

Fiscal Impact Analysis For Beaumont Pointe Specific Plan



October 2023

Prepared By:



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1. Purpose of Fiscal Impact Analysis

This Fiscal Impact Analysis (“FIA”) has been prepared to determine the estimated fiscal impacts on the County of Riverside (“County”) in connection with the proposed development of the Beaumont Pointe Specific Plan (“Project”). The reader should be aware that the FIA contains estimates or projections of the Project’s future revenue and cost impacts on the County and actual fiscal results may vary from estimates because events and circumstances may occur in a manner that is different than projected in the FIA. The primary purpose of this FIA is to estimate the Project’s net fiscal impact on the County’s General Fund upon build-out.

2. Project Description

The proposed Project is an employment and retail entertainment development which at buildout is anticipated to include approximately 246,000 square feet of general commercial uses, a 125-room hotel, and approximately 4,995,000 square feet of industrial and warehouse uses in five buildings ranging in size from 600,000 and 1,400,000 square feet.

Beaumont Pointe Specific Plan (SP2019-0003)

The Project includes approximately 539.9 gross acres that are predominantly located just outside the City of Beaumont in the Unincorporated Area of the County of Riverside, between Moreno Valley and Beaumont, adjacent to Jack Rabbit Trail and below SR-60. The Project is within the Beaumont Pointe Specific Plan, which provides for the development of up to 539.9 acres comprising of 30.2 acres of General Commercial uses, approximately 232.6 acres of Industrial uses, and approximately 277.1 acres of Open Space. It is estimated that the Project will include an additional approximately 4,995,000 square feet of industrial uses, approximately 246,000 square feet of general commercial uses, and a 125-room hotel upon buildout.

3. FIA Limiting Conditions

The FIA is subject to the following limiting conditions:

- The FIA contains an analysis of recurring revenues and costs to the County from development of the Project. The FIA is based on estimates, assumptions and other information developed from DPMFG’s research, interviews, telephone discussions with County staff, and information from DPMFG’s database which were collected through fiscal impact analyses previously prepared by DPMFG and others.
- The sources of information and basis of the estimates are stated herein. While we believe the sources of information are reliable, DPMFG does not express an opinion or any other form of assurance on the accuracy of such information.
- The analysis of recurring revenues and cost impacts to the County contained in the FIA is not considered to be a “financial forecast” or a “financial projection” as technically defined by the American Institute of Certified Public Accountants. The word

“projection” used within this report relates to broad expectations of future events or market conditions.

- Since the analyses contained herein are based on estimates and assumptions which are inherently subject to uncertainty and variation depending on evolving events, DPMG cannot represent that results will definitely be achieved. Some assumptions inevitably will not materialize and unanticipated events and circumstances may occur; therefore, the actual results achieved may vary from the projections.

4. General Sources of Information and Methodology Used in FIA

The FIA was prepared in accordance with the general methodologies outlined in the County of Riverside Guide to Preparing Fiscal Impact Reports (“County FIA Guide”), dated January 1995. Per the County FIA Guide, the methodology used to determine the allocable revenue and cost impacts to County Funds as a result of the Project’s development is a combination of case study methods and multiplier methods.

When projecting fiscal impacts using a multiplier method, the FIA determines per capita/employee impacts by applying the appropriate per capita, per employee and per capita and employee factors (“Factors”) to the Project land use assumptions. The Factors were calculated using the County of Riverside Fiscal Year 2023-24 Adopted Budget; Factors for the entire county were calculated for revenues and costs that affect the entire County and unincorporated Factors were calculated for revenues and costs that only affect unincorporated parts of the County. Cost and revenue factors are projected in 2023 dollars, and are not adjusted for inflation; however, in accordance with the County of Riverside Guide to Preparing Fiscal Impact Reports, each year the cumulative residential and non-residential assessed value from prior years, which is used to calculate property tax revenue, is deflated at a rate of 0.4385% (Calculated by subtracting the 2.00% limit on annual increases in assessed value imposed by Proposition 13 from the historical average U.S. inflation rate from 2002 to 2022 of 2.44%, per InflationData.com).

Information used in preparing the FIA was obtained from the following sources: (1) the County of Riverside Fiscal Year 2023-24 Adopted Budget Volume II (“County Budget”); (2) JRT BP1, LLC (“Developer”); (3) County of Riverside Auditor – Controller’s Office (Property Tax and Assessed Value Information) (4) The California Department of Finance (Population Information); (5) the California Employment Development Department (employment information); (6) Riverside County Sheriff’s Department (police cost case study information); (7) Riverside County Fire Department (Fire Cost Case Study Information); (8) Riverside County Transportation Fund (“Transportation Fund”) administrative office (Recurring Transportation Fund Revenue and Cost Information); (9) Inflationdata.com (Average Historical U.S. Inflation Rate); (10) Landvision; (11) California Revenue and Taxation Code; and (12) County of Riverside General Plan.

The FIA is organized as follows:

Appendix	Table	Description
B	1	Fiscal Impact Analysis Summary
B	2	Post-ERAF Share of the Basic Tax Calculation
B	3	Land Use and Absorption Assumptions
B	4	Property Tax and Documentary Transfer Tax Calculations
B	5	Sales and Use Tax and Interest Earnings
B	6	Property Tax In-Lieu of MVLFF
B	7	Transient Occupancy Taxes
B	8	Other General Fund Discretionary Revenue Calculations
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B	12	Fiscal Impact to Fire Fund
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B	14	Fiscal Impact to Transportation Fund
B	15	Fiscal Impact to Flood Control Zone 5 Operations Fund
B	16	Phasing Analysis Detail
B	17	Phasing Analysis Summary

The FIA uses the following key assumptions:

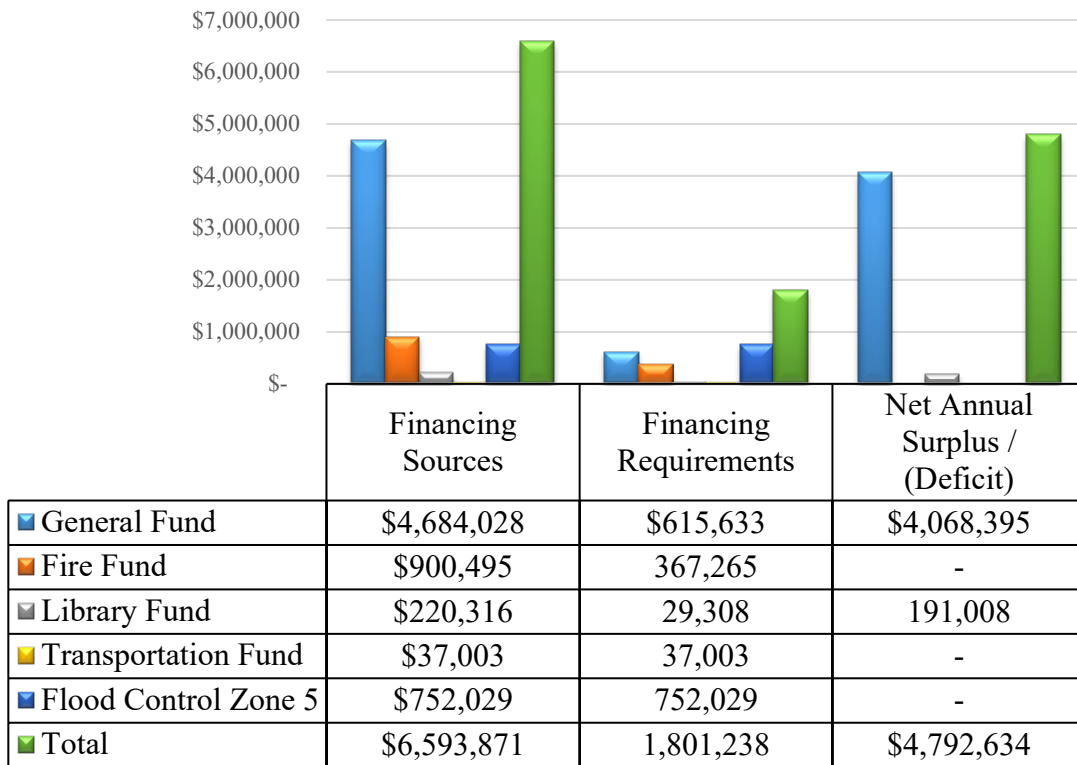
Key Assumptions	
Fiscal Year Budget	2023/24
County Residential County Population (a)	2,439,234
Residential Population in Unincorporated Section (a)	401,693
Resdeints Per household (a)	3.12
County Employment (b)	\$ 1,078,700
County Employment in Unincorpoarted Section (b)	\$ 106,700
County Share of the Basix Tax (c)	13.41%
Library Fund Share of basic Tax (c)	1.37%
Fire Fund Share of Basic Tax (c)	5.60%
Flood Control Zone 3 Operations Share of the Basic Tax (c)	4.67%
Property Tax Deflation Factor (d)	0.4385%
On-Site Sales and Use Tax Generation rate per Sq.Ft (e)	\$ -
Residential Units	-
Weighted Average price	\$ -
(Less) Homeowners Exemption	\$ -
Residential Property Value per Unit	\$ -
Hotel Average Daily Rate (ADR)	\$ 160
Hotel Occupancy	75%

- (a) Per the California Department of Finance as of January 1, 2023.
- (b) Per the California Employment Development Department, as of June 2023.
- (c) Per Riverside County Auditor/Controller, See Appendix B, Table 2.
- (d) The FIA assumes an annual assessed value deflation factor of 0.4385% (Calculated by subtracting the 2% limit on annual increases in assessed value imposed by Proposition 13 from the historical average U.S. inflation rate from 2002 to 2022 of 2.44% per InflationData.com).
- (e) Estimate of \$175 psf was used for General Commercial and \$250 psf was used for restaurants.

5. Fiscal Impact Analysis Summary and Conclusions

The FIA examines the financial impact the Project will have on the County’s general fund (“General Fund”), fire fund (“Fire Fund”), library fund (“Library Fund”), transportation fund (“Transportation Fund”), and flood control zone 5 operations (“Flood Control Zone 5 Operations”). The Project will generate additional income for the General Fund primarily through increased property taxes, sales taxes, and franchise taxes while increasing the need for County services such as police, fire, and health and sanitation.

Beaumont Pointe Business Park



As seen in the chart above, the Project is anticipated to generate a **\$4,792,634** surplus to the County on an annual basis once the Project is fully developed. The FIA does not consider the impact of potential reduced County expenditures due to privately maintained amenities, parks, or streets.

6. Impact of Current Market Conditions

Please see Table 16 for full detail on the Project’s buildout through Year 20. As seen in Table 16, at buildout, the Project’s General Fund, Fire Fund, and Library Fund will have positive fiscal amounts, and the Project is projected to have no annual fiscal impact on the Transportation Fund or Flood Control Zone 5 Operations. This results in the Project having an overall positive impact on the County. The Project is also anticipated to have an overall positive impact on the County 5 years after buildout and 10 years after buildout, as seen in the Phasing Analysis Detail for the proposed land use plan.

From 5-Years after Buildout to 10-Years after Buildout, projected recurring revenue for the General Fund, Fire Fund, Library Fund, and Flood Control Zone 5 Operations is anticipated to steadily decrease due to the incorporation of a Property Tax Deflation Factor, per the County FIA Guide. All of these funds rely on property tax as a major revenue source, and the FIA accounts for the deflating effects of Proposition 13 on property tax revenue. In accordance with the County FIA Guide, the FIA assumes that the 2% annual increase in assessed valuation allowed under Proposition 13 will not keep pace with the inflation rate estimated at 2.44% (historical average U.S. inflation rate from 2002 to 2022, per InflationData.com). The reader should note that the deflation of property tax revenue does not take property turnover into account; in most cases when property is sold, it is reassessed at the current market rate.

7. General Fund Projected Recurring Revenues

7.1 Property Tax

In 1992, to meet its obligations to fund education at specific levels under Proposition 98, the State of California enacted legislation that shifted partial financial responsibility for funding education to local governments (cities, counties, and special districts). The state did this by instructing County auditors to shift the allocation of local property tax revenues to educational revenue augmentation funds (“ERAF”) to support schools. As such, the FIA calculates a weighted average share of the basic tax after the shift of revenue to ERAF. Since the Project is within five different tax rate areas, the post-ERAF share of the basic tax is calculated using a weighted average post-ERAF share of the basic tax based on acreage. The FIA assumes that the County will receive , post-ERAF, of the 1% ad valorem property taxes assessed to property owners within the Project (See Appendix B, Table 2). The County will receive **\$2,157,669** per year in non-residential property taxes at buildout, as shown in Appendix B, Table 4. The County’s share of non-residential property tax also includes an unsecured property tax component estimated at 10% of the secured property taxes levied on non-residential property pursuant to the County FIA Guide.

7.2 Documentary Transfer Tax

The County receives property transfer tax as new or existing property is sold and ownership is transferred. According to the Riverside County Recorder, property transfer tax is collected upon the sale of property at a rate of \$1.10 per \$1,000 of valuation. The FIA assumes a non-residential turnover rate of 5% of total assessed value per year. See Appendix B, Table 4 for the detailed calculation. Property transfer tax is projected to total **\$80,462** at buildout.

7.3 Sales Tax

Under the California Sales and Use Tax Law, the sale of tangible personal property is subject to sales or use tax unless exempt or otherwise excluded. When the sales tax applies, the use tax does not apply and the opposite is true. The sales tax is imposed on all retailers for the privilege of selling tangible personal property in the state of California and is measured by the retailer’s gross receipts. Use tax is imposed on purchasers of tangible personal property from any retailer for the purpose of storage, use, or other consumption in this state and is measured by the sales price of the property purchased. However, if an

out-of-state retailer is engaged in business in this state, it is required to register with the State of California and collect the use tax from the purchaser at the time of making the sale.

There is a 7.25% statewide sales and use tax base rate that is collected by the State of California. Since January 1, 2013, the State government has received 6.25% of the 7.25% and local governments receive the remaining 1% which is transferred to the local government's general fund. This analysis assumes use tax revenue at 10.5% of sales tax revenue.

7.3.1 On-Sales Tax

The FIA estimates on-site retail sales and use tax revenue that the County will receive by projecting taxable purchases made within the Project. The FIA assumes that restaurants within the commercial land use will generate \$250 of taxable sales per building square foot per year, and all other general commercial land uses will generate \$175 of taxable sales per building square foot per year. After calculating total Project retail taxable expenditures captured in the Project, the FIA assumes the County receives sales tax revenue of 1% of taxable sales and use tax revenue of 10.5% of sales tax revenue. Applying this methodology, the County would receive approximately **\$500,565** in annual on-site sales and use tax revenue at buildout, as shown in Appendix B, Table 5.

7.3.2 Off-Sales Tax

The County will likely receive off-site sales and use tax revenue from taxable purchases made by new Project residents within the County, but outside the Project area. However, to take a conservative approach and avoid potential double-counting, the FIA excludes Project generated indirect sales tax revenue.

7.4 Interest Earnings

The County earns interest on dollars held in the General Fund and other County Funds. Investment earnings, as specified in the County FIA Guide, are estimated using the historic average interest rate of the 90-day Treasury Bill. The analysis assumes a rate of 0.77% the 10-year historic average interest rate of the 90-day Treasury Bill from 2013 to 2022. In 1994, the County FIA Guide calculated a historic average interest rate of 6.98%. Interest earnings are calculated on property tax, property transfer tax, and sales tax. Interest earnings are projected to total **\$21,404** at buildout, as shown in Appendix B, Table 5.

7.5 Property Tax In-Lieu of Vehicle License Fees (“VLF”)

According to the County Budget, the State of California is projected to convert \$357,949,214 of MVLF revenue to property tax revenue and distribute it to the County of Riverside. The FIA projects MVLF revenue on a valuation basis, as seen in Appendix B, Table 6, and MVLF revenue is anticipated to total **\$1,334,200** at buildout, as shown in Appendix B, Table 6.

7.6 Transient Occupancy Tax

The County receives Transient Occupancy Taxes (also known as Bed Tax or Hotel Tax) on 10% of annual revenues for projects with hotels, motels, campgrounds, and RV parks. The FIA uses an occupancy rate of 75% and calculates annual Transient Occupancy Tax received by the County as (Average Room Rate x Total Rooms x Occupancy Rate x 10% x 365). The FIA projects Transient Occupancy Tax revenues to the County to total **\$547,500** at buildout, as shown in Appendix B, Table 7.

7.7 Other Revenues

All other General Fund Revenue sources including federal revenue sources, state revenue sources, charges for services, license and permit revenue, and other revenue have been netted against the costs that they are earmarked to offset in the County Budget. The remaining net costs to the general fund in each major cost category are described in detail in the following section.

8. General Fund Projected Recurring Costs

8.1 General Financing Requirements

The FIA uses a per capita approach to project increases to general financing requirements costs. The FIA projects general financing requirements costs of **\$12,371** at buildout, as shown in Appendix B, Table 10.

8.2 Public Protection

8.2.1 Judicial

The FIA uses a per capita approach to project increases to recurring judicial costs and assumes a marginal increase in applicable County judicial costs of 25%. The FIA projects recurring judicial costs of **\$25,388** at buildout, as shown in Appendix B, Table 10.

8.2.2 Police Protection

Projected recurring police protection costs are estimated using the case study approach. The FIA estimates a cost per sworn officer based on total police costs identified in the County Budget and the estimated number of sworn officers included in the County Budget and multiplies the cost per sworn officer by the number of additional officers required to service the Project. The police protection calculation is based on a service standard of 1 officer per 1,000 residents, per the Riverside County Service Goals and Strategies. The FIA projects recurring police protection costs of **\$383,818** at buildout, as shown in Appendix B, Table 11.

8.2.3 Detention and Correction

The FIA uses a per capita approach to project increases to recurring detention and correction costs and assumes a marginal increase in applicable County detention and correction costs of 50%. The FIA projects recurring detention and correction costs of **\$135,303** at buildout, as shown in Appendix B, Table 10.

8.2.4 Fire Protection

The FIA assumes that the Project will not increase County Forest Fire Protection Costs that are budgeted to protect undeveloped land. Increases to structural fire protection costs will affect the Fire Fund, which is examined in the following section.

8.2.5 Protection and Inspection

The FIA uses a per capita approach to project increases to protection and inspection costs and assumes a marginal increase in applicable County protection and inspection costs of 50%. The FIA projects recurring protection and inspection costs of **\$283** at buildout, as shown in Appendix B, Table 10.

8.2.6 Other Protection

The FIA uses a per capita approach to project increases to other protection costs. The FIA projects recurring other protection costs of **\$7,056** at buildout, as shown in Appendix B, Table 10.

8.3 Public Ways and Facilities

The FIA uses a per capita approach to project increases to public ways and facilities costs. The FIA projects recurring public ways and facilities costs of **\$217** at buildout, as shown in Appendix B, Table 10.

8.4 Health and Sanitation

The FIA uses a per capita approach to project increases to health and sanitation costs. The FIA projects recurring health and sanitation costs of **\$48,124** at buildout, as shown in Appendix B, Table 10.

8.5 Public Assistance

This analysis assumes that future Project residents will require minimal aid from the Riverside County Department of Social Services and projects a marginal increase in aid program costs of 10%. The FIA assumes that the project will affect a 1:1 increase on all other applicable public assistance costs. Using a per capita approach, the FIA projects recurring public assistance costs of **\$1,590** at buildout, as shown in Appendix B, Table 10.

8.6 Education, Recreation and Cultural Services

Using a per capita approach, the FIA projects recurring education costs of **\$1,482** at buildout, as shown in Appendix B, Table 10.

8.7 Debt Service

The FIA assumes that the Project will not have a fiscal impact on the County's debt service costs.

9. Recurring Fiscal Impacts to the Fire Fund

Appendix B, Table 12 summarizes the Project's fiscal impact on the Fire Fund. To calculate the Project's fiscal impact on the Fire Fund, which is used to fight non-forest fires and provide paramedic service, the FIA projects recurring revenue and costs to the Fire Fund. The FIA projects recurring revenue by determining the Fire Fund's weighted average

share of the basic 1% property tax for the tax rate areas that compose the Project, calculated in Appendix B, Table 2. The weighted average share of the basic tax of approximately 5.596% yields recurring Fire Fund revenue totaling **\$900,495**.

