LAFCO 3213

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Plan for Service

3218

Vintage Grove Project
Plan for Service and Fiscal Impact Analysis
City of Chino

May 13, 2016

Prepared for:

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CERTIFICATION

The City of Chino hereby certifies that this document presents the data and information required for the Plan for Service and Fiscal Impact Analysis for the *Vintage Grove Project* to the best of my ability, and that the facts, statements, and information presented herein are true and correct to the best of my knowledge and belief.

DATE: 6-24-16

SIGNATURE OF APPLICANT

City Manager
TITLE OF APPLICANT

City of Chino, California

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EXECUTIVE SUMMARY

This report provides an assessment of public service delivery capabilities of the City of Chino (the "City") and other agencies or special districts affected by the proposed annexation of the Vintage Grove Project (the "Project") into the City. The Project site is composed of three separate parcels which are located within the City's sphere of influence in unincorporated San Bernardino County (the "County").

This report is being submitted to the County of San Bernardino Local Agency Formation Commission (LAFCO) as a "Plan for Service" required by California Government Code Section 56653. After annexation, the City would provide services including general government, police protection, community development, fire and paramedic services, local parks and recreation, community services and public works services to the annexed area. The County will continue to provide Countywide services such as regional parks and recreation and regional flood control and drainage.

Based on an analysis of current service delivery capabilities, the City is equipped to handle additional demand from the proposed annexation of the Project. This report explains the transfer of service requirements upon annexation, estimates development impact fees and projects recurring fiscal impacts to the City.

As shown in Table 1, a recurring annual surplus of $15,067 is projected after buildout of the Project. Section 5 presents the detailed fiscal analysis.

Table 1
Summary of Projected Fiscal Impacts after Buildout
Vintage Grove Project Plan for Service and Fiscal Analysis
City of Chino
(In Constant 2016 Dollars)

General Fund	
Total Recurring Revenues	$67,789
Total Recurring Costs	49,722
Net Recurring Fiscal Impact	**$15,067**
Revenue/Cost Ratio	**1.30**

SECTION 1
INTRODUCTION

This report presents the plan for service and fiscal analysis of the proposed annexation of the Project to the City. The owner of the Project is Chino-Pipeline Ave 36, LLC ("Developer"). The Project site is located in the County of San Bernardino unincorporated area adjacent to the boundary of the City and within the City's sphere of influence. As shown in Figure 1-1A and 1-1B, the Project site is located north of Riverside Drive and west of Pipeline Avenue.

Figure 1-1A
Regional Location

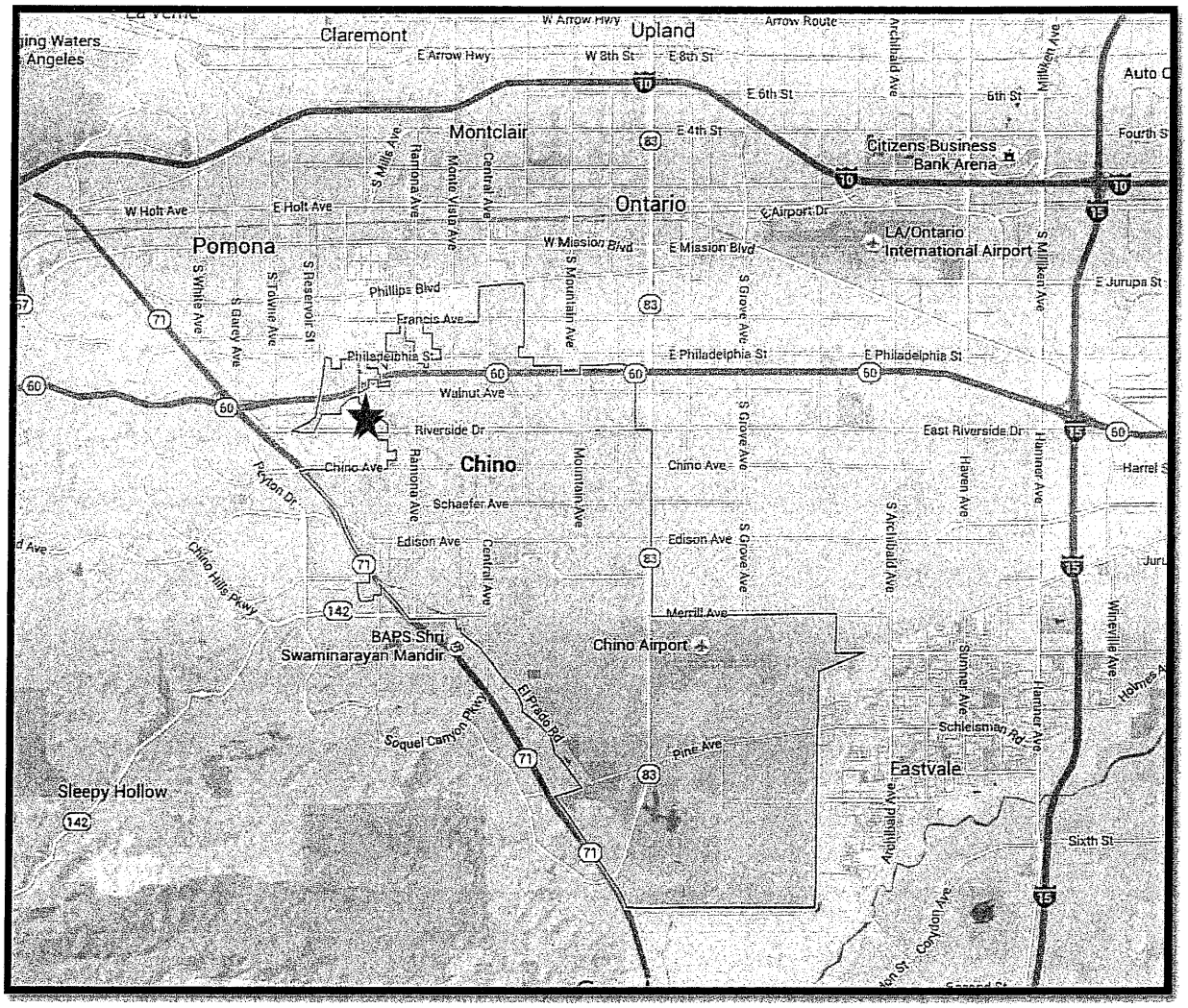

Figure 1-1B
Project Location

1.1 Purpose of the Study

The Local Agency Formation Commission (LAFCO) for San Bernardino County requires a Plan for Service and Fiscal Impact Analysis be prepared and certified when a jurisdiction is affected by a proposed change of organization or reorganization (e.g., annexation, formation). The unincorporated Project intends to annex into the City, which requires the City to show that the necessary infrastructure improvements and services can be provided to the proposed development. Per the LAFCO October 2014 Policy and Procedure Manual, the Plan for Service must include the following components:

a. A description of the level and range of each service to be provided to the affected territory.

b. An indication of when those services can feasibly be extended to the affected territory.

c. *An identification of any improvement or upgrading of structures, roads, water or sewer facilities, other infrastructure, or other conditions the affected agency would impose upon the affected territory.*

d. The Plan shall include a Fiscal Impact Analysis which shows the estimated cost of extending the service and a description of how the service or required improvements will be financed. The Fiscal Impact Analysis shall provide, at a minimum, a five (5)-year projection of revenues and expenditures. A narrative discussion of the sufficiency of revenues for anticipated service extensions and operations is required.

e. *An indication of whether the affected territory is, or will be, proposed for inclusion within an existing or proposed improvement zone/district, redevelopment area, assessment district, or community facilities district.*

f .*If retail water service is to be provided through this change of organization, provide a description of the timely availability of water for projected needs within the area based upon the factors identified in Government Code Ch3 65352.5.*

1.2 Organization of the Report

Section 2 contains the description of the Project annexation area. The analysis of existing public service delivery in the annexation area and upon annexation into the City is presented in Section 3. Section 4 discusses the development impact fees and charges for infrastructure associated with the proposed Project. The fiscal impact analysis of the annual operations and maintenance costs for the provision of services to the Project is provided in Section 5. Section 6 covers the revenue and cost assumptions used for the fiscal analysis.

Appendix A includes assumptions and sources with supporting tables. Appendix B lists the Project contacts and references used in the preparation of this study.

SECTION 2
PROJECT DESCRIPTION

This section presents the detailed land uses for the Project. The project site is composed of three separate parcels: assessor parcel numbers 1016-521-03-0000 through 1016-521-05-0000, resulting in approximately 6.86 gross acres. The Project is located just outside the north west section of the City and borders the Union Pacific Railroad that divides the City and the County. The Project is bordered by Pipeline Avenue on the east and is just north of Riverside Drive, situated to the south of the 60 freeway. The Project consists of Tract Map No. 18902 that was tentatively and conditionally approved by the County of San Bernardino Board of Supervisors on November 4, 2014 and recorded on February 11, 2016.

2.1 Residential Development

As shown in Table 2-1, there are 36 new residential units planned for the Project. Year 1 is assumed for the development period of the 36 new residential units for the Project. The 36 new units are assumed to be completed and occupied in Year 2. However, the development description presents the first 5 years of development, per the LAFCO requirements for the fiscal analysis.

Table 2-1 also shows the total projected population for the Project at 125 in Year 2. This estimate is based on the January 1, 2015 Citywide average estimate of 3.481 persons per unit from the State Department of Finance.

Table 2-1
Residential Description
Vintage Grove Plan for Service and Fiscal Analysis
City of Chino
(In Constant 2016 Dollars)

Category	Year 1	Year 2	Year 3	Year 4	Year 5	Buildout
Residential Units (a)						
Vintage Grove New Residential Units						
Plan 1 - 2,732 Sq. Ft.	0	12	0	0	0	12
Plan 2 - 3,004 Sq. Ft.	0	11	0	0	0	11
Plan 3 - 3,150 Sq. Ft.	0	13	0	0	0	13
Annual New Residential Units	0	36	0	0	0	36
Cumulative New Units	*0*	*36*	*36*	*36*	*36*	
Population (b)						
Total Annual Population (@ 3.481 persons per unit)	0	125	0	0	0	125
Total Cumulative Population	*0*	*125*	*125*	*125*	*125*	

Footnotes:
(a) Residential product information provided by Developer.
(b) Population projections based on the E5 City/County Population and Housing Estimates as of 1/1/15.

