

ITEM 5.1

CITY MANAGER'S REPORT JULY 11, 2022 CITY COUNCIL REGULAR MEETING

ITEM: PUBLIC HEARING AND APPROVAL OF THE MOSSDALE TRACT ENHANCED INFRASTRUCTURE FINANCING DISTRICT (MOSSDALE TRACT EIFD) INFRASTRUCTURE FINANCING PLAN (IFP)

RECOMMENDATION: Conduct a Public Hearing and Consider Adoption of a Resolution Approving the Mosssdale Tract Enhanced Infrastructure Financing District (Mosssdale Tract EIFD) Infrastructure Financing Plan (IFP)

SUMMARY:

Enhanced Infrastructure Financing Districts (EIFDs) are districts that receive tax increment generated from the growth in property taxes collected from within a designated district boundary from certain entities that consent to an agreed upon allocation of their property tax revenues. EIFDs are new entities governed by the creation of a Public Finance Authority (PFA).

On January 13, 2022, Lathrop City Council took action to establish the creation of the Mosssdale Tract EIFD and corresponding PFA as part of the City's ongoing effort to comply with Senate Bill 5 (SB5). In addition to the City of Lathrop, the EIFD and PFA includes the City of Manteca, the City of Stockton and San Joaquin County. The newly created PFA started the process of preparing an Infrastructure Financing Plan (IFP) that has been included as Attachment B.

On May 2, 2022, the City Council participated in a workshop and received a presentation describing the Mosssdale Tract EIFD IFP. Following the workshop the IFP has been presented to the PFA at a public hearing and has been finalized. No changes have been made to the IFP since it has been circulated as a draft to the participating agencies and the greater stakeholder community at large. Prior to a 3rd Public Hearing and presentation of the IFP to the PFA for approval, the IFP is to be approved by each of the participating agencies.

Staff is recommending that Council conduct a public hearing and consider the adoption of a resolution approving the Mosssdale Tract EIFD IFP.

BACKGROUND:

Senate Bill 5 (SB5), and related companion bills, created a new requirement for certain land use decisions made by cities and counties in the California Central Valley. Prior to approving discretionary land use decisions for non-residential projects, and prior to approving ministerial land use decisions (building permits) for new residential buildings in areas that don't have an Urban Level of Flood Protection, land use agencies are required to make findings related to the provision of 200-year or Urban Level of Flood Protection (ULOP).

CITY MANAGER'S REPORT **PAGE 2**
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
PUBLIC HEARING AND APPROVAL OF MOSSDALE TRACT EIFD
INFRASTRUCTURE FINANCING PLAN (IFP)

As part of the region's efforts to comply with this requirement the Cities of Lathrop, Manteca and Stockton made findings of Adequate Progress toward the provision of ULOP 200-year flood protection and have annually validated these findings each year since each respective cities' initial adoptions based on an Annual Reports of Adequate Progress (Annual Reports) submitted to the Central Valley Flood Protection Board (CVFPB). Since 2018, the Annual Reports have been approved and submitted by SJAFCA to the CVFPB subsequent to Lathrop and Manteca City becoming members of SJAFCA.

The Annual Reports describe the financing plan and the identified funding mechanisms that are being utilized to fund and implement the improvements necessary for ULOP.

The new funding mechanisms proposed to generate the necessary funding include:

1. A Regional Development Impact Fee Program, currently in place.
2. A new Overlay Assessment District (OAD) proposed to overlay the existing RD 17 Assessment District.
3. The Mossdale Tract Enhanced Infrastructure Financing District (EIFD).

The City Council supported the implementation of the Mossdale Tract ULOP Program and associated funding mechanisms by supporting the amendment of the SJAFCA Joint Exercise of Powers Agreement in late 2017 and then supporting the implementation of the Regional Development Impact Fee in 2018. SJAFCA is currently working to evaluate the proposed Overlay Assessment District in the future. In January of this year, the City Council was requested to participate and initiate the formation process of the proposed Mossdale Tract EIFD.

EIFDs

Enhanced Infrastructure Financing Districts are districts that receive tax increment generated from the growth in property taxes collected from within a designated district boundary from certain entities that consent to an agreed upon allocation of their property tax revenues. EIFDs are new entities governed by the creation of a PFA.

The City of Lathrop took the lead with the creation of the EIFD with its action on January 13, 2022. The City of Manteca and Stockton and San Joaquin County followed suit by adopting a corresponding resolutions to support the formation and appoint representation to the PFA Board of Directors.

The newly created PFA is moving through the EIFD formation process by directing the preparation of an IFP, distributing it and conducting the requisite public hearings. Before final approval of the formation of the EIFD by the PFA, EIFD law requires that each of the participating agencies governing bodies, which includes the Lathrop City Council, approve of the IFP.

CITY MANAGER'S REPORT **PAGE 3**
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
PUBLIC HEARING AND APPROVAL OF MOSSDALE TRACT EIFD
INFRASTRUCTURE FINANCING PLAN (IFP)

EIFD Financing Plan

The Mossdale Tract EIFD will be funded from property tax increment revenues, which would be pledged to repay bonds issued to fund construction of the improvements needed to achieve ULOP.

The Mossdale Tract EIFD does not impose any new tax on property owners. The Affected Taxing Entities (ATEs) will participate in and contribute property tax increment revenues to the Mossdale Tract Area EIFD. In the case of the proposed Mossdale Tract EIFD, the EIFD is to have four (4) ATEs: the City of Lathrop; the City of Manteca; the City of Stockton; and San Joaquin County.

The financing plan for the Mossdale Tract Area EIFD has been the subject of discussions among the staff of the ATEs for many months and an IFP has been prepared at the direction of the PFA. In general, the following describes the basic terms of how the EIFD tax increment will be allocated and assist in financing SJAFCA's Mossdale Tract Project as further described in the attached IFP (Attachment B).

The Mossdale Tract Area EIFD includes approximately 5,125 developable acres. Approximately 11,200 housing units and 33.1 million square feet of nonresidential buildings are anticipated in the Mossdale Tract EIFD between the assumed Base Year of the EIFD (FY 2022-23) and buildout (2060). As development takes place throughout the basin, and as the assessed value of property increases over time, net new property taxes will be generated. As those taxes are allocated to the ATEs, a portion of the net new property taxes will be allocated to the Mossdale Tract EIFD. The amount that would otherwise be allocated to an ATE, but diverted to the Mossdale Tract EIFD, will be the amount specified in the IFP prepared by the PFA and ultimately approved by each of the ATEs. The amount of Tax Increment allocated by each ATE will be subject to change over time as SJAFCA's ULOP Project is implemented. The proposed amount of Tax Increment that is reflected in the Plan is shown in the table below:

CITY MANAGER'S REPORT **PAGE 4**
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
PUBLIC HEARING AND APPROVAL OF MOSSDALE TRACT EIFD
INFRASTRUCTURE FINANCING PLAN (IFP)

Affected Taxing Entity	EIFD Contribution Rate			
	Initial Years (2022-2029)	2030 - 2032	2033 - 2043	2044 -2061
Maximum Tax Rate Scenario				
City of Lathrop	10%	20%	20%	20%
City of Manteca	5%	20%	20%	20%
City of Stockton	1%	20%	20%	20%
San Joaquin County	47%	20%	20%	20%
Variable Tax Rate Scenario				
City of Lathrop	10%	13%	10%	5%
City of Manteca	5%	13%	10%	5%
City of Stockton	1%	13%	10%	5%
San Joaquin County	47%	13%	10%	5%

During the ULOP project construction, anticipated to run through 2029 (Initial Years), the City of Lathrop and the County each would contribute a flat rate of ten percent (10%), the City of Manteca would contribute five percent (5%), and the City of Stockton would contribute one percent (1%) (Initial Base Rates).

However, during the Initial Years, the County would contribute a total of 47 percent of property tax increment, composed of an Initial Base Rate of ten percent (10%), plus an additional 37 percent of property tax increment. The additional 37 percent would be defined as the County's Additional EIFD Contribution. This Additional Contribution would be subject to repayment by SJAFCA from future Regional Development Impact Fee revenues collected after 2029.

Following the Initial Years, the maximum portion of the total property tax increment revenue allocation proposed to be apportioned to the EIFD will be 20 percent until such time as the cost of eligible EIFD facilities has been satisfied. However, based upon the financing plan, it is not expected that the full 20 percent of Tax Increment would be needed based on EIFD revenue requirements. As such, the expected amount of increment is shown as the Variable Rate Scenario in the table above.

The revenues allocated to the EIFD would be transferred to SJAFCA to fund the ULOP Project initially on a Pay-As-You go basis. To finance the construction of the ULOP Project, it is expected that SJAFCA would issue two separate series of debt instruments.

CITY MANAGER'S REPORT **PAGE 5**
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
PUBLIC HEARING AND APPROVAL OF MOSSDALE TRACT EIFD
INFRASTRUCTURE FINANCING PLAN (IFP)

The first debt issuance is expected to be secured by a pledge of OAD revenues. The second series is expected to be secured by a combined pledge of OAD revenues and EIFD revenues pledged to SJAFCA.

EIFD Analyses

As required by the relevant EIFD authorizing legislation, in addition to the financing plan and detailed description of the amount of property tax allocations from each of the ATE's, the IFP presents information and analysis that includes the following:

- A detailed description of the Boundary of the EIFD.
- A description of the facilities to be financed by the EIFD.
- A financing section that addresses the maximum amount of tax increment to be committed to the EIFD; and
- An analysis of the fiscal impact to the Cities and County of committing tax increment to the EIFD.

FISCAL IMPACT:

The fiscal impacts of the EIFD to the City would happen over time and are analyzed and included within the IFP (Attachment B).

At buildout, under the Maximum Tax Rate Scenario described previously, development in the Mosssdale Tract EIFD is anticipated to result in a net fiscal deficit to the City of Lathrop General Fund of approximately \$2.4 million annually. For earlier periods (fiscal years ending 2025 through 2059), development is anticipated to result in a net fiscal impact ranging from a maximum surplus of \$0.13 million in 2025 to a surplus of \$0.71 million annually.

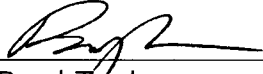
It is important to note that it is not a requirement that each Participating Agency have a positive Fiscal Impact net of EIFD contributions in order to participate in an EIFD.

ATTACHMENTS:

- A. Resolution Approving the Mosssdale Tract Enhanced Infrastructure Financing District (Mosssdale Tract EIFD) Infrastructure Financing Plan (IFP)
- B. Final Report: Mosssdale Tract EIFD Infrastructure Financing Plan dated June 2, 2022

CITY MANAGER'S REPORT **PAGE 6**
JULY 11, 2022 CITY COUNCIL REGULAR MEETING
PUBLIC HEARING AND APPROVAL OF MOSSDALE TRACT EIFD
INFRASTRUCTURE FINANCING PLAN (IFP)

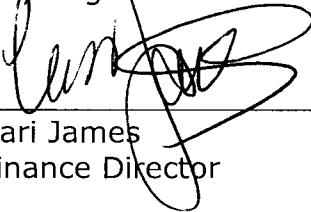
APPROVALS:



Brad Taylor
City Engineer

7/6/2022

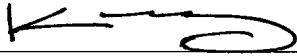
Date



Cari James
Finance Director

7/6/22

Date



Michael King
Assistant City Manager

7-5-2022

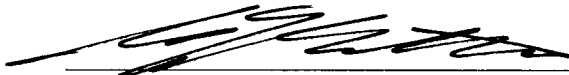
Date



Salvador Navarrete
City Attorney

7-1-2022

Date



Stephen J. Salvatore
City Manager

7.6.22

Date

RESOLUTION NO. 22 -

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LATHROP APPROVING THE MOSSDALE TRACT ENHANCED INFRASTRUCTURE FINANCING DISTRICT (MOSSDALE TRACT EIFD) INFRASTRUCTURE FINANCING PLAN (IFP) PLAN AND AUTHORIZING CERTAIN OTHER ACTIONS RELATED THERETO

WHEREAS, pursuant to Resolution No. 22-5019 adopted on January 13, 2022 (the "Resolution of Intention"), the City Council of the City of Lathrop (the "City of Lathrop" or the "City"), (i) initiated the process to establish the Mossdale Tract Enhanced Infrastructure Financing District (the "EIFD") to finance certain public and other specified facilities, (ii) approved the establishment of the EIFD's Public Financing Authority (the "Authority"), to be responsible for directing the preparation and implementation of the infrastructure financing plan (the "Infrastructure Financing Plan"), (iii) approved the preparation and distribution of the Infrastructure Financing Plan in accordance with Chapter 2.99 of Part 1 of Division 2 of Title 5 of the California Government Code (commencing with Section 53398.50) (the "EIFD Law"), and (iv) fixed the time and place when and where the Authority would conduct its first public hearing on the proposed establishment of the EIFD and the Infrastructure Financing Plan; and

WHEREAS, pursuant to the Resolution of Intention and in accordance with the EIFD Law, the City of Lathrop directed the Authority to request the assistance of necessary San Joaquin County staff, San Joaquin Area Flood Control Agency ("SJAFCA") staff, and other professionals to prepare the Infrastructure Financing Plan, and the Infrastructure Financing Plan was thereafter prepared and distributed in accordance with EIFD Law; and

WHEREAS, in accordance with the EIFD Law, the Authority conducted the first public hearing on the proposed establishment of the EIFD and the Infrastructure Financing Plan on April 22, 2022 (which was adjourned and continued from the scheduled April 21, 2022 public hearing date), and the second public hearing on May 26, 2022; and

WHEREAS, in accordance with the EIFD Law, the City Council of the City of Lathrop held a public hearing on the proposed establishment of the EIFD and the Infrastructure Financing Plan on July 11, 2022; and

WHEREAS, in accordance with the EIFD Law, the Authority is scheduled to conduct its third public hearing on the proposed establishment of the EIFD and the Infrastructure Financing Plan on July 21, 2022; and

WHEREAS, the Infrastructure Financing Plan, which is attached to the July 1, 2022 staff report as Attachment "B" and is incorporated herein and which is on file in the office of the City Clerk, has been presented to the City Council of the City of Lathrop for its review and approval.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Lathrop that:

SECTION 1. Recitals. The foregoing recitals are true and correct.

SECTION 2. Approval of Infrastructure Financing Plan. The City Council hereby approves the Infrastructure Financing Plan as presented at this meeting and authorizes City staff to file a copy of this Resolution with the Authority at or prior to the Authority's public hearing on July 21, 2022.

SECTION 3. Effective Date. This Resolution shall take effect from and after its adoption.

SECTION 4. Severability. If any section, subsection, phrase or clause of this Resolution is for any reason found to be invalid, such section, subsection, phrase or clause shall be severed from, and shall not affect the validity of, all remaining portions of this Resolution that can be given effect without the severed portion.

SECTION 5. General Authorization. The City Clerk of the City of Lathrop and all other officers and agents of the City are hereby authorized and directed to take all actions necessary or advisable to give effect to the transactions contemplated by this Resolution.

PASSED AND ADOPTED by the City Council of the City of Lathrop this 11th day of July 2022, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Sonny Dhaliwal, Mayor

ATTEST:

Teresa Vargas, City Clerk

APPROVED AS TO FORM:



Salvador Navarrete, City Attorney

Final Report

Mossdale Tract Enhanced Infrastructure Financing District— Infrastructure Financing Plan

The Economics of Land Use



Prepared for:

San Joaquin Area Flood Control Agency

Prepared by:

Economic & Planning Systems, Inc. (EPS)

*Economic & Planning Systems, Inc.
455 Capitol Mall, Suite 701
Sacramento, CA 95814
916 649 8010 tel
916 649 2070 fax*

June 2, 2022

*Oakland
Sacramento
Denver
Los Angeles*

EPS #192015

www.epsys.com

Table of Contents

1.	Introduction.....	1
2.	Mossdale Tract Area EIFD Overview and Description.....	9
	Anticipated Future Development in EIFD.....	9
	EIFD-Financed Facilities	15
	Goals and Communitywide Benefits of EIFD-Funded Facilities	17
3.	Financing Section	19
	Allocation of Revenues to EIFD.....	19
	Maximum Portion of Incremental Tax Revenue Committed to EIFD.....	20
	Tax Revenue Projections	22
	Financing Plan	29
	Limit on Total Taxes Allocated to the EIFD	29
	EIFD Termination Date.....	29
	Fiscal Impact Analyses by ATE	30
	Financing Reimbursement Costs	36
	Dwelling Unit Replacement Plan	36

Attachments

Attachment A: Mossdale Tract EIFD Maps and Detailed Description

Attachment B: Bond Proceed Analysis

Attachment C: Description of Facilities and Development to Be Financed

Attachment D: Tax Increment Revenue Forecast—Maximum Tax Rate Scenario

Attachment E: Tax Increment Revenue Forecast—Variable Tax Rate Scenario

Attachment F: Lathrop Fiscal Impact Analysis

Attachment G: Manteca Fiscal Impact Analysis

Attachment H: Stockton Fiscal Impact Analysis

Attachment I: San Joaquin County Fiscal Impact Analysis

List of Tables

Table 1-1.	Estimated Costs of Municipal Service Provisions.....	5
Table 1-2.	Estimated Net Fiscal Surplus/(Deficit)	7
Table 2-1.	Land Use Development Assumptions—County	10
Table 2-2.	Land Use Development Assumptions—Lathrop.....	12
Table 2-3.	Land Use Development Assumptions—Manteca	13
Table 2-4.	Land Use Development Assumptions—Stockton	14
Table 3-1.	EIFD Contribution Rates by Scenario	21
Table 3-2.	Estimated Annual EIFD Revenues for Fiscal Years 2021-22 through 2060-61—Maximum Tax Rate Scenario	23
Table 3-3.	Estimated Annual EIFD Revenues for Fiscal Years 2021-22 through 2060-61—Variable Tax Rate Scenario.....	24
Table 3-4.	Summary of Annual Surplus/Deficits—City of Lathrop	32
Table 3-5.	Summary of Annual Surplus/Deficits—City of Manteca	34
Table 3-6.	Summary of Annual Surplus/Deficits—City of Stockton	35
Table 3-7.	Summary of Annual Surplus/Deficits—San Joaquin County	37

List of Figures

Figure 3-1.	City of Lathrop Annual EIFD Rates and Revenues— Maximum Tax Rate and Variable Tax Rate Scenarios	25
Figure 3-2.	City of Manteca Annual EIFD Rates and Revenues— Maximum Tax Rate and Variable Tax Rate Scenarios	26
Figure 3-3.	City of Stockton Annual EIFD Rates and Revenues— Maximum Tax Rate and Variable Tax Rate Scenarios	27
Figure 3-4.	San Joaquin County Annual EIFD Rates and Revenues— Maximum Tax Rate and Variable Tax Rate Scenarios	28

1. Introduction

Mossdale Tract Enhanced Infrastructure Financing District

Project Overview

State of California (State) Senate Bill 5 (2007) (SB 5), and related companion bills, created a new requirement for certain land use decisions made by cities and counties in the California Central Valley. Before approving discretionary land use decisions for nonresidential projects, and before approving ministerial land use decisions (building permits) for new residential buildings, land use agencies are required to make findings related to the provision of 200-year or Urban Level of Flood Protection (ULOP).

The Reclamation District (RD) 17 basin in the Central Valley, hereafter referred to as the Mossdale Tract Area, includes land in the Cities of Lathrop, Manteca, and Stockton, and the County of San Joaquin (County) (hereafter referred to as the Affected Taxing Entities [ATEs]). Existing RD 17 levees protecting the Mossdale Tract Area do not meet current State Department of Water Resources (DWR) Urban Levee Design Criteria (ULDC) standards adopted in May 2012 and are not certified to provide 200-year protection in accordance with SB 5 requirements.

In 2016 and 2017, the Cities of Lathrop and Manteca, as well as RD 17, comprised the Local Flood Management Agency (LFMA). Beginning in January 2018, the San Joaquin Area Flood Control Agency (SJAFCA) assumed the role of LFMA for the Mossdale Tract Area and is pursuing efforts to achieve an ULOP by the required deadline, 2028.¹

SJAFCA's plan for flood protection through 2028 consists of two components: (1) RD 17's ongoing Phase 3 Levee Seepage Repair Project (LSRP) and (2) SJAFCA Levee Improvements to achieve ULDC 200-year requirements (Phase 4 SJAFCA Project).

RD 17 is advancing the completion of the LSRP with the formation of the RD 17 assessment and funding from the DWR's Early Implementation Projects (EIP) and Urban Flood Risk Reduction (UFRR) Programs. These revenue sources remain in place to fund the LSRP.

To fund the Phase 4 SJAFCA Project, the LFMA identified several funding sources for the design, environmental review, permitting, and construction of ULOP improvements. These sources comprise existing funding sources: (1) the RD 17 assessment and (2) a regional SJAFCA 200-Year Development Impact Fee (DIF). In addition, the LFMA identified two new funding sources: (1) a new special benefit Overlay Assessment District (OAD) and (2) a new Enhanced Infrastructure Financing District (EIFD). In addition, SJAFCA

¹ State Assembly Bill 838 (AB 838), signed into law on September 28, 2020, extended the ULOP deadline from 2025 to 2028.

anticipates that State grant revenues would be available from an existing UFRR Agreement with SJAFCA.

This report describes the details of the Mossdale Tract Area EIFD, which is proposed to be established to fund a portion of the improvements necessary to ensure ULOP. As described in further detail later in this document, requisite improvements include construction to strengthen and repair existing levees, as well as measures to ensure climate adaptability needs are being met to ensure 200-year flood protection.

Enhanced Infrastructure Financing District Formation and Public Financing Authority

California Government Code sections 53398.50–53398.88 (EIFD Law) enabled jurisdictions to consider formation of EIFDs as a means of using tax increment financing to fund a variety of eligible improvements with communitywide benefit. An EIFD may be formed by resolution of the governing body of an ATE proposing to dedicate all or a portion of its incremental property tax revenue to the EIFD.

Formation of an EIFD establishes a Public Financing Authority (PFA) that operates as the governing board of the district once the EIFD is formed. The PFA’s membership shall consist of 2 members of the legislative body of each ATE and 2 members of the public chosen collectively by the legislative bodies of ATEs.² In the case of the proposed Mossdale Tract Area EIFD, the EIFD has 4 ATEs. Thus, the PFA will consist of 8 members from the respective ATEs and 2 public members, for a total of 10 members.

As described above, SJAFCA is the LFMA and in that capacity is anticipated to manage completion of the Phase 4 SJAFCA Project. At the discretion of the PFA, the PFA may enter into one or more agreements with SJAFCA to memorialize the use of EIFD funding towards the SJAFCA Phase 4 Project. In addition, should the PFA wish to use SJAFCA to provide support in regards to PFA administration, the details of that engagement would be subject to an agreement between the PFA and SJAFCA.

Infrastructure Financing Plan

This Infrastructure Financing Plan (IFP) for the Mossdale Tract Area EIFD has been prepared in accordance with EIFD Law. The Mossdale Tract Area EIFD will be an important tool for the LFMA to generate a portion of the funding necessary to implement 200-year levee improvements and to allow the ATEs, in the interim until 2028, to make findings related to Adequate Progress toward ULOP, and ultimately a finding of ULOP upon completion of the improvements in accordance with DWR’s ULOP criteria and SB 5 requirements.

The Mossdale Tract Area EIFD will be funded from property tax increment revenues, which could be pledged, in conjunction with OAD revenues, to repay bonds issued to fund construction of the Phase 4 SJAFCA Project. The Mossdale Tract Area EIFD does not

² California Government Code Section 53398.51.1 (1).

impose any new tax on property owners. The ATEs will participate in and contribute property tax increment revenues to the Mossdale Tract Area EIFD. As required by Government Code Sections 53398.59–53398.74, this IFP contains the following information:

1. A map and detailed description of the proposed Mossdale Tract Area EIFD boundaries, as presented in **Attachment A**, respectively.
2. A description of the public facilities and other forms of development or financial assistance proposed in the area of the district, including those to be provided by the private sector, those to be provided by governmental entities without assistance from the Mossdale Tract Area EIFD, those to be financed with assistance from the proposed Mossdale Tract Area EIFD, and those to be provided jointly by a governmental entity and the private sector, as presented in **Chapter 2**.
3. A finding that the development and financial assistance are of communitywide significance and provide significant benefits to an area larger than the area of the Mossdale Tract Area EIFD. This information is presented in **Chapter 2**.
4. A financing section, containing these:
 - a. A specification of the maximum portion of the incremental tax revenue of each ATE proposed to be committed to the Mossdale Tract Area EIFD each year during which the Mossdale Tract Area EIFD will receive incremental property tax revenue. It is important to note that no taxing entity other than the ATEs defined in this IFP will allocate tax increment revenues to the Mossdale Tract Area EIFD. During the ULOP project construction projected, through 2029 (Initial Years), the City of Lathrop and the County each commit to contribute a flat rate of 10 percent, the City of Manteca agrees to commit to 5 percent, and the City of Stockton agrees to commit 1 percent (Initial Base Rates). For the Initial Years, the County will contribute a total flat rate of 47 percent of property tax increment, composed of its Initial Base Rate of 10 percent, plus an additional 37 percent of property tax increment, with such additional amount defined as County Additional EIFD Contribution. ***Following the Initial Years, the maximum portion of the total property tax increment revenue allocation proposed to be apportioned from each ATE, subject to applicable law, to the EIFD will be 20 percent until such time as the cost of eligible EIFD facilities has been satisfied as described in Chapters 2 and 3. Note: This IFP includes an estimate of EIFD revenues and fiscal impacts under the maximum tax rate of 20.0 percent for all years after the Initial Years (beginning FY ending 2030) (hereafter referred to as the Maximum Tax Rate Scenario). In addition, this IFP includes an estimate of EIFD revenues and fiscal impacts under a Variable Tax Rate Scenario, reflective of rates which vary over time estimated based on annual EIFD revenue requirements. The Variable Tax Rate Scenario reflects an allocation rate of 13.0 percent after beginning FY ending 2030, which decreases to 9.5 percent beginning FY ending 2033 and 4.5 percent beginning FY ending 2044. A***

*description of tax rates included in this IFP are described in more detail in **Chapter 3** and shown in **Table 3-2**.*

- b. A projection of the amount of tax revenues expected to be received by the Mossdale Tract Area EIFD in each year during which the Mossdale Tract Area EIFD will receive tax revenues, including an estimate of the amount of tax revenues attributable to each ATE for each year. **An annual projection of tax revenues to be allocated to the Mossdale Tract Area EIFD is contained in Chapter 3 of this IFP.** The inputs and assumptions used in this IFP are based on information available as of preparation of this IFP about recent historic, current, and anticipated trends. These projections, which were provided by the ATEs, are considered reasonable for planning purposes, but actual results will differ from those estimates included in this IFP.
- c. A plan for financing facilities, including a description of any intention to incur debt. **The financing plan is presented in Chapter 3 of this IFP.** The PFA, separately or in conjunction with the ATEs or SJAFCA, could participate in financing arrangements involving the issuance of debt secured by the Mossdale Tract Area EIFD tax increment revenues when it is financially prudent to do so. Based on the tax revenue projections contained in this IFP, it is estimated that a range of approximately **\$114 million to \$126 million** (2021 dollars) of net bond proceeds could be generated during the duration of the EIFD. This projection, which is included in **Attachment B**, is considered reasonable for planning purposes, but actual results will differ from those estimates included in this IFP.
- d. A limit on the total number of dollars of property tax increment revenue that may be allocated to the Mossdale Tract Area EIFD pursuant to this IFP. **The maximum number of dollars of tax revenue that may be allocated to the Mossdale Tract Area EIFD shall not exceed \$560 million (as shown in Chapter 3), unless modified by the PFA. The maximum tax revenue that may be allocated to the Mossdale Tract Area EIFD estimate is based on Initial Year allocation rates and the maximum tax allocation rate of 20 percent in all later years.**
- e. A date on which the Mossdale Tract Area EIFD will cease to exist, by which time, all tax revenue allocation to the Mossdale Tract Area EIFD will end. Pursuant to Government Code section 53398.63 et seq., the maximum duration of an EIFD is 45 years from the date on which the issuance of bonds is approved, pursuant to subdivision (a) of section 53398.81, or the issuance of a loan to the Mossdale Tract Area EIFD is approved by an ATE, pursuant to section 53398.87. **Based on these requirements, the proposed Mossdale Tract Area EIFD termination date will be the earlier of (a) 45 years following the first bond issuance by the PFA or (b) 45 years after the ATE approves a loan to the Mossdale Tract Area EIFD. The specific dates on which those actions may be taken for the Mossdale Tract Area EIFD are not known at this time. However, the Mossdale Tract Area EIFD will cease to exist by no later than June 30,**

2100. The financial projections are based on the assumption that the Mossdale Tract Area EIFD will be formed in Fiscal Year (FY) 2022-23 and will begin receiving tax revenues in FY 2023-24. The financial analysis in this IFP is based on the assumption that the PFA or SJAFCA would not seek approval for the issuance of bonds before FY 2023-24, and no ATE would provide a loan to the Mossdale Tract Area EIFD before that date, noting specifically that these assumptions do not preclude the PFA from taking alternative actions.