The FIA uses the case study method to calculate recurring costs to the Fire Fund. The annual recurring Fire Fund costs are estimated to be **\$367,265**.

At buildout, the Project is projected to have a positive annual fiscal impact of **\$533,230** on the Fire Fund.

10. Recurring Fiscal Impacts to Library Fund

Appendix B, Table 13 summarizes the Project's fiscal impact on the Library Fund. To calculate the Project's fiscal impact on the Library Fund, the FIA projects recurring revenue and costs to the Library Fund. The FIA projects recurring revenue by determining the Library Fund's weighted average share of the basic 1% property tax for the tax rate areas that compose the Project, calculated in Appendix B, Table 2. The weighted average share of the basic tax of approximately 1.369% yields a recurring revenue totaling **\$220,316** for the Library Fund.

The FIA also projects the Project's share of revenue related to fines and forfeitures and use of library assets using a per capita approach.

Recurring library costs were projected using a per capita approach. The annual recurring Library Fund costs are estimated to be **\$29,308**.

At buildout, the Project is projected to have a positive annual fiscal impact of **\$191,008** on the Library Fund. The Project's fiscal impact on the Library Fund reflects current market conditions.

11. Recurring Fiscal Impacts to the Transportation Fund

Appendix B, Table 14 summarizes the Project's fiscal impact on the Transportation Fund. The Transportation Fund funds ongoing road maintenance costs as well as the construction of large transportation projects. To estimate recurring road maintenance revenue, the FIA projects gas tax using a per capita method. According to the Transportation Fund administrative office, the transportation expense line item listed in the County Budget includes all of the Transportation Fund's road maintenance costs as well as some non-recurring expenses. As such, the FIA projects recurring road maintenance costs using a per capita method and assumes 100% of the transportation expense amount is used to pay for recurring road maintenance costs.

At buildout, the Project is projected to have no annual recurring fiscal impact on the County Transportation Fund.

12. Recurring Fiscal Impacts to the Flood Control Zone 5 Operations

Ongoing flood control maintenance and operations related to the Project will be handled by Flood Control Zone 5 Operations.

Appendix B, Table 15 summarizes the Project’s fiscal impact on Flood Control Zone 5 Operations. To calculate the Project’s fiscal impact on Flood Control Zone 5 Operations, the FIA projects recurring revenue and costs. The FIA projects recurring revenue by determining the flood control zone’s weighted average share of the basic 1% property tax for the tax rate areas that compose the Project, calculated in Appendix B, Table 2. The weighted average share of the basic tax of approximately 4.673% yields recurring revenue totaling **\$ 752,029** per Appendix B, Table 15.

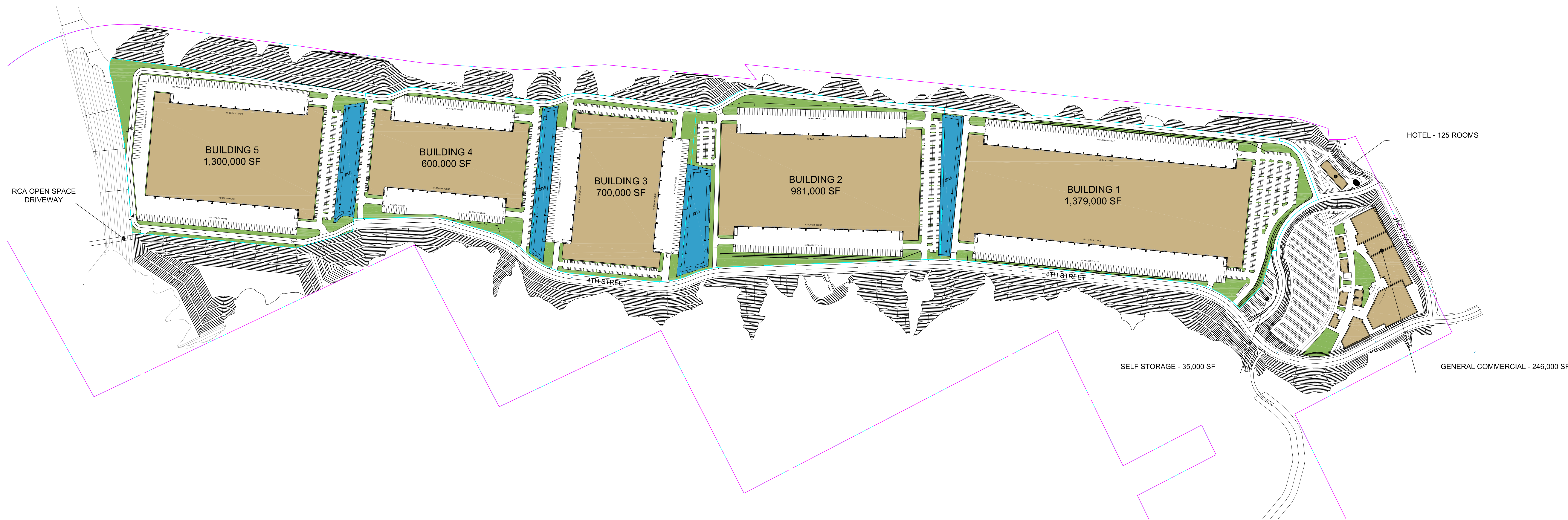
Per the County of Riverside Fiscal Year 2023-24 Adopted Budget, Flood Control Zone 5 Operations is funded using a reserve approach. Each year a portion of the revenues are allocated to fund current year expenditures, with the remainder allocated to the Fund Balance. In years when expenditures exceed revenues, the Fund Balance is used to pay the difference, maintaining a balanced fund. As such, this fund remains balanced, with financial requirements equaling financing sources.

At buildout, the Project is projected to have no annual fiscal impact on Flood Control Zone 5 Operations.

13. Glossary of Defined Terms and Acronyms

Budget	County of Riverside Fiscal Year 2023-24 Adopted Budget
County	County of Riverside
Developer	JRT BP1, LLC
DPFG	DPFG, LLC
FIA	Fiscal Impact Analysis
General Fund	County of Riverside General Fund
Project	Beaumont Pointe Business Park
State	State of California
TRA	Tax Rate Area
VLF	Vehicle License Fees

Appendix A



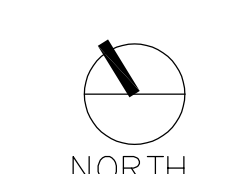
A CONCEPTUAL SITE PLAN
SCALE: 1" = 300'



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CONCEPTUAL
SITE PLAN

Appendix B

Table 1 - Fiscal Impact Analysis Summary

Proposed Land Use Plan

Beaumont Pointe

October 5, 2023

FY 2023/24					
	Table Ref.	Buildout	Percent of Total	Buildout Plus 5	Buildout Plus 10
<u>I. General Fund</u>					
General Fund Financing Sources					
Property Tax	Table 4	\$ 2,157,669	46.1%	\$ 2,110,780	\$ 2,064,910
Documentary Transfer Tax	Table 4	80,462	1.7%	78,713	77,003
Property Tax In-Lieu of MVLF	Table 6	1,334,200	28.5%	1,305,206	1,276,842
Transient Occupancy Tax	Table 7	547,500	11.7%	547,500	547,500
On-Site Retail Sales and Use Tax	Table 5	500,565	10.7%	500,565	500,565
Interest Earnings	Table 5	21,404	0.5%	21,024	20,652
Other Discretionary Revenue	Table 8	42,229	0.9%	42,229	42,229
Total Financing Sources		\$ 4,684,028	100.0%	\$ 4,606,017	\$ 4,529,701
General Fund Financing Requirements					
General Financing Requirements	Table 10	\$ 12,371	2.0%	\$ 12,371	\$ 12,371
Public Protection					
Judicial	Table 10	25,388	4.1%	25,388	25,388
Police Protection	Table 11	383,818	62.3%	383,818	383,818
Detention and Correction	Table 10	135,303	22.0%	135,303	135,303
Fire Protection	Table 10	-	0.0%	-	-
Protection/Inspection	Table 10	283	0.0%	283	283
Other Protection	Table 10	7,056	1.1%	7,056	7,056
Public Ways & Facilities	Table 10	217	0.0%	217	217
Health and Sanitation	Table 10	48,124	7.8%	48,124	48,124
Public Assistance	Table 10	1,590	0.3%	1,590	1,590
Education, Recreation and Cultural Services	Table 10	1,482	0.2%	1,482	1,482
Debt Service	Table 10	-	0.0%	-	-
Total Financing Requirements		\$ 615,633	100.0%	\$ 615,633	\$ 615,633
Net Annual Surplus / (Deficit)		\$ 4,068,395		\$ 3,990,384	\$ 3,914,068
Revenue/Cost Ratio		7.61		7.48	7.36
<u>II. Fire Fund</u>					
Financing Sources	Table 12	\$ 900,495		\$ 880,926	\$ 861,782
Financing Requirements	Table 12	367,265		367,265	367,265
Net Annual Surplus / (Deficit)		\$ 533,230		\$ 513,661	\$ 494,518
<u>III. Library Fund</u>					
Financing Sources	Table 13	\$ 220,316		\$ 215,529	\$ 210,846
Financing Requirements	Table 13	29,308		29,308	29,308
Net Annual Surplus / (Deficit)		\$ 191,008		\$ 186,221	\$ 181,538
<u>IV. Transportation Fund</u>					
Financing Sources	Table 14	\$ 37,003		\$ 37,003	\$ 37,003
Financing Requirements	Table 14	37,003		37,003	37,003
Net Annual Surplus / (Deficit)		\$ -		\$ -	\$ -
<u>V. Flood Control Zone 5 Operations Fund</u>					
Financing Sources	Table 15	\$ 752,029		\$ 735,687	\$ 719,699
Financing Requirements	Table 15	752,029		735,687	719,699
Net Annual Surplus / (Deficit)		\$ -		\$ -	\$ -
<u>VI. Net Fiscal Impact of Project</u>					
Financing Sources		\$ 6,593,871		\$ 6,475,162	\$ 6,359,032
Financing Requirements		1,801,238		1,784,895	1,768,908
Net Annual Surplus / (Deficit)		\$ 4,792,634		\$ 4,690,267	\$ 4,590,124

Table 2 - Post-ERAF Share of the Basic Tax Calculation
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

Agency	TRA (c)					Wtd. Avg. of
	56-006	56-007	56-016	56-017	91-010	
General	12.84501768%	13.85833051%	13.58799159%	13.09636799%	14.84232910%	13.40806703%
County Free Library	1.31177694%	1.41419586%	1.38660869%	1.33644021%	1.51460970%	1.36888251%
County Structure Fire Protection	5.36236594%	5.78104164%	5.66826846%	5.46318658%	6.19151834%	5.59580576%
Beaumont Unified School	39.01510700%	42.06127400%	41.24077100%	39.74865000%	0.00000000%	29.75793718%
San Jacinto Unified School	0.00000000%	0.00000000%	0.00000000%	0.00000000%	44.46009600%	10.81268620%
Mt San Jacinto Junior College	3.62238000%	3.90520300%	3.82902300%	3.69048600%	4.18248800%	3.78007296%
Riv. Co. Office of Education	3.73928600%	4.03123600%	3.95259800%	3.80959100%	4.31746900%	3.90206787%
Riv County Regional Park & Open Space	0.33306177%	0.34206833%	0.33539575%	0.32326118%	0.36635702%	0.34125151%
Flood Control Administration	0.21458408%	0.23133765%	0.22682508%	0.21861818%	0.24776375%	0.22392546%
Flood Control Zone 5	4.47826690%	4.82791454%	4.73373520%	4.56246498%	5.17071592%	4.67321919%
Summit Cemetery District	1.55976984%	1.68155142%	1.64874877%	1.58909566%	0.00000000%	1.18968103%
San Gorgonio Pass Mem Hospital	1.84545500%	0.00000000%	1.95073200%	0.00000000%	0.00000000%	1.24685960%
Beaumont Cherry Valley Rec & Park	3.51404580%	3.78841073%	3.71450859%	3.58011530%	0.00000000%	2.68026317%
Valley Wide Rec & Park	0.00000000%	0.00000000%	0.00000000%	0.00000000%	1.05843310%	0.25741071%
San Gorgonio Pass Water Agency DS	3.24139820%	0.00000000%	0.00000000%	3.30234126%	0.00000000%	2.21276982%
ERAF Fund	18.91748485%	18.07743632%	17.72479387%	19.27938166%	17.64822007%	18.54909999%
Total	100.00000000%	100.00000000%	100.00000000%	100.00000000%	100.00000000%	100.00000000%
Project Acres (c)	400.19	27.57	19.00	24.00	151.28	622.04
% of Total	64.34%	4.43%	3.05%	3.86%	24.32%	100.00%
Total County General Fund						13.4081%
Total to County						25.0460%

Footnotes:

Source: Fiscal Year 2022-23 Share of the Basic Tax per Riverside County Auditor-Controller's Office, Property Tax Division.

(a) The weighted average of TRAs was calculated by the distribution of acreage among the TRAs within the Project.

(b) Shares of the basic tax that are received by the County for each TRA are highlighted in bold print.

(c) Data per LandVision.

**Table 3 - Land Use and Absorption Assumptions
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023**

Residential Property Value / Unit	Absorption (a)								Total	Assessed Value
	1	2	3	4	5	6	7	8		
Price Per SqFt (a)										
II. Non-Residential Land Use										
Industrial Building 1 - PA 3	\$ 295	-	-	-	-	-	35,000	-	35,000	\$ 10,325,000
Industrial Building 2 - PA 4	295	-	1,379,000	-	-	-	-	-	1,379,000	406,805,000
Industrial Building 3 - PA 5	295	-	-	-	981,000	-	-	-	981,000	289,395,000
Industrial Building 4 - PA 6	295	-	-	-	700,000	-	-	-	700,000	206,500,000
Industrial Building 5 - PA 7	295	-	-	-	-	-	600,000	-	600,000	177,000,000
Industrial Building 6 - PA 8	295	-	-	-	-	-	1,300,000	-	1,300,000	383,500,000
Indoor Activites	227	-	-	-	-	-	216,000	-	216,000	49,032,000
Restaurant	227	-	-	-	-	-	30,000	-	30,000	6,810,000
Total Non-Residential	\$ 292	-	1,379,000	-	1,681,000	-	2,181,000	-	5,241,000	\$ 1,529,367,000

Price Per Room (a)	Absorption (a)								Total	Assessed Value
	1	2	3	4	5	6	7	8		
Hotel	\$ 248,000	-	-	-	-	-	125	-	125	31,000,000

Total Non-Residential Assessed Value \$ 1,560,367,000

Non-Residential	Building SqFt	SqFt Per Employee	
		(b)	Total Employees
Industrial Building 1	35,000	1,500	23
Industrial Building 2	1,379,000	1,500	919
Industrial Building 3	981,000	1,500	654
Industrial Building 4	700,000	1,500	467
Industrial Building 5	600,000	1,500	400
Industrial Building 6	1,300,000	1,500	867
Indoor Activites	216,000	1,030	210
Restaurant	30,000	500	60
Total	5,241,000		3,600

	Room Count	Employee Per Room
Hotel	125	1

Total Anticipated Employees 3,725

	Entire County	Unincorporated Area	Project
Total Residents	(c) 2,439,234	(c) 401,693	0
Employees	(d) 1,078,700	(d) 106,700	3,725
	3,517,934	508,393	3,725

Total Anticipated Residents and Employees 3,725
Total Anticipated Residents and 50% Employees 1,862

Footnotes:

- (a) Per Developer. Land use is preliminary and subject to change. Represents maximum allowable square footage per specific plan. Anticipated assessed values per estimated property value using
- (b) Due to the anticipated annexation, employee estimates are per Appendix E-2: Socioeconomic Build Out Assumptions and Methodology of the County of Riverside General Plan.
- (c) Per California Department of Finance, January 1, 2023.
- (d) Per California Employment Development Department, dated June 2023.
- (e) Employment was reduced by 50% to account for the estimated less frequent use of public services by employees than residents.

Table 4 - Property Tax and Documentary Transfer Tax Calculations
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

I. Property Tax

		Table	
Non-Residential Property Tax			
Total Non-Residential Assessed Value		3	\$ 1,560,367,000
Total Non-Residential Assessed Value Adjusted for Deflation Factor of 0.4385% (20 Yr) (a)			1,462,938,124
Basic Rate			1.000%
Basic Tax Paid - Non-Residential	[2]		\$ 14,629,381
Non-Residential Unsecured Property Tax as a % of Secured			10%
Total Unsecured Property Tax	[3]		\$ 1,462,938
Total Basic Tax Paid - Non-Residential	[2]+[3]=[4]		\$ 16,092,319
Total Basic Tax Paid - Residential and Non-Residential	[1]+[4]=[5]		\$ 16,092,319
County General Fund Post-ERAF Share of Basic Tax	[6]	2	13.40807%
Total County General Fund Tax Share	[5]X[6]=[7]		\$ 2,157,669

II. Documentary Transfer Tax

Non-Residential Turnover Rate			5%
Total Non-Residential Assessed Value Adjusted for Deflation Factor of 0.4385% (15 Yr) (a)			\$ 1,462,938,124
Value of Annual Turnover			73,146,906
Transfer Tax Rate (b)			0.1100%
Total Non-Residential Documentary Transfer Tax			\$ 80,462
Total Documentary Transfer Tax			\$ 80,462

Footnotes:

- (a) Since the deflation factor is 0.4385% , a deflation has been projected (Calculated by subtracting the 2% limit on annual increases in assessed value imposed by Proposition 13 from the historical average U.S. inflation rate from 2002 to 2022 of 2.44%, per InflationData.com).
- (b) The County may levy a transfer tax at the rate of \$0.55 for each \$500 of assessed value. A City within the County that levies this tax can levy a transfer tax at a rate of \$0.55 per \$1000. If both the County and City levy the transfer tax, a credit shall be allowed against the amount imposed by the County in the amount of tax that is imposed by the City per California Revenue and Taxation Code 11911.

Table 5 - Sales And Use Tax and Interest Earnings
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

<u>I. On-Site Sales and Use Tax</u>	<u>Taxable Sales Per Square Feet (a)</u>	<u>Sq. Ft. (Table 3)</u>	<u>Taxable Sales</u>
Taxable Sales			
Industrial	\$ -	4,995,000	\$ -
Indoor Activities	175	216,000	\$ 37,800,000
Restaurant	250	30,000	\$ 7,500,000
Total Direct Taxable Sales		<u>5,241,000</u>	<u>\$ 45,300,000</u>
<u>Project On-Site Sales and Use Tax to County</u>			
Sales Tax (@1% of Taxable Sales)		1.00%	\$ 453,000
Use Tax (@10.5% of Sales Tax)		10.50%	47,565
Net On-Site Sales and Use Tax			<u>\$ 500,565</u>
<u>II. Interest Earnings</u>			
County Share of Residential and Non-Residential Property Tax (Table 4)			\$ 2,157,669
Documentary Transfer Tax (Table 4)			80,462
Net On-Site Sales and Use Tax			500,565
Total Revenue Generating Interest Earnings			<u>\$ 2,738,696</u>
Interest Earnings @ 0.78% (b)			<u>\$ 21,404</u>

Footnotes:

- (a) Preliminary DPFPG estimates based on industry knowledge and review of various data sources in addition to Dollars & Cents of Shopping Centers (2008) by Urban Land Institute.
- (b) Investment earnings, as specified in the Guide to Preparing Fiscal Impact Reports, are estimated using the historic average interest rate of the 90-day Treasury Bill. The analysis assumes a rate of 0.78%, the 10-year historic average interest rate from 2013 through 2022 of the 90-day Treasury Bill.

