,000	\$ 1,100,000	\$ 2,200,000	\$ 3,300,000	\$ 3,300,000
Per Capita	\$ 20.24 per resident	578,000	725,000	879,000	1,062,000	1,252,000
Per Capita	\$ 4.86 per employee	28,000	36,000	44,000	51,000	59,000
LIBRARY FUND						
<i>South Annexation Only Scenario</i>						
Per Capita Revenue	\$ 1.06 per resident	\$ 13,000	\$ 20,000	\$ 27,000	\$ 32,000	\$ 35,000
Per Capita Cost	\$ 9.14 per resident	114,000	170,000	231,000	278,000	306,000
<i>Full Annexation Scenario</i>						
Per Capita Revenue	\$ 1.06 per resident	30,000	38,000	46,000	55,000	65,000
Per Capita Cost	\$ 9.14 per resident	261,000	328,000	397,000	480,000	566,000

¹ There is also an \$40 assessment per 1,000 gallons of fire flow for nonresidential buildings. The projected revenue is insignificant for the purposes of this analysis.

Source: Tables 2.3, 2.5, C.5, C.6, and C.7; City of Murrieta Fire Department; MuniFinancial.

Table C.8: City of Murrieta - Property Tax Allocation Factors (TAFs) For Annexation

Fund	Wildomar	
	South Area	Entire Area
<i>General Fund</i>		
County Tax Allocation Factor	27.45%	26.44%
City Share ¹	25.00%	25.00%
City Tax Allocation Factor Following Annexation	6.86%	6.61%
ERAF Deduction ²	20.97%	23.70%
City General Fund TAF Net of ERAF	5.42%	5.04%
Redevelopment ERAF Deduction ³	4.50%	4.50%
General Fund Pass-Through TAF Net of ERAF⁴	5.18%	4.81%
<i>Structural Fire Protection</i>		
County Tax Allocation Factor	6.00%	5.93%
City Share ¹	100.00%	100.00%
City Tax Allocation Factor Following Annexation	6.00%	5.93%
ERAF Deduction	8.52%	7.52%
City Fire Fund TAF Net of ERAF	5.48%	5.48%
Redevelopment ERAF Deduction ³	4.50%	4.50%
Fire Fund Pass-Through TAF Net of ERAF⁴	5.23%	5.23%
<i>Library Fund</i>		
County Tax Allocation Factor	2.66%	2.55%
City Share ¹	100.00%	100.00%
City Tax Allocation Factor Following Annexation	2.66%	2.55%
ERAF Deduction	47.43%	47.42%
City Library Fund TAF Net of ERAF	1.40%	1.34%
Redevelopment ERAF Deduction ³	4.50%	4.50%
Library Fund Pass-Through TAF Net of ERAF⁴	1.34%	1.28%

Note: A "tax allocation factor" or "TAF" refers to a public agency's share of the one percent property tax.

¹ The City share is governed by a master property tax transfer agreement adopted by the County of Riverside and the City of Murrieta to administer property tax transfers due to annexations.

² Transfer to Educational Revenue Augmentation Fund for public schools.

³ An additional ERAF deduction was included in the FY 2004-05 State budget for redevelopment project area payments to affected agencies (tax increment "pass-through" payments).

⁴ The "pass-through" TAF applies only to increment assessed value in redevelopment project areas (assessed value above the amount at the time the project area was formed).

Sources: Riverside County, *Master Property Tax Transfer Agreement Between The City of Murrieta And County Of Riverside Related To Annexations To The City Of Murrieta, Resolution No. 95-280, September 19, 1995*; Riverside County Auditor-Controller; MuniFinancial.

Table C.9: City of Murrieta - Property Transfer Tax Revenue

FY Ending June 30	2006	2010	2015	2020	2025
<i>Full Annexation</i>					
Residential					
Single Family	\$ 12,635	\$ 81,494	\$ 170,220	\$ 299,293	\$ 475,386
Multi-family	<u>11,087</u>	<u>21,956</u>	<u>39,737</u>	<u>67,722</u>	<u>101,731</u>
Subtotal	\$ 23,722	\$ 103,450	\$ 209,957	\$ 367,015	\$ 577,117
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	96	954	2,073	3,509	5,245
Commercial Office	372	873	1,567	2,452	3,568
Commercial Retail	469	2,218	4,503	7,429	11,162
Light Industrial	815	1,650	2,774	4,201	6,161
Subtotal	\$ 1,752	\$ 5,695	\$ 10,917	\$ 17,590	\$ 26,136
Existing (All Land Uses)	<u>\$ 131,386</u>	<u>\$ 147,057</u>	<u>\$ 169,301</u>	<u>\$ 194,909</u>	<u>\$ 224,390</u>
Total	\$ 156,860	\$ 256,202	\$ 390,175	\$ 579,514	\$ 827,643

South Area Annexation Only

Residential					
Single Family	\$ 12,635	\$ 75,130	\$ 149,665	\$ 237,907	\$ 327,839
Multi-family	<u>9,651</u>	<u>16,161</u>	<u>33,066</u>	<u>44,504</u>	<u>51,236</u>
Subtotal	\$ 22,286	\$ 91,291	\$ 182,731	\$ 282,411	\$ 379,075
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	96	954	2,073	3,509	5,245
Commercial Office	372	742	1,230	1,847	2,624
Commercial Retail	469	1,372	2,554	4,062	5,882
Light Industrial	<u>815</u>	<u>1,346</u>	<u>2,049</u>	<u>2,935</u>	<u>4,041</u>
Subtotal	\$ 1,752	\$ 4,414	\$ 7,906	\$ 12,353	\$ 17,792
Existing (All Land Uses)	<u>\$ 61,320</u>	<u>\$ 68,634</u>	<u>\$ 79,015</u>	<u>\$ 90,967</u>	<u>\$ 104,726</u>
Total	\$ 85,357	\$ 164,339	\$ 269,652	\$ 385,731	\$ 501,594

Note: Property transfer tax based on 0.055 percent of market value.

Source: Table 4.1, A.6, C.8; MuniFinancial.

Table C.10: City of Murrieta - General Fund Per Capita Revenue

	Net Revenues FY 2003-04	Allocation By			
		Service Population		Revenue Per Capita	
		Resident	Employee	Resident	Employee
<i>Taxes</i>					
Property Taxes	\$ 2,829,900	--- See Case Study Analysis ---			
Prior Year Taxes	75,000	--- See Case Study Analysis ---			
Taxes - Delinquent Chgs/Penalty ¹	25,000	--- See Case Study Analysis ---			
Franchise Taxes	1,348,300	1.00	2.32	12.42	28.82
Sales Taxes	6,550,000	--- See Case Study Analysis ---			
Property Transfer Tax	450,000	--- See Case Study Analysis ---			
Transit Occupancy Taxes	<u>70,000</u>	1.00	5.00	<u>0.49</u>	<u>2.43</u>
Taxes - Total	\$ 11,348,200			\$ 12.91	\$ 31.24
<i>Licenses/Permits</i>					
Business Licenses	\$ 400,000	-	1.00	\$ -	\$ 30.08
Bingo Licenses/Fees	<u>50</u>	1.00	-	<u>0.00</u>	<u>-</u>
Licenses/Permits - Total	\$ 400,050			\$ 0.00	\$ 30.08
<i>Use of Money & Property</i>					
Interest Income ¹	\$ 275,000	1.00	0.24	\$ 3.40	\$ 0.82
Directional Sign Program	30,000	1.00	0.24	0.37	0.09
Vendor Remuneration	10,000	1.00	0.24	0.12	0.03
Use of Money & Property - Total	\$ 315,000			\$ 3.89	\$ 0.93
<i>Charges for Services</i>					
Abatement Service Fees	<u>\$ 10,000</u>	1.00	0.24	<u>\$ 0</u>	<u>\$ 0</u>
Charges for Services - Total	\$ 10,000			\$ 0.12	\$ 0.03
<i>Intergovernmental</i>					
Motor Vehicle License In-Lieu	\$ 3,228,100	--- See Case Study Analysis ---			
Off Highway License Fees	<u>1,500</u>	1.00	-	<u>0.02</u>	<u>-</u>
Intergovernmental - Total	\$ 3,229,600			\$ 0.02	\$ -
<i>Transfers</i>					
Transfers in - Fire District	\$ 40,000	1.00	0.24	\$ 0.49	\$ 0.12
Transfers in - CSD	<u>58,166</u>	1.00	-	<u>0.75</u>	<u>-</u>
Transfers - Total	\$ 98,166			\$ 1.24	\$ 0.12
<i>Fines & Forfeitures</i>					
Miscellaneous Fines	<u>\$ 2,500</u>	1.00	0.24	<u>\$ 0.03</u>	<u>\$ 0.01</u>
Fines & Forfeitures - Total	\$ 2,500			\$ 0.03	\$ 0.01
<i>Other</i>					
Miscellaneous	<u>\$ 1,000</u>	1.00	0.24	<u>\$ 0.01</u>	<u>\$ 0.00</u>
Other - Total	\$ 1,000			\$ 0.01	\$ 0.00
Total Recurring Revenue	\$ 15,404,516	1.00	3.42	\$ 18.23	\$ 62.41

¹ Revenue reduced by 75 percent from \$1.1 million because annexation area is unlikely to generate surplus revenues sufficient to generate this much interest income.