- f. An analysis of the costs to each ATE of providing services to the Mossdale Tract Area EIFD during the time the area is being developed and after the area has been developed. **Appendix C in Attachments F through I of this IFP includes a projection of service costs during the time the Mossdale Tract Area EIFD area is being developed and after it has been developed for each of the four ATEs.** New development in the Mossdale Tract Area is anticipated to generate additional, annual municipal service costs for each jurisdiction, as shown on **Table 1-1** and described below:
- It is projected that development in the Mossdale Tract Area EIFD that is estimated to absorb beginning in July 2022 through December 2025 (referred to as the Initial Phase) will generate additional, annual municipal service costs ranging from \$3.0 million to \$4.2 million (2020\$) to each ATE.
 - Development in the Mossdale Tract Area EIFD that is estimated to absorb beginning in July 2022 through December 2060 (Buildout) will generate additional, annual municipal service costs ranging from \$6.6 million to \$17.8 million (2020\$) annually to each jurisdiction.

Table 1-1. Estimated Costs of Municipal Service Provisions (2020\$)

Affected Taxing Entity	Annual Municipal Service Costs	
	Initial Phase (through 2025)	Buildout (through 2060)
City of Lathrop	\$4,092,000	\$17,831,000
City of Manteca	\$5,884,000	\$14,204,000
City of Stockton	\$2,988,000	\$6,624,000
San Joaquin County	\$4,169,000	\$15,827,000

- g. An analysis of the projected fiscal impact of the Mossdale Tract Area EIFD and the associated development on each affected taxing entity. Affected taxing entities are defined as any governmental taxing agency that levied or had levied on its behalf a property tax on all or a portion of the property located within the

boundaries of the Mossdale Tract Area EIFD in the fiscal year before the formation of the Mossdale Tract Area EIFD. **The Cities of Lathrop, Manteca, and Stockton and the County (the ATEs) will allocate tax increment revenues to the Mossdale Tract Area EIFD. No other taxing entities will be impacted by the formation of the Mossdale Tract Area EIFD. Accordingly, this IFP includes an analysis of the fiscal impacts of the Mossdale Tract Area EIFD on all ATEs (as defined in this document as the Cities of Lathrop, Manteca, and Stockton and the County). The fiscal impact analyses are provided as Attachments F through I of this IFP for each respective ATE. The net fiscal impact analysis results described below and shown in **Table 1-2**, are based on the assumption that the percentage of property tax increment generated by properties in the Mossdale Tract Area EIFD allocated to the Mossdale Tract Area EIFD based on the Initial Base Rates (including County Additional EIFD Contribution) ranging from 1 percent to 47 percent in the Initial Years (ending in the fiscal year ending 2029) and adjusting to the Maximum Tax Allocation Rate (20 percent) in the fiscal year ending 2030.³**

- At Buildout, development in the Mossdale Tract Area EIFD is anticipated to result in a net fiscal surplus to the County General Fund of approximately \$21.7 million annually. For earlier periods (fiscal years ending 2025 through 2060), development is anticipated to result in a net fiscal surplus ranging from \$3.5 million to \$20.2 million annually.
- At Buildout, development in the Mossdale Tract Area EIFD is anticipated to result in a net fiscal deficit to the City of Lathrop General Fund of approximately \$2.4 million annually. For earlier periods (fiscal years ending 2025 through 2060), development is anticipated to result in a net fiscal surplus ranging from \$134,000 to \$4.0 million annually.
- At Buildout, development in the Mossdale Tract Area EIFD is anticipated to result in a net fiscal surplus to the City of Manteca General Fund of approximately \$4.1 million annually. For earlier periods (fiscal years ending 2025 through 2060), development is anticipated to result in a net fiscal impact ranging from a deficit of \$1.1 million to a surplus of \$3.7 million annually.
- At Buildout, development in the Mossdale Tract Area EIFD is anticipated to result in a net fiscal surplus to the City of Stockton General Fund of approximately \$3.9 million annually. For earlier periods (fiscal years ending 2025 through 2060), development is anticipated to result in a net fiscal impact ranging from a deficit of \$1.6 million to a surplus of \$3.0 million annually.

³ Fiscal Impact result under both the Maximum Tax Rate and Variable Tax Rate Scenarios are described later in this IFP and detailed in **Attachments F** through **I**.

Table 1-2. Estimated Net Fiscal Surplus/(Deficit) with Maximum Tax Rate EIFD Contribution (2020\$)

Affected Taxing Entity	Annual Fiscal Surplus/(Deficit) with Maximum Tax Rate EIFD Contribution (Fiscal Year Ending)					
	2025	2030	2035	2040	2050	Buildout (2060)
City of Lathrop	\$133,700	\$2,774,200	\$3,709,000	\$4,038,900	\$711,000	(\$2,417,400)
City of Manteca	(\$1,050,900)	\$578,700	\$2,282,000	\$2,876,900	\$3,697,100	\$4,101,600
City of Stockton	(\$1,641,800)	(\$1,018,700)	(\$187,000)	\$966,400	\$3,006,400	\$3,860,300
San Joaquin County	\$3,495,900	\$10,502,700	\$14,835,700	\$17,381,700	\$20,165,400	\$21,671,100

5. A plan for replacing dwelling units that are proposed to be removed or destroyed in the course of public works construction in the area of the district or private development in the area of the district that is subject to a written agreement with the district or that is financed in whole or in part by the district. **It is unknown if any dwelling units will be removed as a result of any project identified in this IFP. However, if the relocation of any dwelling units is deemed to be required in the future for a project financed by the district, the PFA will develop a plan that complies with the requirements of Government Code Section 53398.56 and other applicable requirements.**

6. The goals the district proposes to achieve for each project to be financed by the district. **The district’s goals for each project to be financed by the Mossdale Tract Area EIFD are addressed in Chapter 2 of this IFP.**

THIS PAGE INTENTIONALLY LEFT BLANK

2. Mossdale Tract Area EIFD Overview and Description of Facilities

Description of Mossdale Tract Area EIFD

The Mossdale Tract Area EIFD is being considered to provide partial funding for construction of 200-year flood improvements. The estimated cost to design and construct the EIFD-eligible infrastructure is approximately \$230.0 million (in 2021 dollars).

EIFD revenues would be limited to net-new incremental property tax revenue that is directly derived from development in the Mossdale Tract Area EIFD and incremental growth of assessed value in the Mossdale Tract EIFD of existing uses. The Mossdale Tract Area EIFD is proposed to be used with other funding sources to repay bonds issued to fund construction of the Phase 4 SJAFCA Project.

As described above, SJAFCA is the LFMA and in that capacity is anticipated to manage completion of the Phase 4 SJAFCA Project. At the discretion of the PFA, the PFA may enter into one or more agreements with SJAFCA to memorialize the use of EIFD funding towards the SJAFCA Phase 4 Project. In addition, should the PFA wish to use SJAFCA to provide PFA administration, the details of that engagement would be subject to an agreement between the PFA and SJAFCA.

Anticipated Future Development in EIFD

The Mossdale Tract Area EIFD includes approximately 5,125.5 developable acres. Approximately 11,200 new housing units and 33.1 million building square feet of new nonresidential uses are anticipated to be developed in the Mossdale Tract Area EIFD between the assumed Base Year of the EIFD (FY 2022-23) and buildout (2060). All new development is anticipated to occur within an existing city boundary or be annexed into the nearest city prior to development; no new development in the unincorporated portion of the County is assumed. **Table 2-1** shows assumed development by phase over the approximate 40-year period.

Although the financing section of this report is based on an assumed pace of development as informed by ATE community development staff, the actual timing of development may differ from those assumptions on which this analysis is based.

Subject to PFA approval (if deemed necessary under the EIFD Law) and in accordance with applicable law, this IFP incorporates all Local Area Formation Commission (LAFCO) conditions, amendments, and requirements as they may apply to this EIFD and to be imposed because of any annexation contemplated herein. LAFCO conditions, amendments, and requirements of said annexation(s) shall reflect this IFP to the extent necessary.

Table 2-1
 Mossdale Tract Infrastructure Finance Plan
 San Joaquin County Cumulative Land Use Projections

San Joaquin
County

Land Use	Cumulative Dwelling Units/Square Footage																
	2025 [1]			2030			2035			2040			2050			Buildout (2060)	
	Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	
San Joaquin County Development Projections [2]																	
Residential Land Uses [3]																	
Low Density Residential	2,221	-	3,859	-	5,095	-	5,652	-	7,342	-	8,863	-	7,342	-	8,863	-	
High Density Residential	956	-	1,716	-	2,094	-	2,287	-	2,287	-	2,287	-	2,287	-	2,287	-	
Subtotal Residential	3,177	-	5,575	-	7,189	-	7,939	-	9,629	-	11,150	-	9,629	-	11,150	-	
Nonresidential Land Uses																	
Retail Commercial [4]	-	1,881,924	-	4,862,746	-	7,142,266	-	8,448,676	-	9,825,378	-	10,446,981	-	9,825,378	-	10,446,981	
Office Commercial [4]	-	832,363	-	2,023,383	-	2,598,924	-	2,937,792	-	3,153,260	-	3,210,967	-	3,153,260	-	3,210,967	
Industrial	-	6,853,240	-	11,328,609	-	15,489,223	-	18,351,368	-	19,407,593	-	19,407,593	-	19,407,593	-	19,407,593	
Subtotal Nonresidential	-	9,567,526	-	18,214,738	-	25,230,412	-	29,737,836	-	32,386,231	-	33,065,541	-	32,386,231	-	33,065,541	
Total All Land Uses	3,177	9,567,526	5,575	18,214,738	7,189	25,230,412	7,939	29,737,836	9,629	32,386,231	11,150	33,065,541	11,150	32,386,231	33,065,541		

Source: San Joaquin County, City of Manteca; City of Lathrop; City of Stockton; LWA; EPS. County LU

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] Development projections include development projections in incorporated cities as were provided by LWA based on land use data provided by the Cities of Lathrop, Manteca, and Stockton as of February, 2020.

[3] For purposes of this analysis, residential units were categorized as owner- or renter-occupied based on assumed density.

[4] Nonresidential commercial land use projections provided by the applicable City reflect a general commercial land use designation. This analysis assumes general commercial will comprise both retail and office land uses. EPS determined a preliminary estimated allocation of retail and office space based on the existing proportion of retail and office space in each City, the City's current General Plan, and the proposed land use plans of anticipated development projects within the EIFD boundary.

City of Lathrop

Of the 5,125.5 acres included in the Mossdale Tract Area EIFD, 2,303.6 acres are in the existing City of Lathrop city limits, with an additional 25.2 acres anticipated to annex into the City of Lathrop. Approximately 4,900 housing units and 14.5 million nonresidential building square feet are anticipated to develop in the City of Lathrop and an additional 275,000 nonresidential building square feet are anticipated to develop in the City of Lathrop's annexation area included in the Mossdale Tract Area EIFD. **Table 2-2** shows the assumed development in the City of Lathrop by phase over the approximate 40-year period. The detailed maps in **Attachment A** show the portion of the City of Lathrop to be included in the EIFD.

City of Manteca

The Mossdale Tract Area EIFD includes approximately 1,788.3 acres are in the existing City of Manteca city limits, with an additional 348.9 acres anticipated to annex into the City of Manteca, including the Oakwood Shores development. Approximately 4,297 housing units and 8.8 million nonresidential building square feet are anticipated to develop in the City of Manteca and an additional 860 housing units and 2.3 million nonresidential building square feet are anticipated to develop in the City of Manteca's annexation areas, for a total of 5,157 housing units and 11.1 million nonresidential building square feet developing in the portion of the City of Manteca included in the Mossdale Tract Area EIFD. **Table 2-3** shows the assumed development in the City of Manteca by phase over the approximate 40-year period. The detailed maps in **Attachment A** show the portion of the City of Manteca to be included in the EIFD.

City of Stockton

There are approximately 472.3 acres in the existing City of Stockton city limits, with an additional 187.12 acres anticipated to annex into the City of Stockton. Approximately 1,075 housing units and 4.8 million nonresidential building square feet are anticipated to develop in the City of Stockton and an additional 2.4 million nonresidential building square feet are anticipated to develop in the City of Stockton's annexation areas, for a total of 1,075 housing units and 7.2 million nonresidential building square feet developing in the portion of the City of Stockton included in the Mossdale Tract Area EIFD. **Table 2-4** shows the assumed development in the City of Stockton by phase over the approximate 40-year period. The detailed maps in **Attachment A** show the portion of the City of Stockton to be included in the EIFD.

Table 2-2
 Mossdale Tract Infrastructure Finance Plan
 City of Lathrop Cumulative Land Use

City of
 Lathrop

Land Use	Cumulative Dwelling Units/Square Footage																	
	2025 [1]			2030			2035			2040			2050			Buildout (2060)		
	Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.	
Development Projections in Current City Limits [2]																		
Residential Land Uses [4]																		
Low Density Residential	702	-	-	802	-	-	878	-	-	1,047	-	-	2,737	-	-	4,258	-	-
High Density Residential	412	-	-	603	-	-	661	-	-	661	-	-	661	-	-	661	-	-
Subtotal Residential	1,114	-	-	1,405	-	-	1,539	-	-	1,708	-	-	3,398	-	-	4,919	-	-
Nonresidential Land Uses																		
Retail Commercial [5]	-	917,494	-	2,242,309	-	-	2,646,982	-	-	2,970,720	-	-	3,031,422	-	-	3,031,422	-	-
Office Commercial [5]	-	611,663	-	1,494,872	-	-	1,764,654	-	-	1,980,480	-	-	2,020,948	-	-	2,020,948	-	-
Industrial	-	3,227,631	-	7,330,420	-	-	9,067,930	-	-	9,415,432	-	-	9,415,432	-	-	9,415,432	-	-
Subtotal Nonresidential	-	4,756,788	-	11,067,601	-	-	13,479,566	-	-	14,366,632	-	-	14,467,802	-	-	14,467,802	-	-
Total All Land Uses	1,114	4,756,788	-	1,405	11,067,601	-	1,539	13,479,566	-	1,708	14,366,632	-	3,398	14,467,802	-	4,919	14,467,802	-
Development Projections in Annexation Area [3]																		
Nonresidential Land Uses																		
Retail Commercial [5]	-	27,453	-	164,718	-	-	274,530	-	-	274,530	-	-	274,530	-	-	274,530	-	-
Subtotal Nonresidential	-	27,453	-	164,718	-	-	274,530	-	-	274,530	-	-	274,530	-	-	274,530	-	-
Total All Land Uses	-	27,453	-	164,718	-	-	274,530	-	-	274,530	-	-	274,530	-	-	274,530	-	-
Total City of Lathrop Development Projections																		
Residential Land Uses [4]																		
Low Density Residential	702	-	-	802	-	-	878	-	-	1,047	-	-	2,737	-	-	4,258	-	-
High Density Residential	412	-	-	603	-	-	661	-	-	661	-	-	661	-	-	661	-	-
Subtotal Residential	1,114	-	-	1,405	-	-	1,539	-	-	1,708	-	-	3,398	-	-	4,919	-	-
Nonresidential Land Uses																		
Retail Commercial [5]	-	944,947	-	2,407,027	-	-	2,921,512	-	-	3,245,250	-	-	3,305,952	-	-	3,305,952	-	-
Office Commercial [5]	-	611,663	-	1,494,872	-	-	1,764,654	-	-	1,980,480	-	-	2,020,948	-	-	2,020,948	-	-
Industrial	-	3,227,631	-	7,330,420	-	-	9,067,930	-	-	9,415,432	-	-	9,415,432	-	-	9,415,432	-	-
Subtotal Nonresidential	-	4,784,241	-	11,232,319	-	-	13,754,096	-	-	14,641,162	-	-	14,742,332	-	-	14,742,332	-	-
Total All Land Uses	1,114	4,784,241	-	1,405	11,232,319	-	1,539	13,754,096	-	1,708	14,641,162	-	3,398	14,742,332	-	4,919	14,742,332	-

Lathrop LU

Source: City of Lathrop; LWA; EPS.

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] Development projections were provided by LWA and are based on land use data provided by the City as of February, 2020. Includes development projections in Central Lathrop, Mossdale Landing, South Lathrop, Lathrop Gateway, Crossroads, Historic/East Lathrop, and Sharpe Depot.

[3] Includes development projections in the South Lathrop Specific Plan.

[4] For the purpose of this analysis, low density residential is considered to be owner-occupied and high density residential is assumed to be renter-occupied.

[5] Nonresidential commercial land use projections provided by the City reflect a general commercial land use designation. This analysis assumes general commercial will comprise both retail and office land uses. EPS determined a preliminary estimated allocation of retail and office space based on the existing proportion of retail and office space in the City, the City's current General Plan, and the proposed land use plans of anticipated development projects within the EIFD boundary.

**Table 2-3
Mossdale Tract Infrastructure Finance Plan
City of Manteca Cumulative Land Use Projections**

City of
Manteca

Land Use	Cumulative Dwelling Units/Square Footage											
	2025 (1)		2030		2035		2040		2050		Buildout (2060)	
	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.
Development Projections in Current City Limits [2]												
Residential Land Uses [4]												
Low Density Residential	1,057	-	2,180	-	3,171	-	3,559	-	3,559	-	3,559	-
High Density Residential	469	-	738	-	738	-	738	-	738	-	738	-
Subtotal Residential	1,526	-	2,918	-	3,909	-	4,297	-	4,297	-	4,297	-
Nonresidential Land Uses												
Retail Commercial [5]	-	622,825	-	1,704,068	-	2,777,102	-	3,119,274	-	3,519,274	-	3,715,722
Office Commercial [5]	-	155,706	-	426,017	-	694,276	-	779,819	-	879,819	-	928,931
Industrial	-	3,625,609	-	3,998,189	-	4,185,741	-	4,185,741	-	4,185,741	-	4,185,741
Subtotal Nonresidential	-	4,404,141	-	6,128,274	-	7,657,119	-	8,084,834	-	8,584,834	-	8,830,394
Total All Land Uses	1,526	4,404,141	2,918	6,128,274	3,909	7,657,119	4,297	8,084,834	4,297	8,584,834	4,297	8,830,394
Development Projections in Annexation Areas [3]												
Residential Land Uses [4]												
Low Density Residential	276	-	691	-	860	-	860	-	860	-	860	-
Subtotal Residential	276	-	691	-	860	-	860	-	860	-	860	-
Nonresidential Land Uses												
Retail Commercial [5]	-	-	-	-	-	229,500	-	382,500	-	382,500	-	382,500
Industrial	-	-	-	-	-	1,131,402	-	1,885,670	-	1,885,670	-	1,885,670
Subtotal Nonresidential	-	-	-	-	-	1,360,902	-	2,268,170	-	2,268,170	-	2,268,170
Total All Land Uses	276	-	691	-	860	1,360,902	860	2,268,170	860	2,268,170	860	2,268,170
Total City of Manteca Development Projections												
Residential Land Uses [4]												
Low Density Residential	1,333	-	2,871	-	4,031	-	4,419	-	4,419	-	4,419	-
High Density Residential	469	-	738	-	738	-	738	-	738	-	738	-
Subtotal Residential	1,802	-	3,609	-	4,769	-	5,157	-	5,157	-	5,157	-
Nonresidential Land Uses												
Retail Commercial [5]	-	622,825	-	1,704,068	-	3,066,602	-	3,501,774	-	3,901,774	-	4,098,222
Office Commercial [5]	-	155,706	-	426,017	-	694,276	-	779,819	-	879,819	-	928,931
Industrial	-	3,625,609	-	3,998,189	-	5,317,143	-	6,071,411	-	6,071,411	-	6,071,411
Subtotal Nonresidential	-	4,404,141	-	6,128,274	-	9,018,021	-	10,353,004	-	10,853,004	-	11,098,564
Total All Land Uses	1,802	4,404,141	3,609	6,128,274	4,769	9,018,021	5,157	10,353,004	5,157	10,853,004	5,157	11,098,564

Source: City of Manteca, LWA, EPS.

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] Development projections were provided by LWA and are based on land use data provided by the City as of February, 2020. Includes development projections in railroad industrial area, Center Point South, Telles and Wilson, Villa Ticino West, Yosemite Greens, Kiper, Alma Apartments, Yosemite/Fishback, Family Entertainment Zone, Embarcadero, Airport/Daniels, Highway 120, Oakwood Trails, Denali, Sundance, The Trails of Manteca, Cerri, Terra Ranch, Wackerly, Lewis Estates, and Oleander.

[3] Includes development projections in the Manteca Annexation Area, and Oakwood Shores.

[4] For the purpose of this analysis, low density residential is considered to be owner-occupied and high density residential is assumed to be renter-occupied.

[5] Nonresidential commercial land use projections provided by the City reflect a general commercial land use designation. This analysis assumes general commercial will comprise both retail and office land uses. EPS determined a preliminary estimated allocation of retail and office space based on the existing proportion of retail and office space in the City, the City's current General Plan, and the proposed land use plans of anticipated development projects within the EIFD boundary.

Table 2-4
 Mossdale Tract Infrastructure Finance Plan
 City of Stockton Cumulative Land Use Projections

City of
 Stockton

Land Use	Cumulative Dwelling Units/Building Square Footage																
	2025 [1]			2030			2035			2040			2050			Buildout (2060)	
	Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	
Residential Land Uses [4]	187	-	-	187	-	-	187	-	-	187	-	-	187	-	-	187	-
Low Density Residential	75	-	-	375	-	-	695	-	-	888	-	-	888	-	-	888	-
High Density Residential	262	-	-	562	-	-	882	-	-	1,075	-	-	1,075	-	-	1,075	-
Subtotal Residential																	
Nonresidential Land Uses	-	151,652	-	-	239,152	-	-	326,652	-	414,152	-	-	589,152	-	-	609,207	-
Retail Commercial [5]	-	64,994	-	-	102,494	-	-	139,994	-	177,494	-	-	252,494	-	-	261,089	-
Office Commercial [5]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial	-	216,645	-	-	341,645	-	-	1,104,150	-	2,864,525	-	-	3,920,750	-	-	3,920,750	-
Subtotal Nonresidential	-	216,645	-	-	341,645	-	-	1,570,795	-	3,456,170	-	-	4,762,395	-	-	4,791,045	-
Total All Land Uses	262	216,645	562	882	341,645	562	882	1,570,795	1,075	3,456,170	1,075	1,075	4,762,395	1,075	1,075	4,791,045	4,791,045
Development Projections in Annexation Areas [3]																	
Nonresidential Land Uses	-	162,500	-	-	512,500	-	-	887,500	-	1,287,500	-	-	2,028,500	-	-	2,433,600	-
Retail Commercial [5]	-	162,500	-	-	512,500	-	-	887,500	-	1,287,500	-	-	2,028,500	-	-	2,433,600	-
Subtotal Nonresidential	-	162,500	-	-	512,500	-	-	887,500	-	1,287,500	-	-	2,028,500	-	-	2,433,600	-
Total All Land Uses	-	162,500	-	-	512,500	-	-	887,500	-	1,287,500	-	-	2,028,500	-	-	2,433,600	-
Total City of Stockton Development Projections																	
Residential Land Uses [4]	187	-	-	187	-	-	187	-	-	187	-	-	187	-	-	187	-
Low Density Residential	75	-	-	375	-	-	695	-	-	888	-	-	888	-	-	888	-
High Density Residential	262	-	-	562	-	-	882	-	-	1,075	-	-	1,075	-	-	1,075	-
Subtotal Residential																	
Nonresidential Land Uses	-	314,152	-	-	751,652	-	-	1,214,152	-	1,701,652	-	-	2,617,652	-	-	3,042,807	-
Retail Commercial [5]	-	64,994	-	-	102,494	-	-	139,994	-	177,494	-	-	252,494	-	-	261,089	-
Office Commercial [5]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial	-	379,145	-	-	854,145	-	-	1,104,150	-	2,864,525	-	-	3,920,750	-	-	3,920,750	-
Subtotal Nonresidential	-	379,145	-	-	854,145	-	-	2,458,295	-	4,743,670	-	-	6,790,895	-	-	7,224,645	-
Total All Land Uses	262	379,145	562	882	854,145	562	882	2,458,295	1,075	4,743,670	1,075	1,075	6,790,895	1,075	1,075	7,224,645	7,224,645

Source: City of Stockton; LWA; EPS.

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060

[2] Development projections were provided by LWA and are based on land use data provided by the City as of February, 2020. Includes development projections in Weston Ranch and the South Airport Area.

[3] Includes development projections in the future Stockton Annexation Area.

[4] For the purpose of this analysis, low density residential is considered to be owner-occupied and high density residential is assumed to be renter-occupied.

[5] Nonresidential commercial land use projections provided by the City reflect a general commercial land use designation. This analysis assumes general commercial will comprise both retail and office land uses. EPS determined a preliminary estimated allocation of retail and office space based on the existing proportion of retail and office space in the City, the City's current General Plan, and the proposed land use plans of anticipated development projects within the EIFD boundary.

EIFD-Financed Facilities

The EIFD is authorized to finance the purchase, construction, expansion, improvement, or rehabilitation of the facilities described herein. These facilities have an estimated useful life of 15 years or longer and are projects of communitywide significance that provide significant benefits to the EIFD or the surrounding community. Any facilities located outside the boundaries of the EIFD have a tangible connection to the work of the EIFD. The EIFD will also finance planning and design activities that are directly related to the purchase, construction, expansion, or rehabilitation of these facilities. Facilities authorized to be financed by an EIFD pursuant to State law can include the following infrastructure projects:

- The ongoing or capitalized costs to maintain public capital facilities financed in whole or in part by the EIFD.
- Highways, interchanges, ramps and bridges, arterial streets, parking facilities, and transit facilities.
- Sewage treatment and water reclamation plants and interceptor pipes.
- Facilities for the collection and treatment of water for urban uses.
- Flood control levees and dams, retention basins, and drainage channels.
- Parks, recreational facilities, and open space.
- Facilities for the transfer and disposal of solid waste, including transfer stations and vehicles.
- The development of projects on a former military base, provided the projects are consistent with the military base authority reuse plan and are approved by the military base reuse authority, if applicable.
- Acquisition, construction, or repair of industrial structures for private use.

All EIFD-eligible infrastructure projects would need to be constructed according to applicable standards set by USACE, DWR and SJAFCA. Below are descriptions of the types of costs authorized to be Mossdale Tract Area EIFD-financed.

Description and Estimated Cost of EIFD Facilities

Cost estimates for EIFD facilities are derived from the SJAFCA Mossdale Tract Area ULDC Climate Change Adjustment Consolidated Cost Estimate, prepared by Kjeldsen Sinnock Neudeck Civil Engineers and Land Surveyors, dated January 29, 2021. Total estimated costs for Mossdale Tract Area EIFD facilities equal approximately \$230.0 million (in 2021 dollars). The estimated costs are based on the following types of Mossdale Tract Area EIFD-eligible facilities: flood improvement facilities and incidental expenses, as described in the following sections.

Flood Improvement Facilities

The EIFD is authorized to finance the purchase, construction, expansion, improvement, or rehabilitation of the facilities described herein. These facilities have an estimated useful life of 15 years or longer and are public facilities of communitywide significance that provide significant benefits to the EIFD or the surrounding community. Any facilities located outside the boundaries of the EIFD shall have a tangible connection to the work of the EIFD. The EIFD will also finance planning and design activities that are directly related to the purchase, construction, expansion, or rehabilitation of these facilities. Facilities authorized to be financed by the EIFD include public flood control facilities, including but not limited to public flood risk reduction infrastructure associated with ensuring that the resulting levee system complies with the Urban Levee Design Criteria promulgated by the California DWR and SJAFCA Resolution No. 19-06 and SJAFCA's Adopted Policy for Adapting Design Standards for the Mossdale Tract Area of SJAFCA in light of Climate Change.

Incidental Expenses

In addition to the direct costs of the above facilities, other incidental expenses as authorized by EIFD Law include but are not limited to the cost of engineering, planning, and surveying; construction staking; utility relocation and demolition costs incidental to the construction of the facilities; costs of project/construction management; costs (including the costs of legal services) associated with the creation of the EIFD; issuance of bonds or other debt; costs incurred by the ATEs or the EIFD in connection with the division of taxes pursuant to Government Code section 53398.75; costs otherwise incurred to carry out the authorized purposes of the EIFD; and any other expenses incidental to the formation and implementation of the EIFD and to the construction, completion, inspection, and acquisition of the authorized facilities.

EIFD-Funded Facilities

The following sections required by EIFD Law describe how EIFD facilities may be constructed, whether privately or publicly. The EIFD and the IFP are flexible to fund public facilities that may be constructed entirely privately; jointly by the private sector and one or more public-sector agencies, including the PFA, SJAFCA, or the ATEs; or entirely constructed by a public-sector agency. At the time of EIFD formation, it is anticipated that the PFA will provide funding for development of EIFD-funded facilities with SJAFCA in charge of development of facilities.

Facilities to Be Provided by the Private Sector

Public facilities constructed by the private sector may be eligible for reimbursement from the PFA through funds generated by the EIFD, development impact fees, or land-secured financing districts, such as Mello-Roos Community Facilities Districts (CFDs) or Assessment Districts (ADs).

Facilities to Be Provided by the Public Sector Without Assistance from the EIFD

Separate from EIFD-funded facilities, specifically related to overall development of the Mossdale Tract Area, the PFA may use available funds to construct eligible public infrastructure, such as ATE-imposed development impact fees, or funds from other available sources. The provisions of this IFP do not preclude any public-sector entity from providing facilities without assistance from the EIFD.

Facilities Provided Jointly by Private Sector and Governmental Entities

It is possible that EIFD-funded facilities may be funded by some combination of private and governmental entity (PFA, SJAFCA, or ATE) effort. This IFP does not preclude this potential outcome.

Goals and Communitywide Benefits of EIFD-Funded Facilities

Policy Goals

The existing RD 17 levees protecting the Mossdale Tract Area and planned RD 17 improvements do not meet the updated DWR ULDC standards, and existing levees are not certified to provide 200-year flood protection. Accordingly, the goal of the Mossdale Tract Area EIFD is to fund facilities to achieve ULOP.