**Table 6 - Property Tax In-Lieu of MVLF
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023**

III. Motor Vehicle License Fee ("MVLF")

	FY 2004-05	FY 2023-24	Change
<u>Nominal Dollars:</u>			
Property Tax Vehicle License Fees (VLF) (a)	\$ 128,200,332	\$ 357,949,214	[1] 229,748,882
County Assessed Valuation (b)	138,771,615,256	390,804,653,343	[2] 252,033,038,087
VLF Increase per Assessed Valuation Increase (AV) Increase			=[1]/[2] 0.000912
VLF Increase per \$1,000,000 increase in AV			[3] \$ 912
<u>Property Tax in Lieu of MVLF:</u>			
Project Assessed Value:			
Residential Assessed Value Adjusted for Deflation Factor of 0.4385% (Table 4)			[4] \$ -
Non-Residential Assessed Value Adjusted for Deflation Factor of 0.4385% (Table 4)			[5] 1,462,938,124
Total Assessed Value			=[4]*[5] \$ 1,462,938,124
Assessed Valuation / 1,000,000			[6] \$ 1,463
VLF Increase per \$1,000,000 increase in AV			=[3] 912
Property Tax in Lieu of MVLF			=[3]*[6] \$ 1,334,200

Footnotes:

- (a) Per page 69 of the County of Riverside FY 2023-24 Recommended Budget, Volume II.
(b) Per the Riverside County Assessor, assessed value by base year for the 2023-24 tax year.

**Table 7 - Transient Occupancy Taxes
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023**

Proposed Resort Hotel		
No. of Rooms		125
Average Daily Rate (ADR)		\$ 160 (a)
Occupancy Rate (%)		75.0% (a)
Total Annual Room Revenues		5,475,000
Annual County Transient Occupancy Tax	10.00% (b)	\$ 547,500

Footnotes:

(a) Estimate per Developer and DPFPG ADR rate research regarding hotels located within Project area dated 7/24/2023.

(b) Transient occupancy tax rate per County of Riverside Guide to Preparing Fiscal Impact Reports.

Table 8 - Other General Fund Discretionary Revenue Calculations
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

Description	Page Ref.	2023-24 Adopted by	County	Measurement (b)			Project	Financing
		Board of Supervisors	Equivalent	Factor		Equivalent	Requirements	
		(a)	Units (b)	[1]/[2]=[3]		Units (c)	[3]X[4]	
General Fund Discretionary Revenue								
Taxes								
Prop Tax Current Secured	65	\$ 325,818,829			See Table 4			
Prop Tax Current Unsecured	65	13,100,000			See Table 4			
Prop Tax Prior Unsecured	65	500,000	-	-	not used	-	-	
Prop Tax Current Supplemental	65	3,000,000	-	-	not used	-	-	
Prop Tax Prior Supplemental	65	2,450,000	-	-	not used	-	-	
Sales & Use Taxes	65	49,422,241			See Table 5			
Measure A-Transit	65	392,000						
Documentary Transfer Tax	65	19,604,925			See Table 4			
Transient Occupancy Tax	65	12,694,736			See Table 7			
Non Comm Aircraft	65	260,501	-	-	not used	-	-	
Racehorse Tax	65	6,000	-	-	not used	-	-	
RDV Prty Tax, LMIH Resdul Asts	65	59,425,635	-	-	not used	-	-	
Total Property Tax		<u>\$ 486,674,867</u>			<u>\$ -</u>		<u>\$ -</u>	
Franchises	66	\$ 7,048,221	455,043	\$ 15.49	per capita & 50% employee, unincorporated only	1,863	\$ 28,856	
Fines, Forfeitures & Penalties								
Fee-POC Transaction	66	82,499	2,978,584	\$ 0.03	per capita & 50% employee, entire county	1,863	\$ 52	
Fine-Traffic Motor Vehicle MC	66	850,000	455,043	1.87	per capita & 50% employee, unincorporated only	1,863	3,480	
Health-Safety Fees	66	1,000	-	-	not used	-	-	
Fine-Traffic School	67	1,050,000	455,043	2.31	per capita & 50% employee, unincorporated only	1,863	4,299	
AB 233 Realignment	67	10,200,000	-	-	not used	-	-	
Other Fines	67	292,524	455,043	0.64	per capita & 50% employee, unincorporated only	1,863	1,198	
Penalties & Int On Del Taxes	68	3,371,103	2,978,584	1.13	per capita & 50% employee, entire county	1,863	2,109	
Penalties & Int - Del Tax	68	3,110,035	2,978,584	1.04	per capita & 50% employee, entire county	1,863	1,945	
Teeter Overflow	68	\$ 20,000,000	-	\$ -	not used	-	\$ -	
Total Fines, Forfeitures & Penalties		<u>\$ 38,957,161</u>			<u>\$ 7.02</u>		<u>\$ 13,082</u>	
Interest								
Interest-Invested Funds	64	\$ 40,043,895			See Table 5			
Total Interest		<u>\$ 40,043,895</u>			<u>\$ -</u>		<u>\$ -</u>	
CA-Motor Vehicle In-Lieu Tax	69	\$ 357,949,214			See Table 6			
Miscellaneous Federal and State								
CA-Homeowners Tax Relief	70	2,334,885	-	-	not used	-	-	
CA-Suppl Homeowners Tax Relief	70	42,398	-	-	not used	-	-	
CA-Mandate Reimbursement	70	2,500,000	-	-	not used	-	-	
Federal In Lieu Taxes	73	3,600,000	-	-	not used	-	-	
In Lieu-Tax from So Cal Fair	81	\$ 34,727	-	-	not used	-	-	
Total Federal and State		<u>\$ 8,512,010</u>			<u>\$ -</u>		<u>\$ -</u>	
Tobacco Tax Settlement	82	11,537,208	-	-	not used	-	-	
Miscellaneous Revenue								
Court Fees & Costs	75	421,500	2,978,584	0.14	per capita & 50% employee, entire county	1,863	264	
Superior Court Fees	75	42,000	2,978,584	0.01	per capita & 50% employee, entire county	1,863	26	
Cash Over-Short	81	38,307	-	-	not used	-	-	
El Sobrante Land Fill	81	3,600,000	-	-	not used	-	-	
Sale of Real Estate	82	2,810,010	-	-	not used	-	-	
Rebates & Refunds	81	1,500	2,978,584	0.00	per capita & 50% employee, entire county	1,863	1	
Total Miscellaneous Revenue		<u>\$ 6,913,317</u>			<u>\$ 0.16</u>		<u>\$ 291</u>	
Total General Fund Discretionary Revenue		<u>\$ 957,635,893</u>			<u>\$ 22.67</u>		<u>\$ 42,229</u>	

Footnotes:

(a) Based on County of Riverside Fiscal Year 2023-24 Recommended Budget, Volume II.

(b) Based on (i) 2,439,234 total Riverside County residents and 401,693 residents in the unincorporated sections of Riverside County per the California Department of Finance as of January 1, 2023, (ii) 1,078,700 total Riverside County employees and 106,700 employees in the unincorporated sections of Riverside County per the California Employment Development Department, June 2023, and (iii) county employment was reduced by 50% to account for the estimated less frequent use of county public services by employees than residents.

(c) See Table 3 - Land Use Assumptions.

Table 9 - General Fund Financing Requirements Budget, Net of Revenue Sources
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

Description	2023-24 Budget Page Ref.	2023-24 Fund	2023-24 Adopted				2023-24		2023-24 Fines, Forfeitures & Penalties		2023-24		2023-24 Rev Fr Use of Money and		2023-24 Retained Earnings		2023-24 General Fund		2023-24		
			Total Expenditure (a)	Intergovernmental	2023-24 Charges for Services	2023-24 Taxes	Licenses and Permits	Revenue	Property	2023-24 Other	Contribution	Contribution	Contribution	Contribution	Contribution	Contribution	Contribution	Contribution	Contribution	Contribution	Contribution
General Financing Requirements																					
Legislative and Administrative																					
Board of Supervisors	177	10000	\$ 15,162,913	\$ 191,500	\$ 1,038,356	\$ -	\$ 7,048,221	\$ -	\$ -	\$ 2,500	\$ 115,370	\$ -	\$ -	\$ 6,766,966	100%	\$ 6,766,966					
Assessment Appeals Board	178	10000	905,796	-	400,000	-	-	-	-	-	-	-	-	505,796	100%	505,796					
Executive Office	179	10000	13,929,986	-	1,873,171	-	-	-	459,371	625,477	3,293,215	-	-	7,678,752	100%	7,678,752					
Non-EO Operations	185	10000	16,115,585	7,071,106	-	8,357,934	-	-	418,214	3,952,033	12,375,675	-	-	(16,059,377)	100%	(16,059,377)					
Augmentation	186	10000	20,000,000	-	-	-	-	-	-	-	-	-	-	20,000,000	100%	20,000,000					
EO-Approp for Contingency - General	204	10000	20,000,000	-	-	-	-	-	-	-	-	-	-	20,000,000	100%	20,000,000					
Riverside County Executive Office	206	10000	7,734,940	-	-	-	-	-	-	7,734,940	-	-	-	-	100%	-					
TLMA-Supervisory Dist No. 4	305	22400	2,014,510	6,403	-	893,074	-	-	104,918	17,719	-	-	992,396	-	100%	-					
EO-Solar Program	195	22840	2,668,432	-	1,824,435	-	843,997	-	-	-	-	-	-	-	100%	-					
Total Legislative and Administrative			\$ 98,532,162	\$ 7,269,009	\$ 5,135,962	\$ 9,251,008	\$ 7,892,218	\$ -	\$ 982,503	\$ 12,332,669	\$ 15,784,260	\$ 992,396	\$ 38,892,137		\$ 38,892,137						
Finance																					
Assessor	225	10000	\$ 31,737,095	\$ -	\$ 17,574,653	\$ -	\$ -	\$ 1	\$ 145,936	\$ -	\$ -	\$ -	\$ 14,016,505	50%	\$ 7,008,253						
Auditor-Controller	228	10000	9,311,330	366,579,497	5,652,144	453,477,206	-	-	163,716,646	-	-	-	(980,114,163)	0%	-						
ACO-Internal Audits	229	10000	2,127,133	50,000	-	-	-	-	-	-	-	-	2,077,133	50%	1,038,567						
ACO-County Payroll	230	10000	1,221,285	-	1,221,285	-	-	-	-	-	-	-	-	-	50%	-					
ACO-COWCAP Reimbursement	231	10000	(23,056,390)	-	5,669,964	-	-	-	-	-	-	-	(28,726,354)	50%	(14,363,177)						
Treasurer-Tax Collector	233	10000	18,620,463	-	13,638,634	13,200,736	-	7,303,183	863,132	40,000,000	-	-	(56,385,222)	50%	(28,192,611)						
Purchasing	353	10000	5,060,908	-	2,660,838	-	-	-	180,000	-	-	-	2,220,070	50%	1,110,035						
ACR-Crest	227	33600	8,724,930	-	2,997,131	-	-	-	-	69,784	4,000,000	1,658,015	-	0%	-						
Total Finance			\$ 53,746,754	\$ 366,629,497	\$ 49,414,649	\$ 466,677,942	\$ -	\$ 7,303,184	\$ 164,905,714	\$ 40,069,784	\$ 4,000,000	\$ 1,658,015	\$ (1,046,912,031)		\$ (33,398,934)						
Counsel																					
County Counsel	234	10000	\$ 5,658,888	\$ 8,000	\$ 4,741,222	\$ -	\$ -	\$ -	\$ 81,660	\$ -	\$ -	\$ -	\$ 828,006	50%	\$ 414,003						
Total Counsel			\$ 5,658,888	\$ 8,000	\$ 4,741,222	\$ -	\$ -	\$ -	\$ 81,660	\$ -	\$ -	\$ -	\$ 828,006		\$ 414,003						
Personnel																					
Human Resources	221	10000	\$ 28,117,125	\$ -	\$ 23,077,125	\$ -	\$ -	\$ -	\$ 5,040,000	\$ -	\$ -	\$ -	\$ -	0%	\$ -						
HR-Temporary Assignment Program	223	10000	-	-	-	-	-	-	-	-	-	-	-	0%	-						
HR-Air Quality Division	222	22000	438,651	-	401,651	-	37,000	-	-	-	-	-	-	0%	-						
Total Personnel			\$ 28,555,776	\$ -	\$ 23,478,776	\$ -	\$ 37,000	\$ -	\$ 5,040,000	\$ -	\$ -	\$ -	\$ -		\$ -						
Elections																					
Registrar of Voters	235	10000	\$ 14,323,238	\$ 780,375	\$ 1,402,150	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 12,120,713	50%	\$ 6,060,357						
Total Elections			\$ 14,323,238	\$ 780,375	\$ 1,402,150	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 12,120,713		\$ 6,060,357						
Communication																					
RCIT-RIVCOTV (PEG)	354	22750	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NA	\$ -						
Total Communication			\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -						
Property Management																					
EO-Court Facilities	193	10000	\$ 8,240,801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,240,801	50%	\$ 4,120,401						
FM-Administration	345	10000	4,792,007	-	4,792,007	-	-	-	-	-	-	-	-	50%	-						
FM-Project Management Office	346	10000	7,556,126	-	7,551,126	-	-	-	5,000	-	-	-	-	50%	-						

Table 9 - General Fund Financing Requirements Budget, Net of Revenue Sources
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

Description	2023-24 Budget		2023-24 Adopted Total Expenditure				2023-24 Licenses and Permits		2023-24 Fines, Forfeitures & Penalties		2023-24 Miscellaneous Revenue		2023-24 Rev Fr Use of Money and Property		2023-24 Retained Earnings Contribution		2023-24 General Fund Contribution		2023-24 Marginal Increase		2023-24 Net General Fund Contribution	
	Page Ref.	Fund	(a)	Intergovernmental	for Services	2023-24 Taxes	Permits	Penalties	Revenue	Property	2023-24 Other	Contribution	Contribution	Increase	Fund Contribution							
FM-Energy	347	10000	19,373,487	-	11,227,863	-	-	665,191	-	100,000	-	-	-	7,380,433	50%	3,690,217						
FM-Department Pass Thru	349	10000	82,474,760	1,530,930	80,943,827	-	-	-	1	1	-	-	-	-	50%	-						
EO-Mobile Homes	220	11065	29,600	-	29,600	-	-	-	-	-	-	-	-	-	50%	-						
Total Property Management			\$ 122,466,781	\$ 1,530,930	\$ 104,544,423	\$ -	\$ -	\$ 670,192	\$ 1	\$ 100,001	\$ -	\$ -	\$ 15,621,234		\$ 7,810,617							
Plant Acquisition																						
EO-Court Reporting Tancerscripts	197	10000	\$ 983,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 983,368	NA	\$ -							
TLMA-Aviation-Capital	241	22350	5,078,480	4,495,898.00	-	-	-	-	8,512.00	260,791	313,279	-	-	NA	-							
EO-Tobacco Settlement	200	30120	426,000	-	-	-	-	-	426,000.00	-	-	-	-	NA	-							
Fire Protection-Const and Land Acq-Fire	263	30300	4,827,630	-	-	-	-	-	-	-	4,827,630	-	-	NA	-							
EO-Cap Imp Prg-Capital Projects	196	30700	31,201,868	-	-	-	-	-	251,641.00	306,000	30,644,227	-	-	NA	-							
Total Plant Acquisition			\$ 42,517,346	\$ 4,495,898	\$ -	\$ -	\$ -	\$ -	\$ 686,153	\$ 566,791	\$ 35,785,136	\$ 983,368		\$ -								
Promotion																						
ED-Agency Administration	236	21100	\$ 4,182,549	\$ -	\$ 3,639,640	\$ -	\$ -	\$ 174,521	\$ 173,816	\$ -	\$ 194,572	\$ -	NA	\$ -								
ED-Single Family Revenue Bond	237	21100	629,016	-	-	-	-	629,016	-	-	-	-	NA	-								
ED-Business Services	240	21100	22,163,599	9,894,209	352,837	-	-	98,000	-	11,486,116	332,437	-	NA	-								
FM-Desert Expo Center	352	22200	-	-	-	-	-	-	-	-	-	-	NA	-								
Total Promotion			\$ 26,975,164	\$ 9,894,209	\$ 3,992,477	\$ -	\$ -	\$ 901,537	\$ 173,816	\$ 11,486,116	\$ 527,009	\$ -		\$ -								
Other General																						
EO-Contribution To Other Funds	181	10000	\$ 66,602,594	\$ -	\$ -	\$ -	\$ -	\$ 11,537,208	\$ -	\$ -	\$ -	\$ 55,065,386	NA	\$ -								
EO Subfund Operations	192	10000	3,058,405	-	-	-	202,000	20,000,000	-	41,395	2,815,010	(20,000,000)	NA	-								
EO-Court Sub-Fund Budget	182	11050	6,104,980	-	-	-	-	5,465,302	-	639,678	-	-	NA	-								
EO-Tax Loss Reserve Fund	219	11060	3,110,035	-	-	-	-	3,110,035	-	-	-	-	NA	-								
EO-OPEB	215	11121	-	-	-	-	-	-	-	-	-	-	NA	-								
EO-Countywide Oversight Board Reimb Fund	218	11186	199,231	-	199,231	-	-	-	-	-	-	-	NA	-								
Surveyor	304	20260	7,958,739	-	7,346,424	-	-	-	33,630	275	578,410	-	NA	-								
RCIT Geographical Info Systems	355	22570	2,414,533	-	2,399,533	-	-	15,000	-	-	-	-	NA	-								
EO-Mitigation Project Operation	189	30500	26,000	-	-	-	-	-	-	-	26,000	-	NA	-								
EO-Develop Impact Fee Op Org	191	30500	24,132,000	-	22,332,000	-	-	-	1,800,000	-	-	-	NA	-								
Total Other General			\$ 113,606,517	\$ -	\$ 32,277,188	\$ -	\$ 202,000	\$ 28,575,337	\$ 11,552,208	\$ 1,875,025	\$ 3,454,963	\$ 604,410	\$ 35,065,386		\$ -							
Total General Financing Requirements			\$ 506,882,626	\$ 390,607,918	\$ 224,986,847	\$ 475,928,950	\$ 8,631,218	\$ 35,878,521	\$ 184,153,814	\$ 55,137,448	\$ 35,392,131	\$ 39,566,966	\$ (943,401,187)		\$ 19,778,180							
Public Protection																						
Judicial																						
EO-Contrib To Trial Court Funding	180	10000	\$ 26,495,758	\$ -	\$ 42,000.0	\$ -	\$ -	\$ 12,288,499.0	\$ 61.0	\$ -	\$ -	\$ 14,165,198	25%	\$ 3,541,300								
EO-Confidential Court Orders	187	10000	517,224	-	-	-	-	-	-	-	-	517,224	25%	129,306								
EO-Grand Jury Admin	198	10000	580,708	-	-	-	-	-	-	-	-	580,708	25%	145,177								
EO-Indigent Defense	205	10000	14,699,720	1,168,090	10,000	-	-	-	-	-	-	13,521,630	25%	3,380,408								
County Clerk - Recorder	226	10000	30,750,269	-	20,864,761	19,604,925	-	15,170	27,612	-	-	(9,762,199)	25%	(2,440,550)								
District Attorney	244	10000	188,269,224	68,011,872	16,332,276	-	-	4,633,500	1,316,800	-	-	97,974,776	25%	24,493,694								

Table 9 - General Fund Financing Requirements Budget, Net of Revenue Sources
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