Sources: City of Murrieta FY 2003-04 Annual Budget; MuniFinancial.

Table C.11: City of Murrieta - Community Services District Per Capita Revenue

	Revenues FY 2003-04	Allocation By			
		Service Population		Revenue Per Capita	
		Resident	Employee	Resident	Employee
<i>Charges for Services</i>					
Rates & Charges-Park/Rec	\$ 1,174,095			--- See Case Study Analysis ---	
Rates & Charges-Exempt/Local	2,046,399			--- See Case Study Analysis ---	
Rates & Charges-Prior Years	-	1.00	-	\$ -	\$ -
Rates & Charges-LL1	254,800	N/A	N/A	N/A	N/A
Rates & Charges-LL2	77,391	N/A	N/A	N/A	N/A
Rates & Charges-LL3	13,792	N/A	N/A	N/A	N/A
Rates & Charges-LL4	47,870	N/A	N/A	N/A	N/A
Rates & Charges-LL5	14,862	N/A	N/A	N/A	N/A
Rates & Charges-LL6	17,181	N/A	N/A	N/A	N/A
Rates & Charges-LL7	17,344	N/A	N/A	N/A	N/A
Rates & Charges-LL8	31,998	N/A	N/A	N/A	N/A
Rates & Charges-LL9	30,750	N/A	N/A	N/A	N/A
Rates & Charges-LL10	118,061	N/A	N/A	N/A	N/A
Rates & Charges-LL11	24,683	N/A	N/A	N/A	N/A
Rates & Charges-LL12	522,025	N/A	N/A	N/A	N/A
Rates & Charges-LL13	167,892	N/A	N/A	N/A	N/A
Rates & Charges-LL14	31,088	N/A	N/A	N/A	N/A
Rates & Charges-LL15	69,463	N/A	N/A	N/A	N/A
Rates & Charges-LL16	384,788	N/A	N/A	N/A	N/A
Rates & Charges-LL18	7,092	N/A	N/A	N/A	N/A
Photocopy/Microfilm	-	N/A	N/A	N/A	N/A
Developer Agreement Fees	-	N/A	N/A	N/A	N/A
Community Center Fees	5,000	N/A	N/A	N/A	N/A
Pool Programs	45,000	N/A	N/A	N/A	N/A
Rec/Sports Fund Overhead	15,000	N/A	N/A	N/A	N/A
Charges for Services - Total	\$ 5,116,574			\$ -	\$ -
<i>Use of Money & Property</i>					
Interest Income	\$ 75,000	1.00	-	\$ 0.97	\$ -
Use of Money & Property - Total	\$ 75,000			\$ 0.97	\$ -
<i>Transfers</i>					
Transfers in - General Fund	\$ 407,946			--- See Case Study Analysis ---	
Transfers - Total	\$ 407,946			\$ -	\$ -
<i>Other</i>					
Miscellaneous	\$ -	1.00	-	\$ -	\$ -
Due from Riverside County	-	1.00	-	-	-
Use of Reserves	218,709	1.00	-	2.81	-
Other - Total	\$ 218,709			\$ 2.81	\$ -
Total Recurring Revenue	\$ 5,818,229			\$ 3.78	\$ -

Note: Revenues noted as "N/A" are related to special assessments or fees and do not apply to Wildomar. New landscape and lighting districts will be formed and fees collected to fund new park and recreation facilities.

Sources: City of Murrieta FY 2003-04 Annual Budget; MuniFinancial.

Table C.12: City of Murrieta - Fire Fund Per Capita Revenue

	Revenues FY 2003-04	Allocation By			
		Service Population		Revenue Per Capita	
		Resident	Employee	Resident	Employee
<i>Taxes</i> ¹					
Property Taxes	\$ 4,386,079			--- See Case Study Analysis ---	
Prior Year Taxes	120,000			--- See Case Study Analysis ---	
Property Tax Penalties	<u>50,000</u>			--- See Case Study Analysis ---	
Taxes - Total	\$ 4,556,079				
<i>Use of Money & Property</i>					
Station Rental	\$ 24,000	1.00	0.24	\$ 0.30	\$ 0.07
Interest Income	40,000	1.00	0.24	0.49	0.12
Vendor Remuneration	<u>12,000</u>	1.00	0.24	<u>0.15</u>	<u>0.04</u>
Use of Money & Property - Total	\$ 76,000			\$ 0.94	\$ 0.23
<i>Charges for Services</i>					
Assessments ¹	\$ 988,213			--- See Case Study Analysis ---	
Prior Year Assessments ¹	7,600			--- See Case Study Analysis ---	
Assessment Penalties	2,500	1.00	0.24	0.03	0.01
Photocopies/Miscellaneous	200	1.00	0.24	0.00	0.00
Engineering Fees	75,000	1.00	0.24	0.93	0.22
Recovery of Costs	6,500	1.00	0.24	0.08	0.02
Abatement Reimbursement	<u>5,000</u>	1.00	0.24	<u>0.03</u>	<u>0.22</u>
Charges for Services - Total	\$ 1,085,013			\$ 1.07	\$ 0.47
<i>Intergovernmental</i>					
State Reimbursements	\$ <u>3,000</u>	1.00	-	\$ <u>0.04</u>	\$ -
Intergovernmental - Total	\$ 3,000			\$ 0.04	\$ -
<i>Other</i>					
Miscellaneous	\$ <u>100</u>	1.00	0.24	\$ <u>0.00</u>	\$ <u>0.00</u>
Other - Total	\$ 100			\$ 0.00	\$ 0.00
Total Recurring Revenue	\$ 5,720,192			\$ 2.05	\$ 0.69

¹ These revenue sources are projected elsewhere in MuniFinancial Fiscal Impact Model.

Sources: City of Murrieta FY 2003-04 Annual Budget; MuniFinancial.

Table C.13: City of Murrieta - Library Fund Per Capita Revenue

	Revenues FY 2003-04	Allocation By			
		Service Population		Revenue Per Capita	
		Resident	Employee	Resident	Employee
<i>Taxes</i> ¹					
Property Taxes	\$ 603,500			--- See Case Study Analysis ---	
Prior Year Taxes	15,000			--- See Case Study Analysis ---	
Property Tax Penalties	10,000			--- See Case Study Analysis ---	
Taxes - Total	\$ 628,500			\$ -	\$ -
<i>Use of Money & Property</i>					
Interest Income	\$ 15,000	1.00	-	\$ 0.19	\$ -
Use of Money & Property - Total	\$ 15,000			\$ 0.19	\$ -
<i>Charges for Services</i>					
Passport Fees	\$ 50,000	1.00	-	\$ 0.64	\$ -
Charges for Services - Total	\$ 50,000			\$ 0.64	\$ -
<i>Intergovernmental</i>					
State Reimbursements	\$ 3,000	1.00	-	\$ 0.04	\$ -
Intergovernmental - Total	\$ 3,000			\$ 0.04	\$ -
<i>Other</i>					
Photocopies/Fines	\$ 14,000	1.00	-	\$ 0.18	\$ -
Other - Total	\$ 14,000			\$ 0.18	\$ -
Total Recurring Revenue	\$ 710,500			\$ 1.06	\$ -

¹ These revenue sources are projected elsewhere in MuniFinancial Fiscal Impact Model.

Sources: City of Murrieta FY 2003-04 Annual Budget; MuniFinancial.

Table C.14: Vehicle License Fee Worksheet

Total Citywide Gross Assessed Value (FY 2004-05) ¹	\$ 5,828,733,000
Citywide VLF Property Tax In-lieu Revenue (FY 2004-05) ²	<u>4,108,000</u>
Wildomar VLF Property Tax In-lieu Per \$1,000 Assessed Value	\$ 0.70
<hr/>	
Citywide VLF Per Capita Revenue (FY 2004-05) ²	\$ 377,000
Population (2004)	77,700
Per Capita VLF	\$ 4.85

¹ Equals FY 2003-04 gross assessed value increased by property appreciation rate (see Table 4.1).