Each EIFD-funded infrastructure facility being financed is required to further the goal of achieving adequate flood protection. To achieve required ULOP, the primary goal in financing EIFD-eligible infrastructure is to improve regional infrastructure and prepare for climate change uncertainties.

Community Benefits

Investment in EIFD-funded public facilities is anticipated to leverage private investment in the development of improved flood protection facilities. The County and surrounding region would recognize one-time and ongoing economic benefits from these investments. Absent proper flood protection facilities, development in the region **would likely** come to a halt **and may result in a** decrease in overall property values for existing development, as well as a reduction in assessed value resulting from new development and reduced revenues for all ATEs. Adequate flood protection will allow ATEs to make findings related to the provision of 200-year or ULOP, which is required to approve discretionary land use decisions for nonresidential projects and ministerial land use decisions (building permits) for new residential buildings.

Consistency with General Plans

By adopting this IFP, the Mosssdale Tract Area EIFD PFA finds and declares this IFP is consistent with the General Plans of each ATE, as required by EIFD Law.

Regional Significance

By adopting this IFP, the Mosssdale Tract Area EIFD PFA finds and declares the facilities and development projects planned as of this date are of regional significance and provide significant benefits to the area comprising and greater than the area of the Mosssdale Tract Area EIFD, as described above.

3. Financing Section

This chapter describes the financing of Mossdale Tract Area EIFD facilities and the maximum portion of property tax increment revenues that may be dedicated to the Mossdale Tract Area EIFD. Estimates of Mossdale Tract Area EIFD revenues are described in this chapter, as well as the estimated fiscal impacts of the proposed new development on the General Fund of each ATE.

Allocation of Revenues to EIFD

Contingent Nature of Annual Allocation of Tax Revenues by ATEs

The annual allocation of tax revenues to the Mossdale Tract Area EIFD by each ATE is contingent upon the Mossdale Tract Area EIFD PFA's use of such increment to pay for the costs (including debt service) of authorized facilities, projects, or services and to accomplish other authorized Mossdale Tract Area EIFD purposes. Each annual allocation of tax revenues to the Mossdale Tract Area EIFD under this IFP shall be subject to this condition (unless financial market considerations require otherwise).

Description of Tax Revenues Allocated by each ATE to the Mossdale Tract Area EIFD

Revenues shall be allocated to the Mossdale Tract Area EIFD in accordance with section 53398.75. More specifically, that portion of the property taxes levied on taxable property within the boundary of the Mossdale Tract Area EIFD after the effective date of the resolution adopted to establish the Mossdale Tract Area EIFD shall be allocated as follows:

- (1) That portion of the taxes that would be produced by the rate on which the tax is levied each year by or for the ATE, as the only ATEs that have agreed to participate pursuant to Section 53398.68, on the total sum of the assessed value of the taxable property in the Mossdale Tract Area EIFD, located in each ATE as shown on the assessment roll used in connection with the taxation of the property by the ATE, last equalized before the effective date of the resolution adopted pursuant to Section 53398.69 to create the Mossdale Tract Area EIFD, shall be allocated to, and when collected shall be paid to, the ATE as taxes by or for the ATE on all other property are paid.
- (2) That portion of the levied taxes each year specified in this IFP for the ATE, as the sole ATEs that have agreed to participate pursuant to Section 53398.68, in excess of the amount specified in paragraph (1) shall be allocated in part to, and when collected shall be paid into a special fund of, the Mossdale Tract Area EIFD for all lawful purposes of the Mossdale Tract Area EIFD, based on agreed upon allocation rates. Unless and until the total assessed valuation of the taxable property in the Mossdale Tract Area EIFD exceeds

the total assessed value of the taxable property in the Mossdale Tract Area EIFD as shown by the last equalized assessment roll referred to in paragraph (1), all of the taxes levied and collected on the taxable property in the Mossdale Tract Area EIFD shall be paid to the ATE. When the Mossdale Tract Area EIFD ceases to exist pursuant to this IFP, all moneys thereafter received from taxes on the taxable property in the Mossdale Tract Area EIFD shall be paid to the ATE as taxes on all other property are paid.

Notwithstanding the foregoing, because the Mossdale Tract Area EIFD's boundaries overlap with the boundaries of a former redevelopment project area, any debt or obligation of the Mossdale Tract Area EIFD shall be subordinate to any and all enforceable obligations of the former redevelopment agency, as approved by the Oversight Board and the Department of Finance. For the purposes hereof, the division of taxes allocated to the Mossdale Tract Area EIFD pursuant to the foregoing shall not include any taxes required to be deposited by the County auditor-controller into the Redevelopment Property Tax Trust Fund created pursuant to subdivision (b) of Section 34170.5 of the Health and Safety Code.

In addition, the net available revenue annually allocated to the ATE shall be allocated to, and, when collected shall be apportioned in part to, a special fund of the Mossdale Tract Area EIFD for all lawful purposes of the Mossdale Tract Area EIFD, based on agreed upon allocation rates. For the purposes of this IFP, "net available revenue" means periodic distributions to the ATE from the Redevelopment Property Tax Trust Fund, created pursuant to Section 34170.5 of the Health and Safety Code, that are available to the ATE after all preexisting legal commitments and statutory obligations funded from that revenue are made pursuant to Part 1.85 (commencing with Section 34170) of Division 24 of the Health and Safety Code. Net available revenue shall not include any funds deposited by the County auditor-controller into the Redevelopment Property Tax Trust Fund or funds remaining in the Redevelopment Property Tax Trust Fund before distribution and shall not include any moneys payable to a school district that maintains kindergarten and grades 1 to 12, inclusive, community college districts, County office of education, or to the Educational Revenue Augmentation Fund, pursuant to paragraph (4) of subdivision (a) of Section 34183 of the Health and Safety Code. The net available revenue is also sometimes referred to in this IFP as RPTTF revenue.

In addition, the Mossdale Tract Area EIFD shall not be prevented from using revenues from any of the sources set forth in EIFD Law or other applicable law to support its activities, provided the applicable voter approval has been obtained (if applicable).

Maximum Portion of Incremental Tax Revenue Committed to EIFD

The ATEs are only pledging incremental property tax revenues to the Mossdale Tract Area EIFD and are not pledging other sources of eligible revenues. As described in this Financing Section, incremental property tax revenues may only include property tax revenues. The maximum portion of incremental property tax revenues (as defined above)

the ATEs are proposed to commit to the EIFD varies in the Initial Years and the subsequent years (through buildout in 2060). During the Initial Years, the City of Lathrop and the County each commit to contribute a maximum base flat rate of 10 percent of their tax increment, the City of Manteca commits to a maximum rate of 5 percent, and the City of Stockton committed to a maximum rate of 1 percent. In addition, the County will contribute an 37 percent of additional tax increment in the Initial Years (defined previously as the County Additional EIFD Contribution), resulting in a maximum tax allocation of 47 percent for the County in the Initial Years. After the Initial Years (2030 and after), each jurisdiction agrees to provide a maximum allocation of 20 percent.

Based on annual EIFD revenue requirements accounting for anticipated EIFD expenditures and other revenue source, including but not limited to development fee revenue, and an additional 10 percent cost contingency factor, it is anticipated that the required rate of allocation for each ATE following the Initial Years would be lower than the maximum tax allocation. The Variable Tax Rate Scenario included in this IFP reflects a potential allocation scenario, based on current cost and development projections. As shown in **Table 3-1**, the EIFD contribution rates are consistent between both scenarios in the Initial Years. Under the Variable Tax Rate Scenario, beginning in FY ending 2030, the anticipated allocation rate adjusts to 13 percent for all ATEs and decreases to 9.5 percent in FY ending 2033 and 4.5 percent in FY ending 2044.

Table 3-1. EIFD Contribution Rates by Scenario

Affected Taxing Entity	Initial Years (2021-2029)	EIFD Contribution Rate		
		2030 - 2032	2033 - 2043	2044 -2061
Maximum Tax Rate Scenario				
City of Lathrop	10.0%	20.0%	20.0%	20.0%
City of Manteca	5.0%	20.0%	20.0%	20.0%
City of Stockton	1.0%	20.0%	20.0%	20.0%
San Joaquin County	47.3%	20.0%	20.0%	20.0%
Variable Tax Rate Scenario				
City of Lathrop	10.0%	13.0%	9.5%	4.5%
City of Manteca	5.0%	13.0%	9.5%	4.5%
City of Stockton	1.0%	13.0%	9.5%	4.5%
San Joaquin County	47.3%	13.0%	9.5%	4.5%

Tax Revenue Projections

Tax revenues available to the Mossdale Tract Area EIFD will be based on each ATE's share of property tax revenue attributable to the growth in taxable assessed value in the Mossdale Tract Area EIFD beginning FY 2022-23. Property tax revenue is collected by the County Tax Collector through a 1.0 percent general tax levy on the taxable assessed value of all real property. The 1.0 percent property tax levy is collected and distributed to agencies in the County's geographic area, including the County, cities, school districts, and special districts, in accordance with applicable State statutes.

This section describes anticipated Mossdale Tract Area EIFD revenues by year, with consideration to the statutory framework dictating the distribution of property tax revenues as that framework may change over time. **Tables 3-2** and **3-3** summarize the Mossdale Tract Area EIFD revenue projections by year under each tax rate scenario, and the following sections offer a detailed description of the analysis supporting the revenue projections. **Table 3-2** provides the revenue projections under the Maximum Tax Rate Scenario and **Table 3-3** provides the revenue projections under the Variable Tax Rate Scenario.

It is important to note that the amounts shown in **Tables 3-2** and **3-3** are based on the best information available regarding the amount, timing, and value of future development in the Mossdale Tract Area EIFD, as provided by the ATEs. However, because of uncertainty regarding the timing of Mossdale Tract Area EIFD development, the actual revenues will be different than the projections contained herein.

Under both scenarios, EIFD revenue estimates are based on the Initial Base Rates for all jurisdictions in the Initial Years, including the County Additional EIFD Contribution.

Following the Initial Years, the assumed allocation varies between scenarios as described in the previous section and shown on **Table 3-1**. **Figures 3-1** through **3-4** illustrate the Annual EIFD rates and revenues under both scenarios for each jurisdiction.

Table 3-2
Mossdale Tract Infrastructure Finance Plan
Estimated Annual EIFD Revenues for Fiscal Years 2021-22 through 2060-61 (Real \$)

Fiscal Year	Estimated EIFD Revenues - Maximum Tax Rate				
	Lathrop	Manteca	Stockton	County	Total
2021	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0
2023	\$58,543	\$19,577	\$2,200	\$824,980	\$905,301
2024	\$110,211	\$53,516	\$4,488	\$1,830,667	\$1,998,882
2025	\$152,452	\$80,855	\$6,118	\$2,645,921	\$2,885,345
2026	\$198,704	\$117,093	\$7,268	\$3,587,088	\$3,910,153
2027	\$246,620	\$145,464	\$9,059	\$4,480,487	\$4,881,630
2028	\$298,458	\$170,849	\$10,983	\$5,384,239	\$5,864,529
2029	\$348,069	\$196,197	\$12,358	\$6,243,715	\$6,800,338
2030	\$396,739	\$223,603	\$13,783	\$7,129,499	\$7,763,624
2031	\$905,984	\$1,008,331	\$305,195	\$3,529,660	\$5,749,170
2032	\$983,638	\$1,128,010	\$335,816	\$3,903,751	\$6,351,216
2033	\$1,064,452	\$1,252,569	\$375,180	\$4,303,609	\$6,995,811
2034	\$1,146,633	\$1,386,011	\$435,792	\$4,753,615	\$7,722,051
2035	\$1,231,389	\$1,525,845	\$496,835	\$5,220,212	\$8,474,281
2036	\$1,315,091	\$1,647,858	\$560,704	\$5,663,343	\$9,186,996
2037	\$1,402,023	\$1,761,436	\$627,513	\$6,106,713	\$9,897,686
2038	\$1,479,404	\$1,862,013	\$697,382	\$6,522,908	\$10,561,707
2039	\$1,559,482	\$1,952,431	\$765,085	\$6,896,526	\$11,173,524
2040	\$1,642,349	\$2,046,328	\$831,909	\$7,279,868	\$11,800,454
2041	\$1,750,411	\$2,140,733	\$903,243	\$7,717,436	\$12,511,823
2042	\$1,863,851	\$2,220,605	\$977,664	\$8,149,306	\$13,211,426
2043	\$1,981,839	\$2,303,073	\$1,055,292	\$8,598,077	\$13,938,281
2044	\$2,104,544	\$2,388,220	\$1,136,501	\$9,065,367	\$14,694,632
2045	\$2,232,144	\$2,476,134	\$1,195,175	\$9,513,091	\$15,416,544
2046	\$2,364,821	\$2,566,902	\$1,255,903	\$9,977,456	\$16,165,082
2047	\$2,502,766	\$2,660,619	\$1,318,753	\$10,459,056	\$16,941,194
2048	\$2,646,176	\$2,757,378	\$1,382,799	\$10,954,502	\$17,740,854
2049	\$2,795,254	\$2,857,278	\$1,448,018	\$11,464,050	\$18,564,599
2050	\$2,950,210	\$2,960,420	\$1,515,462	\$11,992,248	\$19,418,340
2051	\$3,111,264	\$3,066,909	\$1,585,205	\$12,539,755	\$20,303,134
2052	\$3,277,223	\$3,176,853	\$1,658,086	\$13,105,822	\$21,217,984
2053	\$3,449,654	\$3,290,364	\$1,727,305	\$13,684,918	\$22,152,240
2054	\$3,628,798	\$3,407,556	\$1,798,739	\$14,284,900	\$23,119,993
2055	\$3,814,901	\$3,528,548	\$1,872,461	\$14,906,501	\$24,122,411
2056	\$4,008,221	\$3,652,570	\$1,948,542	\$15,549,237	\$25,158,570
2057	\$4,209,023	\$3,771,148	\$2,027,593	\$16,204,094	\$26,211,858
2058	\$4,417,581	\$3,893,283	\$2,105,939	\$16,869,187	\$27,285,991
2059	\$4,634,181	\$4,019,083	\$2,186,717	\$17,557,538	\$28,397,519
2060	\$4,859,116	\$4,148,657	\$2,270,002	\$18,269,943	\$29,547,718
2061	\$5,027,692	\$4,282,117	\$2,355,871	\$18,898,650	\$30,564,330
Total	\$82,169,913	\$82,146,438	\$39,222,938	\$356,067,934	\$559,607,223

EIFD Rev

Source: EPS.

Table 3-3
Mossdale Tract Infrastructure Finance Plan
Estimated Annual EIFD Revenues for Fiscal Years 2021-22 through 2060-61 (Real \$)

Fiscal Year	Estimated EIFD Revenues - Variable Tax Rate				Total
	Lathrop	Manteca	Stockton	County	
2021	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0
2023	\$58,543	\$19,577	\$2,200	\$824,980	\$905,301
2024	\$110,211	\$53,516	\$4,488	\$1,830,667	\$1,998,882
2025	\$152,452	\$80,855	\$6,118	\$2,645,921	\$2,885,345
2026	\$198,704	\$117,093	\$7,268	\$3,587,088	\$3,910,153
2027	\$246,620	\$145,464	\$9,059	\$4,480,487	\$4,881,630
2028	\$298,458	\$170,849	\$10,983	\$5,384,239	\$5,864,529
2029	\$348,069	\$196,197	\$12,358	\$6,243,715	\$6,800,338
2030	\$396,739	\$223,603	\$13,783	\$7,129,499	\$7,763,624
2031	\$588,890	\$655,415	\$198,377	\$2,294,279	\$3,736,961
2032	\$639,365	\$733,207	\$218,281	\$2,537,438	\$4,128,290
2033	\$691,894	\$814,170	\$243,867	\$2,797,346	\$4,547,277
2034	\$544,651	\$658,355	\$207,001	\$2,257,967	\$3,667,974
2035	\$584,910	\$724,777	\$235,997	\$2,479,601	\$4,025,284
2036	\$624,668	\$782,732	\$266,334	\$2,690,088	\$4,363,823
2037	\$665,961	\$836,682	\$298,069	\$2,900,689	\$4,701,401
2038	\$702,717	\$884,456	\$331,256	\$3,098,381	\$5,016,811
2039	\$740,754	\$927,405	\$363,415	\$3,275,850	\$5,307,424
2040	\$780,116	\$972,006	\$395,157	\$3,457,937	\$5,605,216
2041	\$831,445	\$1,016,848	\$429,041	\$3,665,782	\$5,943,116
2042	\$885,329	\$1,054,788	\$464,390	\$3,870,920	\$6,275,427
2043	\$941,373	\$1,093,960	\$501,264	\$4,084,087	\$6,620,684
2044	\$999,658	\$1,134,405	\$539,838	\$4,306,049	\$6,979,950
2045	\$502,232	\$557,130	\$268,914	\$2,140,446	\$3,468,722
2046	\$532,085	\$577,553	\$282,578	\$2,244,928	\$3,637,143
2047	\$563,122	\$598,639	\$296,719	\$2,353,288	\$3,811,769
2048	\$595,390	\$620,410	\$311,130	\$2,464,763	\$3,991,692
2049	\$628,932	\$642,887	\$325,804	\$2,579,411	\$4,177,035
2050	\$663,797	\$666,094	\$340,979	\$2,698,256	\$4,369,126
2051	\$700,034	\$690,055	\$356,671	\$2,821,445	\$4,568,205
2052	\$737,375	\$714,792	\$373,069	\$2,948,810	\$4,774,046
2053	\$776,172	\$740,332	\$388,644	\$3,079,107	\$4,984,254
2054	\$816,479	\$766,700	\$404,716	\$3,214,103	\$5,201,998
2055	\$858,353	\$793,923	\$421,304	\$3,353,963	\$5,427,542
2056	\$901,850	\$821,828	\$438,422	\$3,498,578	\$5,660,678
2057	\$947,030	\$848,508	\$456,208	\$3,645,921	\$5,897,668
2058	\$993,956	\$875,989	\$473,836	\$3,795,567	\$6,139,348
2059	\$1,042,691	\$904,294	\$492,011	\$3,950,446	\$6,389,442
2060	\$1,093,301	\$933,448	\$510,750	\$4,110,737	\$6,648,236
2061	\$1,131,231	\$963,476	\$530,071	\$4,252,196	\$6,876,974
Total	\$25,515,558	\$26,012,419	\$11,430,371	\$128,994,973	\$191,953,322

EIFD Rev Var

Source: EPS.

Figure 3-1

City of Lathrop Annual EIFD Allocation Rates and Revenue Maximum Tax Rate and Variable Tax Rate Scenarios

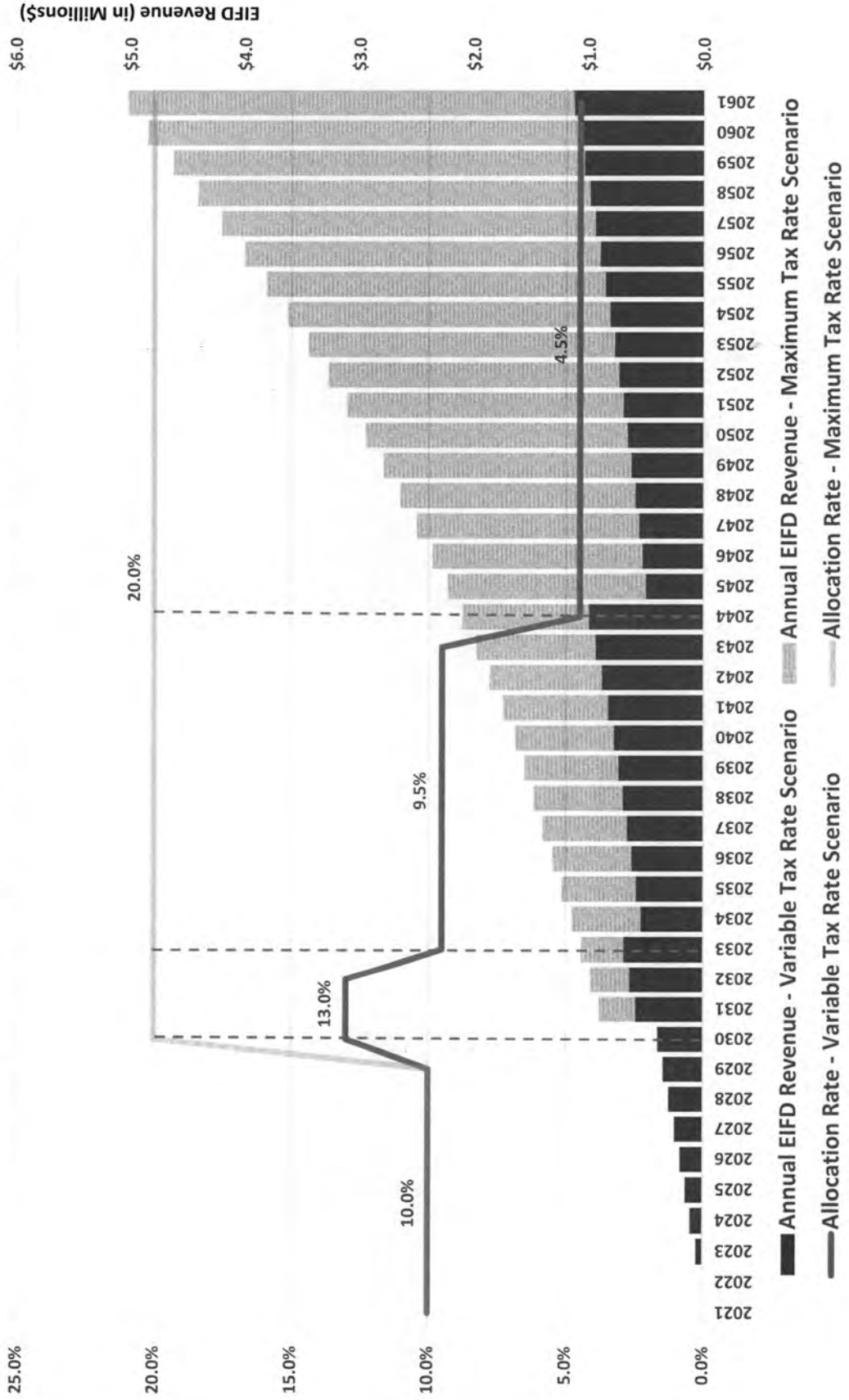


Figure 3-2

City of Manteca Annual EIFD Allocation Rates and Revenue Maximum Tax Rate and Variable Tax Rate Scenarios

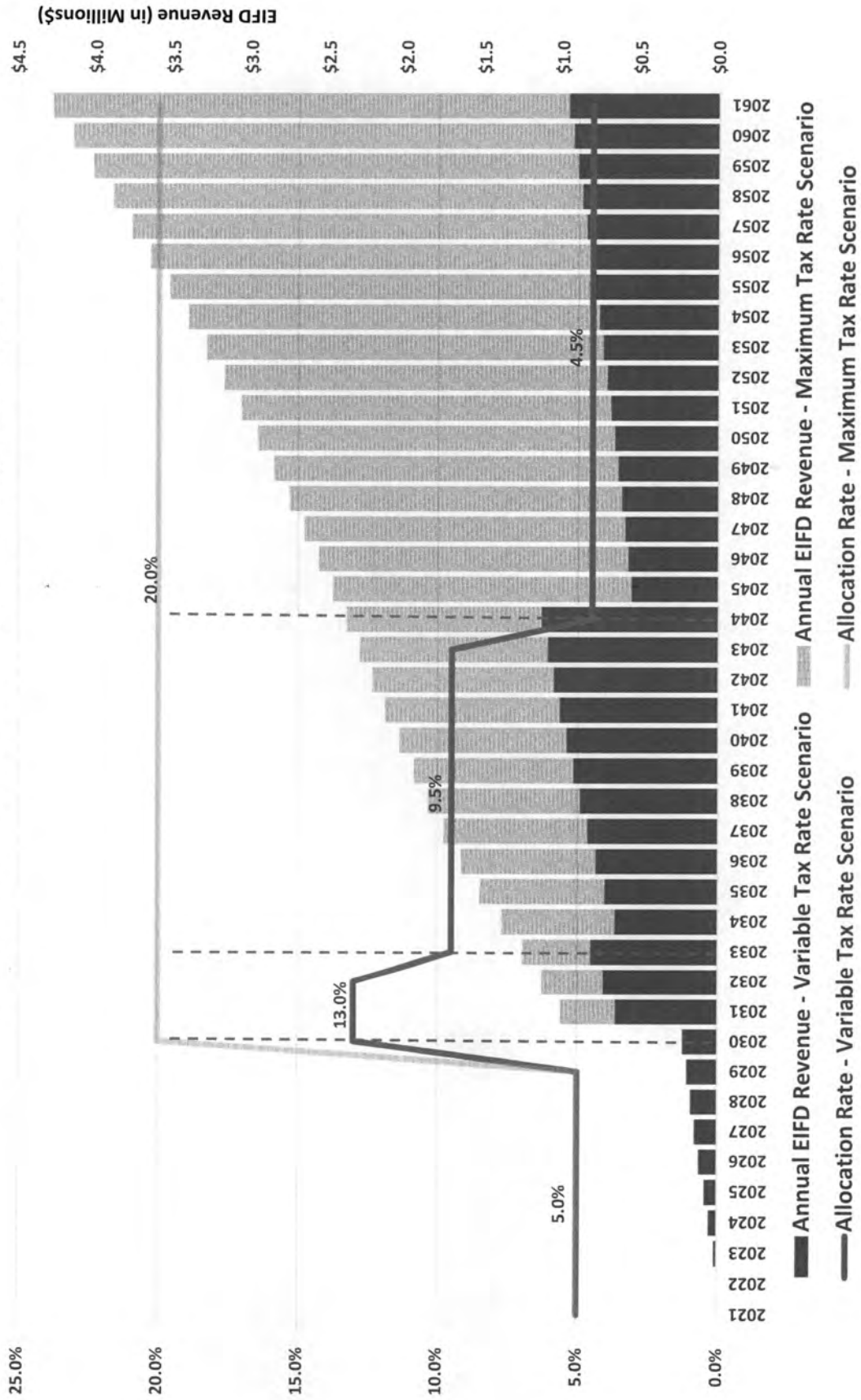


Figure 3-3

City of Stockton Annual EIFD Allocation Rates and Revenue Maximum Tax Rate and Variable Tax Rate Scenarios