Description	2023-24 Budget Page Ref.	2023-24 Fund	2023-24 Adopted				2023-24		2023-24 Fines, Forfeitures &		2023-24		2023-24 Rev Fr Use		2023-24 Retained		2023-24 General		2023-24	
			Total Expenditure (a)	2023-24 Intergovernmental	2023-24 Charges for Services	2023-24 Taxes	Licenses and Permits	Penalties	Miscellaneous Revenue	of Money and Property	2023-24 Other	Earnings Contribution	Fund Contribution	Marginal Increase	2023-24 Net General Fund Contribution					
District Attorney Forensic	245	10000	300,000	-	-	-	-	300,000	-	-	-	-	-	-	-	-	-	-	25%	-
Department of Child Support Services	246	10000	56,047,963	55,729,831	-	-	-	-	311,132	7,000	-	-	-	-	-	-	-	-	25%	-
Public Defender	247	10000	58,795,962	11,922,652	1,506,742	-	-	-	-	-	-	-	-	-	-	-	45,366,568	-	25%	11,341,642
EO-Dispute Resolution	217	11149	-	-	421,500	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	-
Total Judicial			\$ 376,878,328	\$ 136,832,445	\$ 39,177,279	\$ 19,604,925	\$ -	\$ 17,221,999	\$ 1,643,163	\$ 34,612	\$ -	\$ -	\$ -	\$ -	\$ 162,363,905		\$ 40,590,976			
Police Protection																				
Sheriff Administration	248	10000	\$ 23,571,704	\$ 1,291,368	\$ 1,980,902	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,099,434	50%	\$ 9,549,717			
Sheriff Support	249	10000	60,220,320	22,616,358	21,271,244	-	5,032	-	140,000	-	700,000	-	-	-	15,487,686	100%	15,487,686			
Sheriff Patrol	250	10000	491,772,666	101,701,705	248,395,555	-	28,895	3,020,579	295,721	-	1,409,724	-	-	136,920,487	100%	136,920,487				
Sheriff Court Services	252	10000	39,309,449	22,864,674	4,051,377	-	-	-	32,917	1,267	-	-	-	12,359,214	100%	12,359,214				
Sheriff-CAC Security	253	10000	1,031,837	94,494	-	-	-	-	-	-	-	-	-	937,343	100%	937,343				
Sheriff-Ben Clark Training Center	254	10000	33,194,344	5,700,568	2,537,328	-	-	-	780,000	660,655	-	-	-	23,515,793	100%	23,515,793				
Sheriff-Public Administrator	256	10000	2,883,572	93,260	614,206	-	-	-	5,640	5,088	-	-	-	2,165,378	100%	2,165,378				
EO-Parimutuel In-Lieu Tax	216	11131	34,727	34,727	-	-	-	-	-	-	-	-	-	-	100%	-				
Sheriff Cal-Id	257	22250	5,157,422	-	6,424,796	-	-	-	-	1,800	396,717	(1,665,891)	-	-	100%	-				
Sheriff Cal-DNA	258	22250	241,583	-	241,263	-	-	-	-	320	-	-	-	-	100%	-				
Total Police Protection			\$ 657,417,624	\$ 154,397,154	\$ 285,516,671	\$ -	\$ 1,233,927	\$ 3,020,579	\$ 1,254,278	\$ 669,130	\$ 2,506,441	\$ (1,665,891)	\$ 210,485,335		\$ 200,935,618					
Detention and Correction																				
Sheriff Correction	251	10000	\$ 325,132,424	\$ 124,291,165	\$ 3,925,987	\$ -	\$ -	\$ -	\$ 3,217,200	\$ 378,908	\$ -	\$ -	\$ 193,319,164	100%	\$ 193,319,164					
Probation-Juvenile Hall	259	10000	62,444,193	51,234,946	-	-	-	-	-	-	-	-	11,209,247	50%	5,604,624					
Probation	260	10000	88,664,460	66,016,059	2,931,029	-	-	-	-	-	-	-	19,717,372	50%	9,858,686					
Probation-Administration and Support	262	10000	23,060,905	12,007,585	543,103	-	-	-	-	-	-	-	10,510,217	50%	5,255,109					
RUHS-MH-Public Guardian	312	10000	9,229,508	3,996,720	660,480	-	-	-	-	-	-	-	4,572,308	50%	2,286,154					
Total Detention and Correction			\$ 508,531,490	\$ 257,546,475	\$ 8,060,599	\$ -	\$ -	\$ -	\$ 3,217,200	\$ 378,908	\$ -	\$ -	\$ 239,328,308		\$ 216,323,736					
Fire Protection																				
Fire Protection	264	10000	\$ 48,599,447	\$ 27,572,360	\$ 95,550,660	\$ -	\$ -	\$ -	\$ 400,000	\$ 1,009,000	\$ 1,338,984	\$ -	\$ (77,271,557)	100%	\$ (77,271,557)					
Fire Protection Inventory	265	10000	5,222,900	-	-	-	-	-	-	-	-	-	5,222,900	NA	-					
Fire Protection-Battalion 01	266	10000	82,222	-	-	-	-	-	-	-	-	-	82,222	NA	-					
Fire Protection-Battalion 02	267	10000	21,830	-	-	-	-	-	-	-	-	-	21,830	NA	-					
Fire Protection-Battalion 03	268	10000	28,804	-	-	-	-	-	-	-	-	-	28,804	NA	-					
Fire Protection-Battalion 04	269	10000	28,718	-	-	-	-	-	-	-	-	-	28,718	NA	-					
Fire Protection-Battalion 05	270	10000	32,961	-	-	-	-	-	-	-	-	-	32,961	NA	-					
Fire Protection-Battalion 06	271	10000	24,006	-	-	-	-	-	-	-	-	-	24,006	NA	-					
Fire Protection-Battalion 07	272	10000	10,700	-	-	-	-	-	-	-	-	-	10,700	NA	-					
Fire Protection-Battalion 08	273	10000	18,311	-	-	-	-	-	-	-	-	-	18,311	NA	-					
Fire Protection-Battalion 09	274	10000	12,700	-	-	-	-	-	-	-	-	-	12,700	NA	-					
Fire Protection-Battalion 10	275	10000	11,700	-	-	-	-	-	-	-	-	-	11,700	NA	-					
Fire Protection-Battalion 11	276	10000	61,763	-	-	-	-	-	-	-	-	-	61,763	NA	-					
Fire Protection-Battalion 12	277	10000	12,700	-	-	-	-	-	-	-	-	-	12,700	NA	-					
Fire Protection-Battalion 13	278	10000	11,700	-	-	-	-	-	-	-	-	-	11,700	NA	-					
Fire Protection-Battalion 14	279	10000	36,252	-	-	-	-	-	-	-	-	-	36,252	NA	-					
Fire Protection-Battalion 15	280	10000	23,700	-	-	-	-	-	-	-	-	-	23,700	NA	-					
Fire Protection-Emergenet Command Center	281	10000	1,241,251	-	-	-	-	-	-	-	-	-	1,241,251	NA	-					
Fire Protection-Office of the Fire Marshal	282	10000	1,708,573	-	-	-	-	-	-	-	-	-	1,708,573	NA	-					
Fire Protection-EMS Administration Bureau	283	10000	1,979,738	-	-	-	-	-	-	-	-	-	1,979,738	NA	-					
Fire Protection-Hazmat Bureau Services	284	10000	190,000	-	-	-	-	-	-	-	-	-	190,000	NA	-					
Fire Protection-Communications / IT Services	285	10000	7,132,695	-	-	-	-	-	-	-	-	-	7,132,695	NA	-					

Table 9 - General Fund Financing Requirements Budget, Net of Revenue Sources
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

Description	2023-24 Budget Page Ref.	2023-24 Fund	2023-24 Adopted Expenditure				2023-24 Licenses and Permits		2023-24 Fines, Forfeitures & Penalties		2023-24 Miscellaneous Revenue		2023-24 Rev Fr Use of Money and Property		2023-24 Retained Earnings Contribution		2023-24 General Fund Contribution		2023-24 Marginal Increase		2023-24 Net General Fund Contribution
			(a)	Intergovernmental	Charges for Services	2023-24 Taxes	Permits	Penalties	Revenue	Property	2023-24 Other	Contribution	Contribution	Increase	Fund Contribution						
Fire Protection-Health and Safety Bureau																					
Fire Protection-Health and Safety Bureau	286	10000	138,655	-	-	-	-	-	-	-	-	-	-	-	-	138,655	NA	-	-	-	
Fire Protection-Administration																					
Fire Protection-Administration	287	10000	126,608,573	-	-	-	-	-	-	125,000	-	-	-	-	-	126,483,573	50%	-	63,241,787	-	
Fire Protection-Public Information Office																					
Fire Protection-Public Information Office	288	10000	184,040	-	-	-	-	-	-	-	-	-	-	-	-	184,040	50%	-	92,020	-	
Fire Protection-Facility Maintenance Bureau																					
Fire Protection-Facility Maintenance Bureau	289	10000	2,654,404	-	-	-	-	-	-	-	-	-	-	-	-	2,654,404	NA	-	-	-	
Fire Protection-Volunteer Administration Bureau																					
Fire Protection-Volunteer Administration Bureau	290	10000	159,216	-	-	-	-	-	-	-	-	-	-	-	-	159,216	NA	-	-	-	
Fire Protection-Fire Prevention Bureau																					
Fire Protection-Fire Prevention Bureau	291	10000	211,268	-	-	-	-	-	-	-	-	-	-	-	-	211,268	NA	-	-	-	
Fire Protection-Fleet Administration																					
Fire Protection-Fleet Administration	292	10000	8,811,679	-	-	-	-	-	-	-	-	-	-	-	-	8,811,679	NA	-	-	-	
Fire Protection-Training Bureau																					
Fire Protection-Training Bureau	293	10000	1,722,450	-	-	-	-	-	-	-	-	-	-	-	-	1,722,450	NA	-	-	-	
Fire Protection-Technical Rescue																					
Fire Protection-Technical Rescue	294	10000	160,000	-	-	-	-	-	-	-	-	-	-	-	-	160,000	NA	-	-	-	
Fire Protection-Contract Svc																					
Fire Protection-Contract Svc	296	10000	155,633,755	-	155,633,755	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fire Protection-Non Forest																					
Fire Protection-Non Forest	295	21000	89,705,437	441,918	-	68,562,850	-	-	-	20,700,669	-	-	-	-	-	-	-	-	-	-	
Total Fire Protection			\$ 452,482,148	\$ 28,014,278	\$ 251,184,415	\$ 68,562,850	\$ -	\$ -	\$ -	\$ 21,225,669	\$ 1,009,000	\$ 1,338,984	\$ -	\$ 81,146,952		\$ -	(13,937,751)				
Protection/Inspection																					
Agricultural Commissioner	297	10000	8,384,195	4,648,262	2,729,260	-	34,000	68,216	-	-	-	-	-	-	904,457	50%	-	452,229	-		
Building Safety	301	20250	11,800,997	-	6,504,263	-	5,232,585	-	-	(25,000)	-	-	-	-	89,149	50%	-	-	-		
Agg Comm-Range Improvement	298	22500	2,578	-	-	-	-	-	-	-	-	-	-	-	2,578	NA	-	-	-		
Total Protection/Inspection			\$ 20,187,770	\$ 4,648,262	\$ 9,233,523	\$ -	\$ 5,266,585	\$ 68,216	\$ -	\$ (25,000)	\$ -	\$ -	\$ -	\$ 91,727	\$ 904,457	\$ 452,229					
Other Protection																					
Emergency Management Department	243	10000	24,779,707	15,396,725	4,712,769	-	-	-	4,670,213	-	-	-	-	-	-	0%	-	-	-		
Sheriff Coroner	255	10000	16,418,634	6,254,581	854,511	-	-	-	22,118	-	13,340	-	-	-	-	9,274,084	100%	-	9,274,084		
Planning	302	10000	9,637,146	170,000	5,078,614	-	44,400	-	330,500	-	-	-	-	-	-	4,013,632	50%	-	2,006,816		
Code Enforcement	311	10000	14,552,256	1,240,000	1,796,057	-	890,880	1,276,718	576,045	10,000	755,000	-	-	-	8,007,556	NA	-	-			
Animal Control Services	322	10000	27,713,167	-	11,652,910	-	824,000	-	180,251	-	-	-	-	-	15,056,006	NA	-	-			
DAS Administration	323	10000	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	-	-			
DAS - Programs	324	10000	-	-	-	-	-	-	-	-	-	-	-	-	-	100%	-	-			
ACO-Prop 172 Public Safety Revenue	232	11038	2,051,984	-	-	-	-	-	-	-	-	-	-	2,051,984	-	100%	-	-			
EO-Cmty Recidivism Red Grant Prog	201	21410	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-			
EO Covide19 ARP	203	21735	34,380,176	34,380,176	-	-	-	-	-	-	-	-	-	-	-	0%	-	-			
EO-WC-MSHCP	190	22450	5,669,672	-	5,640,672	-	-	-	-	-	29,000	-	-	-	-	NA	-	-			
EO-DNA Identification County	209	22820	580,000	-	-	-	-	580,000	-	-	-	-	-	-	-	0%	-	-			
EO-Natl Pollutant Dschrg Elim Sys - Casa Blanca Q	199	22850	493,835	31,500	-	-	-	-	-	-	-	-	-	462,335	-	0%	-	-			
Total Other Protection			\$ 136,276,577	\$ 57,472,982	\$ 29,735,533	\$ -	\$ 1,759,280	\$ 1,856,718	\$ 5,779,127	\$ 52,340	\$ 755,000	\$ 2,514,319	\$ 36,351,278	\$ 11,280,900							
Total Public Protection			\$ 2,151,773,937	\$ 638,911,596	\$ 622,908,020	\$ 88,167,775	\$ 8,259,792	\$ 22,167,512	\$ 33,094,437	\$ 2,143,990	\$ 4,600,425	\$ 940,155	\$ 730,580,235	\$ 455,645,708							
Public Ways & Facilities																					
Roads																					
Transportation	303	20000	59,160,640	44,701,800	11,010,665	-	113,200	19,100	(1,125)	584,800	50,000	2,682,200	-	NA	-	-					
Transportation Construction Projects	306	20000	218,836,933	145,367,759	44,361,833	13,116,463	-	-	11,659,409	1,391,861	8,523,278	(5,583,670)	-	NA	-						
Transportation Equipment	307	20000	4,476,254	1,500,000	758,592	-	-	-	46,151	59,517	166,100	1,945,894	-	NA	-						
TLMA Administrative Services	299	20200	10,339,031	-	8,894,533	-	-	-	2,200	4,245	-	1,438,053	-	NA	-						
Consolidated Counter Services	300	20200	6,247,578	-	4,782,364	-	-	-	50	-	-	1,465,164	-	NA	-						
TLMA - Landscape Maintenance District	309	20300	2,015,918	-	1,134,938	-	-	-	709,393	9,200	-	162,387	-	NA	-						
Community and Business Services	310	20600	4,037,117	-	3,734,640	-	319,500	-	-	11,900	-	(28,923)	-	NA	-						
CFD Assessment Dist Admin	224	22050	580,000	-	321,000	-	-	-	4,000	3,000	252,000	-	-	NA	-						
TLMA ALUC	308	22650	669,105	20,000	285,826	-	-	-	-	264,307	-	98,972	-	NA	-						
Total Roads			\$ 306,362,576	\$ 191,589,559	\$ 75,284,391	\$ 13,116,463	\$ 432,700	\$ 19,100	\$ 12,420,078	\$ 2,064,523	\$ 9,255,685	\$ 2,180,077	\$ -	\$ -							
Parking Facilities																					
FM-Parking	348	10000	2,246,219	-	109,623	-	-	77,024	28,890	1,335,391	-	-	-	695,291	50%	-	347,646				
Total Parking Facilities			\$ 2,246,219	\$ -	\$ 109,623	\$ -	\$ -	\$ 77,024	\$ 28,890	\$ 1,335,391	\$ -	\$ -	\$ -	\$ 695,291	\$ 347,646						
Total Public Ways and Facilities			\$ 308,608,795	\$ 191,589,559	\$ 75,394,014	\$ 13,116,463	\$ 432,700	\$ 96,124	\$ 12,448,968	\$ 3,399,914	\$ 9,255,685	\$ 2,180,077	\$ 695,291	\$ 347,646							
Health and Sanitation																					
Public Health																					
EO-County Contrib To Hlth and MH	183	10000	37,785,656	28,906,889	-	-	-	-	-	-	-	-	-	8,878,767	100%	-	8,878,767				
Public Health	317	10000	181,517,074	169,438,331	3,646,752	-	-	-	1,616,457	-	-	6,815,534	-	100%	-	6,815,534					
California Childrens Services	318	10000	44,097,881	27,935,671	-	-	-	-	7,617,115	-	-	8,545,095	-	50%	-	4,272,548					
Environmental Health	319	10000	8,982,384	-	-	-	-	-	-	-	-	8,982,384	-	100%	-	8,982,384					
Environmental Resource Management	320	10000	13,834,451	-	7,461,279	-	10,164,669	-	34,224	-	-	(3,825,721)	-	100%	-	(3,825,721)					
District Environmental Services	321	10000	12,615,172	-	14,631,903	-	2,078,554	-	1,061,378	-	-	(5,156,663)	-	100%	-	(5,156,663)					
RUHS-Med Indigent Services Program	325	10000	8,090,270	6,131,449	161,976	-	-	-	-	-	-	1,796,845	-	100%	-	1,796,845					
RUHS-Correctional Health Systems	326	10000	61,170,948	10,500,000	-	-	-	-	-	-	-	50,670,948	-	100%	-	50,670,948					
EO-AB2766 Sher Bill - Air Quality	207	22300	591,038	500,000	-	-	-	90,000	-	1,038	-	-	-	100%	-						
EO-Casa Blanca Clinic Operations	211	22850	285,710	-	-	-	-	-	285,110	600	-	-	-	100%	-						

Table 9 - General Fund Financing Requirements Budget, Net of Revenue Sources
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

Description	2023-24 Budget Page Ref.	Fund	2023-24 Adopted		2023-24		2023-24 Fines,		2023-24		2023-24 Rev Fr Use		2023-24 Retained		2023-24 General		2023-24	
			Total Expenditure (a)	Intergovernmental	Charges for Services	Taxes	Licenses and Permits	Forfeitures & Penalties	Miscellaneous Revenue	of Money and Property	Other	Earnings Contribution	Fund Contribution	Marginal Increase	2023-24 Net General Fund Contribution			
Total Health			\$ 368,970,584	\$ 243,412,340	\$ 25,901,910	\$ -	\$ 12,243,223	\$ 90,000	\$ 10,614,284	\$ 1,638	\$ -	\$ -	\$ -	\$ 76,707,189		\$ 72,434,642		
Mental Health																		
RUHS-Mental Health Treatment	313	10000	\$ 593,034,060	\$ 555,389,065	\$ 29,726,925	\$ 392,000	\$ -	\$ -	\$ 289,104	\$ 2,642,645	\$ -	\$ -	\$ -	\$ 4,594,321	25%	\$ 1,148,580		
RUHS-MH-Detention	314	10000	34,303,479	20,484,970	383,591	-	-	-	-	-	-	-	-	13,434,918	25%	3,358,730		
RUHS-MH-Administration	315	10000	19,331,269	17,774,269	1,500,000	-	-	-	-	57,000	-	-	-	-	25%	-		
Total Mental Health			\$ 646,668,808	\$ 593,648,304	\$ 31,610,516	\$ 392,000	\$ -	\$ -	\$ 289,104	\$ 2,699,645	\$ -	\$ -	\$ -	\$ 18,029,239		\$ 4,507,310		
Drug and Alcohol Abuse Services																		
RUHS-MH-Mental Health Substance Abuse	316	10000	\$ 123,158,707	\$ 119,778,244	\$ 1,530,463	\$ -	\$ -	\$ 1,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NA	\$ -		
Total Sanitation			\$ 123,158,707	\$ 119,778,244	\$ 1,530,463	\$ -	\$ -	\$ 1,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		
Total Health and Sanitation			\$ 1,138,798,099	\$ 956,838,888	\$ 59,042,889	\$ 392,000	\$ 12,243,223	\$ 1,940,000	\$ 10,903,388	\$ 2,701,283	\$ -	\$ -	\$ -	\$ 94,736,428		\$ 76,941,951		

Table 9 - General Fund Financing Requirements Budget, Net of Revenue Sources
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