2.2 Assessed Valuation and Property Tax

Assessed valuation for the Project after buildout is projected at about $20.86 million, as shown in Table 2-2. This estimated new valuation is based on the following base prices by plan type and unit mix provided by Developer:

- Plan 1 $562,000 per unit
- Plan 2 $582,000 per unit
- Plan 3 $593,000 per unit

Projected Property Tax

The Report estimates that the City General Fund will receive property tax at about 10.80 percent of the basic one percent property tax levy on assessed valuation, based on the 2015-2016 Property Data Tax Reports prepared for the City of Chino, by HdL Coren & Cone dated 11/10/2015 and verified as the City's historic average per the San Bernardino County LAFCO staff. This is further discussed in the Section 6 fiscal assumptions. As shown on Table 2-2, property tax to the City General Fund for the current assessed valuation upon annexation (Year 1) is projected at $1,452. As residential units are completed in Year 2, cumulative property tax is projected at $22,523. All units are assumed to be built in Year 2, therefore projected property tax to the General Fund remains at $22,523 for Years 3, 4 and 5 and at buildout.

Projected Vehicle License Fees (VLF) - Property Tax In Lieu

The City General Fund will also receive VLF - property tax in lieu based on the increase in assessed valuation in the City. Per State law, when an annexation occurs the existing valuation in the area that is being annexed cannot be used in adjusting the base amount of assessed valuation in the annexing City. The City will receive VLF - property tax in-lieu based on the change in its gross assessed valuation of taxable property for new development in the annexed area. As shown in Appendix A-5, the VLF - property tax in lieu in the City is projected to increase at $722 per million dollars of new assessed valuation (AV).

As shown on Table 2-2, no VLF - property tax in lieu is projected for existing valuation in Year 1 per State law. By Year 2 VLF - property tax in lieu is projected at $14,095 and remains at this amount for Years 3, 4, and 5 and at buildout.

Table 2-2
Assessed Valuation and Property Tax
Vintage Grove Project Plan for Service and Fiscal Analysis
City of Chino
(In Constant 2016 Dollars)

Category		Year 1	Year 2	Year 3	Year 4	Year 5	Buildout
NEW RESIDENTIAL UNITS (a)							
Plan 1		0	12	0	0	0	12
Plan 2		0	11	0	0	0	11
Plan 3		0	13	0	0	0	13
	Total Annual Units	0	36	0	0	0	36
	Total Cumulative Units	0	36	36	36	36	
ASSESSED VALUATION (b)							
Current Valuation		$1,344,760	-	-	-	-	
New Valuation (a)	Value Per New Unit						
Plan 1	$562,000	$ -	$ 6,744,000	$ -	$ -	$ -	$6,744,000
Plan 2	$582,000	-	6,402,000	-	-	-	6,402,000
Plan 3	$593,000	-	7,709,000	-	-	-	7,709,000
		$ -	$20,855,000	$ -	-	-	$20,855,000
Net New Valuation							
New Valuation		$ -	$20,855,000	$ -	$ -	$ -	$20,855,000
Existing Valuation		$ -	$1,344,760	$ -	$ -	$ -	$ 1,344,760
Net New Valuation		$ -	$19,510,240	$ -	$ -	$ -	$19,510,240
Total Valuation							
	Incremental Valuation for Property Tax	$1,344,760	$19,510,240	$ -	$ -	$ -	$20,855,000
	Total Cumulative Valuation	$1,344,760	$20,855,000	$20,855,000	$20,855,000	$20,855,000	
PROJECTED PROPERTY TAX							
Incremental 1 Percent Property Tax		$ 13,448	$ 195,102	$ -	$ -	$ -	$ 208,550
	Total Cumulative 1 Percent Property Tax Levy	$ 13,448	$ 208,550	$ 208,550	$ 208,550	$ 208,550	
Annual General Fund Property (@10.80% of 1 Percent Levy)		$ 1,452	$ 21,071	$ -	$ -	$ -	$ 22,523
	Total Cumulative Property Tax - General Fund	$ 1,452	$ 22,523	$ 22,523	$ 22,523	$ 22,523	
PROJECTED VLF-PROPERTY TAX IN LIEU							
Total Annual Valuation for VLF-Property Tax in Lieu (c)		$ -	$19,510,240	$ -	$ -	$ -	$19,510,240
	Total Cumulative Valuation for VLF-Property In Lieu	$ -	$19,510,240	$19,510,240	$19,510,240	$19,510,240	
Total Annual VLF-Property Tax In Lieu (c)							
(@ $722 per $1,000,000 Assessed Valuation)		$ -	$ 14,095	$ -	$ -	$ -	$ 14,095
	Total Cumulative Projected VLF-Property Tax In Lieu	$ -	$ 14,095	$ 14,095	$ 14,095	$ 14,095	

Notes:
(a) Phasing and valuation for the Project provided by Developer.
(b) Current valuation is based on the 2015 tax roll values.
(c) Vehicle license fee (VLF) property tax in lieu is projected based on the increase in assessed valuation in a jurisdiction. Per State law, when an annexation occurs the existing valuation in the annexing area cannot be used in adjusting the amount of assessed valuation in the annexing City. Therefore, the current valuation of $1,344,760 is not included in the projection of property tax in lieu of VLF.

2.3 Sales and Use Tax

Sales and use tax is projected for the retail taxable sales that will be captured in the City from off-site purchases made by the future residents of the Project. Off-site retail sales and use tax from taxable purchases made by future Project residents is projected based on the resident's estimated household income and the estimated taxable retail purchases made in the City. Household income is estimated at 25 percent of average housing value. Based on the U.S. Bureau of Labor Statistic, *Consumer*

Expenditure Survey, the fiscal analysis estimates the Project residents will generate total taxable retail purchases at about 32 percent of household income.

As shown in Table 2-3, estimated annual off-site retail sales and use tax from taxable purchases made by future Project residents are projected at $13,963.74 after buildout. This estimate is based on total household income projected at about $5.2 million after buildout (25 percent of residential valuation of approximately $20.86 million). At 32 percent of household income, the projected retail taxable purchases made by Project residents are projected at about $1.67 million after buildout. The fiscal analysis assumes that 75 percent of the annual retail taxable purchases, or about $1.25 million, will be made in the City.

At one percent of the estimated captured taxable sales of about $1,251,301, sales tax is projected at $12,513 after buildout. At the City average use tax rate of 11.59 percent of sales tax, an additional $1,451 of use tax is projected after buildout. Total sales and use tax captured in the City by the Project residents is projected at $13,964 after buildout. Based on the projected new residential valuation for each year, no off-site sales and use tax is projected for Year 1. The offsite sales and use tax from future residents of the Project are projected at $13,964 for Year 2. Because no units are planned after Year 2, the projected sales and use tax remains at $13,964 for Years 3, 4, 5 and at buildout.

Table 2-3
Estimated Off-Site Sales and Use Tax by Project Residents
Vintage Grove Project Plan for Service and Fiscal Analysis
City of Chino
(In Constant 2016 Dollars)

Category	Year 1	Year 2	Year 3	Year 4	Year 5
Cumulative Residential Valuation	-	$20,855,000	$20,855,000	$20,855,000	$20,855,000
Household Income (@ 25% of household valuation)	-	$ 5,213,750	$ 5,213,750	$ 5,213,750	$ 5,213,750
Retail Taxable Sales (@ 32% of household income)	-	$ 1,668,400	$ 1,668,400	$ 1,668,400	$ 1,668,400
Projected Off-Site Retail Taxable Sales Captured in Chino (@ 75% Capture)	-	$ 1,251,300	$ 1,251,300	$ 1,251,300	$ 1,251,300
Projected Sales and Use Tax to Chino					
Sales Tax (@ 1% of taxable sales)	-	$ 12,513.00	$ 12,513.00	$ 12,513.00	$ 12,513.00
Use Tax (@ 11.59% of sales tax)	-	1,450.74	1,450.74	1,450.74	1,450.74
	-	$ 13,963.74	$ 13,963.74	$ 13,963.74	$ 13,963.74
Allocation of Total Projected Off-Site Sales & Use Tax					
Sales and Use Tax (@ 75% of total sales & use tax)	-	$ 10,472.81	$ 10,472.81	$ 10,472.81	$ 10,472.81
Sales Tax in Lieu (@ 25% of total sales & use tax)	-	3,490.94	3,490.94	3,490.94	3,490.94
	-	$ 13,963.74	$ 13,963.74	$ 13,963.74	$ 13,963.74

SECTION 3
PUBLIC FACILITIES BEFORE AND AFTER ANNEXATION

This section describes the existing and anticipated future service providers for the proposed Project. The level and range of the following services are in this section:

- General Government and Community Development
- Fire and Paramedic
- County Sheriff and Public Safety
- Library
- Parks and Recreation
- Animal Control
- Street Lighting and Traffic Signals
- Landscape Maintenance
- Water
- Sewer
- Transportation
- Flood Control and Drainage
- Utilities
- Schools
- Solid Waste Management
- Health and Welfare

As presented in Table 3-1, San Bernardino County and local special districts provide many services to the annexation area, located in the City's Sphere of Influence (SOI), including general government, fire and paramedic, sheriff services, library, animal control, street lighting, road maintenance, flood control and health and welfare.

Table 3-1
Service Providers Before and After Proposed Annexation
Vintage Grove Plan for Service and Fiscal Analysis
City of Chino

Service	Current Service Provider	Anticipated Service Provider
General Government Services:		
Administration	San Bernardino County	City of Chino
Finance	San Bernardino County	City of Chino
Human Resources	San Bernardino County	City of Chino
Community Development:		
Planning	San Bernardino County	City of Chino
Building	San Bernardino County	City of Chino
Code Enforcement	San Bernardino County	City of Chino
Fire and Paramedic	Chino Valley Independent Fire Department	Chino Valley Independent Fire Department
Sheriff/Police	City of Chino Hills on Contract w/ SB County Sheriff	Chino Police Department
Library	San Bernardino County Library	City Contract w/ SB County Library
Parks and Recreation		
Local Facilities	City of Chino	City of Chino
Regional Facilities	San Bernardino County	San Bernardino County
Animal Control	County Contract w/ Inland Valley Humane Society	City Contract w/ Inland Valley Humane Society
Street Lighting and Traffic Control	N/A	HOA
Landscape Maintenance	N/A	HOA
Water	City of Chino	City of Chino
Sewer	Septic Service	City of Chino
Transportation		
Freeways and Interchanges	Cal Trans	Cal Trans
Arterials and Collectors	San Bernardino County Public Works	City of Chino
Local Roads	San Bernardino County Public Works	City of Chino
Transit	Omnitrans	Omnitrans
Flood Control and Drainage		
Local Facilities	San Bernardino Flood Control District	City of Chino
Regional Facilities	San Bernardino Flood Control District	San Bernardino Flood Control District
Utilities		
Cable/Internet/Telephone	Verizon/Time Warner	Verizon/Time Warner
Power	Southern California Edison Company	Southern California Edison Company
Natural Gas	Southern California Gas Company	Southern California Gas Company
Schools	Chino Valley Unified School District	Chino Valley Unified School District
Solid Waste	Waste Management	Waste Management
Health and Welfare	SB County Department of Public Health	City of Chino

After annexation, the City is anticipated to provide services including general government, community development, fire and paramedic under contract with the Chino Valley Independent Fire District (CVIFD), public safety, library under contract with the County Library System, local parks and recreation, street lighting and traffic signals, water, sewer, transportation, and utilities.