² FY 2004-05 VLF estimates from State Controller's Office based on Revenue & Taxation code section 97.70, and represent the best data available at the time of this study.

³ Equals FY 2003-04 estimate, above, increased by property appreciation rate (see Table 4.1).

Source: State Controller's Office, Division of Accounting and Reporting, *Revenue and Taxation Code Section 97.70 Vehicle License Fee Adjustment Amounts*, revised September 16, 2004; Tables 4.1 and C.1; MuniFinancial.

COUNTY

Table D.1: Riverside County & Wildomar Current Service Population (2004)

	Wildomar Area			Riverside County		
	North Area	South Area	Total	Unincorporated	Incorporated	Total
Residents	15,840	9,690	25,530	476,952	1,299,791	1,776,743
Employees ¹	3,071	2,010	5,081	86,472	343,028	429,500

¹ Unincorporated (incorporated) area employment is a rough estimate based on a 0.75 (0.25) share of countywide employment compared to its share of countywide population.

Source: California Department of Finance, *E-5 City/County Population and Housing Estimates, 2004, Revised 2001-2003, with 2000 DRU Benchmark*, May 2004; California Employment Development Department, *Quarterly Census of Employment and Wages, Third Quarter 2003*; MuniFinancial.

Table D.2: Riverside County - General Fund Unincorporated Area Per Capita Costs

	Total Net Costs		Service Area Alloc.		Total Unincorporated Service Costs	Unincorporated Area Cost Factors		Costs Per Capita	
	Indirect Cost Allocation	Including Indirect	County-wide	Unincorporated		Service Pop. Factors		Resident	Employee
						Resident	Employee		
General Government									
Legislative and Administrative									
Board of Supervisors	\$ 355,219	\$ 2,660,777	82%	18%	\$ 468,737	1.00	0.24	\$ 0.25	\$ 0.06
Assessment Appeals Board	-	242,902	100%	0%	-	1.00	0.24	-	-
Executive Office	(615,497)	2,815,323	82%	18%	495,963	1.00	0.24	0.26	0.06
Legislative/Admin Services	1,335	1,706,114	82%	18%	300,558	1.00	0.24	0.16	0.04
Finance									
Assessor	442,852	6,324,122	100%	0%	-	1.00	0.24	-	-
Auditor-Controller	(2,464,219)	3,061,389	82%	18%	539,311	1.00	0.24	0.29	0.07
Cowcap Reimbursement	-	(13,697,421)	100%	0%	-	1.00	0.24	-	-
Treasurer-Tax Collector	325,102	1,706,333	82%	18%	300,597	1.00	0.24	0.16	0.04
Purchasing	(306,180)	873,720	82%	18%	153,919	1.00	0.24	0.08	0.02
County Counsel	(1,347,284)	2,526,772	82%	18%	445,130	1.00	0.24	0.24	0.06
Personnel									
Human Resources	(294,999)	(294,999)	82%	18%	(51,969)	1.00	0.24	(0.03)	(0.01)
Elections	3,160	3,705,673	100%	0%	-	1.00	0.24	-	-
Communication	-	378,828	82%	18%	66,736	1.00	0.24	0.04	0.01
Property Management									
Facil-Mgt: Administration	(118,563)	(118,563)	82%	18%	(20,887)	1.00	0.24	(0.01)	(0.00)
Facil-Mgt: Housekeeping	(2,080,588)	986,024	82%	18%	173,703	1.00	0.24	0.09	0.02
Facil-Mgt: Maintenance	(2,873,198)	582,957	82%	18%	102,697	1.00	0.24	0.05	0.01
Facil-Mgt: Real Estate	-	298,359	82%	18%	52,561	1.00	0.24	0.03	0.01
Facil-Mgt: Design & Construct	-	62,041	82%	18%	10,929	1.00	0.24	0.01	0.00
Facil-Mgt: Energy Management	-	6,975,937	82%	18%	1,228,919	1.00	0.24	0.65	0.16
Facil-Mgt: Parking	-	-	82%	18%	-	1.00	0.24	-	-
Other General									
Contributions to Other Funds	-	18,946,533	100%	0%	-	1.00	0.24	-	-
Mitigation Proj Ops (Hist)	377	377	100%	0%	-	1.00	0.24	-	-
Leadership & Development	-	-	100%	0%	-	1.00	0.24	-	-
Total	\$ (8,972,483)	\$ 39,743,198	11%	89%	\$ 4,266,906			\$ 2.27	\$ 0.54
Public Protection									
Judicial									
Contribution to Trial Court	\$ -	\$ 30,350,545	100%	0%	\$ -	1.00	0.24	\$ -	\$ -
Confidential Court Orders	-	600,000	100%	0%	-	1.00	0.24	-	-
Courts: Superior Courts - CO	114,102	3,530,920	100%	0%	-	1.00	0.24	-	-
Courts: Revenue Recovery	-	-	100%	0%	-	1.00	0.24	-	-
Courts: Grand Jury	16,662	411,612	100%	0%	-	1.00	0.24	-	-
District Attorney: Criminal	596,968	27,916,875	100%	0%	-	1.00	0.24	-	-
District Attorney: Forensics	779	779	100%	0%	-	1.00	0.24	-	-
Child Support Services	193,318	193,318	100%	0%	-	1.00	0.24	-	-
Public Defender	208,782	19,788,102	100%	0%	-	1.00	0.24	-	-
Police Protection ¹									
Sheriff: Administration	96,304	3,133,232							
Sheriff: Support	192,811	12,394,677							
Sheriff: Patrol	937,589	48,459,994							
Sheriff: Court Services	143,014	4,232,698	100%	0%	-	1.00	0.24	-	-
Sheriff: CAC Security	2,408	429,134	100%	0%	-	1.00	0.24	-	-
Sheriff: Training Center	37,053	2,619,554							
Sheriff: Auto Theft	1,742	1,742	0%	100%	1,742	1.00	0.24	0.00	0.00
Sheriff: ADA Grant	4,890	4,890	100%	0%	-	1.00	0.24	-	-
Sheriff: Coroner	85,824	3,880,180	100%	0%	-	1.00	0.24	-	-
Detention and Correction									
Sheriff: Corrections	1,827,115	55,390,845	100%	0%	-	1.00	0.24	-	-
Probation: Juvenile Hall	241,070	11,954,461	100%	0%	-	1.00	0.24	-	-
Probation	409,555	6,087,692	100%	0%	-	1.00	0.24	-	-
Fire Protection									
Fire Protection: Forest	222,149	18,332,596	100%	0%	-	1.00	0.24	-	-
Fire Protection: Contracts	16,569	16,569	0%	100%	16,569	1.00	0.24	0.01	0.00
Protection/Inspection									
Agricultural Commissioner	77,761	894,144	100%	0%	-	1.00	0.24	-	-
Building & Safety	125,730	125,730	0%	100%	125,730	1.00	0.24	0.07	0.02
Code Enforcement	225,599	3,816,909	0%	100%	3,816,909	1.00	0.24	2.03	0.49

Table D.3: Riverside County - General Fund Unincorporated Per Capita Costs (continued)