Description	2023-24 Budget Page Ref.	2023-24 Fund	2023-24 Adopted		2023-24		2023-24 Fines, Forfeitures & Penalties		2023-24 Miscellaneous of Money and Property		2023-24 Retained Earnings		2023-24 General Fund		2023-24 Marginal Increase		2023-24 Net General Fund Contribution		
			Total Expenditure (a)	Intergovernmental	2023-24 Charges for Services	2023-24 Taxes	Licenses and Permits	Penalties	Revenue	2023-24 Other	Contribution	Contribution	Contribution	Contribution	Contribution	Contribution	Contribution	Contribution	Contribution
Public Assistance																			
Welfare																			
Administration DPSS	327	10000	\$ 815,859,304	\$ 767,310,277	\$ 300,636	\$ -	\$ -	\$ -	\$ 2,901,244	\$ -	\$ -	\$ -	\$ 45,347,147	\$ -	0%	\$ -	\$ -	\$ -	\$ -
DPSS-Mandated Client Services	328	10000	170,228,705	137,539,073	-	-	-	-	-	-	-	-	32,689,632	-	0%	-	-	-	-
DPSS-Categorical Aid	329	10000	504,726,676	495,405,897	-	-	-	-	1,096,570	-	-	-	8,224,209	-	0%	-	-	-	-
DPSS-Other Aid	330	10000	19,984,930	750,344	-	-	346,593	353,407	-	-	-	-	18,534,586	-	0%	-	-	-	-
Local Initiative Admin DCA	337	21050	2,988,401	2,908,665	55,755	-	-	-	-	-	23,981	-	-	-	0%	-	-	-	-
HWS-DCA-Local Initiative Program	338	21050	8,579,602	8,457,213	27,878	-	-	-	60,000	-	34,511	-	-	-	0%	-	-	-	-
HWS-DCA-Other Program	339	21050	496,727	276,727	-	-	-	-	40,000	-	180,000	-	-	-	0%	-	-	-	-
HWS-Home Investment Partnership Act	340	21250	3,805,480	2,474,421	901,579	-	-	-	429,480	-	-	-	-	-	0%	-	-	-	-
Continuum of Care CFDA 14.267	334	21300	12,542,874	12,542,874	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
Continuum of Care	335	21300	59,553,013	57,122,447	347,809	-	-	-	-	-	2,082,757	-	-	-	0%	-	-	-	-
HWS-Rental Relief Program	342	21330	24,341,986	24,341,986	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	-
HWS-HUD-CDBG Home Grants	341	21350	21,573,746	20,782,538	491,490	-	-	-	299,718	-	-	-	-	-	0%	-	-	-	-
Workforce Development	336	21550	28,964,168	25,130,675	444,771	-	-	-	78,895	809,827	2,500,000	-	-	-	25%	-	-	-	-
Housing Workforce Solutions	333	21560	3,624,558	-	3,374,558	-	-	-	-	-	250,000	-	-	-	25%	-	-	-	-
Total Welfare			\$ 1,677,270,170	\$ 1,555,043,137	\$ 5,944,476	\$ -	\$ 346,593	\$ 353,407	\$ 4,905,907	\$ 809,827	\$ 5,071,249	\$ -	\$ 104,795,574	\$ -		\$ -	\$ -	\$ -	\$ -
Care of Court Wards																			
Probation-Court Placement Care	261	10000	360,500	-	-	-	-	-	-	-	-	-	360,500	-	100%	360,500	-	360,500	-
Total Care of Court Wards			\$ 360,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360,500	\$ -		\$ 360,500	\$ -	\$ 360,500	\$ -
Veteran's Services																			
Veteran Services	332	10000	\$ 3,130,860	\$ 891,586	\$ 58,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,181,274	\$ -	100%	\$ 2,181,274	\$ -	\$ 2,181,274	\$ -
Total Veteran's Services			\$ 3,130,860	\$ 891,586	\$ 58,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,181,274	\$ -		\$ 2,181,274	\$ -	\$ 2,181,274	\$ -
Social Services																			
PLHA-HWS	343	21340	\$ 49,169,986	\$ 49,169,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NA	\$ -	\$ -	\$ -	\$ -
HHW Home Grant Program	238	21350	-	-	-	-	-	-	-	-	-	-	-	-	NA	-	-	-	-
Office of Aging	331	21450	32,245,318	27,302,995	2,797,245	-	-	-	212,280	-	1,932,798	-	-	-	NA	-	-	-	-
Total Social Services			\$ 81,415,304	\$ 76,472,981	\$ 2,797,245	\$ -	\$ -	\$ -	\$ 212,280	\$ -	\$ 1,932,798	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
General Relief																			
EO-Cares Act Coronavirus Relief	202	21730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NA	\$ -	\$ -	\$ -	\$ -
Total General Relief			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Public Assistance - Other																			
EO-Health and Juvenile Services	208	22430	\$ 1,677,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,676,600	\$ 1,200	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	\$ -
EO-Cabazon CRA Infrastructure	212	30360	-	-	-	-	-	-	-	-	458,883	(458,883)	-	-	N/A	-	-	-	-
EO-Wine Country Infrastructure	210	30370	-	-	-	-	-	-	-	-	351,412	(351,412)	-	-	N/A	-	-	-	-
EO-Mead Valley Infrastructure	213	30380	248,000	-	-	-	-	-	-	-	352,735	(104,735)	-	-	N/A	-	-	-	-
EO-RDA Capital Improvements	214	31540	30,000,597	-	-	-	-	-	40,826,130	-	-	(10,825,533)	-	-	N/A	-	-	-	-
Total Public Assistance - Other			\$ 31,926,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,502,730	\$ 1,200	\$ 1,163,030	\$ (11,740,563)	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Total Public Assistance			\$ 1,794,103,231	\$ 1,632,407,704	\$ 8,799,721	\$ -	\$ 346,593	\$ 353,407	\$ 47,620,917	\$ 811,027	\$ 8,167,077	\$ (11,740,563)	\$ 107,337,348	\$ -		\$ 2,541,774	\$ -	\$ 2,541,774	\$ -
Education																			
Library Services																			
RivCo/County Free Library	239	21200	\$ 46,858,367	\$ 2,586,042	\$ 6,613,839	\$ 22,733,068	\$ -	\$ 50,000	\$ 9,454,208	\$ 48,514	\$ -	\$ 5,372,696	\$ -	NA	\$ -	\$ -	\$ -	\$ -	\$ -
Total Library Services			\$ 46,858,367	\$ 2,586,042	\$ 6,613,839	\$ 22,733,068	\$ -	\$ 50,000	\$ 9,454,208	\$ 48,514	\$ -	\$ 5,372,696	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Agricultural Education																			
Cooperative Extension	344	10000	\$ 785,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 785,784	\$ -	100%	\$ 785,784	\$ -	\$ 785,784	\$ -
Total Agricultural Education			\$ 785,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 785,784	\$ -		\$ 785,784	\$ -	\$ 785,784	\$ -
Total Recreation & Cultural Services			\$ 47,644,151	\$ 2,586,042	\$ 6,613,839	\$ 22,733,068	\$ -	\$ 50,000	\$ 9,454,208	\$ 48,514	\$ -	\$ 5,372,696	\$ 785,784	\$ -		\$ 785,784	\$ -	\$ 785,784	\$ -
Recreation & Cultural Services																			

Table 9 - General Fund Financing Requirements Budget, Net of Revenue Sources
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

Description	2023-24 Budget		2023-24 Adopted Total Expenditure		2023-24 Charges		2023-24 Licenses and Permits		2023-24 Fines, Forfeitures & Penalties		2023-24 Miscellaneous Revenue		2023-24 Rev Fr Use of Money and Property		2023-24 Retained Earnings Contribution		2023-24 General Fund Contribution		2023-24 Marginal Increase		2023-24 Net General Fund Contribution	
	Page Ref.	Fund	(a)	Intergovernmental	for Services	2023-24 Taxes	Permits	Penalties	Revenue	Property	2023-24 Other	Contribution	Contribution	Increase	Fund Contribution							
Recreation Facilities																						
FM-Community and Rec. Centers	351	10000	\$ 4,973,169	\$ 3,485	\$ -	\$ 419,040	\$ -	\$ -	\$ 17,148	\$ 1,186,959	\$ 179,315	\$ -	\$ 3,167,222	50%	\$ 1,583,611							
REG Parks-Park Acq and Dev, District	359	25400	10,000,000	10,000,000	-	-	-	-	-	-	-	-	-	50%	-							
FM-Lakeland Village Rec. Ctrs	350	21830	-	-	-	-	-	-	-	-	-	-	-	50%	-							
Total Recreation Facilities			\$ 14,973,169	\$ 10,003,485	\$ -	\$ 419,040	\$ -	\$ -	\$ 17,148	\$ 1,186,959	\$ 179,315	\$ -	\$ 3,167,222		\$ 1,583,611							
Recreation & Cultural Services																						
ED-RivCo / Edward Dean Museum	242	10000	\$ 3,592,486	\$ 3,050,000	\$ 160,925	\$ -	\$ -	\$ -	\$ 31,462	\$ 240,099	\$ 110,000	\$ -	\$ -	100%	\$ -							
Total Recreation & Cultural Services			\$ 3,592,486	\$ 3,050,000	\$ 160,925	\$ -	\$ -	\$ -	\$ 31,462	\$ 240,099	\$ 110,000	\$ -	\$ -		\$ -							
Total Recreation & Cultural Services			\$ 18,565,655	\$ 13,053,485	\$ 160,925	\$ 419,040	\$ -	\$ -	\$ 48,610	\$ 1,427,058	\$ 289,315	\$ -	\$ 3,167,222		\$ 1,583,611							
Debt Service																						
Interest Payment on Long-Term Debt																						
EO-Interest on Trans and Teeter	184	10000	\$ 20,005,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,532,189	\$ -	\$ 13,472,811	\$ -	\$ -	NA	\$ -							
Riv Co Infrastructure Fin Auth	358	33800	42,301,212	-	20,312,476	-	-	-	3,207,435	-	18,781,301	-	-	NA	-							
Total Interest Payment on Long-Term Debt			\$ 62,306,212	\$ -	\$ 20,312,476	\$ -	\$ -	\$ -	\$ 9,739,624	\$ -	\$ 32,254,112	\$ -	\$ -		\$ -							
Principle Payment on Long-Term Debt																						
CORAL-General Government	356	31095	\$ 21,787,381	\$ -	\$ 469,400	\$ -	\$ -	\$ -	\$ 21,317,981	\$ -	\$ -	\$ -	\$ -	0%	\$ -							
Riv Co Public Financing Authority	357	32910	5,126,073	-	1,845,000	-	-	-	-	861,073	2,420,000	-	-	0%	-							
EO-Pension Obligation Bonds	194	35000	105,298,456	-	105,298,456	-	-	-	-	-	-	-	-	0%	-							
EO-Teeter Debt Service	188	37050	3,475,035	-	-	-	-	-	-	110,000	3,110,035	255,000	-	0%	-							
Total Principal Payment on Long-Term Debt			\$ 135,686,945	\$ -	\$ 107,612,856	\$ -	\$ -	\$ -	\$ 21,317,981	\$ 971,073	\$ 5,530,035	\$ 255,000	\$ -		\$ -							
Total Debt Service			\$ 197,993,157	\$ -	\$ 127,925,332	\$ -	\$ -	\$ -	\$ 31,057,605	\$ 971,073	\$ 37,784,147	\$ 255,000	\$ -		\$ -							
Total Financing Requirements			\$ 6,164,369,651	\$ 3,825,995,192	\$ 1,125,831,587	\$ 600,757,296	\$ 29,913,526	\$ 60,485,564	\$ 328,781,947	\$ 66,640,307	\$ 95,488,780	\$ 36,574,331	\$ (6,098,879)		\$ 557,624,654							

(a) Per the County of Riverside Fiscal Year 2023-24 Recommended Budget, Volume II.

Table 10 - General Fund Financing Requirements Calculations
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

Description	Table Ref.	Budget FY 2022/23 (a)	Net Amount (b)	County Equivalent		Measurement (c) (e)	Project Equivalent Units (d)	Financing Requirements [3]X[4]
				Units (c)	Factor [1]/[2]=[3]			
			[1]	[2]			[4]	[3]X[4]
General Financing Requirements								
Legislative and Administrative	Table 9	\$ 98,532,162	\$ 38,892,137	2,978,584	\$ 13.06	per capita & 50% employee, entire county	1,863	\$ 24,326
Finance	Table 9	53,746,754	(33,398,934)	2,978,584	(11.21)	per capita & 50% employee, entire county	1,863	(20,890)
Counsel	Table 9	5,658,888	414,003	2,978,584	0.14	per capita & 50% employee, entire county	1,863	259
Personnel	Table 9	28,555,776	-	2,978,584	-	per capita & 50% employee, entire county	1,863	-
Elections	Table 9	14,323,238	6,060,357	2,978,584	2.03	per capita & 50% employee, entire county	1,863	3,791
Communication	Table 9	500,000	-	2,978,584	-	per capita & 50% employee, entire county	1,863	-
Property Management	Table 9	122,466,781	7,810,617	2,978,584	2.62	per capita & 50% employee, entire county	1,863	4,885
Plant Acquisition	Table 9	42,517,346	-	2,978,584	-	per capita & 50% employee, entire county	1,863	-
Promotion	Table 9	26,975,164	-	2,978,584	-	per capita & 50% employee, entire county	1,863	-
Other General	Table 9	113,606,517	-	2,978,584	-	per capita & 50% employee, entire county	1,863	-
Total General Financing Requirements		\$ 506,882,626	\$ 19,778,180		\$ 6.64			\$ 12,371
Public Protection								
Judicial	Table 9	\$ 376,878,328	\$ 40,590,976	2,978,584	\$ 13.63	per capita & 50% employee, entire county	1,863	\$ 25,388
Police Protection	Table 9	657,417,624	200,935,618	-	-	See Table 11	-	-
Detention and Correction	Table 9	508,531,490	216,323,736	2,978,584	72.63	per capita & 50% employee, entire county	1,863	135,303
Fire Protection	Table 9	452,482,148	(13,937,751)	-	-	not used	-	-
Protection/Inspection	Table 9	20,187,770	452,229	2,978,584	0.15	per capita & 50% employee, entire county	1,863	283
Other Protection	Table 9	136,276,577	11,280,900	2,978,584	3.79	per capita & 50% employee, entire county	1,863	7,056
Total Public Protection		\$ 2,151,773,937	\$ 455,645,708		\$ 90.19			\$ 168,030
Public Ways & Facilities								
Roads	Table 9	\$ 306,362,576	\$ -	2,978,584	\$ -	per capita & 50% employee, entire county	1,863	\$ -
Parking Facilities	Table 9	2,246,219	347,646	2,978,584	0.12	per capita & 50% employee, entire county	1,863	217
Total Public Ways and Facilities		\$ 308,608,795	\$ 347,646		\$ 0.12			\$ 217
Health and Sanitation								
Public Health	Table 9	\$ 368,970,584	\$ 72,434,642	2,978,584	\$ 24.32	per capita & 50% employee, entire county	1,863	\$ 45,305
Mental Health	Table 9	646,668,808	4,507,310	2,978,584	1.51	per capita & 50% employee, entire county	1,863	2,819
Drug and Alcohol Abuse Services	Table 9	123,158,707	-	2,978,584	-	per capita & 50% employee, entire county	1,863	-
Total Health and Sanitation		\$ 1,138,798,099	\$ 76,941,951		\$ 25.83			\$ 48,124
Public Assistance								
Welfare	Table 9	\$ 1,677,270,170	\$ -	2,978,584	\$ -	per capita & 50% employee, entire county	1,863	\$ -
Care of Court Wards	Table 9	360,500	360,500	2,978,584	0.12	per capita & 50% employee, entire county	1,863	225
Veteran's Services	Table 9	3,130,860	2,181,274	2,978,584	0.73	per capita & 50% employee, entire county	1,863	1,364
Social Services	Table 9	81,415,304	-	2,978,584	-	per capita & 50% employee, entire county	1,863	-
General Relief	Table 9	-	-	2,978,584	-	per capita & 50% employee, entire county	1,863	-
Public Assistance - Other	Table 9	31,926,397	-	2,978,584	-	per capita & 50% employee, entire county	1,863	-
Total Public Assistance		\$ 1,794,103,231	\$ 2,541,774		\$ 0.85			\$ 1,590
Education, Recreation and Cultural Services								
Library Services	Table 9	\$ 46,858,367	\$ -	-	\$ -	not used	-	-
Agricultural Education	Table 9	785,784	785,784	2,978,584	0.26	per capita & 50% employee, entire county	1,863	491
Recreation Facilities	Table 9	14,973,169	1,583,611	2,978,584	0.53	per capita & 50% employee, entire county	1,863	990
Recreation & Cultural Services	Table 9	3,592,486	-	2,978,584	-	per capita & 50% employee, entire county	1,863	-
Total Education, Rec. and Cultural Svcs.		\$ 66,209,806	\$ 2,369,395		\$ 0.80			\$ 1,482
Debt Service								
Interest Payment on Long-Term Debt	Table 9	\$ 62,306,212	\$ -	-	\$ -	not used	-	\$ -
Principle Payment on Long-Term Debt	Table 9	135,686,945	-	-	-	not used	-	-
Total Debt Service		\$ 197,993,157	\$ -		\$ -			\$ -
Total General Fund Financing Requirements		\$ 6,164,369,651	\$ 557,624,654		\$ 124.43			\$ 231,814

Footnotes:

- (a) Per the County of Riverside Fiscal Year 2023-24 Recommended Budget, Volume II.
- (b) See Table 9 - General Fund Financing Requirements Detail.
- (c) (b) Based on (i) 2,439,234 total Riverside County residents and 401,693 residents in the unincorporated sections of Riverside County per the California Department of Finance as of January 1, 2023, (ii) 1,078,700 total Riverside County employees and 106,700 employees in the unincorporated sections of Riverside County per the California Employment Development Department, June 2023, and (iii) county employment was reduced by 50% to account for the estimated less frequent use of county public services by employees than residents.
- (d) See Table 3 - Land Use Assumptions.
- (e) Fire Protection and Library Services were treated as a case study. See Tables 12 and 13, respectively.

Table 11 - Police Protection Cost Calculation
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

Police Protection Costs	<u>Ref.</u>	<u>FY 2022/23 Budget</u>
Net General Fund Contribution		
Sheriff: Administration		\$ 25,037,403
Sheriff: Cal-DNA		-
Sheriff: Cal-Id		-
Sheriff: Cal-Photo		-
Sheriff: Court Services		24,453,136
Sheriff: Patrol		-
Sheriff: Support		151,445,079
Sheriff: Ben Clark Training Center		-
Sheriff: CAC Security		-
Sheriff: Public Administrator		-
Net General Fund Contribution	Table 9	<u>\$ 200,935,618</u>
Net General Fund Contribution	Table 9	\$ 200,935,618
City Contracts for Sheriff's Services	Pg. 261	<u>304,013,736</u>
Net Police Protection Budget		\$ 504,949,354
Total Officers		<u>(a) 2,447</u>
Cost per Officer		<u>\$ 206,354</u>
Projected Residents	Table 3	1,862
Service Standard: Sworn Officers per 1,000 residents		1.00 (b)
Additional Sworn Officers Required @ buildout		1.86
Total Police Protection Costs		<u>\$ 383,818</u>

Footnotes:

(a) Per the Riverside County FY 2023-24 Recommended Budget Volume 1, Sheriff: Administration, Support, Patrol, and Court Services Current Filled Positions.

(b) Per the Riverside County Service Goals and Strategies, the Board of Supervisors commits to continue efforts to maintain law enforcement services at a targeted staffing ratio of one deputy sheriff per 1,000 population in the unincorporated area.