Certain one-time development impact fees are collected for public facilities, and are detailed in Section 4. These one-time development impact fees (DIFs) are estimated for the proposed 36 new residential units in the Project.

The County of San Bernardino will provide services such as county library, regional parks and recreation, and regional flood control and drainage. The City will contract for animal control services from the Inland Valley Humane Society. Public schools and solid waste management service providers will continue to be the same before and after annexation.

3.1 General Government and Community Development

Before Annexation

San Bernardino County currently provides general government, including administrative and economic development, and community development services to the annexation area.

After Annexation

The City will provide general government services which include administrative services as well as services such as general government, Finance, Human Resources and Economic Development to the entire annexation area. Also the City will provide community development services comprised of planning, building and safety and code compliance to the entire annexation area.

One-time development impact fees are collected on new development by the City for community (public use) centers, general facilities and a capital impact administration charge, estimated at $21,132, $5,940 and $30,944, respectively for the proposed 36 new residential units in the annexation area. These one-time fees are detailed in Section 4 and Table 4-1.

3.2 Fire and Paramedic

Before and After Annexation

The Chino Valley Independent Fire District ("CVIFD") provides fire services to the cities of Chino, Chino Hills and surrounding unincorporated areas of San Bernardino County. The District's jurisdiction covers approximately 80 square miles in size and has an estimated population of 173,000. CVIFD currently provides service to the Project and will continue to do so upon annexation.

CVIFD has 5 fire stations located within the City. Station #65 is located at 12220 Ramona Avenue, Chino, CA 91710. This location is approximately 1.1 miles from the Project. According to CVIFD's Master Plan adopted in July of 2012, the response time goals is to provide a first-unit (4 personnel) response time of 5 minutes 90% of the time to moderate risk structural fires and core life threatening emergencies.

Although there will be no change in fire and paramedic services provided to the annexation area, the City will receive a portion of the annual property tax currently allocated to the County Fire Department upon annexation of the Project area for operation and maintenance services. A one-time impact fee for fire facilities, vehicles and equipment is estimated at $43,200 for the proposed 36 new residential units, as shown in Table 4-1.

3.3 Sheriff (Police) and Public Safety

Before Annexation

The San Bernardino County Sheriff through the Chino Hills Police Department currently provides public safety services to the annexation area. Any vehicle related emergencies are handled through the California Highway Patrol.

After Annexation

Upon annexation, the Chino Police Department will provide their local police services to the annexation area. The Chino Police Department is located at 5450 Walnut Avenue, Chino, CA 91710 which is approximately 2.2 miles from the Project. A one-time impact fee for law enforcement facilities, vehicles and equipment is estimated at $20,988 for the proposed 36 new residential units, as shown in Table 4-1.

3.4 Library

Before and After Annexation

The Chino Public Library facility is a branch of the San Bernardino County Library system. The library is located at 13180 Central Avenue in the City of Chino. Based on discussion with the City Management Analyst, the library is located in a City-owned facility that is leased by the San Bernardino County Library and is funded by San Bernardino County property taxes and the State of California. Library services are expected to continue upon annexation with no expected change in service levels or costs. One-time library facilities fees for the proposed 36 new residential units are estimated at $4,068 for the proposed Project, as shown in Table 4-1.

3.5 Parks and Recreation

Before Annexation

There are no local or regional park facilities in the annexation area. Regional park facilities outside the area that serve the annexation area are operated and maintained by the County.

After Annexation

Local Park and Recreation services provided by the City and regional facilities located in the County are expected to be accessible to the residents of the annexation area. The City owns approximately 25 existing parks in the City with an estimated 228 acres that are developed and maintained. These parks range from 0.1 acre to 140 acres in size. Some of the amenities the parks provide are baseball fields, basketball courts, lighted tennis courts, volleyball/sport courts, soccer fields, skate park, batting cages, splash pad, swimming pools, playground areas (tot areas), horseshoe pits, picnic tables, barbecue pits, drinking fountains, restrooms, and hiking and riding trails.

The Community Services Department is responsible for park facility planning and the Public Works Department provides maintenance of the parks. According to the General Plan, the City's standard for provision of parks to residents is 3 acres of parkland per 1,000 residents. With a population of 84,465 persons in 2015 and 228 acres of developed parkland, the City currently has a park ratio of about 2.70 acres per 1,000 residents. This does not include the parks being built and recently built in College Park, The Preserve and Edgewater which accounts for approximately 117 acres of new parkland. Once these park facilities are all complete, and turned over to the City, the City will be well over the standard provision of 3 acres of parkland per 1,000 residents. One-time residential parks and recreation fees for the proposed 36 new residential units are estimated at $261,504 for the proposed Project, as shown in Table 4-1.

3.6 Animal Control

Before and After Annexation

Currently, the County contracts with the Inland Valley Humane Society for animal control services. Upon annexation, the City will also contract with the Inland Valley Humane Society for these services.

3.7 Street Lighting and Traffic Control

Before Annexation

There are currently no street lights or traffic signals in the annexation area.

After Annexation

Upon annexation, the newly installed street lights in the Project will be maintained by the Project's HOA. There are no traffic signals planned for the Project.

3.8 Landscape Maintenance

Before Annexation

There is currently no landscaping to be maintained in the annexation area.

After Annexation

Upon annexation, the landscape maintenance will be maintained by the Project's HOA. This includes the interior landscaping in the Project, the park land the frontage on Pipeline Avenue.

3.9 Water

Before Annexation

The City currently provides water service to the annexation area.

After Annexation

Upon annexation, the Project will connect into the City's water system. Based on the *City of Chino – 2010 Urban Water Management Plan (updated June 2011)*, the City has approximately 18,300 metered potable water service connections of which approximately 83 percent serve single-family residences. The City of Chino relies on three sources for its long-term water supply: local groundwater, imported water, and recycled water.

Groundwater is produced from the Chino Groundwater Basin (Basin). The Basin was adjudicated in 1978, which allocated water production rights to water producers. The City's current groundwater production right as a share of the safe yield of the Basin is 4,034 acre-feet per year (AFY). However, the City has the ability to obtain annual adjustments to its allocated production capability. The Chino Basin Watermaster manages the Basin.

Imported State Water Project ("SWP") water is received from the Metropolitan Water District of Southern California ("MWD") through the Inland Empire Utilities Agency ("IEUA") and the Water Facilities Authority ("WFA"). The City's imported water deliveries are treated by the WFA at its Agua de Lejos Treatment Plant located in Upland, California. The City is entitled to 5.9 percent of the treatment plant capacity; current Chino entitlement equals 5,353 AFY.

Desalted groundwater is received from the Chino Basin Desalter Authority's ("CDA") Chino I Desalter. The City's allocation is 5,000 AFY.

Recycled water is supplied to the City by IEUA through the Regional Recycled Water Distribution System. The City currently provides approximately 8,393 AFY of recycled water to industrial, landscape irrigation, and agricultural customers. The City's limited recycled water infrastructure is expected to be expanded with development of The Preserve, College Park, and conversions of potable water use to recycled water use.

The City's water supply planning considers the programs of local and regional water agencies. The City's water utility, which operates within the City's Public Works Department, manages agreements and contracts with its water suppliers and continually monitors activities, projects and programs to optimize the City's water supply.

The eastern portion of the annexation area borders existing City water lines along Pipeline Avenue that are connected to the City's water system. The Developer would be responsible for connecting the new development to this existing 8-inch water main. As shown in Table 3-2 below, the City's water resources are sufficient to meet the demand at build out based on the City's current resources and the anticipated new development. The City has the ability to finance and construct required facilities necessary to obtain the water supply to meet planned demand growth through the collection of development fees, which are estimated at $26,712, for the proposed 36 new residential units in the Project, as shown on Table 4-1, and the use of other funding methods.

Table 3-2
Current and Projected Water Supply and Demand
Normal and Single Dry Water Years

Water Sources	2015	2020	2025	2030	2035
Total Normal Year Supply	27,117	27,866	29,415	30,497	31,528
Total Normal Year Demand	24,792	25,388	26,658	27,535	28,369
Surplus During Normal Year	**2,325**	**2,478**	**2,757**	**2,962**	**3,159**
Total Single Dry Year Supply	26,369	27,261	29,073	29,696	29,494
Total Single Dry Year Demand	24,792	25,388	26,658	27,535	28,369
Surplus During Single Dry Year	**1,577**	**1,873**	**2,415**	**2,161**	**1,125**

Notes:
Per the City of Chino – 2010 Urban Water Management Plan (updated June 2011), Table ES-4.

3.10 Sewer

Before Annexation

The Project currently utilizes a septic sewer system for all wastewater.

After Annexation

The City's wastewater treatment and disposal is accomplished by IEUA. While the City owns and operates its local sewer systems, IEUA manages the Regional Sewage Service System within its 242-square mile service area in southwestern San Bernardino County. The regional system collects, treats and disposes of wastewater delivered by contracting local agencies.

The City provides a significant amount of wastewater to IEUA's regional plants. The quantities of wastewater generated are generally proportional to the population and the water use in the service area. However, per the 2010 Urban Water Management Plan, updated in March 2011, IEUA has determined the average daily flow rates of raw sewage into the Regional Water Recycling Plants

have decreased, which is a consistent trend with neighboring Los Angeles County and Orange County sanitation agencies over the past few years. This trend may reflect the decrease in economic growth and the increase in area foreclosures to some extent; however, it is expected to continue as water conservation continues. It is expected that the overall average water supplier service area flow per equivalent dwelling unit (EDU) will continue to decline, given the rising price of water, decreases in water supply availability and greater need for water conservation.