	Total Net Costs		Service Area Alloc.		Unincorporated Service Area Cost Factors			Costs Per Capita	
	Indirect Cost Allocation	Including Indirect	County-wide	Unincorporated	Total Unincorporated Service Costs	Service Pop. Factors Resident	Employee	Resident	Employee
Other Protection									
Indigent Defense	13,548	7,716,929	100%	0%	-	1.00	0.24	-	-
Clerk-Recorder	84,822	248,386	100%	0%	-	1.00	0.24	-	-
Record Center	-	-	100%	0%	-	1.00	0.24	-	-
Sheriff: Public Administrator	8,752	613,850	100%	0%	-	1.00	0.24	-	-
Probation: Divrsn Prog (Hist)	-	-	100%	0%	-	1.00	0.24	-	-
TLMA: Planning	184,616	1,512,622	0%	100%	1,512,622	1.00	0.24	0.80	0.19
Mental Health: Public Guardian	265,131	966,608	100%	0%	-	1.00	0.24	-	-
CHA: Animal Control	62,627	2,600,089	0%	100%	2,600,089	1.00	-	1.46	-
Administration	-	2,003,023	100%	0%	-	1.00	0.24	-	-
Total	\$ 6,397,290	\$ 270,228,705	3%	97%	\$ 8,073,661			\$ 4.38	\$ 0.70
<i>Public Ways and Facilities</i>									
Public Ways									
TLMA: Surveyor	\$ 55,762	\$ 91,203	100%	0%	\$ -	1.00	0.24	\$ 1.89	\$ 0.45
Total	\$ 55,762	\$ 91,203			\$ -			\$ 1.89	\$ 0.45
<i>Health and Sanitation</i>									
Health									
Mental Health: Treatment Prog	\$ 398,242	\$ 675,882	100%	0%	\$ -	1.00	0.24	\$ -	\$ -
Mental Health: Detention Prog	11,028	349,393	100%	0%	-	1.00	0.24	-	-
Mental Health: Administration	273,071	273,071	100%	0%	-	1.00	0.24	-	-
Mental Health: Substance Abuse	427,462	716,015	100%	0%	-	1.00	0.24	-	-
CHA: Public Health	808,851	9,932,193	100%	0%	-	1.00	0.24	-	-
CHA: Admin	(224)	(224)	100%	0%	-	1.00	0.24	-	-
CHA: Environmental Health	235,759	1,024,023	100%	0%	-	1.00	0.24	-	-
Det Health Systems	20,949	9,361,661	100%	0%	-	1.00	0.24	-	-
Hospital Care									
Cont to Health/Mental Health	-	8,878,794	100%	0%	-	1.00	0.24	-	-
Med Indigent Services	-	1,759,026	100%	0%	-	1.00	0.24	-	-
California Children's Services	-	4,667,037	100%	0%	-	1.00	0.24	-	-
Total	\$ 2,175,138	\$ 37,636,871			\$ -			\$ -	\$ -
<i>Public Assistance</i>									
Administration	\$ -	\$ 10,764,319	100%	0%	\$ -	1.00	0.24	\$ -	\$ -
Aid Programs									
Contribution to Community	-	71,482	100%	0%	-	1.00	0.24	-	-
Domestic Violence Program	-	-	100%	0%	-	1.00	0.24	-	-
DPSS: Mandated Client Serv	-	12,857,036	100%	0%	-	1.00	0.24	-	-
DPSS: Categorical Aid	11,628	21,837,090	100%	0%	-	1.00	0.24	-	-
DPSS: Other Aid	-	1,687,820	100%	0%	-	1.00	0.24	-	-
Care of Court Wards	-	2,707,979	100%	0%	-	1.00	0.24	-	-
Veterans' Services	22,706	594,624	100%	0%	-	1.00	0.24	-	-
Total	\$ 34,334	\$ 50,520,350			\$ -			\$ -	\$ -
<i>Education</i>									
Agricultural Extension	\$ -	\$ 348,027	100%	0%	\$ -	1.00	0.24	\$ -	\$ -
Total	\$ -	\$ 348,027			\$ -			\$ -	\$ -
<i>Recreation & Cultural Services</i>									
Cultural Services	\$ -	\$ 150,000	100%	0%	\$ -	1.00	-	\$ -	\$ -
Total	\$ -	\$ 150,000			\$ -			\$ -	\$ -
<i>Debt Service</i>									
Other General									
Appropriation for Contingency	\$ -	\$ 13,145,300	82%	18%	\$ 2,315,748	1.00	0.24	\$ 1.23	\$ 0.30
Retirement of Long-term Debt									
Coral: Public Facility	167,598	8,775,225	100%	0%	-	1.00	0.24	-	-
Coral: Equipment	142,361	142,361	100%	0%	-	1.00	0.24	-	-
Lease-Purchase - Long Term	-	-	100%	0%	-	1.00	0.24	-	-
Leased Court Facilities (Hist)	-	-	100%	0%	-	1.00	0.24	-	-
Interest on Long-Term Debt	-	1,871,154	100%	0%	-	1.00	0.24	-	-
Total	\$ 309,959	\$ 23,934,040			\$ 2,315,748			\$ 1.23	\$ 0.30
Total Operating Expenditures	\$ -	\$ 422,652,394			\$ 14,656,316			\$ 9.77	\$ 1.99

¹ Sheriff Admin., Support, and Training divisions allocated based on the sum of all other divisions.

Sources: County of Riverside FY2003-2004 Annual Budget; Table D.1: MuniFinancial.

Wildomar Municipal Service and Initial Fiscal Feasibility Review

Table D.3: Riverside County - General Fund Countywide Per Capita Costs

	Expenditures FY 2003-04	FY 2003-04 Net Cost of Service	Indirect Cost Allocation	Total Net Costs Including Indirect	Service Area Alloc.		Countywide Service Area Cost Factors				
					County- wide	Unincor- porated	Total Countywide Service Costs	Service Pop. Factors		Costs Per Capita	
								Resident	Employee	Resident	Employee
General Government											
Legislative and Administrative											
Board of Supervisors	\$ 5,456,058	\$ 2,305,558	\$ 355,219	\$ 2,660,777	82%	18%	\$ 2,192,040	1.00	0.24	\$ 1.17	\$ 0.28
Assessment Appeals Board	370,902	242,902	-	242,902	100%	0%	242,902	1.00	0.24	0.13	0.03
Executive Office	4,002,843	3,430,820	(615,497)	2,815,323	82%	18%	2,319,360	1.00	0.24	1.23	0.30
Legislative/Admin Services	1,736,779	1,704,779	1,335	1,706,114	82%	18%	1,405,556	1.00	0.24	0.75	0.18
Finance											
Assessor	17,777,547	5,881,270	442,852	6,324,122	100%	0%	6,324,122	1.00	0.24	3.36	0.81
Auditor-Controller	9,075,462	5,525,608	(2,464,219)	3,061,389	82%	18%	2,522,078	1.00	0.24	1.34	0.32
Cowcap Reimbursement	(9,670,748)	(13,697,421)	-	(13,697,421)	100%	0%	(13,697,421)	1.00	0.24	(7.29)	(1.75)
Treasurer-Tax Collector	10,075,005	1,381,231	325,102	1,706,333	82%	18%	1,405,736	1.00	0.24	0.75	0.18
Purchasing	1,623,642	1,179,900	(306,180)	873,720	82%	18%	719,801	1.00	0.24	0.38	0.09
County Counsel	4,466,056	3,874,056	(1,347,284)	2,526,772	82%	18%	2,081,642	1.00	0.24	1.11	0.27
Personnel											
Human Resources	7,034,097	-	(294,999)	(294,999)	82%	18%	(243,030)	1.00	0.24	(0.13)	(0.03)
Elections	7,438,900	3,702,513	3,160	3,705,673	100%	0%	3,705,673	1.00	0.24	1.97	0.47
Communication	1,231,002	378,828	-	378,828	82%	18%	312,092	1.00	0.24	0.17	0.04
Property Management											
Facil-Mgt: Administration	-	-	(118,563)	(118,563)	82%	18%	(97,676)	1.00	0.24	(0.05)	(0.01)
Facil-Mgt: Housekeeping	5,736,877	3,066,612	(2,080,588)	986,024	82%	18%	812,321	1.00	0.24	0.43	0.10
Facil-Mgt: Maintenance	4,581,155	3,456,155	(2,873,198)	582,957	82%	18%	480,260	1.00	0.24	0.26	0.06
Facil-Mgt: Real Estate	8,447,238	298,359	-	298,359	82%	18%	245,798	1.00	0.24	0.13	0.03
Facil-Mgt: Design & Construct	1,512,223	62,041	-	62,041	82%	18%	51,112	1.00	0.24	0.03	0.01
Facil-Mgt: Energy Management	8,293,866	6,975,937	-	6,975,937	82%	18%	5,747,018	1.00	0.24	3.06	0.73
Facil-Mgt: Parking	738,760	-	-	-	82%	18%	-	1.00	0.24	-	-
Other General											
Contributions to Other Funds	28,946,533	18,946,533	-	18,946,533	100%	0%	18,946,533	1.00	0.24	10.08	2.42
Mitigation Proj Ops (Hist)	-	-	377	377	100%	0%	377	1.00	0.24	0.00	0.00
Leadership & Development	-	-	-	-	100%	0%	-	1.00	0.24	-	-
Total	\$ 118,874,197	\$ 48,715,681	\$ (8,972,483)	\$ 39,743,198	89%	11%	\$ 35,476,292			\$ 18.87	\$ 4.53
Public Protection											
Judicial											
Contribution to Trial Court	\$ 30,350,545	\$ 30,350,545	\$ -	\$ 30,350,545	100%	0%	\$ 30,350,545	1.00	0.24	\$ 16.15	\$ 3.87
Confidential Court Orders	600,000	600,000	-	600,000	100%	0%	600,000	1.00	0.24	0.32	0.08
Courts: Superior Courts - CO	3,476,465	3,416,818	114,102	3,530,920	100%	0%	3,530,920	1.00	0.24	1.88	0.45
Courts: Revenue Recovery	4,130,042	-	-	-	100%	0%	-	1.00	0.24	-	-
Courts: Grand Jury	394,950	394,950	16,662	411,612	100%	0%	411,612	1.00	0.24	0.22	0.05
District Attorney: Criminal	49,166,508	27,319,907	596,968	27,916,875	100%	0%	27,916,875	1.00	0.24	14.85	3.56
District Attorney: Forensics	500,000	-	779	779	100%	0%	779	1.00	0.24	0.00	0.00
Child Support Services	45,601,781	-	193,318	193,318	100%	0%	193,318	1.00	0.24	0.10	0.02
Public Defender	19,818,920	19,579,320	208,782	19,788,102	100%	0%	19,788,102	1.00	0.24	10.53	2.53
Police Protection											
Sheriff: Administration	4,034,665	3,036,928	96,304	3,133,232	15%	85%	469,743	1.00	0.24	0.25	0.06
Sheriff: Support	28,250,284	12,201,866	192,811	12,394,677	15%	85%	1,858,246	1.00	0.24	0.99	0.24
Sheriff: Patrol	149,105,678	47,522,405	937,589	48,459,994	0%	100%	-	1.00	0.24	-	-
Sheriff: Court Services	16,792,031	4,089,684	143,014	4,232,698	100%	0%	4,232,698	1.00	0.24	2.25	0.54
Sheriff: CAC Security	426,726	426,726	2,408	429,134	100%	0%	429,134	1.00	0.24	0.23	0.05
Sheriff: Training Center	4,321,683	2,582,501	37,053	2,619,554	15%	85%	392,731	1.00	0.24	0.21	0.05
Sheriff: Auto Theft	754,884	-	1,742	1,742	0%	100%	-	1.00	0.24	-	-
Sheriff: ADA Grant	1,235,580	-	4,890	4,890	100%	0%	4,890	1.00	0.24	0.00	0.00
Sheriff: Coroner	5,939,454	3,794,356	85,824	3,880,180	100%	0%	3,880,180	1.00	0.24	2.06	0.50
Detention and Correction											
Sheriff: Corrections	85,820,584	53,563,730	1,827,115	55,390,845	100%	0%	55,390,845	1.00	0.24	29.47	7.07
Probation: Juvenile Hall	30,796,636	11,713,391	241,070	11,954,461	100%	0%	11,954,461	1.00	0.24	6.36	1.53
Probation	24,426,928	5,678,137	409,555	6,087,692	100%	0%	6,087,692	1.00	0.24	3.24	0.78
Fire Protection											
Fire Protection: Forest	57,071,010	18,110,447	222,149	18,332,596	100%	0%	18,332,596	1.00	0.24	9.75	2.34
Fire Protection: Contracts	34,814,333	-	16,569	16,569	0%	100%	-	1.00	0.24	-	-
Protection/Inspection											
Agricultural Commissioner	3,343,440	816,383	77,761	894,144	100%	0%	894,144	1.00	0.24	0.48	0.11
Building & Safety	21,134,294	-	125,730	125,730	0%	100%	-	1.00	0.24	-	-
Code Enforcement	5,601,975	3,591,310	225,599	3,816,909	0%	100%	-	1.00	0.24	-	-