**Table 12 - Fiscal Impact to Fire Fund
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023**

Fiscal Impact to Fire Fund									
Financing Sources									
				Table Ref.	Project Impact	Marginal Increase		Project Impact	
Ad Valorem Tax									
				4	\$ 16,092,319				
				2	5.596%				
					<u>\$ 900,495</u>	100%		<u>\$ 900,495</u>	
Fire Protection Costs									
	Budget Page Ref.	Budget Amount (a)		Marginal Increase	Factor (c)	Measure	Project Equivalent Units (b)	Project Impact	
Fire Protection-Non Forest	303	\$ 89,705,437		per capita & 50% employee, unincorporated only	455,043	\$ 197.14	1,863	\$ 367,265	
Total Financing Requirements								<u>\$ 367,265</u>	
Total Structural Fire Tax								\$ 900,495	
Total Financing Requirements								\$ 367,265	
Net Annual Surplus/ (Deficit)								<u>\$ 533,230</u>	

Footnotes:

(a) Per Riverside County Recommended Budget FY 2023-24.

(b) Based on (i) 2,439,234 total Riverside County residents and 401,693 residents in the unincorporated sections of Riverside County per the California Department of Finance as of January 1, 2023, (ii) 1,078,700 total Riverside County employees and 106,700 employees in the unincorporated sections of Riverside County per the California Employment Development Department, June 2023, and (iii) county employment was reduced by 50% to account for the estimated less frequent use of county public services by employees than residents.

(c) See Table 3 - Land Use Assumptions.

**Table 13 - Fiscal Impact to Library Fund
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023**

Fiscal Impact to Library Fund

Financing Sources

Ad Valorem Tax

Residential and Non-Residential Basic Tax Adj. for Deflation
County Library Post-ERAF Share of Basic Tax
Total County Library Tax

Table Ref.	Project Impact	Marginal Increase	Project Impact
4	\$ 16,092,319		
		1.369%	
	\$ 220,285	100%	\$ 220,285

	Budget Page Ref.	Budget Amount (a)	Marginal Increase	Net Amount	County Equivalent Units (b)	Factor	Measure	Project Equivalent Units (c)	Project Impact
Fines and Forfeitures									
Library Fines and Fees	96	\$ 50,000	100%	\$ 50,000	2,978,584	\$ 0.02	per capita & 50% employee, entire county	1,863	\$ 31
Revenue From use of Money and Property									
Interest-Invested Funds	96	\$ 21,499	0%	\$ -	-	\$ -	not used	-	\$ -
Rents	96	24,732	100%	24,732	-	-	not used	-	-
Lease to Non-County Agency	96	2,283	0%	-	-	-	not used	-	-
Intergovernmental Revenues									
CA-State Revenue	97	\$ 25,000	0%	\$ -	-	\$ -	not used	-	\$ -
CA-Homeowners Tax Relief	97	156,535	0%	-	-	-	not used	-	-
CA-Supplemental Homeowners Tax Relief	97	958	0%	-	-	-	not used	-	-
CA-Other Operating Grants	97	25,000	0%	-	-	-	not used	-	-
Charges For Current Services									
Communications Services	97	\$ -	0%	\$ -	-	\$ -	not used	-	\$ -
Library Services	97	48,470	0%	-	-	-	not used	-	-
Interfund - Miscellaneous	97	22,353	0%	-	-	-	not used	-	-
Interfund - Salary Reimbursement	97	15,583	0%	-	-	-	not used	-	-
Interfund - Project Costs	97	6,527,433	0%	-	-	-	not used	-	-
Other In-Lieu and Other Government									
Other Gov-City Governments	97	\$ 2,378,549	0%	\$ -	-	\$ -	not used	-	\$ -
Other Revenue									
Sales of Surplus Property	97	\$ -	0%	\$ -	-	\$ -	not used	-	\$ -
Contractual Revenue	97	9,406,146	0%	-	-	-	not used	-	-
Cash Over-Short	98	-	0%	-	-	-	not used	-	-
Rebates and Refunds	98	8,541	0%	-	-	-	not used	-	-
Contributions and Donations	98	39,521	0%	-	-	-	not used	-	-
Other Misc Revenue	98	-	0%	-	-	-	not used	-	-
Contrib Fr Other County Funds	98	-	0%	-	-	-	not used	-	-
Total Financing Sources									\$ 220,316

Financing Requirements

Library Services

239 \$ 46,858,367 100% 46,858,367 2,978,584 \$ 15.73 per capita & 50% employee, entire county

1,863 \$ 29,308

Total Financing Requirements

\$ 29,308

Net Annual Surplus/ (Deficit)

\$ 191,008

Footnotes:

(a) Per the County of Riverside Fiscal Year 2023-24 Recommended Budget.

(b) Based on (i) 2,439,234 total Riverside County residents and 401,693 residents in the unincorporated sections of Riverside County per the California Department of Finance as of January 1, 2023, (ii) 1,078,700 total Riverside County employees and 106,700 employees in the unincorporated sections of Riverside County per the California Employment Development Department, June 2023, and (iii) county employment was reduced by 50% to account for the estimated less frequent use of county public services by employees than residents.

(c) See Table 3 - Land Use Assumptions.

**Table 14 - Fiscal Impact to Transportation Fund
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023**

Fiscal Impact to Transportation Fund									
Financing Sources									
	Table Ref.	Net Amount	Marginal Increase	Project Impact					
Measure A Sales Tax (d)									
Direct and Indirect Taxable Sales	5	\$ 45,300,000							
Half Cent Transportation Sales Tax		0.50%							
Total Measure A Sales Tax		\$ 226,500	0%	\$ -					
Budget Page Ref.	Budget Amount (a)	Marginal Increase	Net Amount	County Equivalent Units (b)	Factor	Measure	Project Equivalent Units (c)	Project Impact	
Taxes									
Local Transportation Act (e)	83	\$ 432,000	0%	\$ -	-	not used	-	\$ -	
Measure A-Local St & Roads	83	12,684,463	0%	-	-	not used	-	-	
Licenses & Permits									
Business Licenses	83	-	0%	-	-	not used	-	-	
Permit-Road Privileges	83	113,200	0%	-	-	not used	-	-	
Parade Fees	83	-	0%	-	-	not used	-	-	
Fines, Forfeitures & Penalties									
Interest-Invest Funds	83	19,100	0%	-	-	not used	-	-	
Revenue from use of Money and Property									
Interest-Invested Funds	83	1,727,488	0%	-	-	not used	-	-	
Intergovernmental									
CA-HWY User/Gas Tax Sec 2104A (f)	84	35,495,600	100%	35,495,600	2,439,234	14.55 per capita, entire county	-	-	
CA-HWY User/Gas Tax Sec 2104B (f)	84	-	100%	-	2,439,234	- per capita, entire county	-	-	
CA-HWY User/Gas Tax Sec 2103 (f)	84	18,088,190	100%	18,088,190	2,439,234	7.42 per capita, entire county	-	-	
CA-HWY User/Gas Tax Sec 2104C (f)	84	-	100%	-	2,439,234	- per capita, entire county	-	-	
CA-HWY User/Gas SB1 Sec 2103	84	45,123,569	100%	45,123,569	2,439,234	18.50 per capita, entire county	-	-	
CA-HWY User/Gas Tax Sec 2104DEF (f)	84	-	100%	-	2,439,234	- per capita, entire county	-	-	
CA-HWY User/Gas Tax Sec 2105 (f)	84	-	100%	-	2,439,234	- per capita, entire county	-	-	
CA-HWY User/Gas Tax Sec 2106 (f)	84	-	100%	-	2,439,234	- per capita, entire county	-	-	
CA-From Other St. Govt Agencies	84	-	100%	-	2,439,234	- per capita, entire county	-	-	
CA-Misc State Reimbursements	84	13,266,000	0%	-	-	not used	-	-	
CA-Other Operating Grants	84	2,875,000	0%	-	-	not used	-	-	
Fed-Air For Disaster	84	-	0%	-	-	not used	-	-	
Fed-Forest Reserve	84	206,200	0%	-	-	not used	-	-	
Fed-Misc Reimbursement	84	68,218,000	0%	-	-	not used	-	-	
Charges for Services									
Sale of Plans-Specifications	84	1,700	0%	-	-	not used	-	-	
Deposit Based Fee Draws	84	7,277,879	0%	-	-	not used	-	-	
Subdivision Inspection fees	84	16,500	0%	-	-	not used	-	-	
Encroachment Permit Fees	84	1,236,800	0%	-	-	not used	-	-	
Road Const Expense Reimb	84	24,326,648	0%	-	-	not used	-	-	
Road Maint Expense Reimb	84	105,600	100%	105,600	2,978,584	0.04 per capita & 50% employee, entire county	1,863	66	
Road Signal Maint Exp Reimb	84	1,378,300	100%	1,378,300	2,978,584	0.46 per capita & 50% employee, entire county	1,863	862	
Disposal Fees	84	25,000	0%	-	-	not used	-	-	
Fuel Sales	84	136,346	0%	-	-	not used	-	-	
Development Fees	84	250	0%	-	-	not used	-	-	
Fleet Daily Rentals	84	17	0%	-	-	not used	-	-	
Maintenance	84	10,824	0%	-	-	not used	-	-	
Reimbursement for Services	84	4,007,700	0%	-	-	not used	-	-	
TUMF Revenue - Developer Fees	84	4,200,000	0%	-	-	not used	-	-	
Subpoena Fees	85	15	0%	-	-	not used	-	-	
Interfnd - CDBG	85	543,000	0%	-	-	not used	-	-	
Interfnd - CSA Intracounty	85	444,200	0%	-	-	not used	-	-	
Interfnd-Maintenance	85	11,139	0%	-	-	not used	-	-	
Interfnd-Reimb for Service	86	3,294,500	0%	-	-	not used	-	-	
Interfnd-Salary Reimbursement	86	639,200	0%	-	-	not used	-	-	
Interfnd-Equipment Usage	86	20,374	0%	-	-	not used	-	-	
Interfnd-Project Costs	86	8,229,185	0%	-	-	not used	-	-	
Interfnd-Fuel Sales	86	223,913	0%	-	-	not used	-	-	
Other In-Lieu and Other Govt									
CVAG	86	8,337,000	0%	-	-	not used	-	-	
Miscellaneous Revenue									
Sale of Surplus Property	86	7,990	0%	-	-	not used	-	-	
Rebates & Refunds	86	42,851	0%	-	-	not used	-	-	
Contributions & Donations	86	1,817,000	0%	-	-	not used	-	-	
Insurance Claims	86	1,710	0%	-	-	not used	-	-	
Other Misc Revenue	86	49,168	0%	-	-	not used	-	-	
Witness Jury Fees-Employees	86	275	0%	-	-	not used	-	-	
Program Revenue	86	(8,700)	0%	-	-	not used	-	-	
Special District Income	87	6,953,000	0%	-	-	not used	-	-	
Sale of Automotive Equipment	87	166,100	0%	-	-	not used	-	-	
Operating Transfer-in	87	50,000	0%	-	-	not used	-	-	
Contribution From Other County Funds	87	837,401	0%	-	-	not used	-	-	
Total Financing Sources									928
Financing Requirements (Fund 20000)									
Transportation (g)	303	59,160,640	100%	59,160,640	2,978,584	19.86 per capita & 50% employee, entire county	1,863	37,003	
Transportation Construction Projects	306	218,836,933	0%	-	-	not used	-	-	
Transportation Equipment	307	4,476,254	0%	-	-	not used	-	-	
Total Financing Requirements									\$ 37,003
Net Annual Surplus/ (Deficit) Before Additional Financing Sources									\$ (36,075)
Use General Fund Surplus									
Surplus Available								\$ 4,104,470	
Surplus Used (i)								36,075	
Financing Sources									
Transportation Fund								\$ 928	
General Fund Transfer								36,075	
Total Sources								\$ 37,003	
Net Annual Surplus/ (Deficit)									\$ -

Footnotes:

- (a) Per the County of Riverside Fiscal Year 2023-24 Recommended Budget.
- (b) Based on (i) 2,439,234 total Riverside County residents and 401,693 residents in the unincorporated sections of Riverside County per the California Department of Finance as of January 1, 2023, (ii) 1,078,700 total Riverside County employees and 106,700 employees in the unincorporated sections of Riverside County per the California Employment Development Department, June 2023, and (iii) county employment was reduced by 50% to account for the estimated less frequent use of county public services by employees than residents.
- (c) See Table 3 - Land Use Assumptions.
- (d) All of the Measure A sales tax is earmarked for non-recurring capital projects per conversations with the Transportation Fund administrative office.
- (e) Local Transportation Act revenue is used solely for capital projects per conversations with the Transportation Fund administrative office.
- (f) All of the Gas Tax is earmarked for recurring street maintenance costs per conversations with the Transportation Fund administrative office.
- (g) The Transportation expense account includes street maintenance expenses as well as administrative expenses and overhead for both recurring expenses and non-recurring capital projects, per conversations with the
- (h) The Transp Const Project expense account only comprises expenses for non-recurring capital projects.
- (i) Represents the amount needed to fund the estimated annual negative fiscal impact.

Table 15 - Fiscal Impact to Flood Control Zone 5 Operations Fund
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

Flood Control Zone 5 Operations Fund

Financing Sources

Ad Valorem Tax

Residential and Non-Residential Basic Tax Adj. for Deflation

Flood Control Zone 5 Post-ERAF Share of Basic Tax

Total Flood Control Zone 5 Tax

**Table
Ref.**

4 \$ 16,092,319

4.673%

\$ 752,029

**Marginal
Increase**

100%

**Project
Impact**

\$ 752,029

	Budget Page Ref.	Budget Amount (a)	Marginal Increase	Net Amount	County Equivalent Units (b)	Factor (c)	Measure	Project Equivalent Units (b)	Project Impact
Taxes	489	\$ 5,143,885	0%	\$ -	-	\$ -	not used	-	\$ -
Use of Money & Property	489	\$ 531,055	0%	\$ -	-	\$ -	not used	-	\$ -
Intergovernmental - State	489	36,552	0%	-	-	-	not used	-	-
Intergovernmental - Federal	489	-	0%	-	-	-	not used	-	-
Charges for Services	489	-	0%	-	-	-	not used	-	-
Miscellaneous Revenue	489	1,245,594	0%	-	-	-	not used	-	-
Total Financing Sources									\$ 752,029
Financing Requirements (d)									\$ 752,029
Total Financing Requirements									\$ 752,029
Net Annual Surplus/ (Deficit)									\$ -

Footnotes:

- (a) Per the County of Riverside Fiscal Year 2023-24 Recommended Budget Volume 2.
- (b) (b) Based on (i) 2,439,234 total Riverside County residents and 401,693 residents in the unincorporated sections of Riverside County per the California Department of Finance as of January 1, 2023, (ii) 1,078,700 total Riverside County employees and 106,700 employees in the unincorporated sections of Riverside County per the California Employment Development Department, June 2023, and (iii) county employment was reduced by 50% to account for the estimated less frequent use of county public services by employees than residents.
- (c) See Table 3 - Land Use Assumptions.
- (d) Per the Recommended Budget, Flood Control Zone 5 Operations appear to be funded using a reserve approach. Each year a portion of the revenues are allocated to fund current year expenditures, with the remainder allocated to the Fund Balance. In years when expenditures exceed revenues, the Fund Balance is used to pay the difference, maintaining a balanced fund. As such, DPGF assumes this fund remains balanced, with financial requirements equaling financing sources.

Table 16 - Phasing Analysis Detail
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

Factor	Table Ref.	1	2	3	4	5	6	7	8	9	10				
I. General Fund Financing Sources															
Property Tax	4	\$ -	\$ -	\$ 599,992	\$ 597,361	\$ 1,326,131	\$ 1,320,317	\$ 2,284,512	\$ 2,274,496	\$ 2,264,523	\$ 2,254,594				
Documentary Transfer Tax	4	-	-	22,274	22,276	49,453	49,236	85,192	84,818	84,446	84,076				
Property Tax In-Lieu of MVLF	6	-	-	371,006	369,379	820,016	816,421	1,412,633	1,406,440	1,400,273	1,394,134				
Transient Occupancy Tax	7	-	-	-	-	-	-	547,500	547,500	547,500	547,500				
On-Site Retail Sales and Use Tax	5	-	-	-	-	-	-	500,565	500,565	500,565	500,565				
Interest Earnings	5	-	-	4,864	4,843	10,751	10,704	22,432	22,351	22,270	22,190				
Other Discretionary Revenue	8	-	-	10,427	10,427	23,120	23,120	42,229	42,229	42,229	42,229				
Total Financing Sources		\$ -	\$ -	\$ 1,008,663	\$ 1,004,286	\$ 2,229,471	\$ 2,219,797	\$ 4,895,064	\$ 4,878,399	\$ 4,861,807	\$ 4,845,288				
II. General Fund Financing Requirements															
General Financing Requirements			per capita & 50% employee, entire county	\$ 6.64	10	\$ -	\$ -	\$ 3,054	\$ 3,054	\$ 6,773	\$ 6,773	\$ 12,371	\$ 12,371	\$ 12,371	\$ 12,371
Public Protection															
Judicial	13.63	10	-	-	6,269	6,269	13,900	13,900	25,388	25,388	25,388	25,388	25,388	25,388	
Police Protection	-	11	-	-	94,923	94,923	210,481	210,481	383,818	383,818	383,818	383,818	383,818	383,818	
Detention and Correction	72.63	10	-	-	33,408	33,408	74,079	74,079	135,303	135,303	135,303	135,303	135,303	135,303	
Fire Protection	-	10	-	-	-	-	-	-	-	-	-	-	-	-	
Protection/Inspection	0.15	10	-	-	70	70	155	155	283	283	283	283	283	283	
Other Protection	3.79	10	-	-	1,742	1,742	3,863	3,863	7,056	7,056	7,056	7,056	7,056	7,056	
Public Ways & Facilities	0.12	10	-	-	54	54	119	119	217	217	217	217	217	217	
Health and Sanitation	25.83	10	-	-	11,883	11,883	26,348	26,348	48,124	48,124	48,124	48,124	48,124	48,124	
Public Assistance	0.85	10	-	-	393	393	870	870	1,590	1,590	1,590	1,590	1,590	1,590	
Education, Recreation and Cultural Services	0.80	10	-	-	366	366	811	811	1,482	1,482	1,482	1,482	1,482	1,482	
Debt Service	-	10	-	-	-	-	-	-	-	-	-	-	-	-	
Total Financing Requirements					\$ 152,161	\$ 152,161	\$ 337,400	\$ 337,400	\$ 615,633	\$ 615,633	\$ 615,633	\$ 615,633	\$ 615,633	\$ 615,633	
General Fund Fiscal Impact															
Ongoing Surplus/(Deficit)					\$ 856,502	\$ 852,125	\$ 1,892,071	\$ 1,882,397	\$ 4,279,431	\$ 4,262,766	\$ 4,246,174	\$ 4,229,655	\$ 4,229,655		
Surplus/(Deficit) per Unit					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Revenue/Cost Ratio					6.63	6.60	6.61	6.58	7.95	7.92	7.90	7.87	7.87		
III. Fiscal Impact to Fire Fund															
Financing Sources	12	\$ -	\$ -	\$ 250,404	\$ 249,306	\$ 553,456	\$ 551,029	\$ 953,433	\$ 949,252	\$ 945,090	\$ 940,946				
Financing Requirements	12	-	-	90,683	90,683	201,079	201,079	367,265	367,265	367,265	367,265				
Net Annual Surplus / (Deficit) before Operating Reserve		\$ -	\$ -	\$ 159,722	\$ 158,624	\$ 352,377	\$ 349,950	\$ 586,168	\$ 581,987	\$ 577,825	\$ 573,682				
Cumulative Net Impact		\$ -	\$ -	\$ 159,722	\$ 318,345	\$ 670,722	\$ 1,020,672	\$ 1,606,840	\$ 2,188,828	\$ 2,766,653	\$ 3,340,335				
IV. Fiscal Impact to Library Fund															
Financing Sources	13	\$ -	\$ -	\$ 61,263	\$ 60,995	\$ 135,407	\$ 134,813	\$ 233,266	\$ 232,244	\$ 231,225	\$ 230,212				
Financing Requirements	13	-	-	7,237	7,237	16,046	16,046	29,308	29,308	29,308	29,308				
Net Annual Surplus / (Deficit)		\$ -	\$ -	\$ 54,027	\$ 53,758	\$ 119,361	\$ 118,767	\$ 203,958	\$ 202,935	\$ 201,917	\$ 200,903				
V. Fiscal Impact to Transportation Fund															
Financing Sources	14	\$ -	\$ -	\$ 9,137	\$ 9,137	\$ 20,259	\$ 20,259	\$ 37,003	\$ 37,003	\$ 37,003	\$ 37,003				
Financing Requirements	14	-	-	9,137	9,137	20,259	20,259	37,003	37,003	37,003	37,003				
Net Annual Surplus / (Deficit)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
VI. Fiscal Impact to Flood Control Zone 4 Operations															
Financing Sources	15	\$ -	\$ -	\$ 209,120	\$ 208,203	\$ 462,207	\$ 460,180	\$ 796,239	\$ 792,748	\$ 789,272	\$ 785,812				
Financing Requirements	15	-	-	209,120	208,203	462,207	460,180	796,239	792,748	789,272	785,812				
Net Annual Surplus / (Deficit)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Net Fiscal Impact of Project															
Financing Sources		\$ -	\$ -	\$ 1,538,587	\$ 1,531,926	\$ 3,400,800	\$ 3,386,079	\$ 6,915,004	\$ 6,889,645	\$ 6,864,397	\$ 6,839,260				
Financing Requirements		-	-	468,336	467,420	1,036,992	1,034,965	1,845,447	1,841,956	1,838,481	1,835,020				
Net Annual Surplus / (Deficit)		\$ -	\$ -	\$ 1,070,250	\$ 1,064,507	\$ 2,363,808	\$ 2,351,114	\$ 5,069,557	\$ 5,047,689	\$ 5,025,917	\$ 5,004,240				