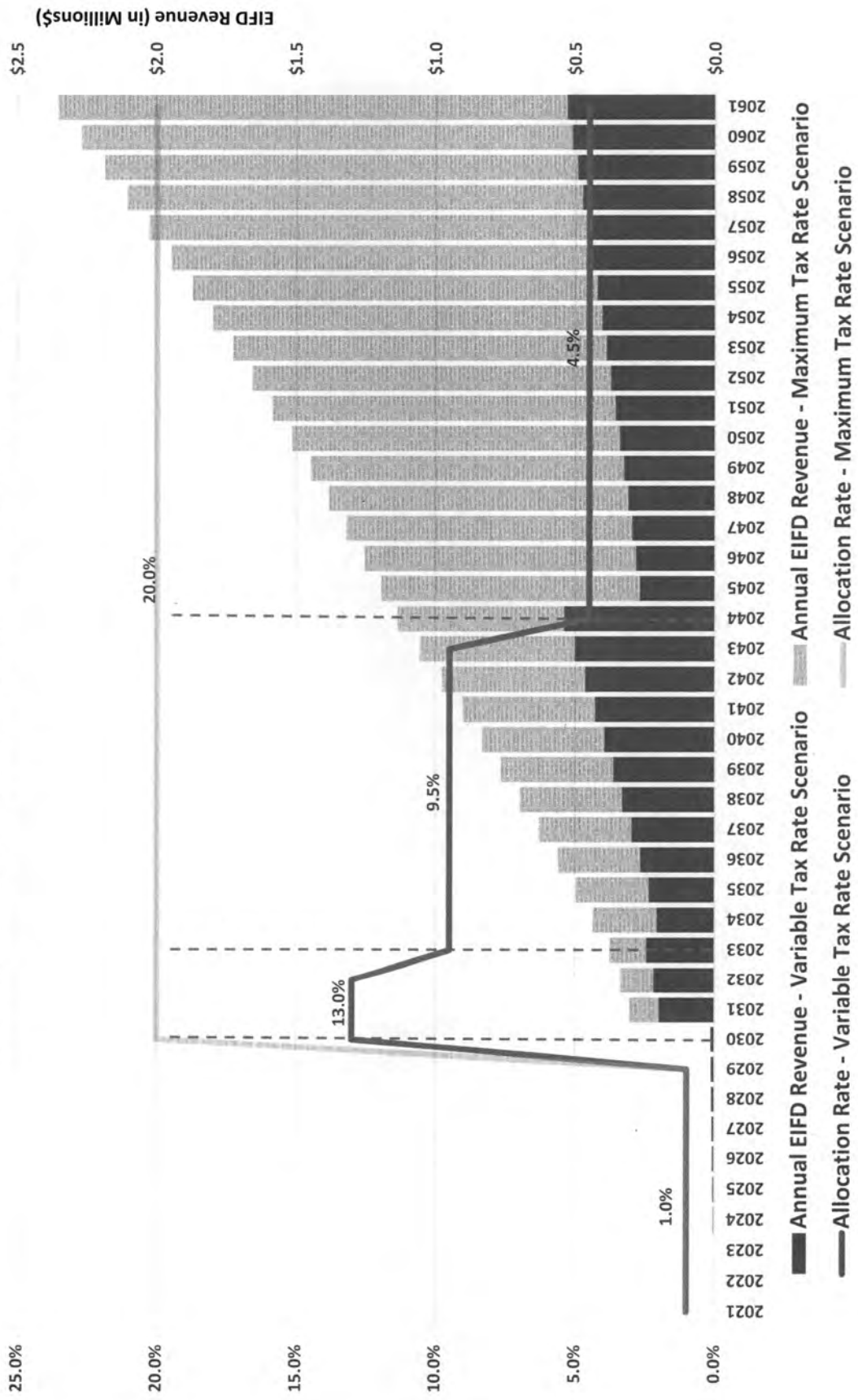
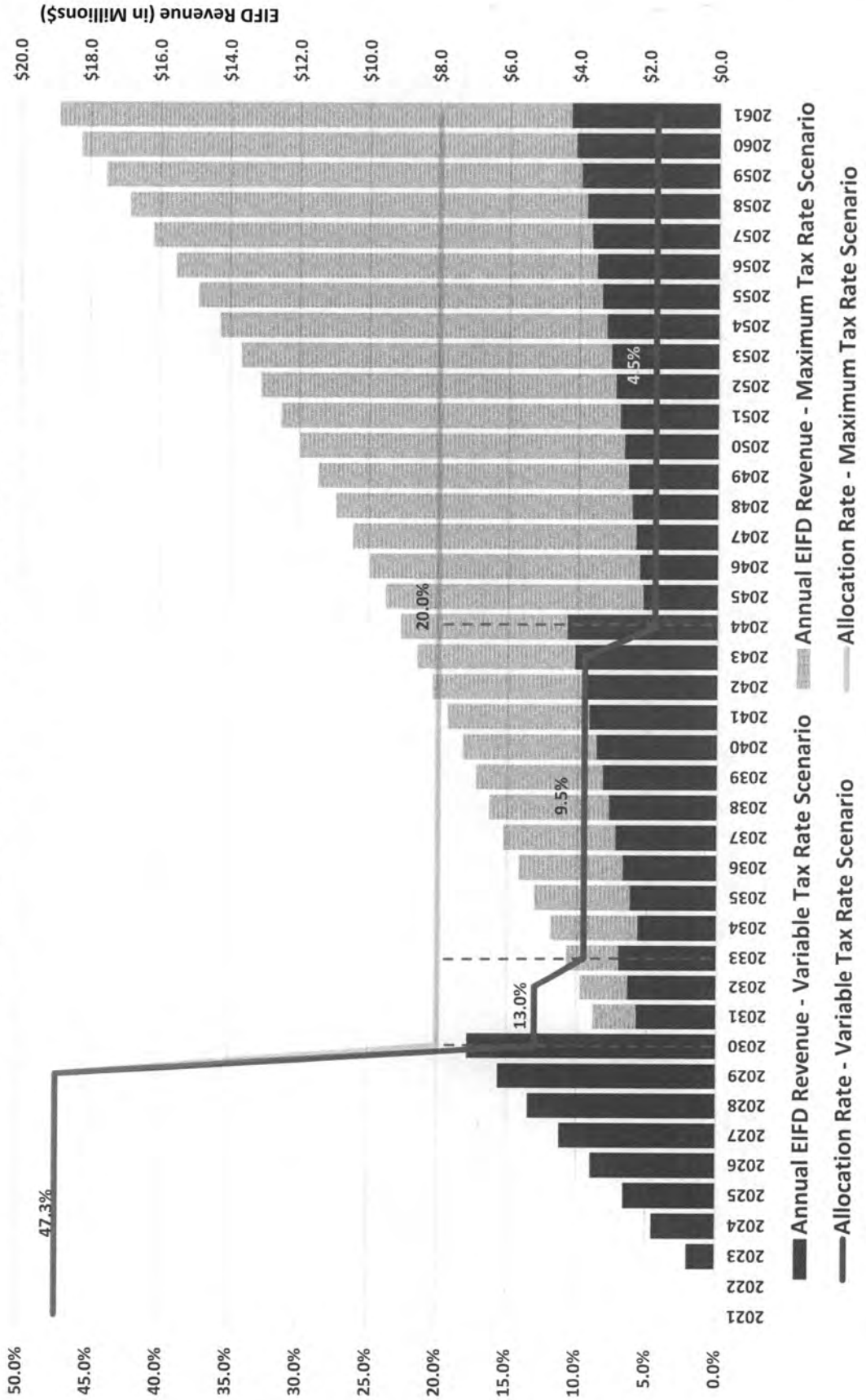


Figure 3-4

San Joaquin County Annual EIFD Allocation Rates and Revenue Maximum Tax Rate and Variable Tax Rate Scenarios



Financing Plan

At the time of EIFD formation, it is expected that all of the facilities will be publicly constructed. However, it is possible that a portion of the facilities could be privately constructed. The EIFD is just one of at least a few funding sources that will be used to construct or reimburse for the construction of the Phase 4 SJAFCA Project. The Financing Plan to fund the design, environmental review, permitting, and construction of ULOP improvements anticipates funding from at least the following sources:

- Existing RD 17 assessment.
- Existing Regional SJAFCA 200-Year DIF.
- New special benefit OAD.
- State grant revenues available from an existing UFRR Agreement with SJAFCA.
- Mossdale Tract Area EIFD.

For any EIFD-eligible improvements that may be privately constructed, the PFA anticipates developers would be responsible for securing financing and other funding sources needed to design and construct the improvements. Once completed and accepted by the appropriate public agency, the constructing entity may be eligible to be reimbursed by EIFD revenues subject to one or more reimbursement agreements executed between the constructing entity and the that appropriate public agency.

Limit on Total Taxes Allocated to the EIFD

The analysis in **Attachment D** informs the estimated number of dollars of tax revenue that may be allocated to the Mossdale Tract Area EIFD, which shall not exceed \$559.6 million, unless modified by the PFA. The maximum tax allocation estimate provided assumes collection of EIFD revenues through 2060, as shown in **Attachment D**.

EIFD Termination Date

The specific date on which the Mossdale Tract Area EIFD will terminate is not known at this time. Pursuant to Government Code Section 53398.63 et seq., the maximum duration of the Mossdale Tract Area EIFD would be 45 years from the earlier date on which the issuance of bonds is approved pursuant to subdivision (a) of Government Code Section 53398.81, or the issuance of a loan to the Mossdale Tract Area EIFD is approved by an ATE pursuant to Government Code Section 53398.87. Based on these requirements, the proposed Mossdale Tract Area EIFD termination date will be the earlier of (a) 45 years following a successful bond election by the qualified electorate if an election is required or following the first bond issuance by the PFA if an election is no longer required or (b) 45 years after the ATE approves a loan to the Mossdale Tract Area EIFD. However, the Mossdale Tract Area EIFD will cease to exist by no later than June 30, 2100.

Fiscal Impact Analyses by ATE

In accordance with Government Code section 53398.63(d), this report includes an analysis of the costs of providing services, as well as the estimated fiscal impacts of incremental new development in the EIFD, on the operating budget (General Fund) of each participating ATE, during development and at buildout.

The fiscal impact analyses estimate taxes and other operating public revenues generated by new development, as well as the cost of public services required to serve new development. The analyses focus on fiscal impacts to each participating ATE in the EIFD: the County, the City of Lathrop, the City of Manteca, and the City of Stockton. The fiscal impact analyses do not address activities budgeted in other Governmental Funds or Enterprise Funds (e.g., Water Fund, Sewer Fund, Storm Sewer Fund).

The fiscal impact analysis model used for each individual fiscal impact analysis was developed by EPS with support from the staff of each ATE. EPS consulted each ATE's budget documents to develop forecasting methodologies for specific revenues and expenditures affected by new development. In addition, EPS consulted with staff to clarify budget data and review fiscal assumptions on which this analysis is based. The models are based on the FY 2020-21 Adopted Budget for each ATE and any midyear budget adjustments, 2020 countywide population figures for fiscal multipliers, and existing 2021 market conditions. All results are reported in 2020 dollars.

Key assumptions, provided and validated by the ATEs, underlying these fiscal impact analysis results are described below:

- **Incremental New Development and Population.** At buildout, incremental new land uses in the Mossdale Tract Area EIFD include about 11,200 residential units and 33.1 million building square feet of nonresidential space. This level of development translates into about 32,900 residents and 40,600 employees, resulting in a total persons-served generated by development in the Mossdale Tract Area EIFD of 53,100.
- **General Fund Property Tax Revenue.** Incremental new property tax revenue generated by new development in the EIFD is based on each city or County General Fund's share of the 1 percent property tax rate for all development located within existing city limits. For development located in the unincorporated portions of the County, it is assumed the projects will annex into the applicable adjacent city before development. The fiscal impact analyses reflect property tax-sharing agreements assuming the existing master tax-sharing agreement between the cities and the County remains in place. The analyses include estimates of the potential EIFD contribution for each ATE under two potential scenarios: a scenario reflecting the maximum tax rate for each ATE across all time periods, and the other, reflecting a variable tax rate, consistent with the rates used for the EIFD revenue estimates discussion in the prior section and summarized on **Table 3-2**. **Table 3-1** shows the EIFD contribution allocations for each jurisdiction under both scenarios.

- **General Fund Service Cost Assumptions.** New development in the Mossdale Tract Area would represent incremental growth in the County, adding approximately 32,900 residents and 40,600 employees to an existing population base of approximately 773,700 residents and 282,200 employees (including those residents and employees in the incorporated cities). This level of growth is anticipated to have an incremental impact on most County-provided services. A similar dynamic will be experienced by each city. As such, the fiscal impact analyses estimated projected incremental General Fund municipal service costs to each jurisdiction, primarily through the use of a multiplier method.

A summary of annual net fiscal impact analysis results for each ATE is described in the sections and shown in **Tables 3-4** through **3-7**.

City of Lathrop

The initial phase of development (ending 2025) results in a net fiscal surplus of \$264,000 annually to the City of Lathrop before any contribution to the EIFD. This estimated surplus decreases to \$134,000 following EIFD allocation under both scenarios. At buildout, development in the City of Lathrop is estimated to result in a net fiscal deficit of \$1.4 million before EIFD contributions, based on anticipated revenues of approximately \$16.5 million and expenditures of approximately \$17.8 million. It is anticipated that EIFD contributions will decrease the estimated revenues at buildout by \$233,000 to \$1.0 million, resulting in a net fiscal deficit ranging from \$1.6 million to \$2.4 million under the Variable Tax Rate Scenario and Maximum Tax Rate Scenario, respectively.

In the interim years, the City of Lathrop is anticipated to experience a net fiscal surplus ranging from \$1.6 million to \$4.7 million annually, before EIFD contribution, reduced to surpluses ranging from \$711,000 to \$4.0 million under the Maximum Tax Rate Scenario and \$1.4 million to \$4.4 million under the Variable Tax Rate Scenario. **Table 3-4** summarizes the net fiscal impacts to the City of Lathrop. The fiscal impact analysis for the City of Lathrop is included as **Attachment F** of this document.

**Table 3-4
 Mossdale Tract Infrastructure Finance Plan
 Summary of Annual Surplus/Deficits - City of Lathrop (2020\$)**

City of
Lathrop

Item	Estimated Annual Revenues/Expenditures (Rounded)					
	2025 [1]	2030	2035	2040	2050	Buildout (2060)
Annual Fiscal Impact						
Prior to EIFD Allocation						
Annual General Fund Revenues	\$4,356,000	\$9,517,000	\$11,412,000	\$12,590,000	\$14,715,000	\$16,450,000
Annual General Fund Expenditures	\$4,092,000	\$6,241,000	\$7,109,000	\$7,899,000	\$13,147,000	\$17,831,000
Net General Fund Surplus/(Deficit)	\$264,000	\$3,276,000	\$4,303,000	\$4,691,000	\$1,568,000	(\$1,381,000)
Net of EIFD Allocation - Maximum Tax Rate						
EIFD Contribution [2]	(\$130,300)	(\$501,800)	(\$594,000)	(\$652,100)	(\$857,000)	(\$1,036,400)
Net General Fund Surplus/(Deficit)	\$133,700	\$2,774,200	\$3,709,000	\$4,038,900	\$711,000	(\$2,417,400)
Net of EIFD Allocation - Variable Tax Rate						
EIFD Contribution [2]	(\$130,300)	(\$326,200)	(\$282,200)	(\$309,700)	(\$192,800)	(\$233,200)
Net General Fund Surplus/(Deficit)	\$133,700	\$2,949,800	\$4,020,800	\$4,381,300	\$1,375,200	(\$1,614,200)

Fiscal Lathrop

Source: EPS.

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] EIFD Allocation represents the portion of City property tax revenues diverted to the EIFD. Refer to Table B-3 of Attachment F for details.

City of Manteca

The initial phase of development (ending 2025) results in a net fiscal deficit of \$962,000 annually to the City of Manteca before any contribution to the EIFD. This estimated deficit increases to \$1.1 million following EIFD allocation under both scenarios. At buildout, development in the City of Manteca is estimated to result in a net fiscal surplus of \$5.2 million before EIFD contributions, based on anticipated revenues of approximately \$19.4 million and expenditures of approximately \$14.2 million. It is anticipated that EIFD contributions will decrease the estimated revenues at buildout by \$247,000 to \$1.1 million, resulting in a net fiscal surplus ranging from \$5.0 million to \$4.1 million under the Variable Tax Rate Scenario and Maximum Tax Rate Scenario, respectively.

In the interim years, the City of Manteca is anticipated to experience a net fiscal surplus ranging from \$1.2 million to \$4.8 million annually, before EIFD contribution, reduced to surpluses ranging from \$579,000 to \$3.7 million under the Maximum Tax Rate Scenario and \$812,000 to \$4.5 million under the Variable Tax Rate Scenario. **Table 3-5** summarizes the net fiscal impacts to the City of Manteca. The fiscal impact analysis for the City of Manteca is included as **Attachment G** of this document.

City of Stockton

The initial phase of development (ending 2025) results in a net fiscal deficit of \$1.6 million annually to the City of Stockton before any contribution to the EIFD. This estimated deficit remains consistent following EIFD allocation under both scenarios. At buildout, development in the City of Stockton is estimated to result in a net fiscal surplus of \$4.2 million before EIFD contributions, based on anticipated revenues of approximately \$11.2 million and expenditures of approximately \$6.6 million. It is anticipated that EIFD contributions will decrease the estimated revenues at buildout by \$85,000 to \$378,000, resulting in a net fiscal surplus ranging from \$4.2 million to \$3.9 million under the Variable Tax Rate Scenario and Maximum Tax Allocation Scenario, respectively.

In the interim years, the City of Stockton is anticipated to experience net fiscal impacts ranging from a deficit of \$920,000 to a surplus of \$3.4 million annually, before EIFD contribution, reduced to a deficit of \$1.0 million to a surplus of \$3.0 million under the Maximum Tax Rate Scenario and a deficit of \$984,000 to a surplus of \$3.3 million under the Variable Tax Rate Scenario. **Table 3-6** summarizes the net fiscal impacts to the City of Stockton. The fiscal impact analysis for the City of Stockton is included as **Attachment H** of this document.

**Table 3-5
 Mossdale Tract Infrastructure Finance Plan
 Summary of Annual Surplus/Deficits - City of Manteca (2020\$)**

City of
Manteca

Item	Estimated Annual Revenues/Expenditures (Rounded)				
	2025 [1]	2030	2035	2040	2050
					Buildout (2060)
Annual Fiscal Impact					
Prior to EIFD Allocation					
Annual General Fund Revenues	\$4,922,000	\$10,196,000	\$15,653,000	\$17,714,000	\$18,846,000
Annual General Fund Expenditures	\$5,884,000	\$8,951,000	\$12,428,000	\$13,793,000	\$14,069,000
Net General Fund Surplus/(Deficit)	(\$962,000)	\$1,245,000	\$3,225,000	\$3,921,000	\$4,777,000
Net of EIFD Allocation - Maximum Tax Rate					
EIFD Contribution [2]	(\$88,900)	(\$666,300)	(\$943,000)	(\$1,044,100)	(\$1,079,900)
Net General Fund Surplus/(Deficit)	(\$1,050,900)	\$578,700	\$2,282,000	\$2,876,900	\$3,697,100
Net of EIFD Allocation - Variable Tax Rate					
EIFD Contribution [2]	(\$88,900)	(\$433,100)	(\$447,900)	(\$496,000)	(\$243,000)
Net General Fund Surplus/(Deficit)	(\$1,050,900)	\$811,900	\$2,777,100	\$3,425,000	\$4,534,000

fiscal manteca

Source: EPS.

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] EIFD Contribution represents the portion of City property tax revenues diverted to the EIFD. Refer to Table B-3 of Attachment G for details.

Table 3-6

Mossdale Tract Infrastructure Finance Plan
 Summary of Annual Surplus/Deficits - City of Stockton (2020\$)

City of
Stockton

Item	Estimated Annual Revenues/Expenditures (Rounded)					
	2025 [1]	2030	2035	2040	2050	Buildout (2060)
Annual Fiscal Impact						
Prior to EIFD Allocation						
Annual General Fund Revenues	\$1,352,000	\$2,886,000	\$4,905,000	\$7,103,000	\$10,075,000	\$11,239,000
Annual General Fund Expenditures	\$2,988,000	\$3,708,000	\$4,730,000	\$5,582,000	\$6,348,000	\$6,624,000
Net General Fund Surplus/(Deficit)	(\$1,639,000)	(\$920,000)	(\$6,000)	\$1,244,000	\$3,367,000	\$4,238,000
Net of EIFD Allocation - Maximum Tax Rate						
EIFD Contribution [2]	(\$2,800)	(\$98,700)	(\$181,000)	(\$277,600)	(\$360,600)	(\$377,700)
Net General Fund Surplus/(Deficit)	(\$1,641,800)	(\$1,018,700)	(\$187,000)	\$966,400	\$3,006,400	\$3,860,300
Net of EIFD Allocation - Variable Tax Rate						
EIFD Contribution [2]	(\$2,800)	(\$64,200)	(\$86,000)	(\$131,900)	(\$81,100)	(\$85,000)
Net General Fund Surplus/(Deficit)	(\$1,641,800)	(\$984,200)	(\$92,000)	\$1,112,100	\$3,285,900	\$4,153,000

fiscal stockton

Source: EPS.

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] EIFD Contribution represents the portion of City property tax revenues diverted to the EIFD. Refer to Table B-3 of Attachment H for details.

San Joaquin County

The initial phase of development (ending 2025) results in a net fiscal surplus of \$6.0 million annually to the County before any contribution to the EIFD. This estimated surplus is reduced to \$3.5 million following EIFD allocation under both scenarios. At buildout, development in the County is estimated to result in a net fiscal surplus of \$25.7 million before EIFD contributions, based on anticipated revenues of approximately \$41.5 million and expenditures of approximately \$15.8 million. It is anticipated that EIFD contributions will decrease the estimated revenues at buildout by \$909,000 to \$4.0 million, resulting in a net fiscal surplus ranging from \$21.7 million to \$24.8 million under the Variable Tax Rate Scenario and Maximum Tax Rate scenario, respectively.

In the interim years, the County is anticipated to experience net fiscal surpluses ranging from \$12.5 million to \$23.8 million annually, before EIFD contribution, reduced to \$10.5 million to \$20.2 million under the Maximum Tax Rate Scenario and \$11.2 million to \$23.0 million under the Variable Tax Rate Scenario. **Table 3-7** summarizes the net fiscal impacts to the County. The fiscal impact analysis for the County is included as **Attachment I** of this document.

Financing Reimbursement Costs

Because improvements being funded by EIFD revenues do not qualify for a Transit Priority Project Program, any permit and affordable housing expenses related to the project as described in Section 65470 would not be financed.

Dwelling Unit Replacement Plan

It is unknown if any housing units will be removed as a result of any project identified in this IFP. Therefore, a replacement plan is not included in this IFP. However, if any relocation of dwelling units is determined to be required in the future for a project financed by the Mossdale Tract Area EIFD, the PFA will develop a plan that complies with applicable relocation laws, including Government Code section 53398.56, the California Relocation Assistance Law, Government Code section 7260, et seq., and the implementing regulations set forth in California Code of Regulations, Title 25, Chapter 6, section 6000, et seq.

Table 3-7

Mossdale Tract Infrastructure Finance Plan
Summary of Annual Surplus/Deficits - San Joaquin County (2020\$)

San Joaquin
County

Item	Estimated Annual Revenues/Expenditures (Rounded)					Buildout (2060)
	2025 [1]	2030	2035	2040	2050	
Annual Fiscal Impact						
Prior to EIFD Allocation						
Annual General Fund Revenues	\$10,131,000	\$20,394,000	\$28,056,000	\$32,359,000	\$37,918,000	\$41,536,000
Annual General Fund Expenditures	\$4,169,000	\$7,886,000	\$10,502,000	\$11,861,000	\$14,093,000	\$15,827,000
Net General Fund Surplus/(Deficit)	\$5,962,000	\$12,508,000	\$17,554,000	\$20,498,000	\$23,825,000	\$25,709,000
Net of EIFD Allocation - Maximum Tax Rate						
EIFD Contribution [2]	(\$2,466,100)	(\$2,005,300)	(\$2,718,300)	(\$3,116,300)	(\$3,659,600)	(\$4,037,900)
Net General Fund Surplus/(Deficit)	\$3,495,900	\$10,502,700	\$14,835,700	\$17,381,700	\$20,165,400	\$21,671,100
Net of EIFD Allocation - Variable Tax Rate						
EIFD Contribution [2]	(\$2,466,100)	(\$1,303,400)	(\$1,291,200)	(\$1,480,200)	(\$823,400)	(\$908,500)
Net General Fund Surplus/(Deficit)	\$3,495,900	\$11,204,600	\$16,262,800	\$19,017,800	\$23,001,600	\$24,800,500

Source: EPS.

fiscal county

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] EIFD Allocation represents the portion of County property tax revenues diverted to the EIFD. Refer to Table B-3 of Attachment I for details.

THIS PAGE INTENTIONALLY LEFT BLANK



ATTACHMENTS:

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

Attachment B: Bond Proceed Analysis

Attachment C: Description of Facilities and Development to Be Financed

Attachment D: Tax Increment Revenue Forecast—Maximum Tax Rate Scenario

Attachment E: Tax Increment Revenue Forecast—Variable Tax Rate Scenario

Attachment F: Lathrop Fiscal Impact Analysis

Attachment G: Manteca Fiscal Impact Analysis

Attachment H: Stockton Fiscal Impact Analysis

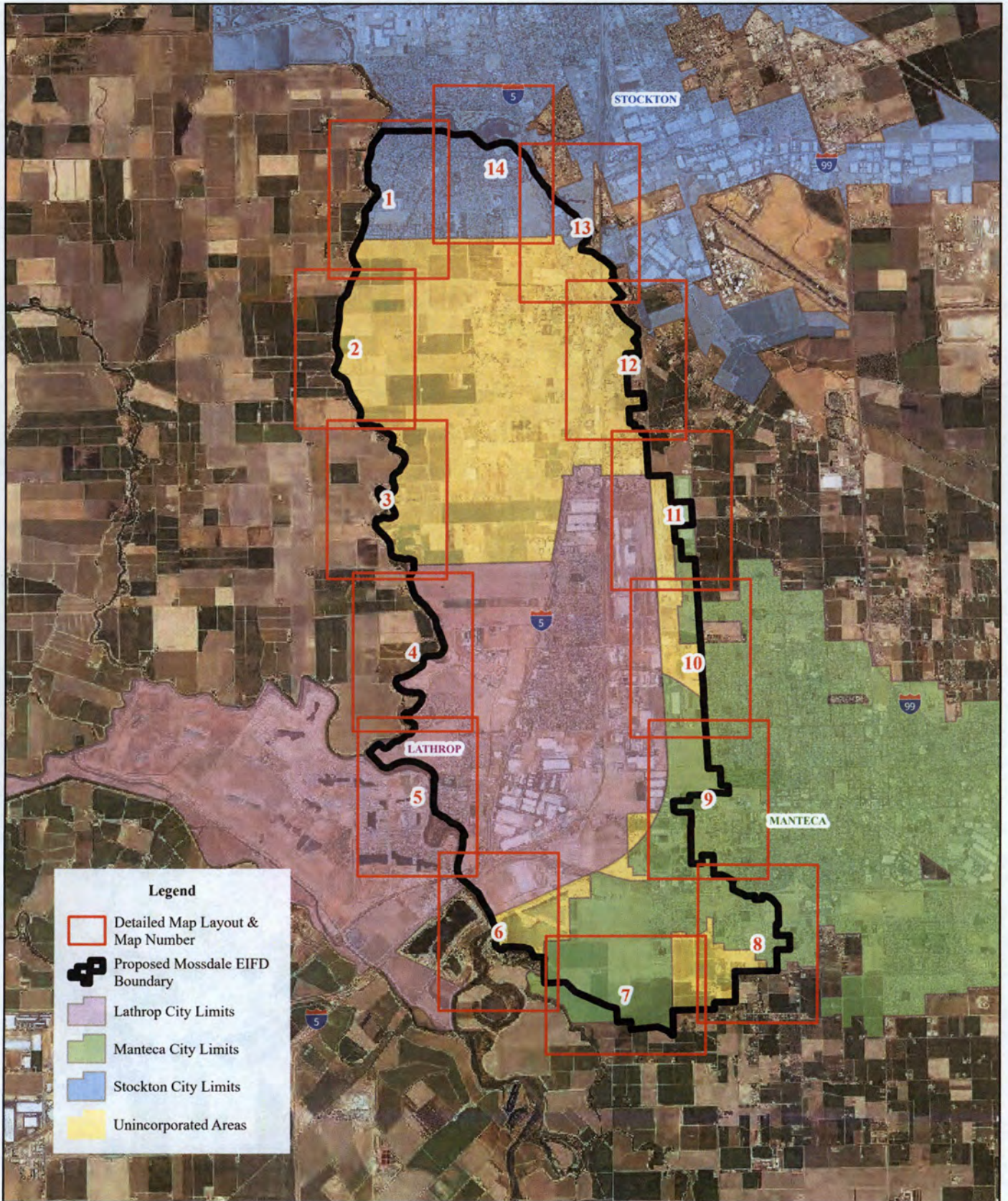
Attachment I: San Joaquin County Fiscal Impact Analysis

ATTACHMENT A:

Mossdale Tract EIFD Maps and Detailed Descriptions



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



Legend

- Detailed Map Layout & Map Number
- Proposed Mossdale EIFD Boundary
- Lathrop City Limits
- Manteca City Limits
- Stockton City Limits
- Unincorporated Areas

Geospatial
Clarity

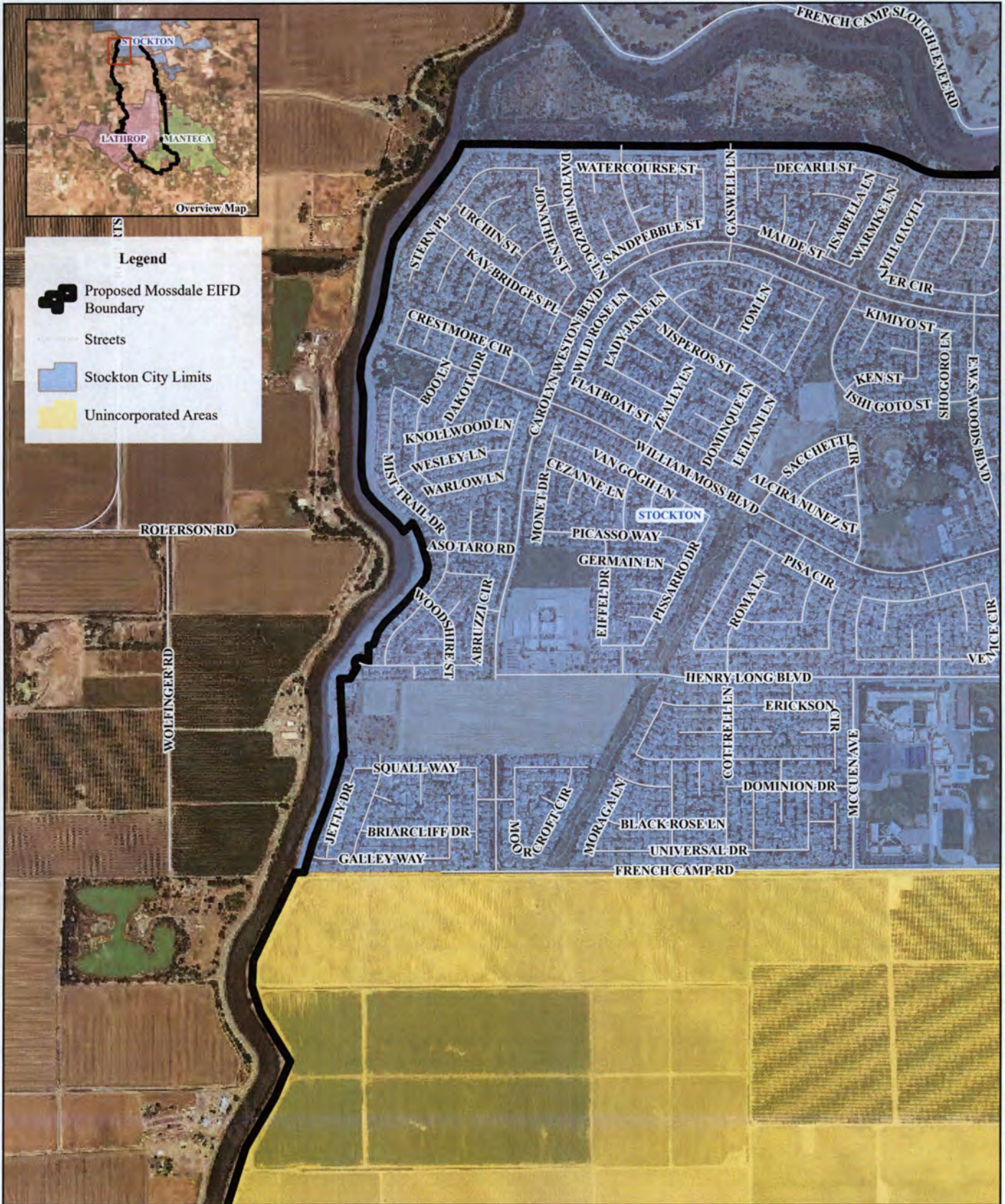
**Layout of Detailed Maps
Showing Proposed Boundary of Mossdale Tract
Enhanced Infrastructure Financing District (EIFD)
County of San Joaquin, California**