Wildomar Municipal Service and Initial Fiscal Feasibility Review

Table D.3: Riverside County - General Fund Per Capita Costs (continued)

	Expenditures FY 2003-04	FY 2003-04 Net Cost of Service	Indirect Cost Allocation	Total Net Costs Including Indirect	Service Area Alloc.		Countywide Service Area Cost Factors						
					County- wide	Unincor- porated	Total Countywide Service Costs	Service Pop. Factors		Costs Per Capita			
								Resident	Employee	Resident	Employee		
Other Protection													
Indigent Defense	7,823,381	7,703,381	13,548	7,716,929	100%	0%	7,716,929	1.00	0.24	4.11	0.99		
Clerk/Recorder	17,713,910	163,564	84,822	248,386	100%	0%	248,386	1.00	0.24	0.13	0.03		
Record Center	285,000	-	-	-	100%	0%	-	1.00	0.24	-	-		
Sheriff: Public Administrator	996,698	605,098	8,752	613,850	100%	0%	613,850	1.00	0.24	0.33	0.08		
Probation: Divrsn Prog (Hist)	-	-	-	-	100%	0%	-	1.00	0.24	-	-		
TLMA: Planning	7,024,095	1,328,006	184,616	1,512,622	0%	100%	-	1.00	0.24	-	-		
Mental Health: Public Guardian	3,565,956	701,477	265,131	966,608	100%	0%	966,608	1.00	0.24	0.51	0.12		
CHA: Animal Control	5,632,110	2,537,462	62,627	2,600,089	0%	100%	-	1.00	-	-	-		
Administration	2,996,371	2,003,023	-	2,003,023	100%	0%	2,003,023	1.00	0.24	1.07	0.26		
Total	\$ 673,946,917	\$ 263,831,415	\$ 6,397,290	\$ 270,228,705	73%	27%	\$ 198,268,308			\$ 105.47	\$ 25.31		
Public Ways and Facilities													
Public Ways													
TLMA: Surveyor	\$ 3,555,179	\$ 35,441	\$ 55,762	\$ 91,203	100%	0%	\$ 91,203	1.00	0.24	\$ 1.89	\$ 0.45		
Total	\$ 3,555,179	\$ 35,441	\$ 55,762	\$ 91,203			\$ 91,203			\$ 1.89	\$ 0.45		
Health and Sanitation													
Health													
Mental Health: Treatment Prog	\$ 85,358,543	\$ 277,640	\$ 398,242	\$ 675,882	100%	0%	\$ 675,882	1.00	0.24	\$ 0.36	\$ 0.09		
Mental Health: Detention Prog	5,325,247	338,365	11,028	349,393	100%	0%	349,393	1.00	0.24	0.19	0.04		
Mental Health: Administration	2,967,780	-	273,071	273,071	100%	0%	273,071	1.00	0.24	0.15	0.03		
Mental Health: Substance Abuse	26,826,540	288,553	427,462	716,015	100%	0%	716,015	1.00	0.24	0.38	0.09		
CHA: Public Health	52,803,309	9,123,342	808,851	9,932,193	100%	0%	9,932,193	1.00	0.24	5.28	1.27		
CHA: Admin	188,100	-	(224)	(224)	100%	0%	(224)	1.00	0.24	(0.00)	(0.00)		
CHA: Environmental Health	17,308,323	788,264	235,759	1,024,023	100%	0%	1,024,023	1.00	0.24	0.54	0.13		
Det Health Systems	10,532,076	9,340,712	20,949	9,361,661	100%	0%	9,361,661	1.00	0.24	4.98	1.20		
Hospital Care													
Cont to Health/Mental Health	139,223,523	8,878,794	-	8,878,794	100%	0%	8,878,794	1.00	0.24	4.72	1.13		
Med Indigent Services	6,798,670	1,759,026	-	1,759,026	100%	0%	1,759,026	1.00	0.24	0.94	0.22		
California Children's Services	14,651,890	4,667,037	-	4,667,037	100%	0%	4,667,037	1.00	0.24	2.48	0.60		
Total	\$ 361,984,001	\$ 35,461,733	\$ 2,175,138	\$ 37,636,871			\$ 37,636,871			\$ 20.02	\$ 4.81		
Public Assistance													
Administration	\$ 290,031,334	\$ 10,764,319	\$ -	\$ 10,764,319	100%	0%	\$ 10,764,319	1.00	0.24	\$ 5.73	\$ 1.37		
Aid Programs													
Contribution to Community	71,482	71,482	-	71,482	100%	0%	71,482	1.00	0.24	0.04	0.01		
Domestic Violence Program	320,000	-	-	-	100%	0%	-	1.00	0.24	-	-		
DPSS: Mandated Client Serv	41,829,828	12,857,036	-	12,857,036	100%	0%	12,857,036	1.00	0.24	6.84	1.64		
DPSS: Categorical Aid	218,332,622	21,825,462	11,628	21,837,090	100%	0%	21,837,090	1.00	0.24	11.62	2.79		
DPSS: Other Aid	1,873,491	1,687,820	-	1,687,820	100%	0%	1,687,820	1.00	0.24	0.90	0.22		
Care of Court Wards	2,707,979	2,707,979	-	2,707,979	100%	0%	2,707,979	1.00	0.24	1.44	0.35		
Veterans' Services	775,918	571,918	22,706	594,624	100%	0%	594,624	1.00	0.24	0.32	0.08		
Total	\$ 555,942,654	\$ 50,486,016	\$ 34,334	\$ 50,520,350			\$ 50,520,350			\$ 26.88	\$ 6.45		
Education													
Agricultural Extension	\$ 348,027	\$ 348,027	\$ -	\$ 348,027	100%	0%	\$ 348,027	1.00	0.24	\$ 0.19	\$ 0.04		
Total	\$ 348,027	\$ 348,027	\$ -	\$ 348,027			\$ 348,027			\$ 0.19	\$ 0.04		
Recreation & Cultural Services													
Cultural Services	\$ 190,000	\$ 150,000	\$ -	\$ 150,000	100%	0%	\$ 150,000	1.00	-	\$ 0.08	\$ -		
Total	\$ 190,000	\$ 150,000	\$ -	\$ 150,000			\$ 150,000			\$ 0.08	\$ -		
Debt Service													
Other General													
Appropriation for Contingency	\$ 13,145,300	\$ 13,145,300	\$ -	\$ 13,145,300	82%	18%	\$ 10,829,552	1.00	0.24	\$ 5.76	\$ 1.38		
Retirement of Long-term Debt													
Coral: Public Facility	44,837,739	8,607,627	167,598	8,775,225	100%	0%	8,775,225	1.00	0.24	4.67	1.12		
Coral: Equipment	-	-	142,361	142,361	100%	0%	142,361	1.00	0.24	0.08	0.02		
Lease-Purchase - Long Term	-	-	-	-	100%	0%	-	1.00	0.24	-	-		
Leased Court Facilities (Hist)	-	-	-	-	100%	0%	-	1.00	0.24	-	-		
Interest on Long-Term Debt	3,753,054	1,871,154	-	1,871,154	100%	0%	1,871,154	1.00	0.24	1.00	0.24		
Total	\$ 61,736,093	\$ 23,624,081	\$ 309,959	\$ 23,934,040			\$ 21,618,292			\$ 11.50	\$ 2.76		
Total Operating Expenditures	\$ 1,776,577,068	\$ 422,652,394	\$ -	\$ 422,652,394			\$ 344,109,342			\$ 184.90	\$ 44.36		