Estimates of the wastewater flows in the City are included in Table 3-3. The wastewater flows were calculated using the population projections from the DOF and SCAG for the entire City, not just the water service area. Newly constructed and re-modeled homes are assumed to generate less wastewater on average due to installation of water-efficient appliances. Water conservation programs in mature neighborhoods have provided for the installation of many new devices and appliances that save significant amounts of water.

Table 3-3
Wastewater Collection and Treatment Within the City of Chino Service Area
Vintage Grove Project Plan for Service and Fiscal Impact Analysis

	2015	2020	2025	2030	2035
Population [1]	90,750	96,759	102,890	109,041	115,181
Wastewater Flow (mgd) [2]	7.3	7.7	8.2	8.7	9.2

[1] Total City population data obtained from *City of Chino – 2010 Urban Water Management Plan (updated June 2011).*
[2] Based on total City population data and preliminary findings in the City's Sewer Master Plan for per-capita wastewater production.

The 2010 Urban Water Management Plan estimated the 2015 population to be approximately 90,750 with wastewater flow of approximately 7.3 MGD as shown in Table 3-3. The current 2015 estimated population is 84,465, which leaves plenty of available capacity for the Project's anticipated 125 new residents.

IEUA manages the Regional Sewage Service System in its service area to collect, treat and dispose of wastewater delivered by contracting local agencies. The IEUA wastewater system consists of trunk sewers, subtrunk sewers, and regional treatment plants. The system of regional trunk and interceptor sewers convey sewage to regional wastewater treatment plants, which are all owned and operated by IEUA. The IEUA regional sewerage system is constructed in a manner that wastewater can be diverted from one regional wastewater treatment plant to another, thereby avoiding overloading any one facility.

IEUA's wastewater facilities serve seven contracting agencies including the cities of Chino, Chino Hills, Fontana, Montclair, Ontario, and Upland, and the Cucamonga Valley Water District.

IEUA operates four regional wastewater treatment plants: RP-1, RP-4, RP-5, and the CCWRF. A fifth treatment plant, RP-2, was decommissioned in 2004 because it is located in a potential flood zone. The City of Chino's wastewater is currently treated at the CCWRF and RP-5, with a small portion treated at RP-1. According to the *City of Chino – 2010 Urban Water Management Plan,* the CCWRF has a capacity of 11.4 MGD. The RP-5 plant has 16.3 MGD and initial investigations have

occurred for the expansion of RP-5 to 21 MGD. RP-1 has current capacity of 44 MGD and is projected to expand to an ultimate capacity of 60 MGD after 2020.

The eastern portion of the annexation area borders existing City sewer lines along Pipeline Avenue that are connected to the City's sanitary sewer system. The Developer would be responsible for connecting the new development to this existing 18-inch sewer main. The proposed development is not projected to make a significant impact on the City's current usage of wastewater and the Project would not require the expansion of existing treatment facilities. A sewage collection and disposal fee estimated at $23,544 would be required for the 36 new residential units as well as a sewage facilities development fee to be collected by the Inland Empire Utilities Agency estimated at $183,852 as shown on Table 4-1.

3.11 Transportation/Roads
Before Annexation
The County through the Public Works Department currently services the area for street repair and maintenance.

After Annexation
Upon annexation the City will provide maintenance to the Projects streets. The City will also provide street sweeping on a bi-monthly basis to the Project. A bridges, signals and thoroughfares fee estimated at $74,592 would be required for the 36 new residential units, as shown on Table 4-1.

3.12 Flood Control and Drainage
Before and After Annexation
The City, the San Bernardino County Flood Control District ("SBCFCD") and the U.S. Army Corps of Engineers ("Corps") manage flood control in the City and are expected to be the future service provider for the proposed Project. The City's Public Works Department maintains and improves the City's storm drain systems. The SBCFCD maintains adequate water supplies by increasing groundwater recharge services at flood control district facilities. The Corps develops and controls federally sponsored flood control projects. A portion of the City is located within Corps' Prado Flood Control Basin associated with Prado Dam. In addition, there are several flood control channels and creeks within the City and its watershed area. Costs for these improvements will be covered by the developer or through development impact fees estimated at $37,692 for the proposed 36 new units, as shown in Table 4-1.

3.13 Utilities
Before and After Annexation
Utilities include Cable, Internet, Telephone, Power, and Natural Gas. Before and after annexation, these services are provided as follows:

1. Cable/Internet/ Telephone - Time Warner and Verizon
2. Power - Southern California Edison
3. Natural Gas - Southern California Gas Company

3.14 Schools
Before and After Annexation
Public education in the City is provided by Chino Valley Unified School District ("CVUSD"). Schools in the CVUSD that provide service to the annexation area include Newman Elementary School, Ramona Junior High School and Don Lugo High School. Collectively, these schools provide

education for students from Kindergarten through 12th grade. CVUSD is the current school service provider for the annexation area as well as after the annexation. There is a one-time residential development impact school fee estimated at $3.36 per residential square foot, resulting in estimated school impact fees of $358,774 for the proposed 36 new units in the project.

3.15 Solid Waste Management

Before Annexation

The current service provider for collection of solid waste in the annexation area is Waste Management.

After Annexation

The City contracts with Waste Management to provide solid waste collection services. Each single-family residence receives three 96-gallon wheeled carts; one with a black lid for trash only, one with a gray lid for recyclables, and one with a green lid for green waste. Solid waste that is not diverted to recycling or composting facilities is transported to the El Sobrante Landfill, located in the City of Corona. The El Sobrante Landfill has capacity to process up to 10,000 tons of waste per day. The proposed project is expected to have minimal impact on the landfill facility.

3.16 Health and Welfare

Before Annexation

San Bernardino County Department of Public Health currently services the annexation area for the general public's health and welfare. The department provides a variety of programs and services that informs and educates the public about health issues.

After Annexation

Upon annexation, the City will provide health and welfare to the Project. The Healthy Chino Initiative was created in 2004 to improve the lives and well-being of the community from a multi-prong approach. This approach is a combination of nutrition, active living, physical and mental health, environmental health, and smart growth practices.

SECTION 4
ONE-TIME FEES AND CHARGES

This section presents the one-time fees and charges associated with the new 36 single family residential units proposed for the Project within the annexation area. Development fees are one-time fees paid for by the Developer to offset the additional public capital costs of new development.

As shown in Table 4-1, the total City and school one-time development impact fees (DIF) for the proposed development are estimated at $842,526. Of this total, City development impact fees are estimated at $288,812, sewage facilities development fees are estimated at $194,940 and school development impact fees are estimated at $358,774. Detailed development impact fee calculations are summarized in Table 4-1 below.

Table 4-1
Summary of Development Impact Fees
Vintage Grove Project Plan for Service and Fiscal Analysis

Total Project Units 36		
Medium Density (6 - 12 DU per acre)		
	Fee Per Unit	Total
Law Enforcement Facilities, Vehicles & Equipment	$ 583.00	$ 20,988.00
Fire Protection Facilities, Vehicles & Equipment	1,200.00	43,200.00
Bridges, Signals & Thoroughfares	2,072.00	74,592.00
Storm Drainage Collection	1,047.00	37,692.00
Water Storage & Distribution	742.00	26,712.00
Sewage Collection & Disposal	654.00	23,544.00
General Facilities	165.00	5,940.00
Library Facilities	113.00	4,068.00
Community (Public Use) Centers	587.00	21,132.00
Capital Impact Administration Charge (12% of total)	859.56	30,944.16
	$ 8,022.56	$ 288,812.16
Residential Parks and Recreation Fee	$ 7,264.00	$ 261,504.00
Sewage Facilities Development Fee		
Inland Empire Utilities Agency	$ 5,107.00	$ 183,852.00
School Fees		
	Total Est. Square Feet	Residential Fee Per Sq. Ft.
Chino Valley Unified School District	106,778	3.36
CVUSD Fee		$ 358,774.08
Total One-Time Fees		$ 1,092,942.24

Note: All City related fees are per Exhibit 2 of the Public Improvement Agreement – Tract Map No. 18902 between the City and Developer approved on 3/3/2016.

SECTION 5
FISCAL IMPACTS OF ANNEXATION AREA

This section presents the fiscal analysis of the Project to the City of Chino General Fund after annexation. Fiscal impacts are shown in constant 2016 dollars with no adjustment for possible future inflation. The fiscal assumptions for the fiscal analysis are presented in Section 6.

As shown in summary Table 5-1, a recurring annual surplus of $15,067 is projected for the Project to the City General Fund after buildout.

Table 5-1
Summary of Projected Fiscal Impacts after Buildout
Vintage Grove Project Plan for Service and Fiscal Analysis

General Fund	
Total Recurring Revenues	$64,789
Total Recurring Costs	49,722
Net Recurring Fiscal Impact	**$15,067**
Revenue/Cost Ratio	**1.30**

5.1 Phased Fiscal Impacts

The projected cumulative impacts to the City General Fund for the first five years after annexation of the Project are included in Table 5-2. In 2015 the property and 3 existing homes were sold to the Developer and the houses were demolished and removed. As of the date of this report the Project has no residents and is currently under development. It is anticipated that in year 2 all 36 residential units will be completed and sold to individual homeowners.

As shown in Table 5-2, a small surplus $1,526 is projected to the City General Fund for Year 1 as there are no anticipated citywide costs for the Project. A surplus of $15,067 is projected for Year 2 when the 36 new units are completed. No development is proposed for Years 3 through 5, therefore the projected surplus to the General Fund remains at $15,067 for these years and at buildout.