Basemap Aerial provided by USDA
Map produced on: 1/31/2022

N

0 0.75 1.5 Mi

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

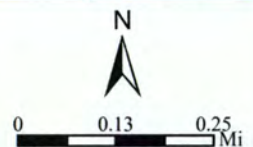


Map 1
 Showing a Detailed Area of Proposed Boundary of Mossdale Tract
 Enhanced Infrastructure Financing District (EIFD)
 County of San Joaquin, California

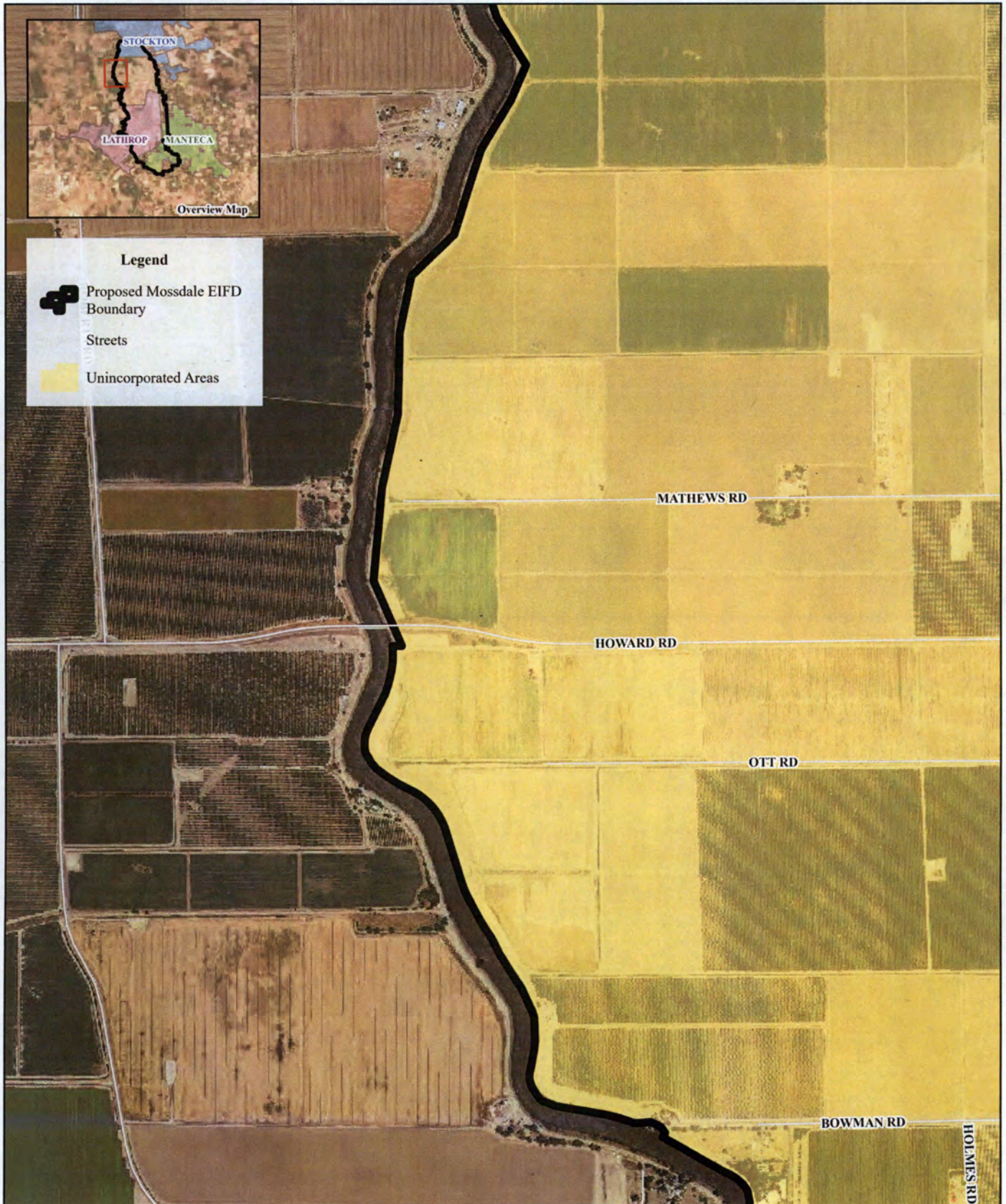
Geospatial
 Clarity

Basemap and Overview Aerials provided by ESRI and USDA

Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



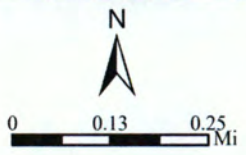
Legend

- Proposed Mossdale EIFD Boundary
- Streets
- Unincorporated Areas

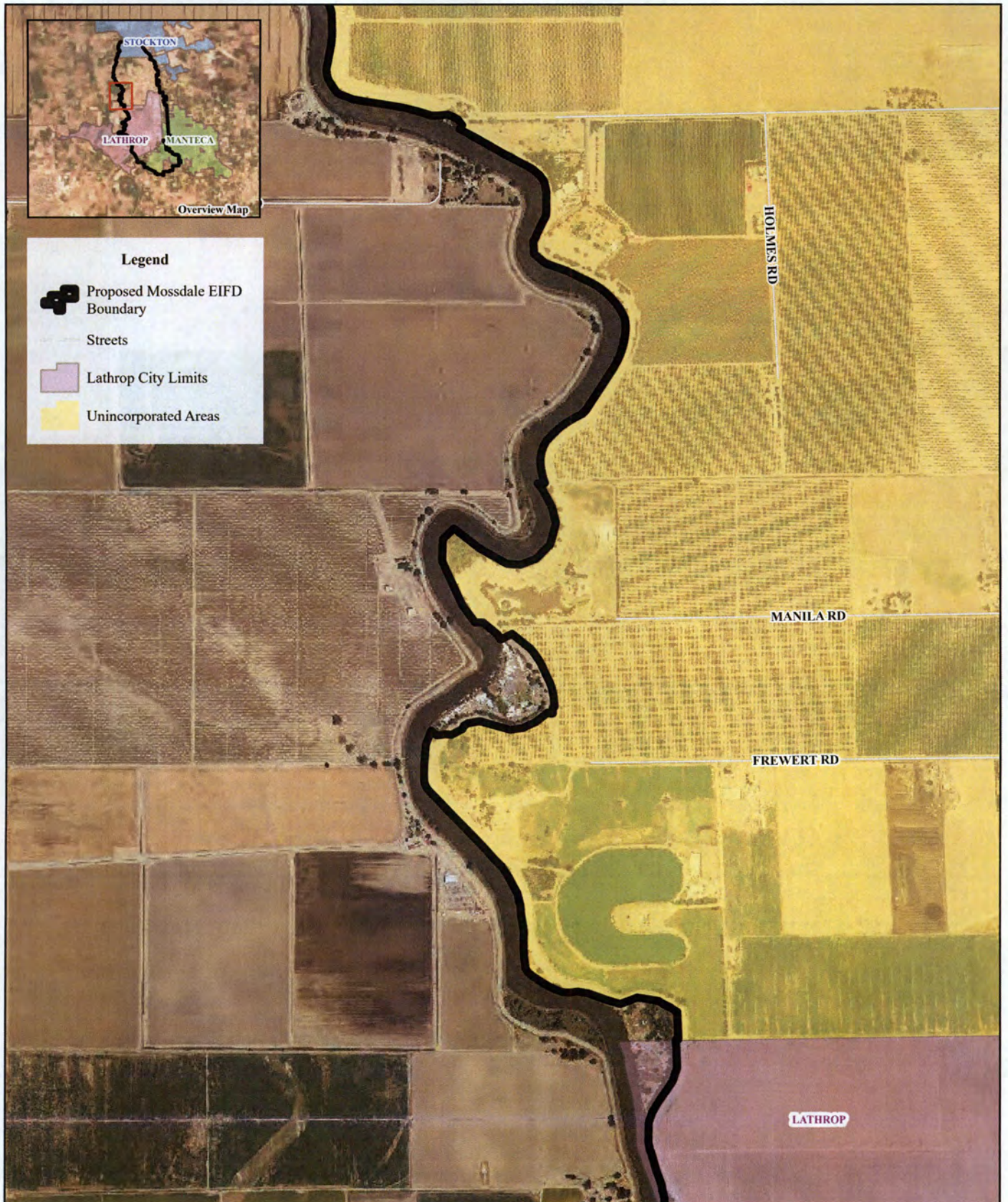
Map 2
Showing a Detailed Area of Proposed Boundary of Mossdale Tract
Enhanced Infrastructure Financing District (EIFD)
County of San Joaquin, California



Basemap and Overview Aerials provided by ESRI and USDA Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



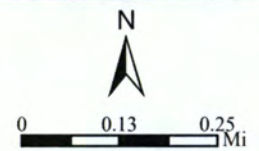
Map 3

Showing a Detailed Area of Proposed Boundary of Mossdale Tract
Enhanced Infrastructure Financing District (EIFD)
County of San Joaquin, California

Geospatial
Clarity

Basemap and Overview Aerials provided by ESRI and USDA

Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

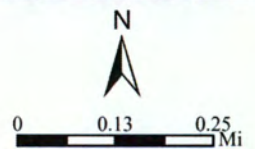


Map 4
 Showing a Detailed Area of Proposed Boundary of Mossdale Tract
 Enhanced Infrastructure Financing District (EIFD)
 County of San Joaquin, California



Basemap and Overview Aerials provided by ESRI and USDA




Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



Legend

-  Proposed Mossdale EIFD Boundary
-  Streets
-  Lathrop City Limits

Map 5
Showing a Detailed Area of Proposed Boundary of Mossdale Tract
Enhanced Infrastructure Financing District (EIFD)
County of San Joaquin, California






Basemap and Overview Aerials provided by ESRI and USDA Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



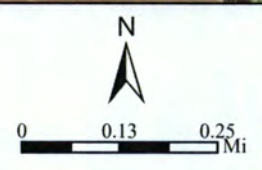
Legend

-  Proposed Mossdale EIFD Boundary
-  Streets
-  Lathrop City Limits
-  Manteca City Limits
-  Unincorporated Areas

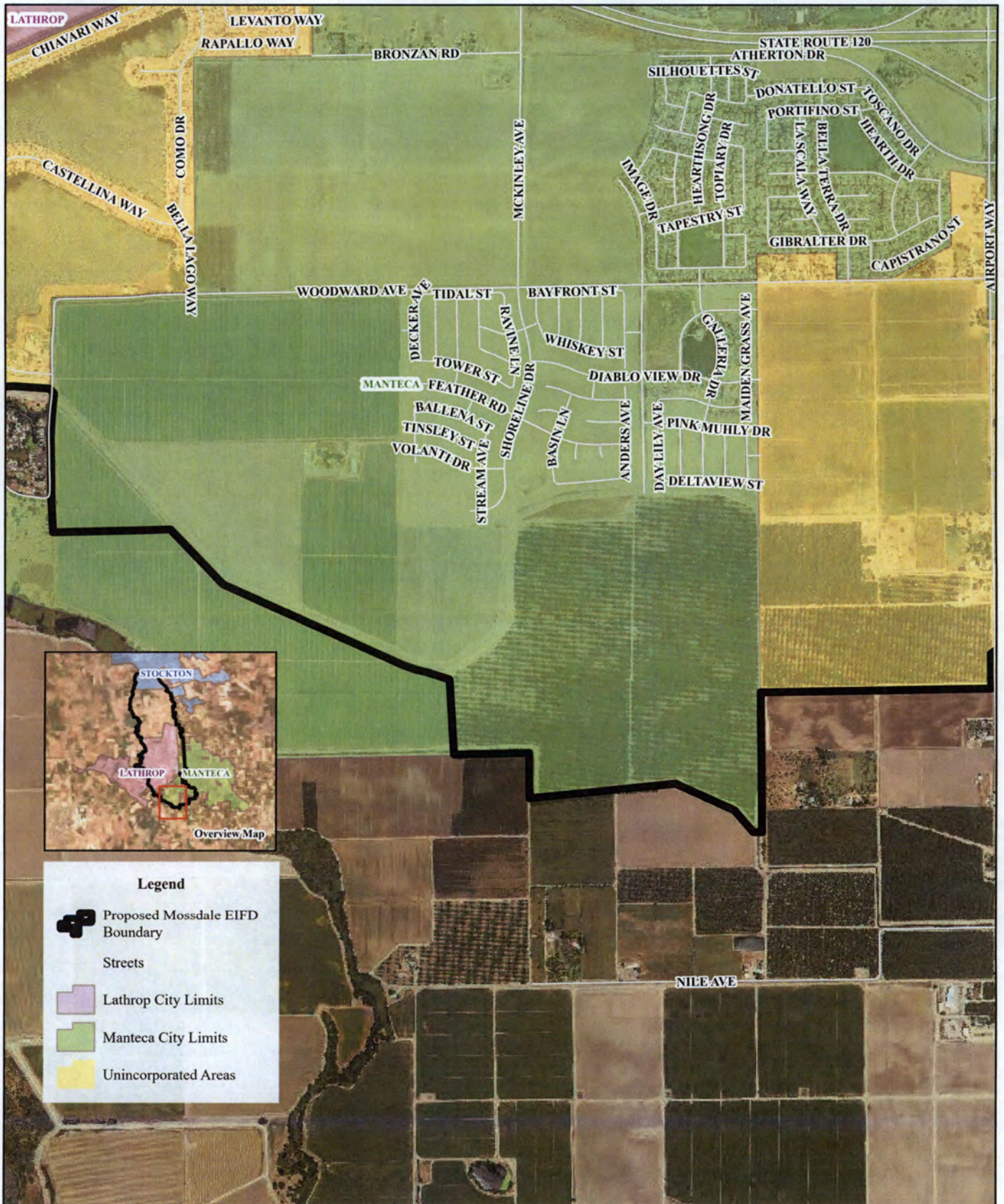
Map 6
 Showing a Detailed Area of Proposed Boundary of Mossdale Tract
 Enhanced Infrastructure Financing District (EIFD)
 County of San Joaquin, California



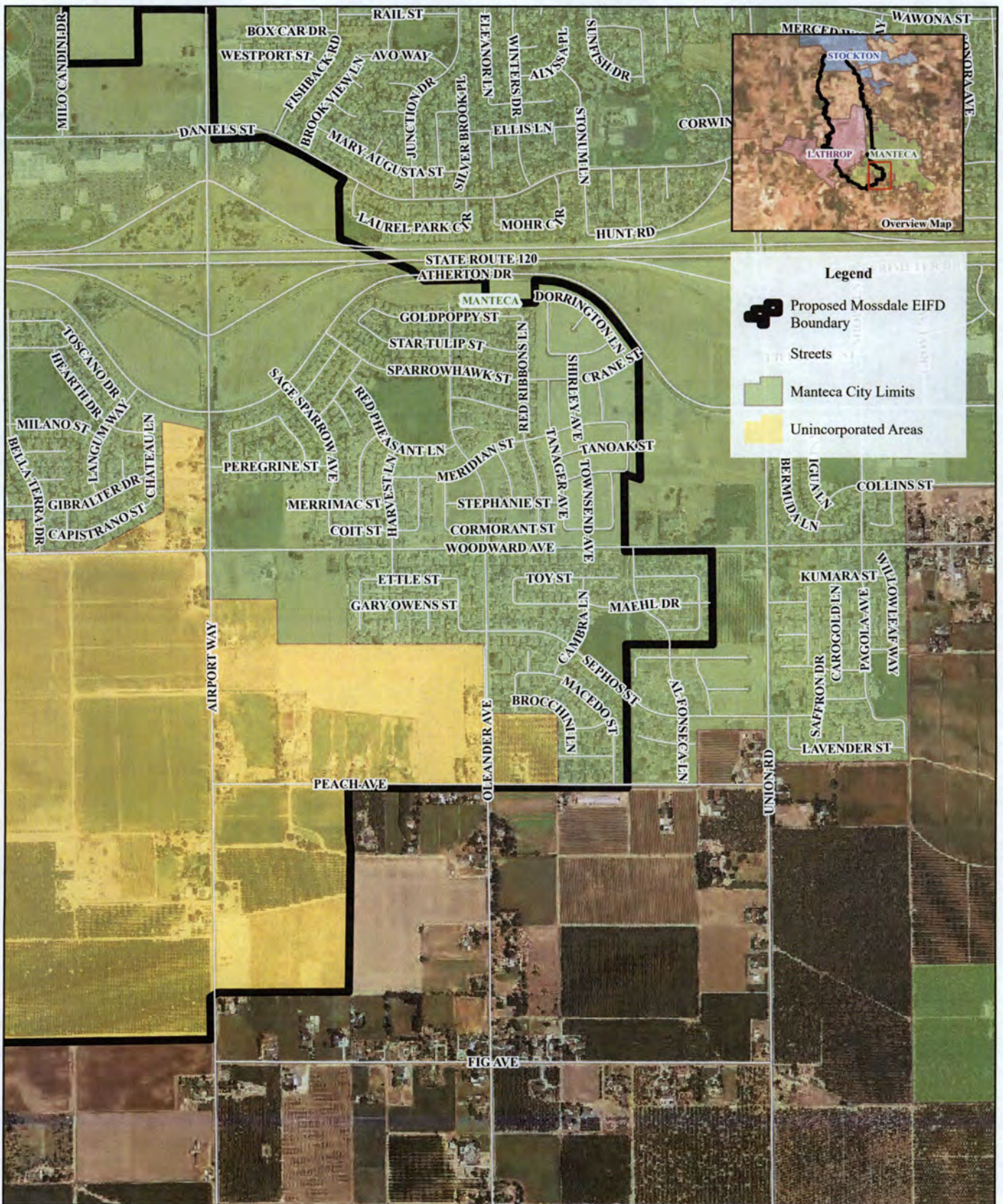
Basemap and Overview Aerials provided by ESRI and USDA Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

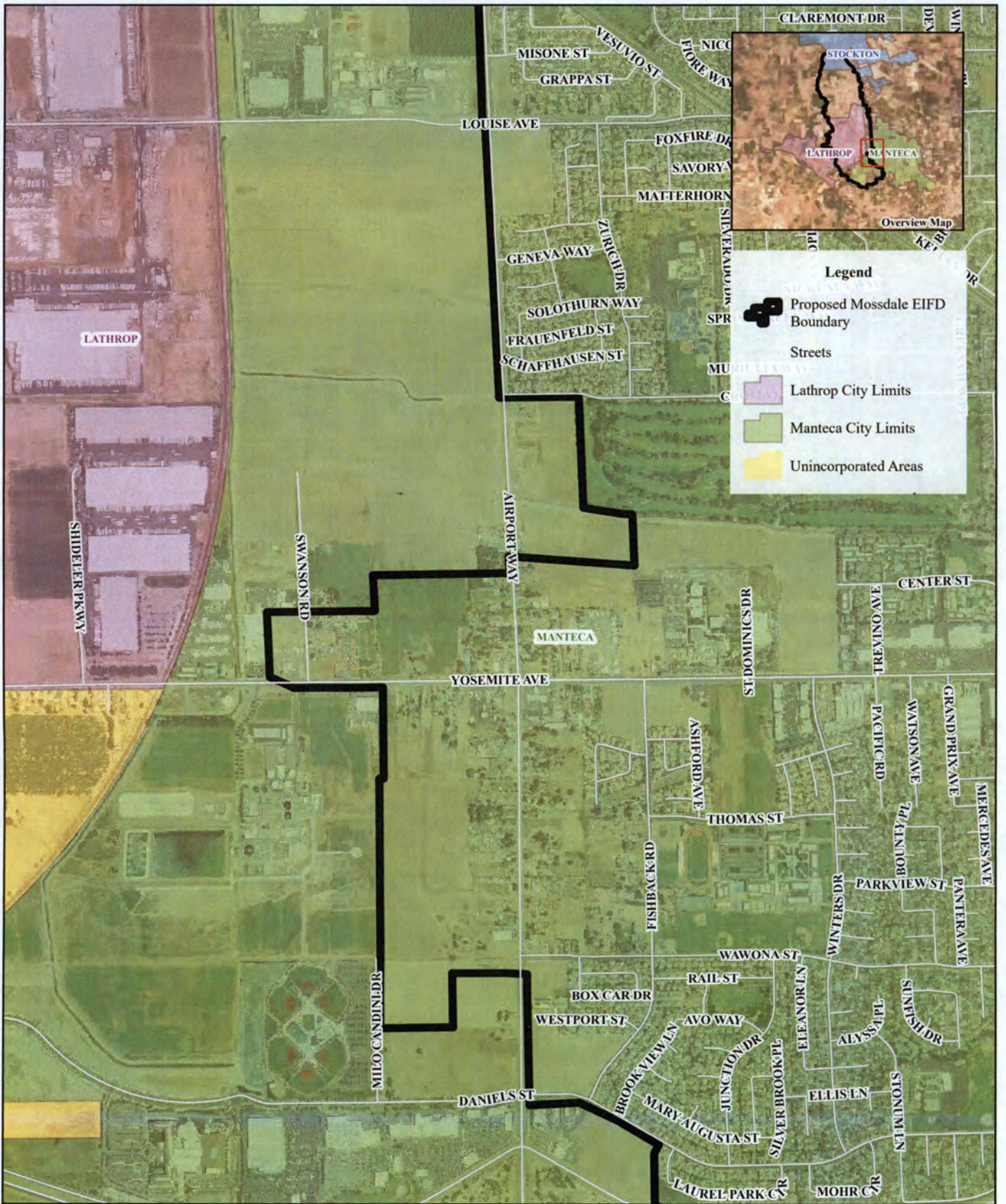


Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



Map 8
 Showing a Detailed Area of Proposed Boundary of Mossdale Tract
 Enhanced Infrastructure Financing District (EIFD)
 County of San Joaquin, California

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



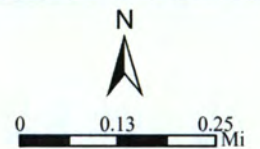
Map 9

Showing a Detailed Area of Proposed Boundary of Mossdale Tract
Enhanced Infrastructure Financing District (EIFD)
County of San Joaquin, California



Basemap and Overview Aerials provided by ESRI and USDA

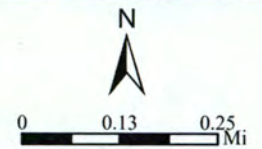
Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



Map 10
Showing a Detailed Area of Proposed Boundary of Mossdale Tract
Enhanced Infrastructure Financing District (EIFD)
County of San Joaquin, California



Basemap and Overview Aerials provided by ESRI and USDA Map produced on: 1/31/2022

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

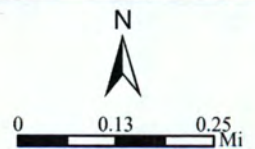


Map 11
 Showing a Detailed Area of Proposed Boundary of Mossdale Tract
 Enhanced Infrastructure Financing District (EIFD)
 County of San Joaquin, California

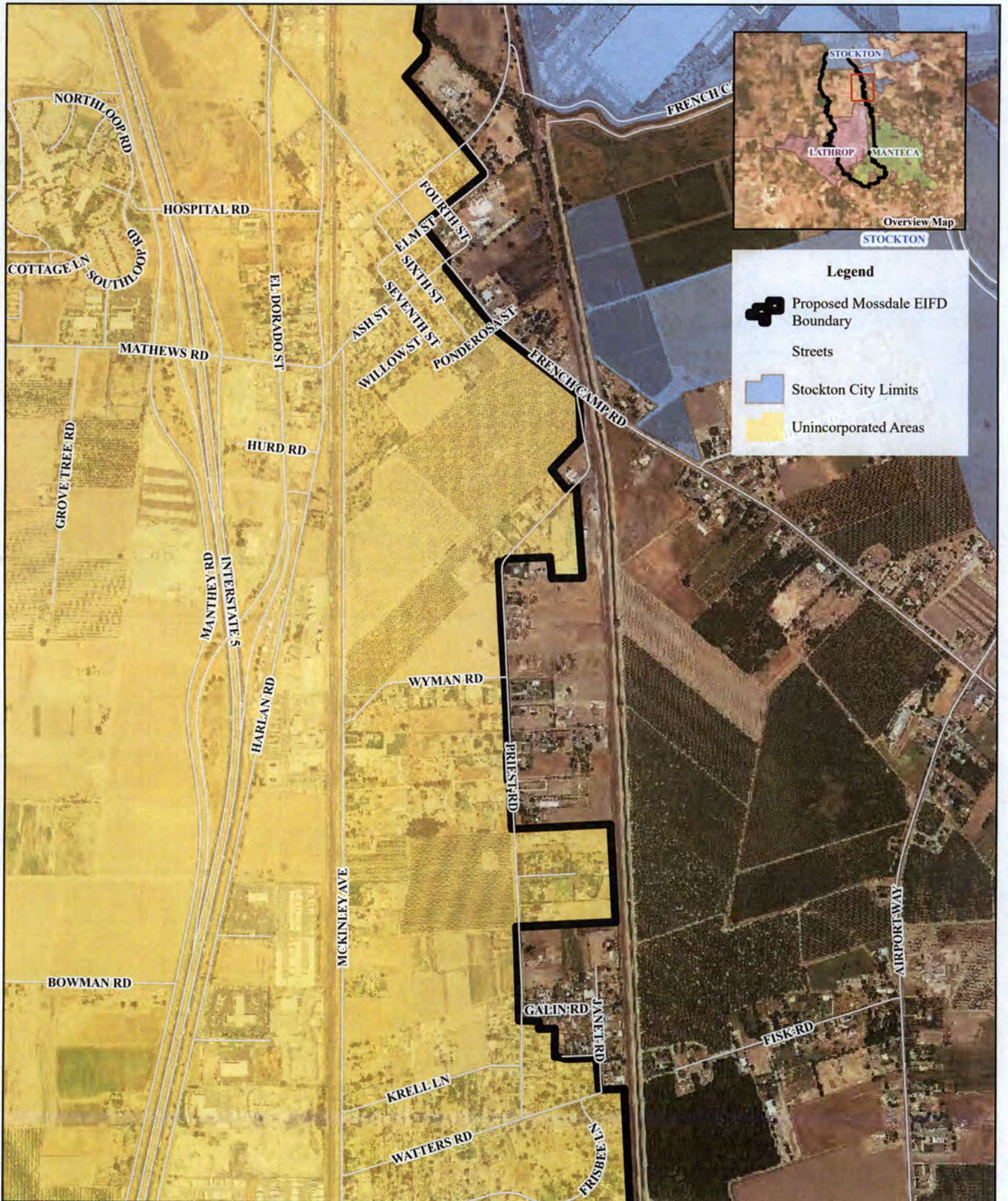


Basemap and Overview Aerials provided by ESRI and USDA

Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



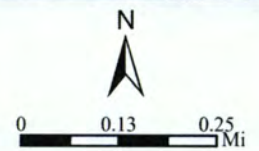
Map 12

Showing a Detailed Area of Proposed Boundary of Mossdale Tract
Enhanced Infrastructure Financing District (EIFD)
County of San Joaquin, California