¹ Sheriff Admin., Support, and Training divisions allocated based on the sum of all other divisions.

Sources: County of Riverside FY2003-2004 Annual Budget; Table D.1; MuniFinancial.

Table D.4: Riverside County - Property Tax Transferred

Fund	Tax Allocation Factors (TAFs) By Governance Scenario			
	Annexation ¹		Incorporation ²	
	South Area	Entire Area	North Area	Entire Area
<i>Tax Allocation Factors Available For Transfer</i>				
County General Fund	27.45%	26.44%	25.55%	26.44%
County Free Library	2.66%	2.55%	2.45%	2.55%
County Structure Fire Protection	6.00%	5.93%	5.87%	5.93%
Total Before ERAF Deduction	36.11%	34.92%	33.87%	34.92%
<i>County General Fund</i>				
County Tax Allocation Factor	27.45%	26.44%	25.55%	26.44%
City Share	25.00%	25.00%		
County TAF Retained			6.37%	11.89%
County TAF Transferred	6.86%	6.61%	19.18%	14.55%
ERAF Deduction ³	50.05%	50.05%	50.05%	50.05%
TAF Transferred Net of ERAF	3.43%	3.30%	9.60%	7.28%
<i>County Free Library</i>				
County Tax Allocation Factor	2.66%	2.55%	2.45%	2.55%
City Share	100.00%	100.00%	0.00%	0.00%
County TAF Transferred	2.66%	2.55%	0.00%	0.00%
ERAF Deduction ³	47.35%	47.35%	47.35%	47.35%
TAF Transferred Net of ERAF	1.40%	1.34%	0.00%	0.00%
<i>County Structure Fire Protection</i>				
County Tax Allocation Factor	6.00%	5.93%	5.87%	5.93%
City Share	100.00%	100.00%	100.00%	100.00%
County TAF Transferred	6.00%	5.93%	5.87%	5.93%
ERAF Deduction ³	0.00%	0.00%	0.00%	0.00%
TAF Transferred Net of ERAF	6.00%	5.93%	5.87%	5.93%

Note: A "tax allocation factor" or "TAF" refers to a public agency's share of the one percent property tax.

¹ For annexation scenarios, general fund transfer governed by master property tax transfer agreement adopted by the County of Riverside and the City of Murrieta. For the purposes of this analysis library and fire services and respective TAFs assumed to be transferred to City.

² For incorporation scenarios, general fund tax transfer governed by a statutory formula. See Table B.14 for more details. City share from Table B.14 increased for County ERAF deduction factor that remains applicable after incorporation. For the purposes of this analysis library services and TAF assumed to be retained by County, and fire services and TAF assumed to be

³ Transfer to Educational Revenue Augmentation Fund for public schools.

Sources: Riverside County, *Master Property Tax Transfer Agreement Between The City of Murrieta And County Of Riverside Related To Annexations To The City Of Murrieta, Resolution No. 95-280, September 19, 1995*; Table B.14; Riverside County Auditor-Controller; California Redevelopment Association Estimated 2004-05 ERAF Redevelopment Agency Deposit; MuniFinancial.

Table D.5: Riverside County - Property Tax Retained

Fund	Tax Allocation Factors (TAFs) By Governance Scenario				
	Annexation ¹		Incorporation ²		No Change
	South Area	Entire Area	North Area	Entire Area	North Area
<i>Tax Allocation Factors Available For Transfer</i>					
County General Fund	27.45%	26.44%	25.55%	26.44%	25.55%
County Free Library	2.66%	2.55%	2.45%	2.55%	2.45%
County Structure Fire Protection	6.00%	5.93%	5.87%	5.93%	5.87%
Total Before ERAF Deduction	36.11%	34.92%	33.87%	34.92%	33.87%
<i>County General Fund</i>					
County Tax Allocation Factor	27.45%	26.44%	25.55%	26.44%	25.55%
County Share ¹	75.00%	75.00%			100.00%
County TAF Transferred ²			19.18%	14.55%	
County TAF Retained	20.59%	19.83%	6.37%	11.89%	25.55%
ERAF Deduction ³	50.05%	50.05%	50.05%	50.05%	50.05%
TAF Retained Net of ERAF	10.28%	9.91%	3.18%	5.94%	12.76%
Redevelopment ERAF Deduction ⁴	4.50%	4.50%	4.50%	4.50%	4.50%
Pass-Through Retained Net of ERAF	9.82%	9.46%	3.04%	5.67%	12.19%
<i>County Free Library</i>					
Available Tax	2.66%	2.55%	2.45%	2.55%	2.45%
County Share	0.00%	0.00%	100.00%	100.00%	100.00%
County TAF Retained	0.00%	0.00%	2.45%	2.55%	2.45%
ERAF Deduction ³	47.35%	47.35%	47.35%	47.35%	47.35%
TAF Retained Net of ERAF	0.00%	0.00%	1.29%	1.34%	1.29%
<i>County Structure Fire Protection</i>					
Available Tax	6.00%	5.93%	5.87%	5.93%	5.87%
County Share	0.00%	0.00%	0.00%	0.00%	100.00%
County TAF Retained	0.00%	0.00%	0.00%	0.00%	5.87%
ERAF Deduction ³	0.00%	0.00%	0.00%	0.00%	0.00%
TAF Retained Net of ERAF	0.00%	0.00%	0.00%	0.00%	5.87%

Note: A "tax allocation factor" or "TAF" refers to a public agency's share of the one percent property tax.

¹ For annexation scenarios, general fund transfer governed by master property tax transfer agreement adopted by the County of Riverside and the City of Murrieta. For the purposes of this analysis library and fire services and respective TAFs assumed to be transferred to City.

² For incorporation scenarios, general fund tax transfer governed by a statutory formula. See Table B.14 for more details. City share from Table B.14 increased for County ERAF deduction factor that remains applicable after incorporation. For the purposes of this analysis library services and TAF assumed to be retained by County, and fire services and TAF assumed to be transferred to new city.

³ Transfer to Educational Revenue Augmentation Fund for public schools.

⁴ An additional ERAF deduction was included in the FY 2004-05 State budget for redevelopment project area payments to affected agencies (tax increment "pass-through" payments).

Sources: Riverside County, *Master Property Tax Transfer Agreement Between The City of Murrieta And County Of Riverside Related To Annexations To The City Of Murrieta, Resolution No. 95-280*, September 19, 1995; Appendix B; Riverside County Auditor-Controller; California Redevelopment Association Estimated 2004-05 ERAF Redevelopment Agency Deposit; MuniFinancial.