Table 16 - Phasing Analysis Detail
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

		Table										
Factor	Ref.	1	2	3	4	5	6	7	8	9	10	
NON-RESIDENTIAL FINANCING SOURCES												
Industrial												
Industrial												
Square Feet (a)		-	-	1,379,000	-	1,681,000	-	1,935,000	-	-	-	
Cumulative Square Feet		-	-	1,379,000	1,379,000	3,060,000	3,060,000	4,995,000	4,995,000	4,995,000	4,995,000	
Assessed Value Additions	\$ 295 3	\$ -	\$ -	\$ 406,805,000	\$ -	\$ 495,895,000	\$ 3,060,000	\$ 570,825,000	\$ 4,995,000	\$ 4,995,000	\$ 4,995,000	
Cumulative Employees	1,500 3	-	-	919	919	2,040	2,040	3,330	3,330	3,330	3,330	
Taxable Sales	- 5	-	-	-	-	-	-	-	-	-	-	
Indoor Activities												
Square Feet (a)		-	-	-	-	-	-	216,000	-	-	-	
Cumulative Square Feet		-	-	-	-	-	-	216,000	216,000	216,000	216,000	
Assessed Value Additions	\$ 227 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,032,000	\$ 216,000	\$ 216,000	\$ 216,000	
Cumulative Employees	1,030 3	-	-	-	-	-	-	210	210	210	210	
Taxable Sales	175 5	-	-	-	-	-	-	37,800,000	37,800,000	37,800,000	37,800,000	
Restaurant												
Square Feet		-	-	-	-	-	-	30,000	-	-	-	
Cumulative Square Feet		-	-	-	-	-	-	30,000	30,000	30,000	30,000	
Assessed Value Additions	\$ 227 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,810,000	\$ -	\$ -	\$ -	
Cumulative Employees	500 3	-	-	-	-	-	-	60	60	60	60	
Taxable Sales	250 5	-	-	-	-	-	-	7,500,000	7,500,000	7,500,000	7,500,000	
Hotel												
Number of Beds	125 3	-	-	-	-	-	-	125	-	-	-	
Assessed Value Additions	248,000 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,000,000	\$ -	\$ -	\$ -	
Cumulative Employees	3	-	-	-	-	-	-	125	125	125	125	
Taxable Sales	- 5	-	-	-	-	-	-	-	-	-	-	
Total Non-Residential Assessed Value Additions		\$ -	\$ -	\$ 406,805,000	\$ -	\$ 495,895,000	\$ -	\$ 657,667,000	\$ -	\$ -	\$ -	
Previous Period Adjusted Assessed Value		-	-	-	406,805,000	405,021,354	899,140,528	895,198,225	1,548,940,207	1,542,148,842	1,535,387,254	
Deflation Factor		1.0000	0.9956	0.9956	0.9956	0.9956	0.9956	0.9956	0.9956	0.9956	0.9956	
Cum. Non-Residential AV Adj. for Deflation Factor of 0.44%		\$ -	\$ -	\$ 406,805,000	\$ 405,021,354	\$ 899,140,528	\$ 895,198,225	\$ 1,548,940,207	\$ 1,542,148,842	\$ 1,535,387,254	\$ 1,528,655,312	
Total Non-Residential Cumulative Employees		-	-	919	919	2,040	2,040	3,725	3,725	3,725	3,725	
50% of Cumulative Employees		-	-	460	460	1,020	1,020	1,863	1,863	1,863	1,863	
Total Taxable Sales		-	-	-	-	-	-	45,300,000	45,300,000	45,300,000	45,300,000	
Non-Residential Property Tax												
Basic Tax Paid - Non-Residential	1.00%	4	\$ -	\$ -	\$ 4,068,050	\$ 4,050,214	\$ 8,991,405	\$ 8,951,982	\$ 15,489,402	\$ 15,421,488	\$ 15,353,873	\$ 15,286,553
Non-Res. Unsecured Prop. Tax as a % of Secured	10.00%	4	\$ -	\$ -	\$ 406,805	\$ 405,021	\$ 899,141	\$ 895,198	\$ 1,548,940	\$ 1,542,149	\$ 1,535,387	\$ 1,528,655
Total Non-Residential Property Tax	13.4081%	2	\$ -	\$ -	\$ 599,992	\$ 597,361	\$ 1,326,131	\$ 1,320,317	\$ 2,284,512	\$ 2,274,496	\$ 2,264,523	\$ 2,254,594
Total Residential and Non-Residential Property Tax			\$ -	\$ -	\$ 599,992	\$ 597,361	\$ 1,326,131	\$ 1,320,317	\$ 2,284,512	\$ 2,274,496	\$ 2,264,523	\$ 2,254,594
Non-Residential Documentary Transfer Tax												
Non-Residential Property Turnover Rate	5.00%	4	\$ -	\$ -	\$ 20,340,250	\$ 20,251,068	\$ 44,957,026	\$ 44,759,917	\$ 77,447,010	\$ 77,107,442	\$ 76,769,363	\$ 76,432,766
Transfer Tax as a % of Price	0.11%	4	-	-	22,374	22,276	49,453	49,236	85,192	84,818	84,446	84,076
Total Non-Residential Documentary Transfer Tax			\$ -	\$ -	\$ 22,374	\$ 22,276	\$ 49,453	\$ 49,236	\$ 85,192	\$ 84,818	\$ 84,446	\$ 84,076
Total Residential and Non-Residential Documentary Transfer Tax			\$ -	\$ -	\$ 22,374	\$ 22,276	\$ 49,453	\$ 49,236	\$ 85,192	\$ 84,818	\$ 84,446	\$ 84,076
Structural Fire Tax												
Total Basic Tax Paid - Residential and Non-Residential			\$ -	\$ -	\$ 4,474,855	\$ 4,455,235	\$ 9,890,546	\$ 9,847,180	\$ 17,038,342	\$ 16,963,637	\$ 16,889,260	\$ 16,815,208
Total Structural Fire Tax	5.5958%	2	\$ -	\$ -	\$ 250,404	\$ 249,306	\$ 553,456	\$ 551,029	\$ 953,433	\$ 949,252	\$ 945,090	\$ 940,946
On-Site Sales Tax												
Sales Tax (@1% of Taxable Sales)	1.00%	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 453,000	\$ 453,000	\$ 453,000	\$ 453,000
Use Tax (@10.5% of Sales Tax)	10.50%	5	-	-	-	-	-	-	47,565	47,565	47,565	47,565
Total On-Site Sales Tax Allocated to County			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,565	\$ 500,565	\$ 500,565	\$ 500,565
MOTOR VEHICLE LICENSE FEES												
Assessed Value Adjusted for Deflation			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Residential			-	-	406,805,000	405,021,354	899,140,528	895,198,225	1,548,940,207	1,542,148,842	1,535,387,254	1,528,655,312
Non-Residential			-	-	406,805,000	405,021,354	899,140,528	895,198,225	1,548,940,207	1,542,148,842	1,535,387,254	1,528,655,312
Total Assessed Value			\$ -	\$ -	\$ 406,805,000	\$ 405,021,354	\$ 899,140,528	\$ 895,198,225	\$ 1,548,940,207	\$ 1,542,148,842	\$ 1,535,387,254	\$ 1,528,655,312
Motor Vehicle License Fees	\$ 912.00	6	\$ -	\$ -	\$ 371,006	\$ 369,379	\$ 820,016	\$ 816,421	\$ 1,412,633	\$ 1,406,440	\$ 1,400,273	\$ 1,394,134
OTHER GENERAL FUND DISCRETIONARY REVENUE												
Franchises	per capita & 50% employee, unincorporated only	\$ 15.49	8	\$ -	\$ -	\$ 7,125	\$ 7,125	\$ 15,799	\$ 15,799	\$ 28,856	\$ 28,856	\$ 28,856
Fee-POC Transaction	per capita & 50% employee, entire county	0.03	8	-	-	13	13	28	28	52	52	52
Fine-Traffic Motor Vehicle MC	per capita & 50% employee, unincorporated only	1.87	-	-	859	859	1,905	1,905	3,480	3,480	3,480	3,480
Health-Safety Fees	not used	-	-	-	-	-	-	-	-	-	-	-
Fine-Traffic School	per capita & 50% employee, unincorporated only	2.31	-	-	1,061	1,061	2,354	2,354	4,299	4,299	4,299	4,299
AB 233 Reassignment	not used	-	-	-	-	-	-	-	-	-	-	-
Other Fines	per capita & 50% employee, unincorporated only	0.64	-	-	296	296	656	656	1,198	1,198	1,198	1,198
Penalties & Int On Del Taxes	per capita & 50% employee, entire county	1.13	-	-	521	521	1,154	1,154	2,109	2,109	2,109	2,109
Penalties & Int - Del Tax	per capita & 50% employee, entire county	1.04	-	-	480	480	1,065	1,065	1,945	1,945	1,945	1,945
Teeter Overflow	not used	-	-	-	-	-	-	-	-	-	-	-
Court Fees & Costs	per capita & 50% employee, entire county	0.14	-	-	65	65	144	144	264	264	264	264
Superior Court Fees	per capita & 50% employee, entire county	0.01	-	-	6	6	14	14	26	26	26	26
Rebates & Refunds	per capita & 50% employee, entire county	0.00	-	-	0	0	1	1	1	1	1	1
Total Other General Fund Discretionary Revenue			\$ -	\$ -	\$ 10,427	\$ 10,427	\$ 23,120	\$ 23,120	\$ 42,229	\$ 42,229	\$ 42,229	\$ 42,229
INTEREST EARNINGS												
County Share of Residential and Non-Res. Prop. Tax	4	\$ -	\$ -	\$ 599,992	\$ 597,361	\$ 1,326,131	\$ 1,320,317	\$ 2,284,512	\$ 2,274,496	\$ 2,264,523	\$ 2,254,594	
Documentary Transfer Tax	4	-	-	22,374	22,276	49,453	49,236	85,192	84,818	84,446	84,076	
Net On-Site Sales and Use Tax	5	-	-	-	-	-	-	500,565	500,565	500,565	500,565	
Total Revenue Generating Interest Earnings			\$ -	\$ -	\$ 622,366	\$ 619,637	\$ 1,375,584	\$ 1,369,552	\$ 2,870,269	\$ 2,859,879	\$ 2,849,535	\$ 2,839,235
Total Interest Earnings	0.78%	5	\$ -	\$ -	\$ 4,864	\$ 4,843	\$ 10,751	\$ 10,704	\$ 22,432	\$ 22,351	\$ 22,270	\$ 22,190

Table 16 - Phasing Analysis Detail
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

Factor	Table Ref.	1	2	3	4	5	6	7	8	9	10
POLICE PHASING											
Cumulative Employees		-	-	919	919	2,040	2,040	3,725	3,725	3,725	3,725
50% of Cumulative Employees	3	-	-	460	460	1,020	1,020	1,863	1,863	1,863	1,863
Staffing Service Standard Sworn Officer per 1,000 residents	1.00 11	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Number of Sworn Officers Required		-	-	0	0	1	1	2	2	2	2
Police Costs	\$ 206,354 11	\$ -	\$ -	\$ 94,923	\$ 94,923	\$ 210,481	\$ 210,481	\$ 383,818	\$ 383,818	\$ 383,818	\$ 383,818
FISCAL IMPACT TO OTHER COUNTY FUNDS											
Fiscal Impact to Fire Fund											
Financing Sources											
Ad Valorem Tax											
Residential and Non-Residential Basic Tax Adj. for Deflation											
Total Structural Fire Tax	5.596% 2	\$ -	\$ -	\$ 4,474,855	\$ 4,455,235	\$ 9,890,546	\$ 9,847,180	\$ 17,038,342	\$ 16,963,637	\$ 16,889,260	\$ 16,815,208
Total Financing Requirements		\$ -	\$ -	\$ 250,404	\$ 249,306	\$ 553,456	\$ 551,029	\$ 953,433	\$ 949,252	\$ 945,090	\$ 940,946
Net Annual Surplus (Deficit)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Financing Sources											
Cumulative Units											
Cumulative Non-Residential Square Feet		-	-	1,379,000	1,379,000	3,060,000	3,060,000	5,241,000	5,241,000	5,241,000	5,241,000
Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non Residential Sq. Ft.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financing Sources											
Structural Fire Tax		\$ -	\$ -	\$ 250,404	\$ 249,306	\$ 553,456	\$ 551,029	\$ 953,433	\$ 949,252	\$ 945,090	\$ 940,946
Total Financing Sources		\$ -	\$ -	\$ 250,404	\$ 249,306	\$ 553,456	\$ 551,029	\$ 953,433	\$ 949,252	\$ 945,090	\$ 940,946
Total Financing Sources		\$ -	\$ -	\$ 250,404	\$ 249,306	\$ 553,456	\$ 551,029	\$ 953,433	\$ 949,252	\$ 945,090	\$ 940,946
Total Financing Requirements		\$ -	\$ -	\$ 90,683	\$ 90,683	\$ 201,079	\$ 201,079	\$ 367,265	\$ 367,265	\$ 367,265	\$ 367,265
Net Annual Surplus (Deficit) After Additional Sources	\$ 197	\$ -	\$ -	\$ 159,722	\$ 158,624	\$ 352,377	\$ 349,950	\$ 586,168	\$ 581,987	\$ 577,825	\$ 573,682
Cumulative Net Impact		\$ -	\$ -	\$ 159,722	\$ 318,345	\$ 670,722	\$ 1,020,672	\$ 1,606,840	\$ 2,188,828	\$ 2,766,653	\$ 3,340,335
Fiscal Impact to Library Fund											
Financing Sources											
Ad Valorem Tax											
Residential and Non-Residential Basic Tax Adj. for Deflation											
Total County Library Tax	1.3689% 2	\$ -	\$ -	\$ 4,474,855	\$ 4,455,235	\$ 9,890,546	\$ 9,847,180	\$ 17,038,342	\$ 16,963,637	\$ 16,889,260	\$ 16,815,208
Fines and Forfeitures		\$ -	\$ -	\$ 61,256	\$ 60,987	\$ 135,390	\$ 134,796	\$ 233,235	\$ 232,212	\$ 231,194	\$ 230,180
Library Fines and Fees	\$ 0.02 13	\$ -	\$ -	\$ 8	\$ 8	\$ 17	\$ 17	\$ 31	\$ 31	\$ 31	\$ 31
Total Financing Sources		\$ -	\$ -	\$ 61,263	\$ 60,995	\$ 135,407	\$ 134,813	\$ 233,266	\$ 232,244	\$ 231,225	\$ 230,212
Financing Requirements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library Services	\$ 15.73 13	\$ -	\$ -	\$ 7,237	\$ 7,237	\$ 16,046	\$ 16,046	\$ 29,308	\$ 29,308	\$ 29,308	\$ 29,308
Total Financing Requirements		\$ -	\$ -	\$ 7,237	\$ 7,237	\$ 16,046	\$ 16,046	\$ 29,308	\$ 29,308	\$ 29,308	\$ 29,308
Net Annual Surplus/ (Deficit)		\$ -	\$ -	\$ 54,027	\$ 53,758	\$ 119,361	\$ 118,767	\$ 203,958	\$ 202,935	\$ 201,917	\$ 200,903
Fiscal Impact to Transportation Fund											
Financing Sources											
Intergovernmental											
CA-HWY User/Gas Tax Sec 2104A	\$ 14.55 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CA-HWY User/Gas Tax Sec 2104B	- 14	-	-	-	-	-	-	-	-	-	-
CA-HWY User/Gas Tax Sec 2103	7 14	-	-	-	-	-	-	-	-	-	-
CA-HWY User/Gas Tax Sec 2104C	- 14	-	-	-	-	-	-	-	-	-	-
CA-HWY User/Gas SB1 Sec 2103	18 14	-	-	-	-	-	-	-	-	-	-
CA-HWY User/Gas Tax Sec 2104DEF	- 14	-	-	-	-	-	-	-	-	-	-
CA-HWY User/Gas Tax Sec 2105	- 14	-	-	-	-	-	-	-	-	-	-
CA-HWY User/Gas Tax Sec 2106	- 14	-	-	-	-	-	-	-	-	-	-
CA-From Other St. Govt Agencies	- 14	-	-	-	-	-	-	-	-	-	-
Charges for Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Road Maint Expense Reimb	\$ 0.04 14	\$ -	\$ -	\$ 16	\$ 16	\$ 36	\$ 36	\$ 66	\$ 66	\$ 66	\$ 66
Road Signal Maint Exp Reimb	0.46 14	\$ -	\$ -	\$ 213	\$ 213	\$ 472	\$ 472	\$ 862	\$ 862	\$ 862	\$ 862
Total Financing Sources		\$ -	\$ -	\$ 229	\$ 229	\$ 508	\$ 508	\$ 928	\$ 928	\$ 928	\$ 928
Financing Requirements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TLMA: Transportation	\$ 19.86 14	\$ -	\$ -	\$ 9,137	\$ 9,137	\$ 20,259	\$ 20,259	\$ 37,003	\$ 37,003	\$ 37,003	\$ 37,003
Total Financing Requirements		\$ -	\$ -	\$ 9,137	\$ 9,137	\$ 20,259	\$ 20,259	\$ 37,003	\$ 37,003	\$ 37,003	\$ 37,003
Net Annual Surplus/ (Deficit)		\$ -	\$ -	\$ (8,907)	\$ (8,907)	\$ (19,751)	\$ (19,751)	\$ (36,075)	\$ (36,075)	\$ (36,075)	\$ (36,075)

Table 16 - Phasing Analysis Detail
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