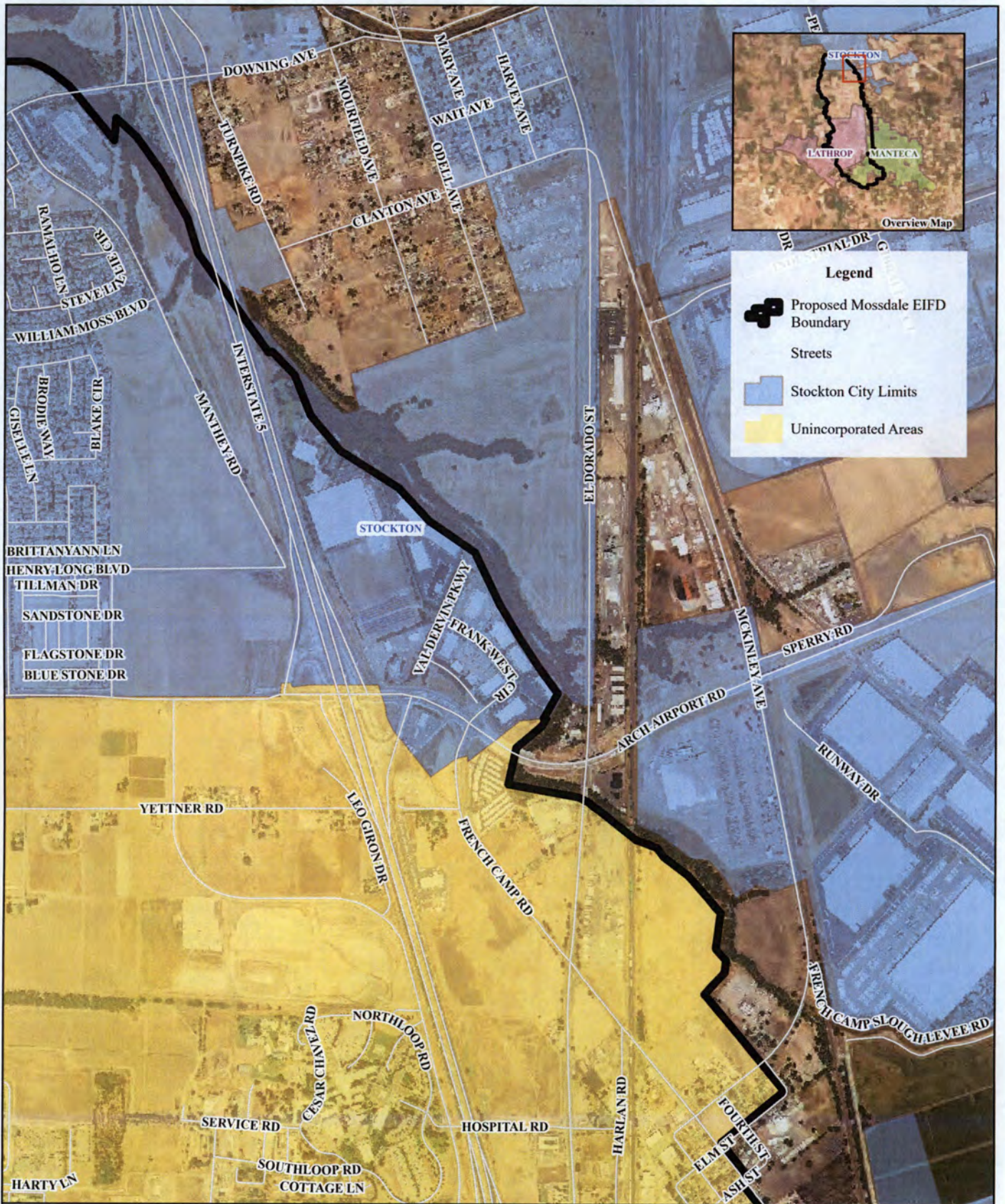


Basemap and Overview Aerials provided by ESRI and USDA

Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



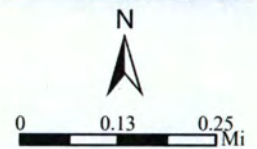
Map 13

Showing a Detailed Area of Proposed Boundary of Mossdale Tract
Enhanced Infrastructure Financing District (EIFD)
County of San Joaquin, California



Basemap and Overview Aerials provided by ESRI and USDA





Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

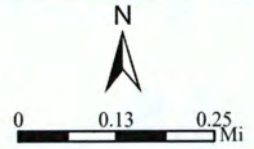


Legend

-  Proposed Mossdale EIFD Boundary
-  Streets
-  Stockton City Limits
-  Unincorporated Areas

Map 14
 Showing a Detailed Area of Proposed Boundary of Mossdale Tract
 Enhanced Infrastructure Financing District (EIFD)
 County of San Joaquin, California

Basemap and Overview Aerials provided by ESRI and USDA Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