Table D.6: Riverside County - Property Tax Revenue

	FY Ending June 30	2006	2010	2015	2020	2025
<i>General Fund Property Tax</i>						
Full Incorporation		\$ 1,066,278	\$ 1,736,387	\$ 2,540,319	\$ 3,657,863	\$ 4,997,718
Full Annexation		\$ 1,778,924	\$ 2,896,901	\$ 4,238,142	\$ 6,102,596	\$ 8,337,944
Partial Incorporation/Annexation						
North Area (incorporation)		\$ 238,844	\$ 295,815	\$ 363,694	\$ 586,900	\$ 949,381
South Area (annexation)		1,073,232	2,048,777	3,220,661	4,433,168	5,580,181
Total		\$ 1,312,075	\$ 2,344,592	\$ 3,584,355	\$ 5,020,069	\$ 6,529,562
South Annexation Only						
North Area (no change)		\$ 958,379	\$ 1,186,981	\$ 1,459,352	\$ 2,354,983	\$ 3,809,467
South Area (annexation)		1,073,232	2,048,777	3,220,661	4,433,168	5,580,181
Total		\$ 2,031,610	\$ 3,235,758	\$ 4,680,013	\$ 6,788,151	\$ 9,389,648
<i>Structural Fire Protection Fund</i>						
South Annexation Only						
North Area (no change)		\$ 445,391	\$ 551,630	\$ 678,210	\$ 1,094,440	\$ 1,770,387
South Area (annexation)		-	-	-	-	-
Total		\$ 445,391	\$ 551,630	\$ 678,210	\$ 1,094,440	\$ 1,770,387
<i>Library Fund</i>						
Full Incorporation		\$ 240,541	\$ 391,710	\$ 573,069	\$ 825,174	\$ 1,127,431
Full Annexation		\$ -	\$ -	\$ -	\$ -	\$ -
Partial Incorporation/Annexation						
North Area (incorporation)		\$ 96,889	\$ 120,000	\$ 147,536	\$ 238,082	\$ 385,126
South Area (annexation)		-	-	-	-	-
Total		\$ 96,889	\$ 120,000	\$ 147,536	\$ 238,082	\$ 385,126
South Annexation Only						
North Area (no change)		\$ 96,889	\$ 120,000	\$ 147,536	\$ 238,082	\$ 385,126
South Area (annexation)		-	-	-	-	-
Total		\$ 96,889	\$ 120,000	\$ 147,536	\$ 238,082	\$ 385,126

Source: Tables A.10, and D.5; MuniFinancial.

Table D.7: Riverside County - Redevelopment Pass-Through Revenue

	FY Ending June 30	2006	2010	2015	2020	2025
<i>General Fund</i>						
Full Incorporation	\$	9,631	\$ 26,268	\$ 45,840	\$ 79,529	\$ 157,040
Full Annexation	\$	16,069	\$ 43,827	\$ 76,480	\$ 132,688	\$ 262,011
Partial Incorporation/Annexation						
North Area (incorporation)	\$	4,856	\$ 13,314	\$ 23,528	\$ 41,293	\$ 82,535
South Area (annexation)		<u>995</u>	<u>2,488</u>	<u>3,389</u>	<u>4,349</u>	<u>5,372</u>
Total	\$	5,851	\$ 15,802	\$ 26,917	\$ 45,642	\$ 87,907
South Annexation Only						
North Area (no change)	\$	19,471	\$ 53,386	\$ 94,344	\$ 165,581	\$ 330,955
South Area (annexation)		<u>995</u>	<u>2,488</u>	<u>3,389</u>	<u>4,349</u>	<u>5,372</u>
Total	\$	20,466	\$ 55,874	\$ 97,733	\$ 169,930	\$ 336,327

Source: Tables A.11 and D.5; MuniFinancial.

Table D.8: Riverside County - All Scenarios - Property Transfer Tax Revenue

FY Ending June 30	2006	2010	2015	2020	2025
<i>Full Annexation, Full Incorporation, Partial Annexation/Incorporation Scenarios</i>					
Residential					
Single Family	\$ 12,635	\$ 81,494	\$ 170,220	\$ 299,293	\$ 475,386
Multi-family	<u>11,087</u>	<u>21,956</u>	<u>39,737</u>	<u>67,722</u>	<u>101,731</u>
Subtotal	\$ 23,722	\$ 103,450	\$ 209,957	\$ 367,015	\$ 577,117
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	96	954	2,073	3,509	5,245
Commercial Office	372	873	1,567	2,452	3,568
Commercial Retail	469	2,218	4,503	7,429	11,162
Light Industrial	<u>815</u>	<u>1,650</u>	<u>2,774</u>	<u>4,201</u>	<u>6,161</u>
Subtotal	\$ 1,752	\$ 5,695	\$ 10,917	\$ 17,590	\$ 26,136
Existing (All Land Uses)	<u>\$ 131,386</u>	<u>\$ 147,057</u>	<u>\$ 169,301</u>	<u>\$ 194,909</u>	<u>\$ 224,390</u>
Total	\$ 156,860	\$ 256,202	\$ 390,175	\$ 579,514	\$ 827,643
<i>South Area Annexation Only Scenario</i>					
Residential					
Single Family	\$ 12,635	\$ 87,858	\$ 190,775	\$ 360,679	\$ 622,933
Multi-family	<u>12,524</u>	<u>27,750</u>	<u>46,408</u>	<u>90,940</u>	<u>152,226</u>
Subtotal	\$ 25,159	\$ 115,608	\$ 237,183	\$ 451,619	\$ 775,158
Nonresidential					
Business Park	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center	96	954	2,073	3,509	5,245
Commercial Office	372	1,003	1,904	3,056	4,512
Commercial Retail	469	3,065	6,453	10,795	16,442
Light Industrial	<u>815</u>	<u>1,954</u>	<u>3,499</u>	<u>5,467</u>	<u>8,281</u>
Subtotal	\$ 1,752	\$ 6,976	\$ 13,929	\$ 22,827	\$ 34,480
Existing (All Land Uses)	<u>\$ 201,452</u>	<u>\$ 225,481</u>	<u>\$ 259,586</u>	<u>\$ 298,851</u>	<u>\$ 344,054</u>
Total	\$ 228,363	\$ 348,065	\$ 510,699	\$ 773,296	\$ 1,153,692

Note: Property transfer tax based on \$.55 per \$1,000 of market value for annexation and incorporation areas, and \$1.10 per \$1,000 for unincorporated areas (north area only under South Area Annexation scenario). Rate only applied to property that is resold annually.

Source: Table A.6; MuniFinancial.

Table D.9: Riverside County Vehicle License Fee (VLF) - All Governance Scenarios

FY Ending June 30	2006	2010	2015	2020	2025	
<i>Current VLF Allocation (FY 2004-05)</i>						
Countwide VLF Revenue ¹	117,803,000					
County Population	1,776,743					
County VLF Per Capita	\$ 66.30					
<i>Prior Law</i>						
Per Capita ²	1.8% real annual increase	67.49	72.48	79.24	86.63	94.72
Per Capita Revenue (\$ real)		\$ 1,927,000	\$ 2,597,000	\$ 3,439,000	\$ 4,543,000	\$ 5,859,000
<i>Current Law</i>						
Base Year VLF Allocation To Wildomar (FY 2004-05)						
Current County VLF Per Capita	\$ 66.30					
Current Wildomar Area Population	25,533					
Total (nominal)	\$ 1,693,000	\$ 1,693,000	\$ 1,693,000	\$ 1,693,000	\$ 1,693,000	
Total (real)		1,612,000	1,327,000	1,039,000	814,000	638,000
VLF Growth (Property Tax In-lieu)						
Countywide Gross AV (FY 2004-05) ³	\$ 130,576,951,000					
Countywide VLF Revenue ¹	117,803,000					
VLF Property Tax In-lieu Per \$1,000 AV	\$ 0.90					
Assessed Value Growth Over 1st Year (FY 2005-06) (\$1,000)	\$ -	\$ 2,013,376	\$ 5,617,523	\$ 12,201,465	\$ 23,464,245	
VLF Property Tax In-lieu Per \$1,000 AV	0.90	0.90	0.90	0.90	0.90	
Total (nominal)	\$ 0.90 per \$1,000 new A.V.	\$ 1,812,000	\$ 5,056,000	\$ 10,981,000	\$ 21,118,000	
Total (real)	5.00% discount rate	-	1,420,000	3,104,000	5,282,000	7,959,000
Total VLF Revenue (Current Law)		\$ 1,612,000	\$ 2,747,000	\$ 4,143,000	\$ 6,096,000	\$ 8,597,000
Difference Current Law Versus Prior Law		\$ (315,000)	\$ 150,000	\$ 704,000	\$ 1,553,000	\$ 2,738,000

¹ FY 2004-05 VLF estimates from State Controller's Office based on Revenue & Taxation

² Real annual increase based on statewide data for FY 1991-92 to FY 1998-99.