Table 5-2
Detailed Projected Recurring Fiscal Impacts
Vintage Grove Plan for Service and Fiscal Analysis
City of Chino

Category	Year 1	Year 2	Year 3	Year 4	Year 5	Percent
Recurring General Fund Revenues (a)						
Property Tax (b)	$1,452	$22,523	$22,523	$22,523	$22,523	34.8%
Property Transfer Tax-Turnover 10% (c)	74	1,147	1,147	1,147	1,147	1.8%
Property Tax - In Lieu of V.L.F. (d)	-	14,095	14,095	14,095	14,095	21.8%
Sales & Use Tax (e)	-	10,473	10,473	10,473	10,473	16.2%
Sales Tax in Lieu	-	3,491	3,491	3,491	3,491	5.4%
Public Safety Sales Tax (Prop 172)	-	446	446	446	446	0.7%
Franchise Fees	-	2,929	2,929	2,929	2,929	4.5%
Transient Occupancy Tax	-	341	341	341	341	0.5%
Licenses & Permits	-	2,762	2,762	2,762	2,762	4.3%
Charges for Services	-	383	383	383	383	0.6%
Fines & Forfeiture	-	336	336	336	336	0.5%
Other Revenue	-	3,732	3,732	3,732	3,732	5.8%
Transfers In	-	2,131	2,131	2,131	2,131	3.3%
Total Recurring Revenues	$1,526	$64,789	$64,789	$64,789	$64,789	100%
Citywide Costs (a)						
Administration	-	$1,161	$1,161	$1,161	$1,161	2.3%
Finance	-	11,652	11,652	11,652	11,652	23.4%
Police Department	-	35,153	35,153	35,153	35,153	70.7%
Human Resources	-	65	65	65	65	0.1%
Community Development	-	1,312	1,312	1,312	1,312	2.6%
Public Works	-	378	378	378	378	0.8%
Total Recurring Costs	$0	$49,722	$49,722	$49,722	$49,722	100%
Total Impact to General Fund	**$1,526**	**$15,067**	**$15,067**	**$15,067**	**$15,067**	
Revenue/Cost Ratio	N/A	**1.30**	**1.30**	**1.30**	**1.30**	

Notes:
(a) Except where noted, recurring revenues and costs are calculated on a per capita basis as shown in Table 6-2.
(b) Property tax to the General Fund is 10.80% of the basic one percent ad valorem property tax levy on total Project assessed valuation (See Table 6-2). Project assessed value shown in Table 2-2.
(c) Assumes property is sold once every ten years.
(d) The Project is assumed to have an existing Assessed Value of $1,344,760 per the County Assessor ("Base AV"). In-Lieu VLF revenues are based on the increase in Assessed Value above the Base AV calculated at $722.50 per $1,000,000 increase in AV (See Table A-5).
(e) Assumes that 75% of all taxable sales will be made within the City.

Projected Recurring Revenues

About 73 percent of the total projected revenues after buildout of the Project are comprised of property tax, property tax – in lieu of VLF, and sales and use tax.

Projected Recurring Costs

Police Department and Finance (includes fire protection) are the largest projected recurring costs and account for about 94 percent of total projected recurring costs for the Project after buildout.

SECTION 6
CITY OF CHINO FISCAL ASSUMPTIONS

This section presents the revenue and cost assumptions for the fiscal analysis of the Project proposed annexation. The general demographic and economic assumptions used for calculating fiscal factors are first presented. The assumptions for projecting recurring revenues are then presented followed by the assumptions for projecting recurring costs. The City's revenues and costs as presented in the *City of Chino, Fiscal Year 2015-2016 Annual Operating Budget* and discussions with key City staff are the sources for calculating fiscal factors.

6.1 City General Assumptions

Fiscal impacts that are not based on valuation and taxable sales are generally projected based on a per capita, per employee, or per service population basis. Some fiscal impacts are projected based on other factors. General fund revenue and cost factors are estimated by dividing the Fiscal Year (FY) 2015-2016 budget amounts by the City's resident population, employment or total service population. Table 6-1 provides the City's general assumptions for this fiscal analysis.

Population

Chino's total population of 84,465 is based on the State Department of Finance (DOF) estimate as of January 1, 2015. The City population estimate is used for projecting certain revenues and costs on a per capita basis.

Employment

For fiscal factors that are impacted by only employment, the City's total employment is used as the basis for calculating the factor. The total City employment of 51,833 for the year 2016 is based on an interpolation of the Southern California Council of Governments' (SCAG) *RTP 2012* adopted estimates.

Estimated Service Population

Fiscal factors that are impacted by population and employment are estimated by allocating total budgeted revenues or costs to the estimated service population. Service population includes the City's resident population plus 50 percent of the estimated City employment. The analysis has weighted the employment at 50 percent (25,917) to account for the estimated less frequent use of City services by employment versus population as shown in Table 6-1.

Table 6-1
Summary of Population Assumptions

Description		Assumption
People Per Household (a)		3.48
Total City Population (a)	(1)	84,465
Total City Employment (b)		51,833
Weighted Employment (c)	(2)	25,917
Total City Service Population	(1) + (2)	110,382

Notes:

(a) Per California Department of Finance Demographic Research Unit - Population and Housing Estimates for Cities, Counties, and the State, January 1, 2015

(b) Per Southern California Association of Government (SCAG) RTP Growth Forecast for City of Chino.

(c) Analysis has weighted the employment at 50% to account for the estimated less frequent use of City services by employment versus population.

6.2 City General Fund Revenue Assumptions

The revenue factors for the General Fund recurring revenues projected in the fiscal analysis are summarized in Table 6-2. These revenue factors are based on the City's Fiscal Year (FY) 2015-2016 revenues presented in Appendix Table A-2 and the City's population and service population estimates that are presented in Table 6-1. The remainder of this section describes the revenue factors.

As shown in Table 6-2, projected General Fund revenues include property tax; property transfer tax; property tax – in lieu of VLF; sales and use tax; sales tax in lieu; franchise fees; transient occupancy tax; licenses and permits; charges for services; fines and forfeiture; other revenue; and transfers in to the General Fund.

Table 6-2
Summary of Revenue Assumptions
Vintage Grove Plan for Service and Fiscal Analysis
City of Chino
(In Constant 2016 Dollars)

Revenue Source (a)	FY 2015-16 Budget	Projection Basis	Projection Factor
City General Fund			
Property Tax	$8,863,000	Assessed Valuation	10.80% of basic Ad Valorem Tax
Property Transfer Tax (b)	390,000	Assessed Valuation	$0.55 per $1,000 of Assessed Value
Property Tax - In Lieu of V.L.F. (c)	7,945,000	Inc. in Assessed Valuation	Projected at $722 per $1M of Inc. AV
Sales and Use Tax	19,676,000	Taxable Sales	Case Study (See Table 2-3)
Sales Tax in Lieu	2,566,000	Taxable Sales	Case Study (See Table 2-3)
Public Safety Sales Tax (Prop 172)	711,000	Taxable Sales	$31.97 per $1,000 of City Sales Tax
Franchise Fees	2,580,015	Service Population = 110,382	$23.37 Per Capita
Transient Occupancy Tax	300,000	Service Population = 110,382	$2.72 Per Capita
Licenses & Permits	2,432,586	Service Population = 110,382	$22.04 Per Capita
Charges for Services	337,135	Service Population = 110,382	$3.05 Per Capita
Fines & Forfeiture	296,000	Service Population = 110,382	$2.68 Per Capita
Other Revenue	3,287,173	Service Population = 110,382	$29.78 Per Capita
Transfers In	1,877,335	Service Population = 110,382	$17.01 Per Capita
Special Revenue Funds			
Measure I - 2010-2040	1,110,300	Service Population = 110,382	$10.06 Per Capita
State Gas Tax	1,837,928	City Population = 84,465	$21.76 City Population

Notes:

(a) Per City of Chino Fiscal Year 2015-2016 budget.

(b) Per California Local Government Finance Almanac, California City Documentary and Property Transfer Tax Rates.

(c) See Table A-5 for calculation of Property Tax In-Lieu of VLF calculation.

Property Tax

Property tax revenues are projected based on the City's share of the one percent property tax levy on the estimated assessed valuation for the proposed development in the Project. The City's share of the 1.0 percent basic levy is estimated at about 10.80 percent upon annexation. This estimate is based on the 2015-2016 Preliminary Property Data Tax Reports for the City of Chino as prepared by HdL Coren & Cone (11/10/2015) and verified as the historic average for the City based on conversation with the San Bernardino County LAFCO staff. Total property tax revenues to the City are projected to be $22,523.

Property Transfer Tax
Sales of real property are taxed by San Bernardino County at a rate of $1.10 per $1,000 of property value. For property located in the City, property transfer tax is divided equally between the City and the County, with the City receiving $0.55 per $1,000 of transferred property value. The report assumes that residential property changes ownership at an average rate of approximately 10.0 percent per year. Total property transfer tax revenues to the City are projected to be $1,147.

Property Tax - In Lieu of VLF
Cities and counties began receiving additional property tax revenue to replace vehicle license fee (VLF) revenue that was lowered when the state reduced the vehicle license tax in 2004. This VLF - property tax in lieu is projected to grow with the change in the Citywide gross assessed valuation (AV) of taxable property from the prior year. VLF - Property tax in lieu revenue is allocated in addition to other property tax apportionments.

As shown in Appendix Table A-5, property tax - in lieu of VLF in the City is projected to increase at $722 per million dollars of new assessed valuation (AV). This factor is based on the change in AV and the change in VLF - property tax in lieu in the City over the period from fiscal year 2011-2012 to fiscal year 2015-2016. The change over the period from fiscal year 2011-2012 to fiscal year 2015-2016 is used to represent an average of the economic upturns and downturns.

Per State law, when an annexation occurs the existing valuation in the area that is being annexed cannot be used in adjusting the base amount of assessed valuation in the annexing City. Prior to the SB89 legislation, a City received property tax in lieu of VLF for the existing development in the annexation area at $50 per capita annually, based on the estimated population of the annexation area at the time of annexation. Based on the SB89 legislation, an annexing City will no longer receive property tax in lieu of VLF for the existing assessed valuation in the area being annexed. The City will receive property tax in-lieu of VLF based on the change in its gross assessed valuation of taxable property for new development in the annexed area. Total property tax – in lieu of VLF revenues to the City are projected to be $14,095.

Sales and Use Tax
As part of the total sales tax levied by the State, all cities and counties in the State generally receive a basic one percent (1.0 percent) sales tax and have the option to levy additional sales taxes under certain circumstances. The fiscal analysis projects sales and use tax based on the estimated retail taxable sales made in the City by the future residents of the Project.

Sales and use tax is projected at 75.0 percent of the total sales and use tax generated because the State has reduced the local sales tax allocation (1.0 percent) by 25.0 percent and replaced this with a dollar-for-dollar allocation of local property tax from the County Educational Revenue Augmentation Fund (ERAF).