THIS PAGE INTENTIONALLY LEFT BLANK

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
164-040-010-000	164-404-0460-000	164-405-0420-000	164-406-0220-000	164-407-0020-000	164-408-0090-000
164-404-0020-000	164-404-0470-000	164-405-0430-000	164-406-0230-000	164-407-0030-000	164-408-0100-000
164-404-0030-000	164-404-0480-000	164-405-0440-000	164-406-0240-000	164-407-0040-000	164-408-0110-000
164-404-0040-000	164-404-0490-000	164-405-0450-000	164-406-0250-000	164-407-0050-000	164-408-0120-000
164-404-0050-000	164-405-0010-000	164-405-0460-000	164-406-0260-000	164-407-0060-000	164-408-0130-000
164-404-0060-000	164-405-0020-000	164-405-0470-000	164-406-0270-000	164-407-0070-000	164-408-0140-000
164-404-0070-000	164-405-0030-000	164-405-0480-000	164-406-0280-000	164-407-0080-000	164-408-0150-000
164-404-0080-000	164-405-0040-000	164-405-0490-000	164-406-0290-000	164-407-0090-000	164-408-0160-000
164-404-0090-000	164-405-0050-000	164-405-0500-000	164-406-0300-000	164-407-0100-000	164-408-0170-000
164-404-0100-000	164-405-0060-000	164-405-0510-000	164-406-0310-000	164-407-0110-000	164-408-0180-000
164-404-0110-000	164-405-0070-000	164-405-0520-000	164-406-0320-000	164-407-0120-000	164-408-0190-000
164-404-0120-000	164-405-0080-000	164-405-0530-000	164-406-0330-000	164-407-0130-000	164-408-0200-000
164-404-0130-000	164-405-0090-000	164-405-0540-000	164-406-0340-000	164-407-0140-000	164-408-0210-000
164-404-0140-000	164-405-0100-000	164-405-0550-000	164-406-0350-000	164-407-0150-000	164-408-0220-000
164-404-0150-000	164-405-0110-000	164-405-0560-000	164-406-0360-000	164-407-0160-000	164-408-0230-000
164-404-0160-000	164-405-0120-000	164-405-0570-000	164-406-0370-000	164-407-0170-000	164-408-0240-000
164-404-0170-000	164-405-0130-000	164-405-0580-000	164-406-0380-000	164-407-0180-000	164-408-0250-000
164-404-0180-000	164-405-0140-000	164-405-0590-000	164-406-0390-000	164-407-0190-000	164-408-0260-000
164-404-0190-000	164-405-0150-000	164-405-0600-000	164-406-0400-000	164-407-0200-000	164-408-0270-000
164-404-0200-000	164-405-0160-000	164-405-0610-000	164-406-0410-000	164-407-0210-000	164-408-0280-000
164-404-0210-000	164-405-0170-000	164-405-0620-000	164-406-0420-000	164-407-0220-000	164-408-0290-000
164-404-0220-000	164-405-0180-000	164-405-0630-000	164-406-0430-000	164-407-0230-000	164-408-0300-000
164-404-0230-000	164-405-0190-000	164-405-0640-000	164-406-0440-000	164-407-0240-000	164-408-0310-000
164-404-0240-000	164-405-0200-000	164-405-0650-000	164-406-0450-000	164-407-0250-000	164-408-0320-000
164-404-0250-000	164-405-0210-000	164-406-0010-000	164-406-0460-000	164-407-0260-000	164-408-0330-000
164-404-0260-000	164-405-0220-000	164-406-0020-000	164-406-0470-000	164-407-0270-000	164-408-0340-000
164-404-0270-000	164-405-0230-000	164-406-0030-000	164-406-0480-000	164-407-0280-000	164-408-0350-000
164-404-0280-000	164-405-0240-000	164-406-0040-000	164-406-0490-000	164-407-0290-000	164-408-0360-000
164-404-0290-000	164-405-0250-000	164-406-0050-000	164-406-0500-000	164-407-0300-000	164-408-0370-000
164-404-0300-000	164-405-0260-000	164-406-0060-000	164-406-0510-000	164-407-0310-000	164-408-0380-000
164-404-0310-000	164-405-0270-000	164-406-0070-000	164-406-0520-000	164-407-0320-000	164-408-0390-000
164-404-0320-000	164-405-0280-000	164-406-0080-000	164-406-0530-000	164-407-0330-000	164-408-0400-000
164-404-0330-000	164-405-0290-000	164-406-0090-000	164-406-0540-000	164-407-0340-000	164-408-0410-000
164-404-0340-000	164-405-0300-000	164-406-0100-000	164-406-0550-000	164-407-0350-000	164-408-0420-000
164-404-0350-000	164-405-0310-000	164-406-0110-000	164-406-0560-000	164-407-0360-000	164-408-0430-000
164-404-0360-000	164-405-0320-000	164-406-0120-000	164-406-0570-000	164-407-0370-000	164-408-0440-000
164-404-0370-000	164-405-0330-000	164-406-0130-000	164-406-0580-000	164-407-0380-000	164-408-0450-000
164-404-0380-000	164-405-0340-000	164-406-0140-000	164-406-0590-000	164-408-0010-000	164-408-0460-000
164-404-0390-000	164-405-0350-000	164-406-0150-000	164-406-0600-000	164-408-0020-000	164-408-0470-000
164-404-0400-000	164-405-0360-000	164-406-0160-000	164-406-0610-000	164-408-0030-000	164-408-0480-000
164-404-0410-000	164-405-0370-000	164-406-0170-000	164-406-0620-000	164-408-0040-000	164-408-0490-000
164-404-0420-000	164-405-0380-000	164-406-0180-000	164-406-0630-000	164-408-0050-000	164-408-0500-000
164-404-0430-000	164-405-0390-000	164-406-0190-000	164-406-0640-000	164-408-0060-000	164-408-0510-000
164-404-0440-000	164-405-0400-000	164-406-0200-000	164-406-0650-000	164-408-0070-000	164-408-0520-000
164-404-0450-000	164-405-0410-000	164-406-0210-000	164-407-0010-000	164-408-0080-000	164-408-0530-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
164-408-0540-000	164-409-0410-000	164-411-0050-000	164-412-0150-000	164-413-0170-000	164-413-0620-000
164-408-0550-000	164-410-0010-000	164-411-0060-000	164-412-0160-000	164-413-0180-000	164-413-0630-000
164-408-0560-000	164-410-0020-000	164-411-0070-000	164-412-0170-000	164-413-0190-000	164-413-0640-000
164-408-0570-000	164-410-0030-000	164-411-0080-000	164-412-0180-000	164-413-0200-000	164-413-0650-000
164-408-0580-000	164-410-0040-000	164-411-0090-000	164-412-0190-000	164-413-0210-000	164-413-0660-000
164-409-0010-000	164-410-0050-000	164-411-0100-000	164-412-0200-000	164-413-0220-000	164-413-0670-000
164-409-0020-000	164-410-0060-000	164-411-0110-000	164-412-0210-000	164-413-0230-000	164-413-0680-000
164-409-0030-000	164-410-0070-000	164-411-0120-000	164-412-0220-000	164-413-0240-000	164-413-0690-000
164-409-0040-000	164-410-0080-000	164-411-0130-000	164-412-0230-000	164-413-0250-000	164-413-0700-000
164-409-0050-000	164-410-0090-000	164-411-0140-000	164-412-0240-000	164-413-0260-000	164-413-0710-000
164-409-0060-000	164-410-0100-000	164-411-0150-000	164-412-0250-000	164-413-0270-000	164-413-0720-000
164-409-0070-000	164-410-0110-000	164-411-0160-000	164-412-0260-000	164-413-0280-000	164-413-0730-000
164-409-0080-000	164-410-0120-000	164-411-0170-000	164-412-0270-000	164-413-0290-000	164-414-0010-000
164-409-0090-000	164-410-0130-000	164-411-0180-000	164-412-0280-000	164-413-0300-000	164-414-0020-000
164-409-0100-000	164-410-0140-000	164-411-0190-000	164-412-0290-000	164-413-0310-000	164-414-0030-000
164-409-0110-000	164-410-0150-000	164-411-0200-000	164-412-0300-000	164-413-0320-000	164-414-0040-000
164-409-0120-000	164-410-0160-000	164-411-0210-000	164-412-0310-000	164-413-0330-000	164-414-0050-000
164-409-0130-000	164-410-0170-000	164-411-0220-000	164-412-0320-000	164-413-0340-000	164-414-0060-000
164-409-0140-000	164-410-0180-000	164-411-0230-000	164-412-0330-000	164-413-0350-000	164-414-0070-000
164-409-0150-000	164-410-0190-000	164-411-0240-000	164-412-0340-000	164-413-0360-000	164-414-0080-000
164-409-0160-000	164-410-0200-000	164-411-0250-000	164-412-0350-000	164-413-0370-000	164-414-0090-000
164-409-0170-000	164-410-0210-000	164-411-0260-000	164-412-0360-000	164-413-0380-000	164-414-0100-000
164-409-0180-000	164-410-0220-000	164-411-0270-000	164-412-0370-000	164-413-0390-000	164-414-0110-000
164-409-0190-000	164-410-0230-000	164-411-0280-000	164-412-0380-000	164-413-0400-000	164-414-0120-000
164-409-0200-000	164-410-0240-000	164-411-0290-000	164-412-0390-000	164-413-0410-000	164-414-0130-000
164-409-0210-000	164-410-0250-000	164-411-0300-000	164-412-0400-000	164-413-0420-000	164-414-0140-000
164-409-0220-000	164-410-0260-000	164-411-0310-000	164-412-0410-000	164-413-0430-000	164-414-0150-000
164-409-0230-000	164-410-0270-000	164-411-0320-000	164-412-0420-000	164-413-0440-000	164-414-0160-000
164-409-0240-000	164-410-0280-000	164-411-0330-000	164-412-0430-000	164-413-0450-000	164-414-0170-000
164-409-0250-000	164-410-0290-000	164-411-0340-000	164-413-0010-000	164-413-0460-000	164-414-0180-000
164-409-0260-000	164-410-0300-000	164-411-0350-000	164-413-0020-000	164-413-0470-000	164-414-0190-000
164-409-0270-000	164-410-0310-000	164-412-0010-000	164-413-0030-000	164-413-0480-000	164-414-0200-000
164-409-0280-000	164-410-0320-000	164-412-0020-000	164-413-0040-000	164-413-0490-000	164-414-0210-000
164-409-0290-000	164-410-0330-000	164-412-0030-000	164-413-0050-000	164-413-0500-000	164-414-0220-000
164-409-0300-000	164-410-0340-000	164-412-0040-000	164-413-0060-000	164-413-0510-000	164-414-0230-000
164-409-0310-000	164-410-0350-000	164-412-0050-000	164-413-0070-000	164-413-0520-000	164-414-0240-000
164-409-0320-000	164-410-0360-000	164-412-0060-000	164-413-0080-000	164-413-0530-000	164-414-0250-000
164-409-0330-000	164-410-0370-000	164-412-0070-000	164-413-0090-000	164-413-0540-000	164-414-0260-000
164-409-0340-000	164-410-0380-000	164-412-0080-000	164-413-0100-000	164-413-0550-000	164-414-0270-000
164-409-0350-000	164-410-0390-000	164-412-0090-000	164-413-0110-000	164-413-0560-000	164-414-0280-000
164-409-0360-000	164-410-0400-000	164-412-0100-000	164-413-0120-000	164-413-0570-000	164-414-0290-000
164-409-0370-000	164-411-0010-000	164-412-0110-000	164-413-0130-000	164-413-0580-000	164-414-0300-000
164-409-0380-000	164-411-0020-000	164-412-0120-000	164-413-0140-000	164-413-0590-000	164-414-0310-000
164-409-0390-000	164-411-0030-000	164-412-0130-000	164-413-0150-000	164-413-0600-000	164-414-0320-000
164-409-0400-000	164-411-0040-000	164-412-0140-000	164-413-0160-000	164-413-0610-000	164-414-0330-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
164-414-0340-000	164-415-0220-000	164-416-0110-000	164-417-0080-000	164-418-0110-000	164-419-0110-000
164-414-0350-000	164-415-0230-000	164-416-0120-000	164-417-0090-000	164-418-0120-000	164-419-0120-000
164-414-0360-000	164-415-0240-000	164-416-0130-000	164-417-0100-000	164-418-0130-000	164-419-0130-000
164-414-0370-000	164-415-0250-000	164-416-0140-000	164-417-0110-000	164-418-0140-000	164-419-0140-000
164-414-0380-000	164-415-0260-000	164-416-0150-000	164-417-0120-000	164-418-0150-000	164-419-0150-000
164-414-0390-000	164-415-0270-000	164-416-0160-000	164-417-0130-000	164-418-0160-000	164-419-0160-000
164-414-0400-000	164-415-0280-000	164-416-0170-000	164-417-0140-000	164-418-0170-000	164-419-0170-000
164-414-0410-000	164-415-0290-000	164-416-0180-000	164-417-0150-000	164-418-0180-000	164-419-0180-000
164-414-0420-000	164-415-0300-000	164-416-0190-000	164-417-0160-000	164-418-0190-000	164-419-0190-000
164-414-0430-000	164-415-0310-000	164-416-0200-000	164-417-0170-000	164-418-0200-000	164-419-0200-000
164-414-0440-000	164-415-0320-000	164-416-0210-000	164-417-0180-000	164-418-0210-000	164-419-0210-000
164-414-0450-000	164-415-0330-000	164-416-0220-000	164-417-0190-000	164-418-0220-000	164-419-0220-000
164-414-0460-000	164-415-0340-000	164-416-0230-000	164-417-0200-000	164-418-0230-000	164-419-0230-000
164-414-0470-000	164-415-0350-000	164-416-0240-000	164-417-0210-000	164-418-0240-000	164-419-0240-000
164-414-0480-000	164-415-0360-000	164-416-0250-000	164-417-0220-000	164-418-0250-000	164-419-0250-000
164-414-0490-000	164-415-0370-000	164-416-0260-000	164-417-0230-000	164-418-0260-000	164-419-0260-000
164-414-0500-000	164-415-0380-000	164-416-0270-000	164-417-0240-000	164-418-0270-000	164-419-0270-000
164-414-0510-000	164-415-0390-000	164-416-0280-000	164-417-0250-000	164-418-0280-000	164-419-0280-000
164-414-0520-000	164-415-0400-000	164-416-0290-000	164-417-0260-000	164-418-0290-000	164-419-0290-000
164-414-0530-000	164-415-0410-000	164-416-0300-000	164-417-0270-000	164-418-0300-000	164-419-0300-000
164-414-0540-000	164-415-0420-000	164-416-0310-000	164-417-0280-000	164-418-0310-000	164-419-0310-000
164-414-0550-000	164-415-0430-000	164-416-0320-000	164-417-0290-000	164-418-0320-000	164-419-0320-000
164-414-0560-000	164-415-0440-000	164-416-0330-000	164-417-0300-000	164-418-0330-000	164-419-0330-000
164-414-0570-000	164-415-0450-000	164-416-0340-000	164-417-0310-000	164-418-0340-000	164-419-0340-000
164-414-0580-000	164-415-0460-000	164-416-0350-000	164-417-0320-000	164-418-0350-000	164-420-0010-000
164-415-0010-000	164-415-0470-000	164-416-0360-000	164-417-0330-000	164-418-0360-000	164-420-0020-000
164-415-0020-000	164-415-0480-000	164-416-0370-000	164-417-0340-000	164-418-0370-000	164-420-0030-000
164-415-0030-000	164-415-0490-000	164-416-0380-000	164-417-0350-000	164-418-0380-000	164-420-0040-000
164-415-0040-000	164-415-0500-000	164-416-0390-000	164-417-0360-000	164-418-0390-000	164-420-0050-000
164-415-0050-000	164-415-0510-000	164-416-0400-000	164-417-0370-000	164-418-0400-000	164-420-0060-000
164-415-0060-000	164-415-0520-000	164-416-0410-000	164-417-0380-000	164-418-0410-000	164-420-0070-000
164-415-0070-000	164-415-0530-000	164-416-0420-000	164-417-0390-000	164-418-0420-000	164-420-0080-000
164-415-0080-000	164-415-0540-000	164-416-0430-000	164-417-0400-000	164-418-0430-000	164-420-0090-000
164-415-0090-000	164-415-0550-000	164-416-0440-000	164-417-0410-000	164-418-0440-000	164-420-0100-000
164-415-0100-000	164-415-0560-000	164-416-0450-000	164-417-0420-000	164-418-0450-000	164-420-0110-000
164-415-0110-000	164-416-0010-000	164-416-0460-000	164-418-0010-000	164-419-0010-000	164-420-0120-000
164-415-0120-000	164-416-0020-000	164-416-0470-000	164-418-0020-000	164-419-0020-000	164-420-0130-000
164-415-0130-000	164-416-0030-000	164-416-0480-000	164-418-0030-000	164-419-0030-000	164-420-0140-000
164-415-0150-000	164-416-0040-000	164-417-0010-000	164-418-0040-000	164-419-0040-000	164-420-0150-000
164-415-0160-000	164-416-0050-000	164-417-0020-000	164-418-0050-000	164-419-0050-000	164-420-0160-000
164-415-0170-000	164-416-0060-000	164-417-0030-000	164-418-0060-000	164-419-0060-000	164-420-0170-000
164-415-0180-000	164-416-0070-000	164-417-0040-000	164-418-0070-000	164-419-0070-000	164-420-0180-000
164-415-0190-000	164-416-0080-000	164-417-0050-000	164-418-0080-000	164-419-0080-000	164-420-0190-000
164-415-0200-000	164-416-0090-000	164-417-0060-000	164-418-0090-000	164-419-0090-000	164-420-0200-000
164-415-0210-000	164-416-0100-000	164-417-0070-000	164-418-0100-000	164-419-0100-000	164-420-0210-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
164-425-0260-000	164-425-0710-000	164-426-0320-000	164-426-0770-000	164-427-0280-000	164-428-0150-000
164-425-0270-000	164-425-0720-000	164-426-0330-000	164-426-0780-000	164-427-0290-000	164-428-0160-000
164-425-0280-000	164-425-0730-000	164-426-0340-000	164-426-0790-000	164-427-0300-000	164-428-0170-000
164-425-0290-000	164-425-0740-000	164-426-0350-000	164-426-0800-000	164-427-0310-000	164-428-0180-000
164-425-0300-000	164-425-0750-000	164-426-0360-000	164-426-0810-000	164-427-0320-000	164-428-0190-000
164-425-0310-000	164-425-0760-000	164-426-0370-000	164-426-0820-000	164-427-0330-000	164-428-0200-000
164-425-0320-000	164-425-0770-000	164-426-0380-000	164-426-0830-000	164-427-0340-000	164-428-0210-000
164-425-0330-000	164-425-0780-000	164-426-0390-000	164-426-0840-000	164-427-0350-000	164-428-0220-000
164-425-0340-000	164-425-0790-000	164-426-0400-000	164-426-0850-000	164-427-0360-000	164-428-0230-000
164-425-0350-000	164-425-0800-000	164-426-0410-000	164-426-0860-000	164-427-0370-000	164-428-0240-000
164-425-0360-000	164-425-0810-000	164-426-0420-000	164-426-0870-000	164-427-0380-000	164-428-0250-000
164-425-0370-000	164-425-0820-000	164-426-0430-000	164-426-0880-000	164-427-0390-000	164-428-0260-000
164-425-0380-000	164-425-0830-000	164-426-0440-000	164-426-0890-000	164-427-0400-000	164-428-0270-000
164-425-0390-000	164-425-0840-000	164-426-0450-000	164-426-0900-000	164-427-0410-000	164-428-0280-000
164-425-0400-000	164-426-0010-000	164-426-0460-000	164-426-0910-000	164-427-0420-000	164-428-0290-000
164-425-0410-000	164-426-0020-000	164-426-0470-000	164-426-0920-000	164-427-0430-000	164-428-0300-000
164-425-0420-000	164-426-0030-000	164-426-0480-000	164-426-0930-000	164-427-0440-000	164-428-0310-000
164-425-0430-000	164-426-0040-000	164-426-0490-000	164-426-0940-000	164-427-0450-000	164-428-0320-000
164-425-0440-000	164-426-0050-000	164-426-0500-000	164-427-0010-000	164-427-0460-000	164-428-0330-000
164-425-0450-000	164-426-0060-000	164-426-0510-000	164-427-0020-000	164-427-0470-000	164-428-0340-000
164-425-0460-000	164-426-0070-000	164-426-0520-000	164-427-0030-000	164-427-0480-000	164-428-0350-000
164-425-0470-000	164-426-0080-000	164-426-0530-000	164-427-0040-000	164-427-0490-000	164-428-0360-000
164-425-0480-000	164-426-0090-000	164-426-0540-000	164-427-0050-000	164-427-0500-000	164-428-0370-000
164-425-0490-000	164-426-0100-000	164-426-0550-000	164-427-0060-000	164-427-0510-000	164-428-0380-000
164-425-0500-000	164-426-0110-000	164-426-0560-000	164-427-0070-000	164-427-0520-000	164-428-0390-000
164-425-0510-000	164-426-0120-000	164-426-0570-000	164-427-0080-000	164-427-0530-000	164-428-0400-000
164-425-0520-000	164-426-0130-000	164-426-0580-000	164-427-0090-000	164-427-0540-000	164-428-0410-000
164-425-0530-000	164-426-0140-000	164-426-0590-000	164-427-0100-000	164-427-0550-000	164-428-0420-000
164-425-0540-000	164-426-0150-000	164-426-0600-000	164-427-0110-000	164-427-0560-000	164-428-0430-000
164-425-0550-000	164-426-0160-000	164-426-0610-000	164-427-0120-000	164-427-0570-000	164-428-0440-000
164-425-0560-000	164-426-0170-000	164-426-0620-000	164-427-0130-000	164-427-0580-000	164-428-0450-000
164-425-0570-000	164-426-0180-000	164-426-0630-000	164-427-0140-000	164-428-0010-000	164-428-0460-000
164-425-0580-000	164-426-0190-000	164-426-0640-000	164-427-0150-000	164-428-0020-000	164-428-0470-000
164-425-0590-000	164-426-0200-000	164-426-0650-000	164-427-0160-000	164-428-0030-000	164-428-0480-000
164-425-0600-000	164-426-0210-000	164-426-0660-000	164-427-0170-000	164-428-0040-000	164-428-0490-000
164-425-0610-000	164-426-0220-000	164-426-0670-000	164-427-0180-000	164-428-0050-000	164-428-0500-000
164-425-0620-000	164-426-0230-000	164-426-0680-000	164-427-0190-000	164-428-0060-000	164-428-0510-000
164-425-0630-000	164-426-0240-000	164-426-0690-000	164-427-0200-000	164-428-0070-000	164-428-0520-000
164-425-0640-000	164-426-0250-000	164-426-0700-000	164-427-0210-000	164-428-0080-000	164-429-0010-000
164-425-0650-000	164-426-0260-000	164-426-0710-000	164-427-0220-000	164-428-0090-000	164-429-0020-000
164-425-0660-000	164-426-0270-000	164-426-0720-000	164-427-0230-000	164-428-0100-000	164-429-0030-000
164-425-0670-000	164-426-0280-000	164-426-0730-000	164-427-0240-000	164-428-0110-000	164-429-0040-000
164-425-0680-000	164-426-0290-000	164-426-0740-000	164-427-0250-000	164-428-0120-000	164-429-0050-000
164-425-0690-000	164-426-0300-000	164-426-0750-000	164-427-0260-000	164-428-0130-000	164-429-0060-000
164-425-0700-000	164-426-0310-000	164-426-0760-000	164-427-0270-000	164-428-0140-000	164-429-0070-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
164-429-0080-000	164-429-0530-000	164-430-0290-000	164-431-0110-000	164-432-0150-000	164-433-0130-000
164-429-0090-000	164-429-0540-000	164-430-0300-000	164-431-0120-000	164-432-0160-000	164-433-0140-000
164-429-0100-000	164-429-0550-000	164-430-0310-000	164-431-0130-000	164-432-0170-000	164-433-0150-000
164-429-0110-000	164-429-0560-000	164-430-0320-000	164-431-0140-000	164-432-0180-000	164-433-0160-000
164-429-0120-000	164-429-0570-000	164-430-0330-000	164-431-0150-000	164-432-0190-000	164-433-0170-000
164-429-0130-000	164-429-0580-000	164-430-0340-000	164-431-0160-000	164-432-0200-000	164-433-0180-000
164-429-0140-000	164-429-0590-000	164-430-0350-000	164-431-0170-000	164-432-0210-000	164-433-0190-000
164-429-0150-000	164-429-0600-000	164-430-0360-000	164-431-0180-000	164-432-0220-000	164-433-0200-000
164-429-0160-000	164-429-0610-000	164-430-0370-000	164-431-0190-000	164-432-0230-000	164-433-0210-000
164-429-0170-000	164-429-0620-000	164-430-0380-000	164-431-0200-000	164-432-0240-000	164-433-0220-000
164-429-0180-000	164-429-0630-000	164-430-0390-000	164-431-0210-000	164-432-0250-000	164-433-0230-000
164-429-0190-000	164-429-0640-000	164-430-0400-000	164-431-0220-000	164-432-0260-000	164-433-0240-000
164-429-0200-000	164-429-0650-000	164-430-0410-000	164-431-0230-000	164-432-0270-000	164-433-0250-000
164-429-0210-000	164-429-0660-000	164-430-0420-000	164-431-0240-000	164-432-0280-000	164-433-0260-000
164-429-0220-000	164-429-0670-000	164-430-0430-000	164-431-0250-000	164-432-0290-000	164-433-0270-000
164-429-0230-000	164-429-0680-000	164-430-0440-000	164-431-0260-000	164-432-0300-000	164-433-0280-000
164-429-0240-000	164-429-0690-000	164-430-0450-000	164-431-0270-000	164-432-0310-000	164-433-0290-000
164-429-0250-000	164-430-0010-000	164-430-0460-000	164-431-0280-000	164-432-0320-000	164-433-0300-000
164-429-0260-000	164-430-0020-000	164-430-0470-000	164-431-0290-000	164-432-0330-000	164-433-0310-000
164-429-0270-000	164-430-0030-000	164-430-0480-000	164-431-0300-000	164-432-0340-000	164-433-0320-000
164-429-0280-000	164-430-0040-000	164-430-0490-000	164-431-0310-000	164-432-0350-000	164-433-0330-000
164-429-0290-000	164-430-0050-000	164-430-0500-000	164-431-0320-000	164-432-0360-000	164-433-0340-000
164-429-0300-000	164-430-0060-000	164-430-0510-000	164-431-0330-000	164-432-0370-000	164-433-0350-000
164-429-0310-000	164-430-0070-000	164-430-0520-000	164-431-0340-000	164-432-0380-000	164-433-0360-000
164-429-0320-000	164-430-0080-000	164-430-0530-000	164-431-0350-000	164-432-0390-000	164-433-0370-000
164-429-0330-000	164-430-0090-000	164-430-0540-000	164-431-0360-000	164-432-0400-000	164-434-0010-000
164-429-0340-000	164-430-0100-000	164-430-0550-000	164-431-0370-000	164-432-0410-000	164-434-0020-000
164-429-0350-000	164-430-0110-000	164-430-0560-000	164-431-0380-000	164-432-0420-000	164-434-0030-000
164-429-0360-000	164-430-0120-000	164-430-0570-000	164-431-0390-000	164-432-0430-000	164-434-0040-000
164-429-0370-000	164-430-0130-000	164-430-0580-000	164-431-0400-000	164-432-0440-000	164-434-0050-000
164-429-0380-000	164-430-0140-000	164-430-0590-000	164-431-0410-000	164-432-0450-000	164-434-0060-000
164-429-0390-000	164-430-0150-000	164-430-0600-000	164-432-0010-000	164-432-0460-000	164-434-0070-000
164-429-0400-000	164-430-0160-000	164-430-0610-000	164-432-0020-000	164-432-0470-000	164-434-0080-000
164-429-0410-000	164-430-0170-000	164-430-0620-000	164-432-0030-000	164-433-0010-000	164-434-0090-000
164-429-0420-000	164-430-0180-000	164-430-0630-000	164-432-0040-000	164-433-0020-000	164-434-0100-000
164-429-0430-000	164-430-0190-000	164-431-0010-000	164-432-0050-000	164-433-0030-000	164-434-0110-000
164-429-0440-000	164-430-0200-000	164-431-0020-000	164-432-0060-000	164-433-0040-000	164-434-0120-000
164-429-0450-000	164-430-0210-000	164-431-0030-000	164-432-0070-000	164-433-0050-000	164-434-0130-000
164-429-0460-000	164-430-0220-000	164-431-0040-000	164-432-0080-000	164-433-0060-000	164-434-0140-000
164-429-0470-000	164-430-0230-000	164-431-0050-000	164-432-0090-000	164-433-0070-000	164-434-0150-000
164-429-0480-000	164-430-0240-000	164-431-0060-000	164-432-0100-000	164-433-0080-000	164-434-0160-000
164-429-0490-000	164-430-0250-000	164-431-0070-000	164-432-0110-000	164-433-0090-000	164-434-0170-000
164-429-0500-000	164-430-0260-000	164-431-0080-000	164-432-0120-000	164-433-0100-000	164-434-0180-000
164-429-0510-000	164-430-0270-000	164-431-0090-000	164-432-0130-000	164-433-0110-000	164-434-0190-000
164-429-0520-000	164-430-0280-000	164-431-0100-000	164-432-0140-000	164-433-0120-000	164-434-0200-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
164-434-0210-000	164-436-0020-000	164-437-0130-000	164-438-0070-000	164-438-0520-000	164-440-0010-000
164-434-0220-000	164-436-0030-000	164-437-0140-000	164-438-0080-000	164-438-0530-000	164-440-0020-000
164-434-0230-000	164-436-0040-000	164-437-0150-000	164-438-0090-000	164-438-0540-000	164-440-0030-000
164-434-0240-000	164-436-0050-000	164-437-0160-000	164-438-0100-000	164-438-0550-000	164-440-0040-000
164-434-0250-000	164-436-0060-000	164-437-0170-000	164-438-0110-000	164-438-0560-000	164-440-0050-000
164-434-0260-000	164-436-0070-000	164-437-0180-000	164-438-0120-000	164-439-0010-000	164-440-0060-000
164-434-0270-000	164-436-0080-000	164-437-0190-000	164-438-0130-000	164-439-0020-000	164-440-0070-000
164-434-0280-000	164-436-0090-000	164-437-0200-000	164-438-0140-000	164-439-0030-000	164-440-0080-000
164-434-0290-000	164-436-0100-000	164-437-0210-000	164-438-0150-000	164-439-0040-000	164-440-0090-000
164-434-0300-000	164-436-0110-000	164-437-0220-000	164-438-0160-000	164-439-0050-000	164-440-0100-000
164-434-0310-000	164-436-0120-000	164-437-0230-000	164-438-0170-000	164-439-0060-000	164-440-0110-000
164-434-0320-000	164-436-0130-000	164-437-0240-000	164-438-0180-000	164-439-0070-000	164-440-0120-000
164-434-0330-000	164-436-0140-000	164-437-0250-000	164-438-0190-000	164-439-0080-000	164-440-0130-000
164-435-0010-000	164-436-0150-000	164-437-0260-000	164-438-0200-000	164-439-0090-000	164-440-0140-000
164-435-0020-000	164-436-0160-000	164-437-0270-000	164-438-0210-000	164-439-0100-000	164-440-0150-000
164-435-0030-000	164-436-0170-000	164-437-0280-000	164-438-0220-000	164-439-0110-000	164-440-0160-000
164-435-0040-000	164-436-0180-000	164-437-0290-000	164-438-0230-000	164-439-0120-000	164-440-0170-000
164-435-0050-000	164-436-0190-000	164-437-0300-000	164-438-0240-000	164-439-0130-000	164-440-0180-000
164-435-0060-000	164-436-0200-000	164-437-0310-000	164-438-0250-000	164-439-0140-000	164-440-0190-000
164-435-0070-000	164-436-0210-000	164-437-0320-000	164-438-0260-000	164-439-0150-000	164-440-0200-000
164-435-0080-000	164-436-0220-000	164-437-0330-000	164-438-0270-000	164-439-0160-000	164-440-0210-000
164-435-0090-000	164-436-0230-000	164-437-0340-000	164-438-0280-000	164-439-0170-000	164-440-0220-000
164-435-0100-000	164-436-0240-000	164-437-0350-000	164-438-0290-000	164-439-0180-000	164-440-0230-000
164-435-0110-000	164-436-0250-000	164-437-0360-000	164-438-0300-000	164-439-0190-000	164-440-0240-000
164-435-0120-000	164-436-0260-000	164-437-0370-000	164-438-0310-000	164-439-0200-000	164-440-0250-000
164-435-0130-000	164-436-0270-000	164-437-0380-000	164-438-0320-000	164-439-0210-000	164-440-0260-000
164-435-0140-000	164-436-0280-000	164-437-0390-000	164-438-0330-000	164-439-0220-000	164-440-0270-000
164-435-0150-000	164-436-0290-000	164-437-0400-000	164-438-0340-000	164-439-0230-000	164-440-0280-000
164-435-0160-000	164-436-0300-000	164-437-0410-000	164-438-0350-000	164-439-0240-000	164-440-0290-000
164-435-0170-000	164-436-0310-000	164-437-0420-000	164-438-0360-000	164-439-0250-000	164-440-0300-000
164-435-0180-000	164-436-0320-000	164-437-0430-000	164-438-0370-000	164-439-0260-000	164-440-0310-000
164-435-0190-000	164-436-0330-000	164-437-0440-000	164-438-0380-000	164-439-0270-000	164-440-0320-000
164-435-0200-000	164-436-0340-000	164-437-0450-000	164-438-0390-000	164-439-0280-000	164-441-0010-000
164-435-0210-000	164-437-0010-000	164-437-0460-000	164-438-0400-000	164-439-0290-000	164-441-0020-000
164-435-0220-000	164-437-0020-000	164-437-0470-000	164-438-0410-000	164-439-0300-000	164-441-0030-000
164-435-0230-000	164-437-0030-000	164-437-0480-000	164-438-0420-000	164-439-0310-000	164-441-0040-000
164-435-0240-000	164-437-0040-000	164-437-0490-000	164-438-0430-000	164-439-0320-000	164-441-0050-000
164-435-0250-000	164-437-0050-000	164-437-0500-000	164-438-0440-000	164-439-0330-000	164-441-0060-000
164-435-0260-000	164-437-0060-000	164-437-0510-000	164-438-0450-000	164-439-0340-000	164-441-0070-000
164-435-0270-000	164-437-0070-000	164-438-0010-000	164-438-0460-000	164-439-0350-000	164-441-0080-000
164-435-0280-000	164-437-0080-000	164-438-0020-000	164-438-0470-000	164-439-0360-000	164-441-0090-000
164-435-0290-000	164-437-0090-000	164-438-0030-000	164-438-0480-000	164-439-0370-000	164-441-0100-000
164-435-0300-000	164-437-0100-000	164-438-0040-000	164-438-0490-000	164-439-0380-000	164-441-0110-000
164-435-0310-000	164-437-0110-000	164-438-0050-000	164-438-0500-000	164-439-0390-000	164-441-0120-000
164-436-0010-000	164-437-0120-000	164-438-0060-000	164-438-0510-000	164-439-0400-000	164-441-0130-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
164-441-0140-000	166-604-0140-000	166-604-0590-000	166-605-0370-000	166-606-0230-000	166-607-0140-000
164-441-0150-000	166-604-0150-000	166-604-0600-000	166-605-0380-000	166-606-0240-000	166-607-0150-000
164-441-0160-000	166-604-0160-000	166-604-0610-000	166-605-0390-000	166-606-0250-000	166-607-0160-000
164-441-0170-000	166-604-0170-000	166-604-0620-000	166-605-0400-000	166-606-0260-000	166-607-0170-000
164-441-0180-000	166-604-0180-000	166-604-0630-000	166-605-0410-000	166-606-0270-000	166-607-0180-000
164-441-0190-000	166-604-0190-000	166-604-0640-000	166-605-0420-000	166-606-0280-000	166-607-0190-000
164-441-0200-000	166-604-0200-000	166-604-0650-000	166-605-0430-000	166-606-0290-000	166-607-0200-000
164-441-0210-000	166-604-0210-000	166-604-0660-000	166-605-0440-000	166-606-0300-000	166-607-0210-000
164-441-0220-000	166-604-0220-000	166-604-0670-000	166-605-0450-000	166-606-0310-000	166-607-0220-000
164-441-0230-000	166-604-0230-000	166-605-0010-000	166-605-0460-000	166-606-0320-000	166-607-0230-000
164-441-0240-000	166-604-0240-000	166-605-0020-000	166-605-0470-000	166-606-0330-000	166-607-0240-000
164-441-0250-000	166-604-0250-000	166-605-0030-000	166-605-0480-000	166-606-0340-000	166-607-0250-000
164-441-0260-000	166-604-0260-000	166-605-0040-000	166-605-0490-000	166-606-0350-000	166-607-0260-000
164-441-0270-000	166-604-0270-000	166-605-0050-000	166-605-0500-000	166-606-0360-000	166-607-0270-000
164-441-0280-000	166-604-0280-000	166-605-0060-000	166-605-0510-000	166-606-0370-000	166-607-0280-000
164-441-0290-000	166-604-0290-000	166-605-0070-000	166-605-0520-000	166-606-0380-000	166-608-0010-000
164-441-0300-000	166-604-0300-000	166-605-0080-000	166-605-0530-000	166-606-0390-000	166-608-0020-000
164-441-0310-000	166-604-0310-000	166-605-0090-000	166-605-0540-000	166-606-0400-000	166-608-0030-000
164-441-0320-000	166-604-0320-000	166-605-0100-000	166-605-0550-000	166-606-0410-000	166-608-0040-000
164-441-0330-000	166-604-0330-000	166-605-0110-000	166-605-0560-000	166-606-0420-000	166-608-0050-000
164-441-0340-000	166-604-0340-000	166-605-0120-000	166-605-0570-000	166-606-0430-000	166-608-0060-000
164-441-0350-000	166-604-0350-000	166-605-0130-000	166-605-0580-000	166-606-0440-000	166-608-0070-000
164-441-0360-000	166-604-0360-000	166-605-0140-000	166-605-0590-000	166-606-0450-000	166-608-0080-000
164-441-0370-000	166-604-0370-000	166-605-0150-000	166-606-0010-000	166-606-0460-000	166-608-0090-000
166-602-0010-000	166-604-0380-000	166-605-0160-000	166-606-0020-000	166-606-0470-000	166-608-0100-000
166-602-0020-000	166-604-0390-000	166-605-0170-000	166-606-0030-000	166-606-0480-000	166-608-0110-000
166-602-0030-000	166-604-0400-000	166-605-0180-000	166-606-0040-000	166-606-0490-000	166-608-0120-000
166-602-0040-000	166-604-0410-000	166-605-0190-000	166-606-0050-000	166-606-0500-000	166-608-0130-000
166-602-0050-000	166-604-0420-000	166-605-0200-000	166-606-0060-000	166-606-0510-000	166-608-0140-000
166-603-0050-000	166-604-0430-000	166-605-0210-000	166-606-0070-000	166-606-0520-000	166-608-0150-000
166-603-0220-000	166-604-0440-000	166-605-0220-000	166-606-0080-000	166-606-0530-000	166-608-0160-000
166-603-0240-000	166-604-0450-000	166-605-0230-000	166-606-0090-000	166-606-0540-000	166-608-0170-000
166-603-0250-000	166-604-0460-000	166-605-0240-000	166-606-0100-000	166-607-0010-000	166-608-0180-000
166-603-0330-000	166-604-0470-000	166-605-0250-000	166-606-0110-000	166-607-0020-000	166-608-0190-000
166-604-0010-000	166-604-0480-000	166-605-0260-000	166-606-0120-000	166-607-0030-000	166-608-0200-000
166-604-0020-000	166-604-0490-000	166-605-0270-000	166-606-0130-000	166-607-0040-000	166-608-0210-000
166-604-0030-000	166-604-0500-000	166-605-0280-000	166-606-0140-000	166-607-0050-000	166-608-0220-000
166-604-0040-000	166-604-0510-000	166-605-0290-000	166-606-0150-000	166-607-0060-000	166-608-0230-000
166-604-0050-000	166-604-0520-000	166-605-0300-000	166-606-0160-000	166-607-0070-000	166-608-0240-000
166-604-0060-000	166-604-0530-000	166-605-0310-000	166-606-0170-000	166-607-0080-000	166-608-0250-000
166-604-0070-000	166-604-0540-000	166-605-0320-000	166-606-0180-000	166-607-0090-000	166-608-0260-000
166-604-0100-000	166-604-0550-000	166-605-0330-000	166-606-0190-000	166-607-0100-000	166-608-0270-000
166-604-0110-000	166-604-0560-000	166-605-0340-000	166-606-0200-000	166-607-0110-000	166-608-0280-000
166-604-0120-000	166-604-0570-000	166-605-0350-000	166-606-0210-000	166-607-0120-000	166-608-0290-000
166-604-0130-000	166-604-0580-000	166-605-0360-000	166-606-0220-000	166-607-0130-000	166-608-0300-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
166-608-0310-000	166-609-0280-000	166-610-0210-000	166-611-0210-000	166-612-0210-000	166-613-0210-000
166-608-0320-000	166-609-0290-000	166-610-0220-000	166-611-0220-000	166-612-0220-000	166-613-0220-000
166-608-0330-000	166-609-0300-000	166-610-0230-000	166-611-0230-000	166-612-0230-000	166-613-0230-000
166-608-0340-000	166-609-0310-000	166-610-0240-000	166-611-0240-000	166-612-0240-000	166-613-0240-000
166-608-0350-000	166-609-0320-000	166-610-0250-000	166-611-0250-000	166-612-0250-000	166-613-0250-000
166-608-0360-000	166-609-0330-000	166-610-0260-000	166-611-0260-000	166-612-0260-000	166-613-0260-000
166-608-0370-000	166-609-0340-000	166-610-0270-000	166-611-0270-000	166-612-0270-000	166-613-0270-000
166-608-0380-000	166-609-0350-000	166-610-0280-000	166-611-0280-000	166-612-0280-000	166-613-0280-000
166-608-0390-000	166-609-0360-000	166-610-0290-000	166-611-0290-000	166-612-0290-000	166-613-0290-000
166-608-0400-000	166-609-0370-000	166-610-0300-000	166-611-0300-000	166-612-0300-000	166-613-0300-000
166-608-0410-000	166-609-0380-000	166-610-0310-000	166-611-0310-000	166-612-0310-000	166-613-0310-000
166-608-0420-000	166-609-0390-000	166-610-0320-000	166-611-0320-000	166-612-0320-000	166-613-0320-000
166-608-0430-000	166-609-0400-000	166-610-0330-000	166-611-0330-000	166-612-0330-000	166-613-0330-000
166-608-0440-000	166-609-0410-000	166-610-0340-000	166-611-0340-000	166-612-0340-000	166-613-0340-000
166-608-0450-000	166-609-0420-000	166-610-0350-000	166-611-0350-000	166-612-0350-000	166-613-0350-000
166-608-0460-000	166-609-0430-000	166-610-0360-000	166-611-0360-000	166-612-0360-000	166-613-0360-000
166-608-0470-000	166-609-0440-000	166-610-0370-000	166-611-0370-000	166-612-0370-000	166-613-0370-000
166-608-0480-000	166-609-0450-000	166-610-0380-000	166-611-0380-000	166-612-0380-000	166-613-0380-000
166-609-0010-000	166-609-0460-000	166-610-0390-000	166-611-0390-000	166-612-0390-000	166-613-0390-000
166-609-0020-000	166-609-0470-000	166-610-0400-000	166-611-0400-000	166-612-0400-000	166-613-0400-000
166-609-0030-000	166-609-0480-000	166-610-0410-000	166-611-0410-000	166-612-0410-000	166-613-0410-000
166-609-0040-000	166-609-0490-000	166-610-0420-000	166-611-0420-000	166-612-0420-000	166-613-0420-000
166-609-0050-000	166-609-0500-000	166-610-0430-000	166-611-0430-000	166-612-0430-000	166-613-0430-000
166-609-0060-000	166-609-0510-000	166-610-0440-000	166-611-0440-000	166-612-0440-000	166-613-0440-000
166-609-0070-000	166-609-0520-000	166-610-0450-000	166-611-0450-000	166-612-0450-000	166-613-0450-000
166-609-0080-000	166-610-0010-000	166-611-0010-000	166-612-0010-000	166-613-0010-000	166-613-0460-000
166-609-0090-000	166-610-0020-000	166-611-0020-000	166-612-0020-000	166-613-0020-000	166-613-0470-000
166-609-0100-000	166-610-0030-000	166-611-0030-000	166-612-0030-000	166-613-0030-000	166-614-0010-000
166-609-0110-000	166-610-0040-000	166-611-0040-000	166-612-0040-000	166-613-0040-000	166-614-0020-000
166-609-0120-000	166-610-0050-000	166-611-0050-000	166-612-0050-000	166-613-0050-000	166-614-0030-000
166-609-0130-000	166-610-0060-000	166-611-0060-000	166-612-0060-000	166-613-0060-000	166-614-0040-000
166-609-0140-000	166-610-0070-000	166-611-0070-000	166-612-0070-000	166-613-0070-000	166-614-0050-000
166-609-0150-000	166-610-0080-000	166-611-0080-000	166-612-0080-000	166-613-0080-000	166-614-0060-000
166-609-0160-000	166-610-0090-000	166-611-0090-000	166-612-0090-000	166-613-0090-000	166-614-0070-000
166-609-0170-000	166-610-0100-000	166-611-0100-000	166-612-0100-000	166-613-0100-000	166-614-0080-000
166-609-0180-000	166-610-0110-000	166-611-0110-000	166-612-0110-000	166-613-0110-000	166-614-0090-000
166-609-0190-000	166-610-0120-000	166-611-0120-000	166-612-0120-000	166-613-0120-000	166-614-0100-000
166-609-0200-000	166-610-0130-000	166-611-0130-000	166-612-0130-000	166-613-0130-000	166-614-0110-000
166-609-0210-000	166-610-0140-000	166-611-0140-000	166-612-0140-000	166-613-0140-000	166-614-0120-000
166-609-0220-000	166-610-0150-000	166-611-0150-000	166-612-0150-000	166-613-0150-000	166-614-0130-000
166-609-0230-000	166-610-0160-000	166-611-0160-000	166-612-0160-000	166-613-0160-000	166-614-0140-000
166-609-0240-000	166-610-0170-000	166-611-0170-000	166-612-0170-000	166-613-0170-000	166-614-0150-000
166-609-0250-000	166-610-0180-000	166-611-0180-000	166-612-0180-000	166-613-0180-000	166-614-0160-000
166-609-0260-000	166-610-0190-000	166-611-0190-000	166-612-0190-000	166-613-0190-000	166-614-0170-000
166-609-0270-000	166-610-0200-000	166-611-0200-000	166-612-0200-000	166-613-0200-000	166-614-0180-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
166-614-0190-000	166-615-0100-000	166-615-0550-000	166-616-0430-000	166-617-0190-000	166-617-0640-000
166-614-0200-000	166-615-0110-000	166-615-0560-000	166-616-0440-000	166-617-0200-000	166-617-0650-000
166-614-0210-000	166-615-0120-000	166-615-0570-000	166-616-0450-000	166-617-0210-000	166-617-0660-000
166-614-0220-000	166-615-0130-000	166-616-0010-000	166-616-0460-000	166-617-0220-000	166-617-0670-000
166-614-0230-000	166-615-0140-000	166-616-0020-000	166-616-0470-000	166-617-0230-000	166-617-0680-000
166-614-0240-000	166-615-0150-000	166-616-0030-000	166-616-0480-000	166-617-0240-000	166-617-0690-000
166-614-0250-000	166-615-0160-000	166-616-0040-000	166-616-0490-000	166-617-0250-000	166-617-0700-000
166-614-0260-000	166-615-0170-000	166-616-0050-000	166-616-0500-000	166-617-0260-000	166-617-0710-000
166-614-0270-000	166-615-0180-000	166-616-0060-000	166-616-0510-000	166-617-0270-000	166-617-0720-000
166-614-0280-000	166-615-0190-000	166-616-0070-000	166-616-0520-000	166-617-0280-000	166-617-0730-000
166-614-0290-000	166-615-0200-000	166-616-0080-000	166-616-0530-000	166-617-0290-000	166-617-0740-000
166-614-0300-000	166-615-0210-000	166-616-0090-000	166-616-0540-000	166-617-0300-000	166-617-0750-000
166-614-0310-000	166-615-0220-000	166-616-0100-000	166-616-0550-000	166-617-0310-000	166-617-0760-000
166-614-0320-000	166-615-0230-000	166-616-0110-000	166-616-0560-000	166-617-0320-000	166-617-0770-000
166-614-0330-000	166-615-0240-000	166-616-0120-000	166-616-0570-000	166-617-0330-000	166-617-0780-000
166-614-0340-000	166-615-0250-000	166-616-0130-000	166-616-0580-000	166-617-0340-000	166-617-0790-000
166-614-0350-000	166-615-0260-000	166-616-0140-000	166-616-0590-000	166-617-0350-000	166-617-0800-000
166-614-0360-000	166-615-0270-000	166-616-0150-000	166-616-0600-000	166-617-0360-000	166-617-0810-000
166-614-0370-000	166-615-0280-000	166-616-0160-000	166-616-0610-000	166-617-0370-000	166-617-0820-000
166-614-0390-000	166-615-0290-000	166-616-0170-000	166-616-0620-000	166-617-0380-000	166-617-0830-000
166-614-0400-000	166-615-0300-000	166-616-0180-000	166-616-0630-000	166-617-0390-000	166-617-0840-000
166-614-0410-000	166-615-0310-000	166-616-0190-000	166-616-0640-000	166-617-0400-000	166-617-0850-000
166-614-0420-000	166-615-0320-000	166-616-0200-000	166-616-0650-000	166-617-0410-000	166-617-0860-000
166-614-0430-000	166-615-0330-000	166-616-0210-000	166-616-0660-000	166-617-0420-000	166-617-0870-000
166-614-0440-000	166-615-0340-000	166-616-0220-000	166-616-0670-000	166-617-0430-000	166-618-0010-000
166-614-0450-000	166-615-0350-000	166-616-0230-000	166-616-0680-000	166-617-0440-000	166-618-0020-000
166-614-0460-000	166-615-0360-000	166-616-0240-000	166-616-0690-000	166-617-0450-000	166-618-0030-000
166-614-0470-000	166-615-0370-000	166-616-0250-000	166-617-0010-000	166-617-0460-000	166-618-0040-000
166-614-0480-000	166-615-0380-000	166-616-0260-000	166-617-0020-000	166-617-0470-000	166-618-0050-000
166-614-0490-000	166-615-0390-000	166-616-0270-000	166-617-0030-000	166-617-0480-000	166-618-0060-000
166-614-0500-000	166-615-0400-000	166-616-0280-000	166-617-0040-000	166-617-0490-000	166-618-0070-000
166-614-0510-000	166-615-0410-000	166-616-0290-000	166-617-0050-000	166-617-0500-000	166-618-0080-000
166-614-0520-000	166-615-0420-000	166-616-0300-000	166-617-0060-000	166-617-0510-000	166-618-0090-000
166-614-0530-000	166-615-0430-000	166-616-0310-000	166-617-0070-000	166-617-0520-000	166-618-0100-000
166-614-0540-000	166-615-0440-000	166-616-0320-000	166-617-0080-000	166-617-0530-000	166-618-0110-000
166-614-0550-000	166-615-0450-000	166-616-0330-000	166-617-0090-000	166-617-0540-000	166-618-0120-000
166-615-0010-000	166-615-0460-000	166-616-0340-000	166-617-0100-000	166-617-0550-000	166-618-0130-000
166-615-0020-000	166-615-0470-000	166-616-0350-000	166-617-0110-000	166-617-0560-000	166-618-0140-000
166-615-0030-000	166-615-0480-000	166-616-0360-000	166-617-0120-000	166-617-0570-000	166-618-0150-000
166-615-0040-000	166-615-0490-000	166-616-0370-000	166-617-0130-000	166-617-0580-000	166-618-0160-000
166-615-0050-000	166-615-0500-000	166-616-0380-000	166-617-0140-000	166-617-0590-000	166-618-0170-000
166-615-0060-000	166-615-0510-000	166-616-0390-000	166-617-0150-000	166-617-0600-000	166-618-0180-000
166-615-0070-000	166-615-0520-000	166-616-0400-000	166-617-0160-000	166-617-0610-000	166-618-0190-000
166-615-0080-000	166-615-0530-000	166-616-0410-000	166-617-0170-000	166-617-0620-000	166-618-0200-000
166-615-0090-000	166-615-0540-000	166-616-0420-000	166-617-0180-000	166-617-0630-000	166-618-0210-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
166-618-0220-000	166-618-0670-000	166-619-0380-000	166-620-0390-000	166-621-0400-000	166-622-0370-000
166-618-0230-000	166-618-0680-000	166-619-0390-000	166-620-0400-000	166-621-0410-000	166-622-0380-000
166-618-0240-000	166-618-0690-000	166-619-0400-000	166-620-0410-000	166-621-0420-000	166-622-0390-000
166-618-0250-000	166-618-0700-000	166-619-0410-000	166-620-0420-000	166-621-0430-000	166-622-0400-000
166-618-0260-000	166-618-0710-000	166-619-0420-000	166-620-0430-000	166-621-0440-000	166-622-0410-000
166-618-0270-000	166-618-0720-000	166-619-0430-000	166-620-0440-000	166-621-0450-000	166-622-0420-000
166-618-0280-000	166-618-0730-000	166-619-0440-000	166-621-0010-000	166-621-0460-000	166-622-0430-000
166-618-0290-000	166-618-0740-000	166-620-0010-000	166-621-0020-000	166-621-0470-000	166-622-0440-000
166-618-0300-000	166-619-0010-000	166-620-0020-000	166-621-0030-000	166-621-0480-000	166-622-0450-000
166-618-0310-000	166-619-0020-000	166-620-0030-000	166-621-0040-000	166-622-0010-000	166-622-0460-000
166-618-0320-000	166-619-0030-000	166-620-0040-000	166-621-0050-000	166-622-0020-000	166-622-0470-000
166-618-0330-000	166-619-0040-000	166-620-0050-000	166-621-0060-000	166-622-0030-000	166-623-0010-000
166-618-0340-000	166-619-0050-000	166-620-0060-000	166-621-0070-000	166-622-0040-000	166-623-0020-000
166-618-0350-000	166-619-0060-000	166-620-0070-000	166-621-0080-000	166-622-0050-000	166-623-0030-000
166-618-0360-000	166-619-0070-000	166-620-0080-000	166-621-0090-000	166-622-0060-000	166-623-0040-000
166-618-0370-000	166-619-0080-000	166-620-0090-000	166-621-0100-000	166-622-0070-000	166-623-0050-000
166-618-0380-000	166-619-0090-000	166-620-0100-000	166-621-0110-000	166-622-0080-000	166-623-0060-000
166-618-0390-000	166-619-0100-000	166-620-0110-000	166-621-0120-000	166-622-0090-000	166-623-0070-000
166-618-0400-000	166-619-0110-000	166-620-0120-000	166-621-0130-000	166-622-0100-000	166-623-0080-000
166-618-0410-000	166-619-0120-000	166-620-0130-000	166-621-0140-000	166-622-0110-000	166-623-0090-000
166-618-0420-000	166-619-0130-000	166-620-0140-000	166-621-0150-000	166-622-0120-000	166-623-0100-000
166-618-0430-000	166-619-0140-000	166-620-0150-000	166-621-0160-000	166-622-0130-000	166-623-0110-000
166-618-0440-000	166-619-0150-000	166-620-0160-000	166-621-0170-000	166-622-0140-000	166-623-0120-000
166-618-0450-000	166-619-0160-000	166-620-0170-000	166-621-0180-000	166-622-0150-000	166-623-0130-000
166-618-0460-000	166-619-0170-000	166-620-0180-000	166-621-0190-000	166-622-0160-000	166-623-0140-000
166-618-0470-000	166-619-0180-000	166-620-0190-000	166-621-0200-000	166-622-0170-000	166-623-0150-000
166-618-0480-000	166-619-0190-000	166-620-0200-000	166-621-0210-000	166-622-0180-000	166-623-0160-000
166-618-0490-000	166-619-0200-000	166-620-0210-000	166-621-0220-000	166-622-0190-000	166-623-0170-000
166-618-0500-000	166-619-0210-000	166-620-0220-000	166-621-0230-000	166-622-0200-000	166-623-0180-000
166-618-0510-000	166-619-0220-000	166-620-0230-000	166-621-0240-000	166-622-0210-000	166-623-0190-000
166-618-0520-000	166-619-0230-000	166-620-0240-000	166-621-0250-000	166-622-0220-000	166-623-0200-000
166-618-0530-000	166-619-0240-000	166-620-0250-000	166-621-0260-000	166-622-0230-000	166-623-0210-000
166-618-0540-000	166-619-0250-000	166-620-0260-000	166-621-0270-000	166-622-0240-000	166-623-0220-000
166-618-0550-000	166-619-0260-000	166-620-0270-000	166-621-0280-000	166-622-0250-000	166-623-0230-000
166-618-0560-000	166-619-0270-000	166-620-0280-000	166-621-0290-000	166-622-0260-000	166-623-0240-000
166-618-0570-000	166-619-0280-000	166-620-0290-000	166-621-0300-000	166-622-0270-000	166-623-0250-000
166-618-0580-000	166-619-0290-000	166-620-0300-000	166-621-0310-000	166-622-0280-000	166-623-0260-000
166-618-0590-000	166-619-0300-000	166-620-0310-000	166-621-0320-000	166-622-0290-000	166-623-0270-000
166-618-0600-000	166-619-0310-000	166-620-0320-000	166-621-0330-000	166-622-0300-000	166-623-0280-000
166-618-0610-000	166-619-0320-000	166-620-0330-000	166-621-0340-000	166-622-0310-000	166-623-0290-000
166-618-0620-000	166-619-0330-000	166-620-0340-000	166-621-0350-000	166-622-0320-000	166-623-0300-000
166-618-0630-000	166-619-0340-000	166-620-0350-000	166-621-0360-000	166-622-0330-000	166-623-0310-000
166-618-0640-000	166-619-0350-000	166-620-0360-000	166-621-0370-000	166-622-0340-000	166-623-0320-000
166-618-0650-000	166-619-0360-000	166-620-0370-000	166-621-0380-000	166-622-0350-000	166-623-0330-000
166-618-0660-000	166-619-0370-000	166-620-0380-000	166-621-0390-000	166-622-0360-000	166-623-0340-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
166-628-0250-000	166-629-0170-000	166-630-0090-000	166-631-0090-000	166-632-0090-000	166-633-0090-000
166-628-0260-000	166-629-0180-000	166-630-0100-000	166-631-0100-000	166-632-0100-000	166-633-0100-000
166-628-0270-000	166-629-0190-000	166-630-0110-000	166-631-0110-000	166-632-0110-000	166-633-0110-000
166-628-0280-000	166-629-0200-000	166-630-0120-000	166-631-0120-000	166-632-0120-000	166-633-0120-000
166-628-0290-000	166-629-0210-000	166-630-0130-000	166-631-0130-000	166-632-0130-000	166-633-0130-000
166-628-0300-000	166-629-0220-000	166-630-0140-000	166-631-0140-000	166-632-0140-000	166-633-0140-000
166-628-0310-000	166-629-0230-000	166-630-0150-000	166-631-0150-000	166-632-0150-000	166-633-0150-000
166-628-0320-000	166-629-0240-000	166-630-0160-000	166-631-0160-000	166-632-0160-000	166-633-0160-000
166-628-0330-000	166-629-0250-000	166-630-0170-000	166-631-0170-000	166-632-0170-000	166-633-0170-000
166-628-0340-000	166-629-0260-000	166-630-0180-000	166-631-0180-000	166-632-0180-000	166-633-0180-000
166-628-0350-000	166-629-0270-000	166-630-0190-000	166-631-0190-000	166-632-0190-000	166-633-0190-000
166-628-0360-000	166-629-0280-000	166-630-0200-000	166-631-0200-000	166-632-0200-000	166-633-0200-000
166-628-0370-000	166-629-0290-000	166-630-0210-000	166-631-0210-000	166-632-0210-000	166-633-0210-000
166-628-0380-000	166-629-0300-000	166-630-0220-000	166-631-0220-000	166-632-0220-000	166-633-0220-000
166-628-0390-000	166-629-0310-000	166-630-0230-000	166-631-0230-000	166-632-0230-000	166-633-0230-000
166-628-0400-000	166-629-0320-000	166-630-0240-000	166-631-0240-000	166-632-0240-000	166-633-0240-000
166-628-0410-000	166-629-0330-000	166-630-0250-000	166-631-0250-000	166-632-0250-000	166-633-0250-000
166-628-0420-000	166-629-0340-000	166-630-0260-000	166-631-0260-000	166-632-0260-000	166-633-0260-000
166-628-0430-000	166-629-0350-000	166-630-0270-000	166-631-0270-000	166-632-0270-000	166-633-0270-000
166-628-0440-000	166-629-0360-000	166-630-0280-000	166-631-0280-000	166-632-0280-000	166-633-0280-000
166-628-0450-000	166-629-0370-000	166-630-0290-000	166-631-0290-000	166-632-0290-000	166-633-0290-000
166-628-0460-000	166-629-0380-000	166-630-0300-000	166-631-0300-000	166-632-0300-000	166-633-0300-000
166-628-0470-000	166-629-0390-000	166-630-0310-000	166-631-0310-000	166-632-0310-000	166-633-0310-000
166-628-0480-000	166-629-0400-000	166-630-0320-000	166-631-0320-000	166-632-0320-000	166-633-0320-000
166-628-0490-000	166-629-0410-000	166-630-0330-000	166-631-0330-000	166-632-0330-000	166-633-0330-000
166-628-0500-000	166-629-0420-000	166-630-0340-000	166-631-0340-000	166-632-0340-000	166-633-0340-000
166-628-0510-000	166-629-0430-000	166-630-0350-000	166-631-0350-000	166-632-0350-000	166-633-0350-000
166-628-0520-000	166-629-0440-000	166-630-0360-000	166-631-0360-000	166-632-0360-000	166-633-0360-000
166-628-0530-000	166-629-0450-000	166-630-0370-000	166-631-0370-000	166-632-0370-000	166-633-0370-000
166-628-0540-000	166-629-0460-000	166-630-0380-000	166-631-0380-000	166-632-0380-000	166-633-0380-000
166-629-0020-000	166-629-0470-000	166-630-0390-000	166-631-0390-000	166-632-0390-000	166-633-0390-000
166-629-0030-000	166-629-0480-000	166-630-0400-000	166-631-0400-000	166-632-0400-000	166-633-0400-000
166-629-0040-000	166-629-0490-000	166-630-0410-000	166-631-0410-000	166-632-0410-000	166-633-0410-000
166-629-0050-000	166-629-0500-000	166-630-0420-000	166-631-0420-000	166-632-0420-000	166-633-0420-000
166-629-0060-000	166-629-0510-000	166-630-0430-000	166-631-0430-000	166-632-0430-000	166-633-0430-000
166-629-0070-000	166-629-0520-000	166-630-0440-000	166-631-0440-000	166-632-0440-000	166-633-0440-000
166-629-0080-000	166-629-0530-000	166-630-0450-000	166-631-0450-000	166-632-0450-000	166-633-0450-000
166-629-0090-000	166-629-0540-000	166-630-0460-000	166-631-0460-000	166-632-0460-000	166-633-0460-000
166-629-0100-000	166-630-0020-000	166-631-0020-000	166-632-0020-000	166-633-0020-000	166-634-0010-000
166-629-0110-000	166-630-0030-000	166-631-0030-000	166-632-0030-000	166-633-0030-000	166-634-0020-000
166-629-0120-000	166-630-0040-000	166-631-0040-000	166-632-0040-000	166-633-0040-000	166-634-0030-000
166-629-0130-000	166-630-0050-000	166-631-0050-000	166-632-0050-000	166-633-0050-000	166-634-0040-000
166-629-0140-000	166-630-0060-000	166-631-0060-000	166-632-0060-000	166-633-0060-000	166-634-0050-000
166-629-0150-000	166-630-0070-000	166-631-0070-000	166-632-0070-000	166-633-0070-000	166-634-0060-000
166-629-0160-000	166-630-0080-000	166-631-0080-000	166-632-0080-000	166-633-0080-000	166-634-0070-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
166-634-0080-000	166-634-0530-000	166-636-0010-000	166-637-0010-000	166-637-0460-000	166-638-0170-000
166-634-0090-000	166-634-0540-000	166-636-0020-000	166-637-0020-000	166-637-0470-000	166-638-0180-000
166-634-0100-000	166-635-0010-000	166-636-0030-000	166-637-0030-000	166-637-0480-000	166-638-0190-000
166-634-0110-000	166-635-0020-000	166-636-0040-000	166-637-0040-000	166-637-0490-000	166-638-0200-000
166-634-0120-000	166-635-0030-000	166-636-0050-000	166-637-0050-000	166-637-0500-000	166-638-0210-000
166-634-0130-000	166-635-0040-000	166-636-0060-000	166-637-0060-000	166-637-0510-000	166-638-0220-000
166-634-0140-000	166-635-0050-000	166-636-0070-000	166-637-0070-000	166-637-0520-000	166-638-0230-000
166-634-0150-000	166-635-0060-000	166-636-0080-000	166-637-0080-000	166-637-0530-000	166-638-0240-000
166-634-0160-000	166-635-0070-000	166-636-0090-000	166-637-0090-000	166-637-0540-000	166-638-0250-000
166-634-0170-000	166-635-0080-000	166-636-0100-000	166-637-0100-000	166-637-0550-000	166-638-0260-000
166-634-0180-000	166-635-0090-000	166-636-0110-000	166-637-0110-000	166-637-0560-000	166-638-0270-000
166-634-0190-000	166-635-0100-000	166-636-0120-000	166-637-0120-000	166-637-0570-000	166-638-0280-000
166-634-0200-000	166-635-0110-000	166-636-0130-000	166-637-0130-000	166-637-0580-000	166-638-0290-000
166-634-0210-000	166-635-0120-000	166-636-0140-000	166-637-0140-000	166-637-0590-000	166-638-0300-000
166-634-0220-000	166-635-0130-000	166-636-0150-000	166-637-0150-000	166-637-0600-000	166-638-0310-000
166-634-0230-000	166-635-0140-000	166-636-0160-000	166-637-0160-000	166-637-0610-000	166-638-0320-000
166-634-0240-000	166-635-0150-000	166-636-0170-000	166-637-0170-000	166-637-0620-000	166-638-0330-000
166-634-0250-000	166-635-0160-000	166-636-0180-000	166-637-0180-000	166-637-0630-000	166-638-0340-000
166-634-0260-000	166-635-0170-000	166-636-0190-000	166-637-0190-000	166-637-0640-000	166-638-0350-000
166-634-0270-000	166-635-0180-000	166-636-0200-000	166-637-0200-000	166-637-0650-000	166-638-0360-000
166-634-0280-000	166-635-0190-000	166-636-0210-000	166-637-0210-000	166-637-0660-000	166-638-0370-000
166-634-0290-000	166-635-0200-000	166-636-0220-000	166-637-0220-000	166-637-0670-000	166-638-0380-000
166-634-0300-000	166-635-0210-000	166-636-0230-000	166-637-0230-000	166-637-0680-000	166-638-0390-000
166-634-0310-000	166-635-0220-000	166-636-0240-000	166-637-0240-000	166-637-0690-000	166-638-0400-000
166-634-0320-000	166-635-0230-000	166-636-0250-000	166-637-0250-000	166-637-0700-000	166-638-0410-000
166-634-0330-000	166-635-0240-000	166-636-0260-000	166-637-0260-000	166-637-0710-000	166-638-0420-000
166-634-0340-000	166-635-0250-000	166-636-0270-000	166-637-0270-000	166-637-0720-000	166-638-0430-000
166-634-0350-000	166-635-0260-000	166-636-0280-000	166-637-0280-000	166-637-0730-000	166-638-0440-000
166-634-0360-000	166-635-0270-000	166-636-0290-000	166-637-0290-000	166-637-0740-000	166-638-0450-000
166-634-0370-000	166-635-0280-000	166-636-0300-000	166-637-0300-000	166-638-0010-000	166-638-0460-000
166-634-0380-000	166-635-0290-000	166-636-0310-000	166-637-0310-000	166-638-0020-000	166-638-0470-000
166-634-0390-000	166-635-0300-000	166-636-0320-000	166-637-0320-000	166-638-0030-000	166-638-0480-000
166-634-0400-000	166-635-0310-000	166-636-0330-000	166-637-0330-000	166-638-0040-000	166-638-0490-000
166-634-0410-000	166-635-0320-000	166-636-0340-000	166-637-0340-000	166-638-0050-000	166-638-0500-000
166-634-0420-000	166-635-0330-000	166-636-0350-000	166-637-0350-000	166-638-0060-000	166-638-0510-000
166-634-0430-000	166-635-0340-000	166-636-0360-000	166-637-0360-000	166-638-0070-000	166-638-0520-000
166-634-0440-000	166-635-0350-000	166-636-0370-000	166-637-0370-000	166-638-0080-000	166-638-0530-000
166-634-0450-000	166-635-0360-000	166-636-0380-000	166-637-0380-000	166-638-0090-000	166-638-0540-000
166-634-0460-000	166-635-0370-000	166-636-0390-000	166-637-0390-000	166-638-0100-000	166-638-0550-000
166-634-0470-000	166-635-0380-000	166-636-0400-000	166-637-0400-000	166-638-0110-000	166-638-0560-000
166-634-0480-000	166-635-0390-000	166-636-0410-000	166-637-0410-000	166-638-0120-000	166-638-0570-000
166-634-0490-000	166-635-0400-000	166-636-0420-000	166-637-0420-000	166-638-0130-000	166-638-0580-000
166-634-0500-000	166-635-0410-000	166-636-0430-000	166-637-0430-000	166-638-0140-000	166-638-0590-000
166-634-0510-000	166-635-0420-000	166-636-0440-000	166-637-0440-000	166-638-0150-000	166-638-0600-000
166-634-0520-000	166-635-0430-000	166-636-0450-000	166-637-0450-000	166-638-0160-000	166-638-0610-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
166-638-0620-000	166-639-0450-000	166-640-0290-000	166-640-0740-000	166-641-0420-000	166-642-0260-000
166-639-0010-000	166-639-0460-000	166-640-0300-000	166-640-0750-000	166-641-0430-000	166-642-0270-000
166-639-0020-000	166-639-0470-000	166-640-0310-000	166-640-0760-000	166-641-0440-000	166-642-0280-000
166-639-0030-000	166-639-0480-000	166-640-0320-000	166-640-0770-000	166-641-0450-000	166-642-0290-000
166-639-0040-000	166-639-0490-000	166-640-0330-000	166-641-0010-000	166-641-0460-000	166-642-0300-000
166-639-0050-000	166-639-0500-000	166-640-0340-000	166-641-0020-000	166-641-0470-000	166-642-0310-000
166-639-0060-000	166-639-0510-000	166-640-0350-000	166-641-0030-000	166-641-0480-000	166-642-0320-000
166-639-0070-000	166-639-0520-000	166-640-0360-000	166-641-0040-000	166-641-0490-000	166-642-0330-000
166-639-0080-000	166-639-0530-000	166-640-0370-000	166-641-0050-000	166-641-0500-000	166-642-0340-000
166-639-0090-000	166-639-0540-000	166-640-0380-000	166-641-0060-000	166-641-0510-000	166-642-0350-000
166-639-0100-000	166-639-0550-000	166-640-0390-000	166-641-0070-000	166-641-0520-000	166-642-0360-000
166-639-0110-000	166-639-0560-000	166-640-0400-000	166-641-0080-000	166-641-0530-000	166-642-0370-000
166-639-0120-000	166-639-0570-000	166-640-0410-000	166-641-0090-000	166-641-0540-000	166-642-0380-000
166-639-0130-000	166-639-0580-000	166-640-0420-000	166-641-0100-000	166-641-0550-000	166-642-0390-000
166-639-0140-000	166-639-0590-000	166-640-0430-000	166-641-0110-000	166-641-0560-000	166-642-0400-000
166-639-0150-000	166-639-0600-000	166-640-0440-000	166-641-0120-000	166-641-0570-000	166-642-0410-000
166-639-0160-000	166-639-0610-000	166-640-0450-000	166-641-0130-000	166-641-0580-000	166-642-0420-000
166-639-0170-000	166-640-0010-000	166-640-0460-000	166-641-0140-000	166-641-0590-000	166-642-0430-000
166-639-0180-000	166-640-0020-000	166-640-0470-000	166-641-0150-000	166-641-0600-000	166-642-0440-000
166-639-0190-000	166-640-0030-000	166-640-0480-000	166-641-0160-000	166-641-0610-000	166-642-0450-000
166-639-0200-000	166-640-0040-000	166-640-0490-000	166-641-0170-000	166-642-0010-000	166-642-0460-000
166-639-0210-000	166-640-0050-000	166-640-0500-000	166-641-0180-000	166-642-0020-000	166-642-0470-000
166-639-0220-000	166-640-0060-000	166-640-0510-000	166-641-0190-000	166-642-0030-000	166-642-0480-000
166-639-0230-000	166-640-0070-000	166-640-0520-000	166-641-0200-000	166-642-0040-000	166-642-0490-000
166-639-0240-000	166-640-0080-000	166-640-0530-000	166-641-0210-000	166-642-0050-000	166-642-0500-000
166-639-0250-000	166-640-0090-000	166-640-0540-000	166-641-0220-000	166-642-0060-000	166-642-0510-000
166-639-0260-000	166-640-0100-000	166-640-0550-000	166-641-0230-000	166-642-0070-000	166-642-0520-000
166-639-0270-000	166-640-0110-000	166-640-0560-000	166-641-0240-000	166-642-0080-000	166-642-0530-000
166-639-0280-000	166-640-0120-000	166-640-0570-000	166-641-0250-000	166-642-0090-000	166-642-0540-000
166-639-0290-000	166-640-0130-000	166-640-0580-000	166-641-0260-000	166-642-0100-000	166-642-0550-000
166-639-0300-000	166-640-0140-000	166-640-0590-000	166-641-0270-000	166-642-0110-000	166-642-0560-000
166-639-0310-000	166-640-0150-000	166-640-0600-000	166-641-0280-000	166-642-0120-000	166-642-0570-000
166-639-0320-000	166-640-0160-000	166-640-0610-000	166-641-0290-000	166-642-0130-000	166-642-0580-000
166-639-0330-000	166-640-0170-000	166-640-0620-000	166-641-0300-000	166-642-0140-000	166-642-0590-000
166-639-0340-000	166-640-0180-000	166-640-0630-000	166-641-0310-000	166-642-0150-000	166-642-0600-000
166-639-0350-000	166-640-0190-000	166-640-0640-000	166-641-0320-000	166-642-0160-000	166-642-0610-000
166-639-0360-000	166-640-0200-000	166-640-0650-000	166-641-0330-000	166-642-0170-000	166-642-0620-000
166-639-0370-000	166-640-0210-000	166-640-0660-000	166-641-0340-000	166-642-0180-000	166-642-0630-000
166-639-0380-000	166-640-0220-000	166-640-0670-000	166-641-0350-000	166-642-0190-000	166-642-0640-000
166-639-0390-000	166-640-0230-000	166-640-0680-000	166-641-0360-000	166-642-0200-000	166-642-0650-000
166-639-0400-000	166-640-0240-000	166-640-0690-000	166-641-0370-000	166-642-0210-000	166-642-0660-000
166-639-0410-000	166-640-0250-000	166-640-0700-000	166-641-0380-000	166-642-0220-000	166-642-0670-000
166-639-0420-000	166-640-0260-000	166-640-0710-000	166-641-0390-000	166-642-0230-000	166-642-0680-000
166-639-0430-000	166-640-0270-000	166-640-0720-000	166-641-0400-000	166-642-0240-000	166-642-0690-000
166-639-0440-000	166-640-0280-000	166-640-0730-000	166-641-0410-000	166-642-0250-000	166-642-0700-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
166-642-0710-000	166-644-0160-000	166-645-0400-000	166-647-0010-000	166-647-0460-000	166-648-0070-000
166-642-0720-000	166-644-0170-000	166-645-0410-000	166-647-0020-000	166-647-0470-000	166-648-0080-000
166-642-0730-000	166-644-0180-000	166-645-0420-000	166-647-0030-000	166-647-0480-000	166-648-0090-000
166-642-0740-000	166-644-0190-000	166-646-0010-000	166-647-0040-000	166-647-0490-000	166-648-0100-000
166-642-0750-000	166-644-0200-000	166-646-0020-000	166-647-0050-000	166-647-0500-000	166-648-0110-000
166-643-0010-000	166-644-0210-000	166-646-0030-000	166-647-0060-000	166-647-0510-000	166-648-0120-000
166-643-0020-000	166-645-0010-000	166-646-0040-000	166-647-0070-000	166-647-0520-000	166-648-0130-000
166-643-0030-000	166-645-0020-000	166-646-0050-000	166-647-0080-000	166-647-0530-000	166-648-0140-000
166-643-0040-000	166-645-0030-000	166-646-0060-000	166-647-0090-000	166-647-0540-000	166-648-0150-000
166-643-0050-000	166-645-0040-000	166-646-0070-000	166-647-0100-000	166-647-0550-000	166-648-0160-000
166-643-0060-000	166-645-0050-000	166-646-0080-000	166-647-0110-000	166-647-0560-000	166-648-0170-000
166-643-0070-000	166-645-0060-000	166-646-0090-000	166-647-0120-000	166-647-0570-000	166-648-0180-000
166-643-0080-000	166-645-0070-000	166-646-0100-000	166-647-0130-000	166-647-0580-000	166-648-0190-000
166-643-0090-000	166-645-0080-000	166-646-0110-000	166-647-0140-000	166-647-0590-000	166-648-0200-000
166-643-0100-000	166-645-0090-000	166-646-0120-000	166-647-0150-000	166-647-0600-000	166-648-0210-000
166-643-0110-000	166-645-0100-000	166-646-0130-000	166-647-0160-000	166-647-0610-000	166-648-0220-000
166-643-0120-000	166-645-0110-000	166-646-0140-000	166-647-0170-000	166-647-0620-000	166-648-0230-000
166-643-0130-000	166-645-0120-000	166-646-0150-000	166-647-0180-000	166-647-0630-000	166-648-0240-000
166-643-0140-000	166-645-0130-000	166-646-0160-000	166-647-0190-000	166-647-0640-000	166-648-0250-000
166-643-0150-000	166-645-0140-000	166-646-0170-000	166-647-0200-000	166-647-0650-000	166-648-0260-000
166-643-0160-000	166-645-0150-000	166-646-0180-000	166-647-0210-000	166-647-0660-000	166-648-0270-000
166-643-0170-000	166-645-0160-000	166-646-0190-000	166-647-0220-000	166-647-0670-000	166-648-0280-000
166-643-0180-000	166-645-0170-000	166-646-0200-000	166-647-0230-000	166-647-0680-000	166-648-0290-000
166-643-0190-000	166-645-0180-000	166-646-0210-000	166-647-0240-000	166-647-0690-000	166-648-0300-000
166-643-0200-000	166-645-0190-000	166-646-0220-000	166-647-0250-000	166-647-0700-000	166-648-0310-000
166-643-0210-000	166-645-0200-000	166-646-0230-000	166-647-0260-000	166-647-0710-000	166-649-0010-000
166-643-0220-000	166-645-0210-000	166-646-0240-000	166-647-0270-000	166-647-0720-000	166-649-0020-000
166-643-0230-000	166-645-0220-000	166-646-0250-000	166-647-0280-000	166-647-0730-000	166-649-0030-000
166-643-0240-000	166-645-0230-000	166-646-0260-000	166-647-0290-000	166-647-0740-000	166-649-0040-000
166-643-0250-000	166-645-0240-000	166-646-0270-000	166-647-0300-000	166-647-0750-000	166-649-0050-000
166-644-0010-000	166-645-0250-000	166-646-0280-000	166-647-0310-000	166-647-0760-000	166-649-0060-000
166-644-0020-000	166-645-0260-000	166-646-0290-000	166-647-0320-000	166-647-0770-000	166-649-0070-000
166-644-0030-000	166-645-0270-000	166-646-0320-000	166-647-0330-000	166-647-0780-000	166-649-0080-000
166-644-0040-000	166-645-0280-000	166-646-0330-000	166-647-0340-000	166-647-0790-000	166-649-0090-000
166-644-0050-000	166-645-0290-000	166-646-0340-000	166-647-0350-000	166-647-0800-000	166-649-0100-000
166-644-0060-000	166-645-0300-000	166-646-0350-000	166-647-0360-000	166-647-0810-000	166-649-0110-000
166-644-0070-000	166-645-0310-000	166-646-0360-000	166-647-0370-000	166-647-0820-000	166-649-0120-000
166-644-0080-000	166-645-0320-000	166-646-0370-000	166-647-0380-000	166-647-0830-000	166-649-0130-000
166-644-0090-000	166-645-0330-000	166-646-0380-000	166-647-0390-000	166-647-0840-000	166-649-0140-000
166-644-0100-000	166-645-0340-000	166-646-0390-000	166-647-0400-000	166-648-0010-000	166-649-0150-000
166-644-0110-000	166-645-0350-000	166-646-0400-000	166-647-0410-000	166-648-0020-000	166-649-0160-000
166-644-0120-000	166-645-0360-000	166-646-0410-000	166-647-0420-000	166-648-0030-000	166-649-0170-000
166-644-0130-000	166-645-0370-000	166-646-0420-000	166-647-0430-000	166-648-0040-000	166-649-0180-000
166-644-0140-000	166-645-0380-000	166-646-0430-000	166-647-0440-000	166-648-0050-000	166-649-0190-000
166-644-0150-000	166-645-0390-000	166-646-0440-000	166-647-0450-000	166-648-0060-000	166-649-0200-000