³ Equals FY 2003-04 gross assessed value increased by property appreciation rate (see

Source: State Controller's Office, Division of Accounting and Reporting, *Revenue and Taxation Code Section 97.70 Vehicle License Fee Adjustment Amounts*, revised September 16, 2004; Tables 4.1, A.7, and D.1; Riverside County Auditor-Controller; MuniFinancial.

Table D.10: Riverside County - General Fund Per Capita Revenue

	FY 2003-04 Total Discretionary Revenue	Allocation By Service Area		Allocation By Service Population		Countywide Allocation			Unincorporated Allocation		
		County- wide	Unincor- porated	Resident	Employee	Total Countywide Revenues	Per Capita Revenue Per Resident	Per Emp- loyee	Total Unincor- porated Revenues	Per Capita Revenue Per Resident	Per Emp- loyee
Taxes											
Property Tax Current Secured	\$ 105,833,474					---	See Case Study Analysis ---				
Teeter Overflow	8,000,000					---	See Case Study Analysis ---				
Property Tax Unsecured	5,582,697					---	See Case Study Analysis ---				
Property Tax Prior Secured	-					---	See Case Study Analysis ---				
Property Tax Prior Unsecured	170,000					---	See Case Study Analysis ---				
Property Tax Current Supplemental	3,000,000					---	See Case Study Analysis ---				
Property Tax Prior Supplemental	-					---	See Case Study Analysis ---				
Sales & Use Taxes	22,500,000					---	See Case Study Analysis ---				
Documentary Transfer Tax	12,000,000					---	See Case Study Analysis ---				
Transient Occupancy	1,010,000	0%	100%	1.00	0.24	\$ -	\$ -	\$ -	\$ 1,010,000	\$ 2.03	\$ 0.49
Non Commn Aircraft	651,084	100%	0%	1.00	0.24	651,084	0.35	0.08	-	-	-
Racehorse Tax	20,000	100%	0%	1.00	0.24	20,000	0.01	0.00	-	-	-
Total	\$ 158,767,255					\$ 671,084	\$ 0.36	\$ 0.09	\$ 1,010,000	\$ 2.03	\$ 0.49
Licenses/Permits											
Mitigation Fee	\$ 247,952	0%	100%	1.00	0.24	\$ -	\$ -	\$ -	\$ 247,952	\$ 0.50	\$ 0.12
Franchises	4,952,000	0%	100%	1.00	2.32	-	-	-	4,952,000	7.31	16.96
Total	\$ 5,199,952					\$ -	\$ -	\$ -	\$ 5,199,952	\$ 7.81	\$ 17.08
Fines, Forfeitures & Penalties											
Fee-POC Transaction	\$ 192,200	100%	0%	1.00	0.24	\$ 192,200	\$ 0.10	\$ 0.02	\$ -	\$ -	\$ -
Fine-Traffic Motor Vehicle MC	1,346,673	50%	50%	1.00	0.24	673,337	0.36	0.09	673,337	1.35	0.32
Health-Safety Fees	2,274	100%	0%	1.00	0.24	2,274	0.00	0.00	-	-	-
Administration Costs	1,960,856	100%	0%	1.00	0.24	1,960,856	1.04	0.25	-	-	-
Fine-Traffic School	1,195,724	100%	0%	1.00	0.24	1,195,724	0.64	0.15	-	-	-
AB233 Realignment	17,270,000	100%	0%	1.00	-	17,270,000	9.72	-	-	-	-
Criminal-Co 25%	733,547	100%	0%	1.00	0.24	733,547	0.39	0.09	-	-	-
Penalties & Int on Del Taxes	540,000	100%	0%	1.00	0.24	540,000	0.29	0.07	-	-	-
Total	\$ 23,241,274					\$ 22,567,938	\$ 12.54	\$ 0.68	\$ 673,337	\$ 1.35	\$ 0.32
Use of Assets (Money) - Interest											
Interest - Invested Funds	\$ 7,800,000	82%	18%	1.00	0.24	6,425,909	\$ 3.42	\$ 0.82	\$ 1,374,091	\$ 2.76	\$ 0.66
Interest - Other	2,000	82%	18%	1.00	0.24	1,648	0.00	0.00	352	0.00	0.00
Total	\$ 7,802,000					\$ 6,427,557	\$ 3.42	\$ 0.82	\$ 1,374,443	\$ 2.76	\$ 0.66
Intergovernmental - State											
CA-Motor Vehicle In-Lieu Tax	\$ 118,000,000					---	See Case Study Analysis ---				
CA-Homeowners Tax Relief	2,472,369					---	See Case Study Analysis ---				
CA-Suppl Homeowners Tax Relief	96,783					---	See Case Study Analysis ---				
Total	\$ 120,569,152					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental - Federal											
Federal In Lieu Taxes	\$ 1,032,720	100%	0%	1.00	-	\$ 1,032,720	\$ 0.58	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,032,720					\$ 1,032,720	\$ 0.58	\$ -	\$ -	\$ -	\$ -
Charges for Services											
Small Claims Fee	\$ 201,789	100%	0%	1.00	0.24	\$ 201,789	\$ 0.11	\$ 0.03	\$ -	\$ -	\$ -
Court Fees & Costs	182,385	100%	0%	1.00	0.24	182,385	0.10	0.02	-	-	-
Superior Court Fees	1,376,279	100%	0%	1.00	0.24	1,376,279	0.73	0.18	-	-	-
Total	\$ 1,760,453					\$ 1,760,453	\$ 0.94	\$ 0.22	\$ -	\$ -	\$ -
Miscellaneous Revenue											
Contractual Revenue-RDV	\$ 49,075,969	100%	0%	1.00	0.24	\$ 49,075,969	\$ 26.11	\$ 6.27	\$ -	\$ -	\$ -
Cash Over-Short	16,000	100%	0%	1.00	0.24	16,000	0.01	0.00	-	-	-
El Sobrante Land Fill	2,000,060	100%	0%	1.00	0.24	2,000,060	1.06	0.26	-	-	-
Rebates & Refunds	219,306	100%	0%	1.00	0.24	219,306	0.12	0.03	-	-	-
Unclaimed Money	81,000	100%	0%	1.00	0.24	81,000	0.04	0.01	-	-	-
Judgments	16,044,659	100%	0%	1.00	0.24	16,044,659	8.54	2.05	-	-	-
Total	\$ 67,436,994					\$ 67,436,994	\$ 35.87	\$ 8.61	\$ -	\$ -	\$ -
Total Recurring Revenue	\$ 385,809,800					\$ 99,896,745	\$ 53.71	\$ 10.42	\$ 8,257,732	\$ 13.95	\$ 18.55

Table D.11: Riverside County - Entire Area General Fund Countywide Per Capita Revenues and Costs

FY Ending June 30	2006	2010	2015	2020	2025
Entire Area					
Revenue Per Capita					
Resident	\$ 1,533,300	\$ 1,924,000	\$ 2,330,800	\$ 2,816,300	\$ 3,322,000
Employee	60,800	77,200	93,800	110,400	127,100
Total	\$ 1,594,100	\$ 2,001,200	\$ 2,424,600	\$ 2,926,700	\$ 3,449,100
Costs Per Capita					
Resident	\$ 5,278,800	\$ 6,623,900	\$ 8,024,500	\$ 9,696,000	\$ 11,436,900
Employee	259,000	328,700	399,300	470,000	541,400
Total (before real increase)	\$ 5,537,800	\$ 6,952,600	\$ 8,423,800	\$ 10,166,000	\$ 11,978,300
Total	1.0% real annual increase	\$ 5,593,200	\$ 7,307,300	\$ 9,305,100	\$ 11,802,400

Source: Tables 2.5, D.3 and D.10; MuniFinancial.

**Table D.12: Riverside County - North Area General Fund Unincorporated
Per Capita Revenues and Costs**

FY Ending June 30	2006	2010	2015	2020	2025
<i>North Area</i>					
Revenue Per Capita					
Resident	\$ 224,200	\$ 239,700	\$ 252,600	\$ 307,900	\$ 395,500
Employee	57,000	66,800	77,000	87,300	98,700
Total	\$ 281,200	\$ 306,500	\$ 329,600	\$ 395,200	\$ 494,200
Costs Per Capita					
Resident	\$ 157,000	\$ 167,800	\$ 176,900	\$ 215,600	\$ 277,000
Employee	6,100	7,200	8,300	9,400	10,600
Total (before real increase)	\$ 163,100	\$ 175,000	\$ 185,200	\$ 225,000	\$ 287,600
Total 1.0% real annual increase	\$ 164,700	\$ 183,900	\$ 204,600	\$ 261,200	\$ 350,900

Source: Tables 2.5, D.2 and D.10; MuniFinancial.