Sales tax in lieu revenue represents the 25.0 percent of the local sales tax allocation of 1.0 percent that is replaced with a dollar-for-dollar amount of local property tax from the County ERAF funds.

In addition to sales tax revenue, the City receives revenues from the use tax, which is levied on shipments into the state and on construction materials for new residential and non-residential development not allocated to a situs location. Use tax is allocated by the State Board of Equalization (BOE) to counties and cities based on each jurisdiction's proportion of countywide and statewide direct taxable sales.

Appendix Table A-6 presents the City sales and use tax for calendar year 2015 provided by Hinderliter de Llamas and Associates (HdL). HdL estimates that $2,308,666 of total sales and use tax was made from levies designated as use tax and the remaining $19,912,774 of the sales and use tax was point-of-sale sales tax. Therefore, use tax revenues to the City are estimated at an additional 11.59 percent of point-of-sale sales tax. Total sales and use tax revenues to the City are projected at $13,964, as shown on Table 2-3.

Public Safety Sales Tax (Proposition 172) Public Safety Sales Tax or Proposition 172 ("Prop. 172"), effective on January 1, 1994, established a permanent one-half cent sales tax. These additional revenues support public safety services in cities and counties. These funds partially replace the shift in property taxes to the Educational Revenue Augmentation Fund (ERAF). The tax is collected by the state and allotted to each county based on its proportionate share of statewide taxable sales. As shown in Table 6-2, these revenues are projected at $31.97 per $1,000 of sales and use tax based on City estimated FY 2015-2016 Prop. 172 revenues of $711,000 and the City's total sales and use tax estimate of $22,242,000. Total revenue from Prop. 172 revenues are estimated at $446 per year for the Project. Prop. 172 revenues are estimated at $3.56 per capita.

Franchise Fees
The City receives a franchise fee from telephone/mobile, natural gas, electricity, water, and cable/satellite businesses within the City for use of public rights-of-way. Franchise fee revenues are estimated to be approximately $2,929 annually for the Project. Franchise fee revenues are estimated at $23.37 per capita based upon the budget franchise fee amount of $2,850,015, divided by the service population of 110,382.

Transient Occupancy Tax
The City collects a tax of 10 percent of room receipts on lodging within the City. The Project is anticipated to generate approximately $341 annually. Transient occupancy tax revenues are estimated at $2.72 per capita based on the budget amount of $300,000, divided by the total service population of 110,382.

Licenses and Permits
Licenses and permits represent a variety of fee charges to those utilizing services within the City. The Project is anticipated to generate approximately $2,762 annually. Licenses and permits revenues are estimated at $22.04 per capita based on the budget amount of $2,432,586, divided by the total service population of 110,382.

Charges for Services
Charges for services represent fees for the use of the City services including charges for document research and reproduction, fingerprint fees, vehicle release fees, etc. The Project is anticipated to generate approximately $383 annually. Charges for services revenues are estimated at $3.05 per capita based on the adjusted budget amount of $337,135, divided by the total service population of 110,382.

Fines and Forfeiture
Fines and Forfeiture represent truck route citation, parking citation, and general court fines for the City. The Project is anticipated to generate approximately $336 annually. Fines and forfeiture revenues are estimated at $2.68 per capita based on the budget amount of $296,000, divided by the total service population of 110,382.

Other Revenue
Other revenue represent sale of real and personal property, contributions and donations, etc. The Project is anticipated to generate approximately $3,732 annually. Other revenues are estimated at $29.78 per capita based on the adjusted budget amount of $3,287,173, divided by the total service population of 110,382.

Transfers In
These revenues include transfers to the City General Fund from other City funds. The Project is anticipated to generate approximately $2,131 annually. Transfers in are estimated at 29.78 per capita based on the budget amount of $1,877,335, divided by the total service population of 110,382.

City Special Revenue Funds:

Measure I (2010-2040 Revenues)
County voters approved Measure I, supporting a half-cent sales tax in the incorporated and unincorporated areas of the County for the 20-year period between April 1, 1990, and March 31, 2010. Early in the second decade of Measure I, it became apparent that continuation of the half-cent sales tax would be critical to maintaining funding for transportation projects in the County. The County voters approved San Bernardino County Transportation Authority Ordinance 04-01 on November 4, 2004, extending the half-cent sales tax for 30 years, to March 31, 2040. The Ordinance is referred to as Measure I 2010-2040 to distinguish it from the 20-year half-cent sales tax measure that took effect in April 1990. The Project is anticipated to generate approximately $1,261 annually as shown below in Table 6-3. Measure I – 2010-2040 revenues are projected at $10.06 per capita, based on the budget amount of $1,110,300, divided by the total service population of 110,382.

State Gas Tax
The State imposes excise taxes on various transportation fuels. State motor vehicle fuel taxes include the gasoline tax, diesel fuel tax, and the use fuel tax. The State allocates these revenues to cities based on the Streets & Highway Code Sections 2105 – 2108. State Gasoline tax accrues to the Gas Tax Fund, and these revenues contribute to Public Works Department expenditures for street maintenance, including sidewalks, curbs, gutters and other street related maintenance. The Project is anticipated to generate approximately $2,727 annually as shown below in Table 6-3. State gasoline taxes are projected at $21.76 per capita based on the FY 2015-2016 proposed revenue amount of $1,837,928 and the City population estimate of 84,465.

Table 6-3
Recurring Fiscal Impacts - City Special Revenue Funds

Recurring Special Revenue Funds	Proposed Residential
Measure I - 2010-2040	$1,261
State Gas Tax	2,727
Total Recurring Transportation Revenues	$3,987

6.3 City General Fund Cost Assumptions

The General Fund cost factors that are used in preparing the fiscal analysis for the Project are presented in Table 6-4. These factors are based on the adopted expenditures in the City's FY 2015-2016 budget shown in Table 6-4 and the City's service population estimates that are presented in Table 6-1.

Table 6-4
Summary of Project Recurring Cost Factors
Vintage Grove Plan for Service and Fiscal Analysis
(In Constant 2016 Dollars)

Cost Category	FY 2015-16 Budget(a)	Projection Basis	Projection Factor
Administration	$ 1,022,894	Service Population = 110,382	$9.27 Per Capita
Finance	10,263,634	Service Population = 110,382	92.98 Per Capita
Police Department	30,963,970	Service Population = 110,382	280.52 Per Capita
Human Resources	57,243	Service Population = 110,382	0.52 Per Capita
Community Development	1,155,559	Service Population = 110,382	10.47 Per Capita
Public Works	333,169	Service Population = 110,382	3.02 Per Capita
	$ 43,796,469		$ 396.77

Note:
(a) Per City of Chino Fiscal Year 2015-2016 budget, adjusted as shown in Table A-3.

Projected General Fund expenditures include administration, finance, police department, human resources, community development and public works.

Administration

The Administration Department ensures that City Council policies and directions are carried out and provides for support to the City Council in areas such as municipal management; public and intergovernmental relations; special projects, and other issues affecting the City's interests. Additionally, the department directs, oversees, and supports the efforts of all City departments. The Administration Department includes Legislative, City Manager, City Clerk, City Attorney, Community Promotion and State of the City. The costs are not anticipated to have a 1:1 relationship with population growth from the Project given the nature of the Project and the Project's relatively small size compared to the City. The report excludes the assumed fixed costs of the City Attorney, City Manager, and City Clerk as shown in Table A-3. The total annual costs to the City are estimated at $1,161. The administration costs are estimated at $9.27 per capita based on the adjusted budget amount of $1,022,894, divided by the total service population of 110,382.

Finance

The Finance Department manages the fiscal operations of the City. The department's primary functions include maintaining effective systems for financial planning, disbursement control, budget development and implementation, budget monitoring, revenue administration, accounting and reporting, cash management, long-term debt administration, redevelopment accounting, purchasing, investing and utility billing. Included in the finance budget are the contract costs with the Chino Valley Independent Fire District (CVIFD) that provides fire services to the City. The total annual costs to the City are estimated at $11,652. The finance costs are estimated at $92.98 per capita based on the budget amount of $10,263,634, divided by the total service population of 110,382.

Police Department
Police protection costs include patrol services, criminal investigations, crime analysis, traffic services, and other services required for public safety. The total annual costs to the City are estimated at $35,153. The Police Department costs are estimated at $280.52 per capita based on the budget amount of $30,963,970, divided by the total service population of 110,382.

Human Resources
The Human Resources Department consists of four program areas: Personnel; General Liability/Workers' Compensation; Employee Services; and, Information Technology Services. The total annual costs to the City are estimated at $65. The Human Resources costs are estimated at $.52 per capita based on the budget amount of $57,243, divided by the total service population of 110,382.

Community Development
The Community Development Department's primary role includes maintaining the City's long-range plans and managing the development process. This includes assisting in the setting of goals for developing, preserving, and rehabilitating residential neighborhoods and commercial and industrial areas. Department divisions include Building, Code Enforcement, Economic Development, Housing, and Planning. The total annual costs to the City are estimated at $1,312. The community development costs are estimated at $3.02 per capita based on the adjusted budget amount of $1,155,559, divided by the total service population of 110,382. As shown on Table A-4, the Community Development costs of $5,908,737 are offset by one-time processing permit and fee revenues of $4,753,178.

Public Works
The Public Works Department serves the needs of the City by providing, maintaining, and operating City-owned improvements within the public rights-of-way. The primary duties of the department are to maintain and improve the City's streets, parks, traffic signal systems, landscaping, street lighting, water, sewer, storm drain systems, and City-owned facilities. The total annual costs to the City are estimated at $378. The Public Works costs are estimated at $3.02 per capita based on the adjusted budget amount of $333,169, divided by the total service population of 110,382.

APPENDIX A
ASSUMPTIONS AND SOURCES

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Table A-1
Summary of General Assumptions

Project Acres	6.86
Single Family Units	36
Estimated Project Population (1)	125
Estimated Assessed Value Per Single Family Home	$ 579,306
Projected Residential Assessed Valuation	$ 20,855,000
Existing Assessed Valuation	$ 1,344,760
Increase in Assessed Valuation	$ 19,510,240

Note:
(1) Population is projected on 3.481 persons per household based on the E5 City/County Population and Housing Estimates as of 1/1/15.

Source:
Home values, residential units, and acreage provided by the Developer.