	11	12	13	14	15	16	17	18	19	20
I. General Fund Financing Sources										
Property Tax	\$ 2,244,709	\$ 2,234,867	\$ 2,225,068	\$ 2,215,312	\$ 2,205,599	\$ 2,195,929	\$ 2,186,301	\$ 2,176,715	\$ 2,167,171	\$ 2,157,669
Documentary Transfer Tax	83,707	83,340	82,975	82,611	82,249	81,888	81,529	81,172	80,816	80,462
Property Tax In-Lieu of MVLFF	1,388,021	1,381,935	1,375,876	1,369,844	1,363,837	1,357,858	1,351,904	1,345,977	1,340,075	1,334,200
Transient Occupancy Tax	547,500	547,500	547,500	547,500	547,500	547,500	547,500	547,500	547,500	547,500
On-Site Retail Sales and Use Tax	500,565	500,565	500,565	500,565	500,565	500,565	500,565	500,565	500,565	500,565
Interest Earnings	22,110	22,030	21,950	21,871	21,793	21,714	21,636	21,558	21,481	21,404
Other Discretionary Revenue	42,229	42,229	42,229	42,229	42,229	42,229	42,229	42,229	42,229	42,229
Total Financing Sources	\$ 4,828,841	\$ 4,812,466	\$ 4,796,164	\$ 4,779,932	\$ 4,763,772	\$ 4,747,683	\$ 4,731,664	\$ 4,715,716	\$ 4,699,837	\$ 4,684,028
II. General Fund Financing Requirements										
General Financing Requirements	\$ 12,371	\$ 12,371	\$ 12,371	\$ 12,371	\$ 12,371	\$ 12,371	\$ 12,371	\$ 12,371	\$ 12,371	\$ 12,371
Public Protection										
Judicial	25,388	25,388	25,388	25,388	25,388	25,388	25,388	25,388	25,388	25,388
Police Protection	383,818	383,818	383,818	383,818	383,818	383,818	383,818	383,818	383,818	383,818
Detention and Correction	135,303	135,303	135,303	135,303	135,303	135,303	135,303	135,303	135,303	135,303
Fire Protection	-	-	-	-	-	-	-	-	-	-
Protection/Inspection	283	283	283	283	283	283	283	283	283	283
Other Protection	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056
Public Ways & Facilities	217	217	217	217	217	217	217	217	217	217
Health and Sanitation	48,124	48,124	48,124	48,124	48,124	48,124	48,124	48,124	48,124	48,124
Public Assistance	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590
Education, Recreation and Cultural Services	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482	1,482
Debt Service	-	-	-	-	-	-	-	-	-	-
Total Financing Requirements	\$ 615,633	\$ 615,633	\$ 615,633	\$ 615,633	\$ 615,633	\$ 615,633	\$ 615,633	\$ 615,633	\$ 615,633	\$ 615,633
General Fund Fiscal Impact										
Ongoing Surplus/(Deficit)	\$ 4,213,209	\$ 4,196,834	\$ 4,180,531	\$ 4,164,300	\$ 4,148,140	\$ 4,132,050	\$ 4,116,032	\$ 4,100,083	\$ 4,084,204	\$ 4,068,395
Surplus/(Deficit) per Unit	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
Revenue/Cost Ratio	7.84	7.82	7.79	7.76	7.74	7.71	7.69	7.66	7.63	7.61
III. Fiscal Impact to Fire Fund										
Financing Sources	\$ 936,821	\$ 932,713	\$ 928,624	\$ 924,552	\$ 920,498	\$ 916,463	\$ 912,444	\$ 908,444	\$ 904,461	\$ 900,495
Financing Requirements	367,265	367,265	367,265	367,265	367,265	367,265	367,265	367,265	367,265	367,265
Net Annual Surplus / (Deficit) before Operating Reserve	\$ 569,556	\$ 565,449	\$ 561,359	\$ 557,288	\$ 553,234	\$ 549,198	\$ 545,180	\$ 541,179	\$ 537,196	\$ 533,230
Cumulative Net Impact	\$ 3,909,891	\$ 4,475,339	\$ 5,036,699	\$ 5,593,986	\$ 6,149,274	\$ 6,704,561	\$ 7,259,848	\$ 7,815,135	\$ 8,370,422	\$ 8,925,709
IV. Fiscal Impact to Library Fund										
Financing Sources	\$ 229,202	\$ 228,198	\$ 227,197	\$ 226,201	\$ 225,210	\$ 224,222	\$ 223,239	\$ 222,261	\$ 221,286	\$ 220,316
Financing Requirements	29,308	29,308	29,308	29,308	29,308	29,308	29,308	29,308	29,308	29,308
Net Annual Surplus / (Deficit)	\$ 199,894	\$ 198,889	\$ 197,889	\$ 196,893	\$ 195,901	\$ 194,914	\$ 193,931	\$ 192,952	\$ 191,978	\$ 191,008
V. Fiscal Impact to Transportation Fund										
Financing Sources	\$ 37,003	\$ 37,003	\$ 37,003	\$ 37,003	\$ 37,003	\$ 37,003	\$ 37,003	\$ 37,003	\$ 37,003	\$ 37,003
Financing Requirements	37,003	37,003	37,003	37,003	37,003	37,003	37,003	37,003	37,003	37,003
Net Annual Surplus / (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VI. Fiscal Impact to Flood Control Zone 4 Operations										
Financing Sources	\$ 782,366	\$ 778,936	\$ 775,521	\$ 772,120	\$ 768,735	\$ 765,364	\$ 762,009	\$ 758,668	\$ 755,341	\$ 752,029
Financing Requirements	782,366	778,936	775,521	772,120	768,735	765,364	762,009	758,668	755,341	752,029
Net Annual Surplus / (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Fiscal Impact of Project										
Financing Sources	\$ 6,814,233	\$ 6,789,316	\$ 6,764,508	\$ 6,739,809	\$ 6,715,218	\$ 6,690,735	\$ 6,666,359	\$ 6,642,090	\$ 6,617,928	\$ 6,593,871
Financing Requirements	1,831,575	1,828,144	1,824,729	1,821,329	1,817,943	1,814,573	1,811,217	1,807,876	1,804,550	1,801,238
Net Annual Surplus / (Deficit)	\$ 4,982,659	\$ 4,961,172	\$ 4,939,779	\$ 4,918,480	\$ 4,897,275	\$ 4,876,162	\$ 4,855,142	\$ 4,834,214	\$ 4,813,378	\$ 4,792,634

Table 16 - Phasing Analysis Detail
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

	11	12	13	14	15	16	17	18	19	20
NON-RESIDENTIAL FINANCING SOURCES										
Industrial										
Industrial										
Square Feet (a)	-	-	-	-	-	-	-	-	-	-
Cumulative Square Feet	4,995,000	4,995,000	4,995,000	4,995,000	4,995,000	4,995,000	4,995,000	4,995,000	4,995,000	4,995,000
Assessed Value Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative Employees	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330	3,330
Taxable Sales	-	-	-	-	-	-	-	-	-	-
Indoor Activities										
Square Feet (a)	-	-	-	-	-	-	-	-	-	-
Cumulative Square Feet	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000
Assessed Value Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative Employees	210	210	210	210	210	210	210	210	210	210
Taxable Sales	37,800,000	37,800,000	37,800,000	37,800,000	37,800,000	37,800,000	37,800,000	37,800,000	37,800,000	37,800,000
Restaurant										
Square Feet	-	-	-	-	-	-	-	-	-	-
Cumulative Square Feet	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Assessed Value Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative Employees	60	60	60	60	60	60	60	60	60	60
Taxable Sales	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000
Hotel										
Number of Beds	-	-	-	-	-	-	-	-	-	-
Assessed Value Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative Employees	125	125	125	125	125	125	125	125	125	125
Taxable Sales	-	-	-	-	-	-	-	-	-	-
Total Non-Residential Assessed Value Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Previous Period Adjusted Assessed Value	1,528,655,312	1,521,952,886	1,515,279,847	1,508,636,067	1,502,021,416	1,495,435,767	1,488,878,994	1,482,350,968	1,475,851,565	1,469,380,659
Deflation Factor	0.9956	0.9956	0.9956	0.9956	0.9956	0.9956	0.9956	0.9956	0.9956	0.9956
Cum. Non-Residential AV Adj. for Deflation Factor of 0.41	\$ 1,521,952,886	\$ 1,515,279,847	\$ 1,508,636,067	\$ 1,502,021,416	\$ 1,495,435,767	\$ 1,488,878,994	\$ 1,482,350,968	\$ 1,475,851,565	\$ 1,469,380,659	\$ 1,462,938,124
Total Non-Residential Cumulative Employees	3,725	3,725	3,725	3,725	3,725	3,725	3,725	3,725	3,725	3,725
50% of Cumulative Employees	1,863	1,863	1,863	1,863	1,863	1,863	1,863	1,863	1,863	1,863
Total Taxable Sales	45,300,000	45,300,000	45,300,000	45,300,000	45,300,000	45,300,000	45,300,000	45,300,000	45,300,000	45,300,000
Non-Residential Property Tax										
Basic Tax Paid - Non-Residential	\$ 15,219,529	\$ 15,152,798	\$ 15,086,361	\$ 15,020,214	\$ 14,954,358	\$ 14,888,790	\$ 14,823,510	\$ 14,758,516	\$ 14,693,807	\$ 14,629,381
Non-Res. Unsecured Prop. Tax as a % of Secured	\$ 1,521,953	\$ 1,515,280	\$ 1,508,636	\$ 1,502,021	\$ 1,495,436	\$ 1,488,879	\$ 1,482,351	\$ 1,475,852	\$ 1,469,381	\$ 1,462,938
Total Non-Residential Property Tax	\$ 2,244,709	\$ 2,234,867	\$ 2,225,068	\$ 2,215,312	\$ 2,205,599	\$ 2,195,929	\$ 2,186,301	\$ 2,176,715	\$ 2,167,171	\$ 2,157,669
Total Residential and Non-Residential Property Tax	\$ 2,244,709	\$ 2,234,867	\$ 2,225,068	\$ 2,215,312	\$ 2,205,599	\$ 2,195,929	\$ 2,186,301	\$ 2,176,715	\$ 2,167,171	\$ 2,157,669
Non-Residential Documentary Transfer Tax										
Non-Residential Property Turnover Rate	\$ 76,097,644	\$ 75,763,992	\$ 75,431,803	\$ 75,101,071	\$ 74,771,788	\$ 74,443,950	\$ 74,117,548	\$ 73,792,578	\$ 73,469,033	\$ 73,146,906
Transfer Tax as a % of Price	83,707	83,340	82,975	82,611	82,249	81,888	81,529	81,172	80,816	80,462
Total Non-Residential Documentary Transfer Tax	\$ 83,707	\$ 83,340	\$ 82,975	\$ 82,611	\$ 82,249	\$ 81,888	\$ 81,529	\$ 81,172	\$ 80,816	\$ 80,462
Total Residential and Non-Residential Documentary Transfer Tax	\$ 83,707	\$ 83,340	\$ 82,975	\$ 82,611	\$ 82,249	\$ 81,888	\$ 81,529	\$ 81,172	\$ 80,816	\$ 80,462
Structural Fire Tax										
Total Basic Tax Paid - Residential and Non-Residential	\$ 16,741,482	\$ 16,668,078	\$ 16,594,997	\$ 16,522,236	\$ 16,449,793	\$ 16,377,669	\$ 16,305,861	\$ 16,234,367	\$ 16,163,187	\$ 16,092,319
Total Structural Fire Tax	\$ 936,821	\$ 932,713	\$ 928,624	\$ 924,552	\$ 920,498	\$ 916,463	\$ 912,444	\$ 908,444	\$ 904,461	\$ 900,495
On-Site Sales Tax										
Sales Tax (@1% of Taxable Sales)	\$ 453,000	\$ 453,000	\$ 453,000	\$ 453,000	\$ 453,000	\$ 453,000	\$ 453,000	\$ 453,000	\$ 453,000	\$ 453,000
Use Tax (@10.5% of Sales Tax)	\$ 47,565	\$ 47,565	\$ 47,565	\$ 47,565	\$ 47,565	\$ 47,565	\$ 47,565	\$ 47,565	\$ 47,565	\$ 47,565
Total On-Site Sales Tax Allocated to County	\$ 500,565	\$ 500,565	\$ 500,565	\$ 500,565	\$ 500,565	\$ 500,565	\$ 500,565	\$ 500,565	\$ 500,565	\$ 500,565
MOTOR VEHICLE LICENSE FEES										
Assessed Value Adjusted for Deflation										
Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Residential	1,521,952,886	1,515,279,847	1,508,636,067	1,502,021,416	1,495,435,767	1,488,878,994	1,482,350,968	1,475,851,565	1,469,380,659	1,462,938,124
Total Assessed Value	\$ 1,521,952,886	\$ 1,515,279,847	\$ 1,508,636,067	\$ 1,502,021,416	\$ 1,495,435,767	\$ 1,488,878,994	\$ 1,482,350,968	\$ 1,475,851,565	\$ 1,469,380,659	\$ 1,462,938,124
Motor Vehicle License Fees	\$ 1,388,021	\$ 1,381,935	\$ 1,375,876	\$ 1,369,844	\$ 1,363,837	\$ 1,357,858	\$ 1,351,904	\$ 1,345,977	\$ 1,340,075	\$ 1,334,200
OTHER GENERAL FUND DISCRETIONARY REVENUE										
Franchises	\$ 28,856	\$ 28,856	\$ 28,856	\$ 28,856	\$ 28,856	\$ 28,856	\$ 28,856	\$ 28,856	\$ 28,856	\$ 28,856
Fee-POC Transaction	52	52	52	52	52	52	52	52	52	52
Fine-Traffic Motor Vehicle MC	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480
Health-Safety Fees	-	-	-	-	-	-	-	-	-	-
Fine-Traffic School	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299
AB 233 Realignment	-	-	-	-	-	-	-	-	-	-
Other Fines	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198
Penalties & Int On Del Taxes	2,109	2,109	2,109	2,109	2,109	2,109	2,109	2,109	2,109	2,109
Penalties & Int - Del Tax	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945	1,945
Teeter Overflow	-	-	-	-	-	-	-	-	-	-
Court Fees & Costs	264	264	264	264	264	264	264	264	264	264
Superior Court Fees	26	26	26	26	26	26	26	26	26	26
Rebates & Refunds	1	1	1	1	1	1	1	1	1	1
Total Other General Fund Discretionary Revenue	\$ 42,229	\$ 42,229	\$ 42,229	\$ 42,229	\$ 42,229	\$ 42,229	\$ 42,229	\$ 42,229	\$ 42,229	\$ 42,229
INTEREST EARNINGS										
County Share of Residential and Non-Res. Prop. Tax	\$ 2,244,709	\$ 2,234,867	\$ 2,225,068	\$ 2,215,312	\$ 2,205,599	\$ 2,195,929	\$ 2,186,301	\$ 2,176,715	\$ 2,167,171	\$ 2,157,669
Documentary Transfer Tax	83,707	83,340	82,975	82,611	82,249	81,888	81,529	81,172	80,816	80,462
Net On-Site Sales and Use Tax	500,565	500,565	500,565	500,565	500,565	500,565	500,565	500,565	500,565	500,565
Total Revenue Generating Interest Earnings	\$ 2,828,982	\$ 2,818,773	\$ 2,808,608	\$ 2,798,489	\$ 2,788,413	\$ 2,778,382	\$ 2,768,395	\$ 2,758,452	\$ 2,748,552	\$ 2,738,696
Total Interest Earnings	\$ 22,110	\$ 22,030	\$ 21,950	\$ 21,871	\$ 21,793	\$ 21,714	\$ 21,636	\$ 21,558	\$ 21,481	\$ 21,404

Table 17 - Phasing Analysis Summary
Proposed Land Use Plan
Beaumont Pointe
October 5, 2023

Period	Years	Years	Years	Years	Buildout	5-Years After	10-Years After
	1-5	6-10	11-15	15-20	Year 20	Year 25	Year 30
	5 Years	5 Years	5 Years	5 Years	1 Year	1 Year	1 Year
I. General Fund Financing Sources							
Property Tax	\$ 2,523,483	\$ 10,398,442	\$ 11,125,556	\$ 10,883,784	\$ 2,157,669	\$ 2,110,780	\$ 2,064,910
Documentary Transfer Tax	94,103	387,768	414,883	405,867	80,462	78,713	77,003
Property Tax In-Lieu of MVLF	1,560,402	6,429,901	6,879,513	6,730,013	1,334,200	1,305,206	1,276,842
Transient Occupancy Tax	-	2,190,000	2,737,500	2,737,500	547,500	547,500	547,500
On-Site Retail Sales and Use Tax	-	2,002,260	2,502,825	2,502,825	500,565	500,565	500,565
Interest Earnings	20,457	99,947	109,754	107,794	21,404	21,024	20,652
Other Discretionary Revenue	43,974	192,036	211,144	211,144	42,229	42,229	42,229
Total Financing Sources	\$ 4,242,420	\$ 21,700,354	\$ 23,981,176	\$ 23,578,927	\$ 4,684,028	\$ 4,606,017	\$ 4,529,701
General Fund Financing Requirements							
General Financing Requirements	\$ 12,882	\$ 56,255	\$ 61,853	\$ 61,853	\$ 12,371	\$ 12,371	\$ 12,371
Public Protection							
Judicial	26,438	115,453	126,941	126,941	25,388	25,388	25,388
Police Protection	400,327	1,745,755	1,919,092	1,919,092	383,818	383,818	383,818
Detention and Correction	140,895	615,291	676,515	676,515	135,303	135,303	135,303
Fire Protection	-	-	-	-	-	-	-
Protection/Inspection	295	1,286	1,414	1,414	283	283	283
Other Protection	7,347	32,086	35,279	35,279	7,056	7,056	7,056
Public Ways & Facilities	226	989	1,087	1,087	217	217	217
Health and Sanitation	50,114	218,846	240,622	240,622	48,124	48,124	48,124
Public Assistance	1,655	7,230	7,949	7,949	1,590	1,590	1,590
Education, Recreation and Cultural Services	1,543	6,739	7,410	7,410	1,482	1,482	1,482
Debt Service	-	-	-	-	-	-	-
Total Financing Requirements	\$ 641,722	\$ 2,799,930	\$ 3,078,163	\$ 3,078,163	\$ 615,633	\$ 615,633	\$ 615,633
General Fund Fiscal Impact							
Ongoing Surplus/(Deficit)	\$ 3,600,698	\$ 18,900,424	\$ 20,903,013	\$ 20,500,765	\$ 4,068,395	\$ 3,990,384	\$ 3,914,068
Revenue/Cost Ratio	6.61	7.75	7.79	7.66	7.61	7.48	7.36
II. Fiscal Impact to Fire Fund							
Financing Sources	\$ 1,053,166	\$ 4,339,750	\$ 4,643,209	\$ 4,542,306	\$ 900,495	\$ 880,926	\$ 861,782
Financing Requirements	382,444	1,670,138	1,836,323	1,836,323	367,265	367,265	367,265
Net Annual Surplus / (Deficit)	\$ 670,722	\$ 2,669,613	\$ 2,806,885	\$ 2,705,983	\$ 533,230	\$ 513,661	\$ 494,518
III. Fiscal Impact to Library Fund							
Financing Sources	\$ 257,665	\$ 1,061,760	\$ 1,136,008	\$ 1,111,325	\$ 220,316	\$ 215,529	\$ 210,846
Financing Requirements	30,520	133,279	146,541	146,541	29,308	29,308	29,308
Net Annual Surplus / (Deficit)	\$ 227,145	\$ 928,481	\$ 989,467	\$ 964,784	\$ 191,008	\$ 186,221	\$ 181,538
IV. Fiscal Impact to Transportation Fund							
Financing Sources	\$ 38,532	\$ 168,271	\$ 185,015	\$ 185,015	\$ 37,003	\$ 37,003	\$ 37,003
Financing Requirements	38,532	168,271	185,015	185,015	37,003	37,003	37,003
Net Annual Surplus / (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
V. Fiscal Impact to Flood Control Zone 5 Operations							
Financing Sources	\$ 879,530	\$ 3,624,251	\$ 3,877,678	\$ 3,793,411	\$ 752,029	\$ 735,687	\$ 719,699
Financing Requirements	879,530	3,624,251	3,877,678	3,793,411	752,029	735,687	719,699
Net Annual Surplus / (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VI. Net Fiscal Impact of Project							
Financing Sources	\$ 6,471,313	\$ 30,894,387	\$ 33,823,085	\$ 33,210,984	\$ 6,593,871	\$ 6,475,162	\$ 6,359,032
Financing Requirements	1,972,748	8,395,869	9,123,720	9,039,453	1,801,238	1,784,895	1,768,908
Net Annual Surplus / (Deficit)	\$ 4,498,566	\$ 22,498,518	\$ 24,699,365	\$ 24,171,531	\$ 4,792,634	\$ 4,690,267	\$ 4,590,124