Table A-2
General Fund Recurring Revenues

GENERAL FUND	2016 Proposed	Marginal Increase	Adjusted General Fund
TAXES:			
Franchise Fees-Enterprise Fund	-	100%	-
Franchise Fees Public Utility	822,515	100%	822,515
Franchise Fees Recyc/Waste	907,500	100%	907,500
Franchise Fee Telecomm	850,000	100%	850,000
Property Tax-Secured	8,624,000	100%	8,624,000
Property Tax-Unsecured	239,000	0%	-
Property Tax-Trler/Racehorse	150	0%	-
Property Tax-Aircraft	193,000	0%	-
Property Tax-Unitary Utilities	330,000	0%	-
Property Tax-Supplemental	13,500	0%	-
Property Tax-Prior Years	440,000	0%	-
Property Tax-Rda Elimination	687,000	0%	-
Property Tax-In Lieu Of V.L.F.	7,945,000	100%	7,945,000
Property Tax-Rda S.B.211	36,000	0%	-
Homeowners Property Tax Rel	96,000	100%	96,000
Real Property Transfer Tax	390,000	100%	390,000
City Svcs Special Tax-Preserve	803,000	0%	-
City Svcs Special Tax College	1,842,000	0%	-
Sales Tax	19,676,000	100%	19,676,000
Sale Tax In Lieu	2,566,000	100%	2,566,000
Transient Occupancy Tax	300,000	100%	300,000
Business License Tax	950,000	100%	950,000
Total Taxes	47,710,665		43,127,015
LICENSES AND PERMITS:			
Scup-Site	24,315	100%	24,315
Special Conditional Use Permit	18,275	100%	18,275
Home Occupation Permit	17,080	100%	17,080
Building Permit	1,798,335	100%	1,798,335
Plumbing Permit	168,124	100%	168,124
Electrical Permit	100,896	100%	100,896
Mechanical Permits	194,841	100%	194,841
A.D.A. Sb1186	2,800	100%	2,800
R.O.W. Encroachment Permit	28,000	100%	28,000
Wide Overweight Vehicle Fee	10,000	100%	10,000
Detour & Lane Closure Fee	16,000	100%	16,000
Newsrack Permit	-	100%	-
Bicycle License Fee	20	100%	20
Zone Restricted Parking Permit	100	100%	100
Special Event Permit	2,000	100%	2,000
Special Permit Investigation	6,800	100%	6,800
Special Business/Comm Rev	5,000	100%	5,000
Fireworks Fines	38,000	100%	38,000
Film Permit	2,000	100%	2,000
Total Licenses & Permits	2,432,586		2,432,586
RENTAL INCOME:			
Rental Income	122,262	0%	-
Total Rental Income	122,262		-
INTERGOVERNMENTAL:			
Vehicle License Fee	-	0%	-
Peace Officer Standard Training	30,000	0%	-
State Mandated Cost Reimb	40,000	0%	-
School Resource Fee	250,000	0%	-

Grant	212,795	0%	-
Total Intergovernmental	532,795		-
CHARGES FOR SERVICES:			
General Overhead-Enterprise	1,798,374	0%	-
Dept Overhead-Utilities	830,019	0%	-
Pub Sfty Enterprise Alloc.	679,862	0%	-
Govt Fac Enterprise Alloc.	493,511	0%	-
Row Maint Enterprise Alloc	2,780,223	0%	-
General Plan Update Fee	330,217	0%	-
Tentative Tract Map Fee	40,056	0%	-
Tentative Parcel Map Fees	4,976	0%	-
Environmental Assessment Fee	5,731	0%	-
Site Approval Fees	102,062	0%	-
Ag Contract Cancellation Fee	-	0%	-
Developer Modification Request	-	0%	-
Preserve Cost Recovery Fee	-	0%	-
Specific Plan Amendment Fee	-	0%	-
Design Review-College Pk-Prese	22,990	0%	-
Landscape/Lighting/Wall Plan R	27,924	0%	-
Env Impact Report	7,496	0%	-
General Plan Amendment	-	0%	-
Preliminary Project Review Fee	-	0%	-
Adm Aprvl Type 1 & 2 W/D.R.C.	28,970	0%	-
Adm Aprvl Type 1-3 W/O D.R.C.	23,040	0%	-
Adm Aprvl Type 3 W/D.R.C.	4,880	0%	-
Variance Fees Maj-Min	-	0%	-
Appeal Plng Comm To Council	-	0%	-
Public Notice-Mail	6,156	0%	-
Public Notice-Newspaper	11,376	0%	-
Zone Change	-	0%	-
Zone Ordinance Amendment	-	0%	-
Sign Plan Review Fee	13,140	0%	-
Sign Program Review	-	0%	-
Developer Agreement	5,733	0%	-
Developer Ext-Adm Review	3,952	0%	-
Developer Ext-Discretionary	4,449	0%	-
Developer Agreement-Lewis	-	0%	-
Job Valuation	134,072	0%	-
Green Building Standards	10,288	0%	-
Building Plan Check Fee	1,021,306	0%	-
New Construction Fees	591,433	0%	-
New Home Warranty Permit	63,800	0%	-
Special Inspection Fee	2,000	0%	-
Capital Administration Fee	2,145,052	0%	-
Eng Plng Dev Fee -East Chino	1,500	0%	-
Grading Plan Check Fees	65,756	0%	-
Final Subdivision Map Fee	46,608	0%	-
Engineering Plan Check	523,018	0%	-
Public Improvement Insp-Land D	1,790,420	0%	-
Public Utilities Inspect Fee	30,500	0%	-
Engineering Plans Revision Fee	4,768	0%	-
Intersection Design Fees	500	0%	-
Crime Prevention Fee	300	100%	300
Fire Arm Fee	1,000	100%	1,000
Special Event Fee	30,000	100%	30,000
Accident Report Fees	75	100%	75
Graffiti Abtmnt Recovery Fee	25,000	100%	25,000
Fingerprint Fee	2,200	100%	2,200
Photo Sales Fee	1,200	100%	1,200
Vehicle Report Certification	3,900	100%	3,900
Crime Report Fees	200	100%	200

Vehicle Insp Fees	5,500	100%	5,500
Towing Ordinance	60,000	100%	60,000
Dui Response Fees	20,000	100%	20,000
False Alarm Response Fees	30,000	100%	30,000
Records Clearance Check	800	100%	800
Vehicle Release Fees	100,000	100%	100,000
Public Safety Service Fee	4,000	100%	4,000
Local Criminal History Record	25	100%	25
Photocopy Sales	600	100%	600
Research Service Fees	3,000	100%	3,000
Document Printing	50	100%	50
Small Claims Court Filing Fees	200	100%	200
Small Claims Court Hearing Fee	-	100%	-
Return Check Charge	400	100%	400
Abatement Public Nuisance	15,000	100%	15,000
Public Meeting Transcript	35	100%	35
Document Certification Fees	-	100%	-
Business License Duplication F	550	100%	550
Fireworks Cost Recovery Permit	30,000	100%	30,000
City 5% Stong Motion Fee	3,000	100%	3,000
Booking Fee	100	100%	100
Total Charges for Services	13,993,293		337,135
INVESTMENT INCOME:			
Interest Income Apportioned	310,700	0%	-
Interest Income Pooled C.D.	-	0%	-
Interest Income Pooled Sanwa	-	0%	-
Pooled Interest Allocated	-	0%	-
Int Inc Loan Water	52,500	0%	-
Discount Invest Purchase	-	0%	-
Gain/Loss On Investment	-	0%	-
Total Investment Income	363,200		-
FINES AND FORFEITURE:			
Truck Route Citation	190,000	100%	190,000
Parking Citation Fine	87,000	100%	87,000
General Court Fine	19,000	100%	19,000
Total Fines and Forfeiture	296,000		296,000
OTHER REVENUE:			
Post Hosted Trng	2,300	100%	2,300
Legal Address Change-Owner Req	138,826	100%	138,826
Tow Charge Reimbursement	-	100%	-
Evidence/Other	1,500	100%	1,500
Maps/Publications/Bid Spec	300	100%	300
Unclaimed Funds	-	100%	-
Candidates Statement	-	100%	-
Cell Site Rental	20,000	100%	20,000
Gain/Loss Inventory Adj	-	100%	-
Recapture Of Bad Debt	1,000	100%	1,000
Sale Of Real & Personal Proper	2,840,000	100%	2,840,000
Property Abatement	-	100%	-
Reimbursement & Contributions	269,747	100%	269,747
Cty Adm Fee Settlement	-	100%	-
C.F.D. Formation Reimburse	-	100%	-
Donations/Sponsorships	5,000	100%	5,000
Senior Housing Lease Payment	346,901	0%	-
Restitution	-	100%	-
Bank Adjustments	-	100%	-
Other Revenue	8,500	100%	8,500
Reimburse Ad Fee-C.F.D. 2006-2	11,000	0%	-
Reimburse Adm Fee-C.F.D. 1	-	0%	-
Reimburse Ad Fee-A.D. 88-1	-	0%	-

Reimburse C.F.D. 99-1	8,200	0%	-
Reimburse Ad Fee-C.F.D. 2000-1	7,500	0%	-
Reimburse Ad Fee-C.F.D. 2001-1	9,400	0%	-
Reimburse Ad Fee-C.F.D. 2003-1	10,900	0%	-
Reimburse Ad Fee-C.F.D. 2003-2	10,300	0%	-
Reimburse Ad Fee-C.F.D. 2003-3	24,000	0%	-
Reimburse Ad Fee-C.F.D. 2003-4	11,500	0%	-
Reimburse Ad Fee C.F.D. 2005-1	70,000	0%	-
Reimburse Ad Fee C.F.D. 2005-2	12,000	0%	-
Reimburse Ad Fee C.F.D. 2009-1	12,800	0%	-
Reimburse Ad Fee C.F.D. 2006-1	12,500	0%	-
Reimburse Ad Fee C.F.D. 2006-3	12,500	0%	-
Total Other Revenue	3,846,674		3,287,173
TRANSFERS IN:			
Transfers In	1,877,335	100%	1,877,335
In Lieu Fees-Enterprise Funds	-	100%	-
Total Transfers In	1,877,335		1,877,335
Total General Fund	$ 71,174,810		$ 55,940,894

Table A-3
General Fund Recurring Costs

	2015-16 Budget	Marginal Increase	Adjusted Budget
INTERNAL DEPARTMENT			
General Fund (a)	25,410,428	0%	-
Total Internal Department	25,410,428		-
ADMINISTRATION			
Legislative	492,956	100%	492,956
City Attorney	419,451	0%	-
City Manager	453,051	0%	-
City Clerk	526,578	0%	-
Community Promotion	475,438	100%	475,438
State of the City	36,500	100%	36,500
Community Services Corps	18,000	100%	18,000
Total Administration	2,421,974		1,022,894
FINANCE			
Fiscal Services	1,995,498	100%	1,995,498
Omnitrans Program	25,000	100%	25,000
Purchasing	331,136	100%	331,136
Fire Services	7,912,000	100%	7,912,000
Total Finance	10,263,634		10,263,634
POLICE			
Office of the Chief	1,206,773	0%	-
Emergency Services	53,750	100%	53,750
Professional Standards	1,415,825	100%	1,415,825
Patrol Services	14,206,639	100%	14,206,639
K-9 Program	48,505	100%	48,505
SWAT Program	102,250	100%	102,250
Crisis Negotiation Team	8,693	100%	8,693
Special Events	50,540	100%	50,540
Posse Volunteer Team	2,000	100%	2,000
Traffic Services	2,057,204	100%	2,057,204
Criminal Investigations	3,102,573	100%	3,102,573
Crime Analysis	354,418	100%	354,418
Special Investigations Unit	870,432	100%	870,432
Communications	2,315,773	100%	2,315,773
Records	1,270,657	100%	1,270,657
Narcotics	916,051	100%	916,051
Tranning	1,669,359	100%	1,669,359
Crime Prevention	630,192	100%	630,192
Volunteers	22,694	100%	22,694
Citizens Academy	4,200	100%	4,200
Police Substations	3,100	100%	3,100
Gang Unit	723,512	100%	723,512

School Resource Officer	604,576	100%	604,576
Technical Services	519,527	100%	519,527
Command Center	11,500	100%	11,500
Total Police	32,170,743		30,963,970
HUMAN RESOURCES			
Personnel	57,243	100%	57,243
Total Human Services	57,243		57,243
COMMUNITY DEVELOPMENT			
Community Development Administration	89,967	100%	89,967
Planning Commission	21,975	100%	21,975
Planning	1,533,955	100%	1,533,955
Building	1,716,445	100%	1,716,445
Code Enforcement	762,768	100%	762,768
Economic Development	1,783,627	100%	1,783,627
Total Community Development	5,908,737		5,908,737
PUBLIC WORKS DEPARTMENT			
Administration	333,169	100%	333,169
Land Development	1,300,725	0%	-
Total Public Works	1,633,894		333,169
TOTAL GENERAL FUND	**$ 77,866,653**		**$ 48,549,647**

Note:

(a) Represents transfers out for one-time costs.

Table A-4
General Fund Net Community Development Cost Factors

COMMUNITY DEVELOPMENT	
Community Development Costs	$ 5,908,737
One-Time Processing Fees/Permits	
General Plan Update Fee	$ 330,217
Tentative Tract Map Fee	40,056
Tentative Parcel Map Fees	4,976
Site Approval Fees	102,062
Landscape/Lighting/Wall Plan R	27,924
Sign Plan Review Fee	13,140
Developer Agreement	5,733
Developer Ext-Adm Review	3,952
Developer Ext-Discretionary	4,449
Job Valuation	134,072
Green Building Standards	10,288
Building Plan Check Fee	1,021,306
New Construction Fees	591,433
Special Inspection Fee	2,000
Grading Plan Check Fees	65,756
Final Subdivision Map Fee	46,608
Engineering Plan Check	523,018
Public Improvement Insp-Land D	1,790,420
Public Utilities Inspect Fee	30,500
Engineering Plans Revision Fee	4,768
Intersection Design Fees	500
	$ 4,753,178
Recurring New Community Development Costs	$ 1,155,559
Service Population	110,382
Citywide Net Cost Factor per Service Population for Community Development	$ 10.47

Table A-5
Estimated Vehicle License Fees (VLF) - Property Tax in Lieu Factor

Category	2011/2012	2015/2016	Change in VLF
Nominal Dollars			
Property Tax - VLF	$ 6,603,198	$ 7,945,000	$ 1,341,802
Assessed Valuation (AV)	$ 8,814,006,451	$ 10,671,272,880	$ 1,857,266,429
VLF Increase as a % of AV Increase			0.072246%
VLF Increase per $1,000,000 increase in AV			**$ 722.46**

Table A-6
Calculation of Use Tax Factor

City of Chino	Amount
Use Tax	
County Pool	$ 2,291,840
State Pool	16,826
Total Use Tax	$ 2,308,666
Point-of-Sale	$ 19,912,774
Use Tax Rate	11.59%

Note:

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

APPENDIX B
PROJECT REFERENCES

CITY OF CHINO
13220 Central Avenue
Chino, CA 91710

Community Services
Anna Yarrito (909) 334-3256

Finance
Nada Repajic (909) 334-3721

Public Works/Engineering
Jesus Plecencia (909) 334-3417

Public Works/Transportation
Kurt Powell (909) 334-3265

CITY OF CHINO POLICE DEPARTMENT
5450 Walnut Avenue
Chino, CA 91710
(909) 334-3000

COUNTY OF SAN BERNARDINO
385 N. Arrowhead Avenue
San Bernardino, CA 92415

Public Works/Traffic Division
Elaina Mitchell (909) 387-7906

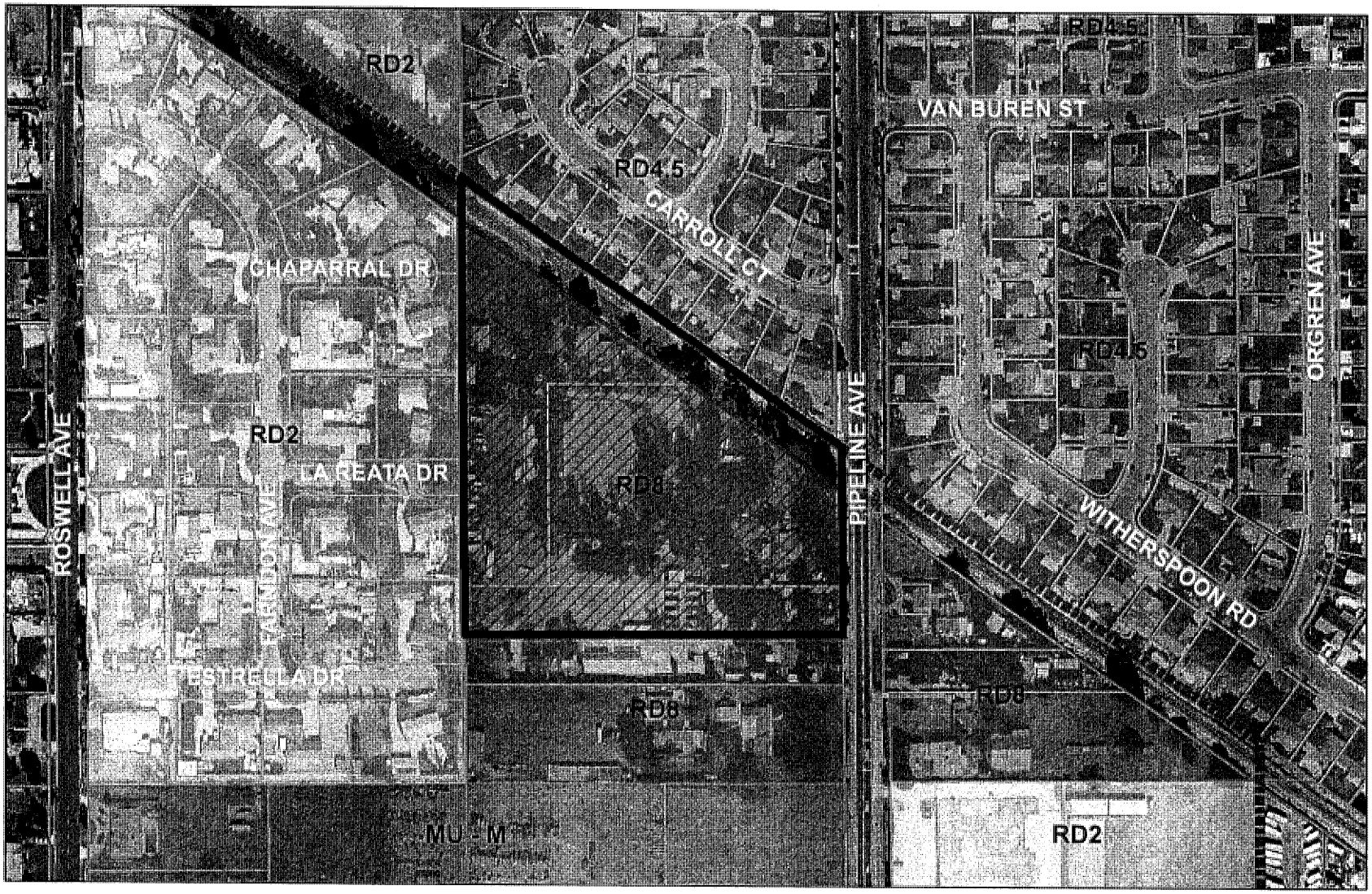
Local Agency Formation Commission (LAFCO)
215 North D Street
San Bernardino, CA 92408
(909) 383-9900
Kathleen Rollings-McDonald, Executive Director

CITY OF CHINO HILLS
Police Department
14077 Peyton Drive
Chino Hills, CA 91709
(909) 364-2000

INLAND VALLEY HUMANE SOCIETY
500 Humane Way
Pomona, CA 91766
(909) 623-9777

CHINO VALLEY INDEPENDENT FIRE DISTRICT (CVIFD)
14011 City Center Drive
Chino Hills, CA 91709
(909) 902-5260

Proposed Prezone/Annexation - 12730 Pipeline Ave., North of Riverside Dr.



Legend

- Proposed Prezone & Annexation boundary (Including portion of railroad parcel)
- Proposed residential development by Griffin Residential approved by the County
- Current City Boundary

General Plan Land Use Designations:

- MU - M (Mixed Use - Medium Density 20 DU/AC)
- RD2 - Residential (2 DU/AC)
- RD4.5 - Residential (4.5 DU/AC)
- RD8 - Residential (8 DU/AC)

EXHIBIT D

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Date: 05/12/2016