Attachment A: Mossdale Tract EFD Maps and Detailed Descriptions

San Joaquin County EFD Parcels List

APN	APN	APN	APN	APN	APN
166-649-0210-000	168-803-0220-000	168-804-0150-000	168-804-0600-000	168-805-0400-000	168-806-0370-000
166-649-0220-000	168-803-0230-000	168-804-0160-000	168-804-0610-000	168-805-0410-000	168-806-0380-000
166-649-0230-000	168-803-0240-000	168-804-0170-000	168-804-0620-000	168-805-0420-000	168-806-0390-000
166-649-0240-000	168-803-0250-000	168-804-0180-000	168-804-0630-000	168-805-0430-000	168-806-0400-000
166-649-0250-000	168-803-0260-000	168-804-0190-000	168-804-0640-000	168-805-0440-000	168-806-0410-000
166-649-0260-000	168-803-0270-000	168-804-0200-000	168-804-0650-000	168-805-0450-000	168-806-0420-000
166-649-0270-000	168-803-0280-000	168-804-0210-000	168-805-0010-000	168-805-0460-000	168-806-0430-000
166-649-0280-000	168-803-0290-000	168-804-0220-000	168-805-0020-000	168-805-0470-000	168-806-0440-000
166-649-0290-000	168-803-0300-000	168-804-0230-000	168-805-0030-000	168-805-0480-000	168-806-0450-000
166-649-0300-000	168-803-0310-000	168-804-0240-000	168-805-0040-000	168-806-0010-000	168-806-0460-000
166-649-0310-000	168-803-0320-000	168-804-0250-000	168-805-0050-000	168-806-0020-000	168-806-0470-000
166-649-0320-000	168-803-0330-000	168-804-0260-000	168-805-0060-000	168-806-0030-000	168-806-0480-000
166-649-0330-000	168-803-0340-000	168-804-0270-000	168-805-0070-000	168-806-0040-000	168-806-0490-000
166-649-0340-000	168-803-0350-000	168-804-0280-000	168-805-0080-000	168-806-0050-000	168-806-0500-000
166-649-0350-000	168-803-0360-000	168-804-0290-000	168-805-0090-000	168-806-0060-000	168-806-0510-000
166-649-0360-000	168-803-0370-000	168-804-0300-000	168-805-0100-000	168-806-0070-000	168-806-0520-000
166-649-0370-000	168-803-0380-000	168-804-0310-000	168-805-0110-000	168-806-0080-000	168-806-0530-000
166-649-0380-000	168-803-0390-000	168-804-0320-000	168-805-0120-000	168-806-0090-000	168-806-0540-000
166-649-0390-000	168-803-0400-000	168-804-0330-000	168-805-0130-000	168-806-0100-000	168-806-0550-000
166-649-0400-000	168-803-0410-000	168-804-0340-000	168-805-0140-000	168-806-0110-000	168-807-0010-000
168-802-0010-000	168-803-0420-000	168-804-0350-000	168-805-0150-000	168-806-0120-000	168-807-0020-000
168-802-0020-000	168-803-0430-000	168-804-0360-000	168-805-0160-000	168-806-0130-000	168-807-0030-000
168-802-0030-000	168-803-0440-000	168-804-0370-000	168-805-0170-000	168-806-0140-000	168-807-0040-000
168-802-0040-000	168-803-0450-000	168-804-0380-000	168-805-0180-000	168-806-0150-000	168-807-0050-000
168-803-0010-000	168-803-0460-000	168-804-0390-000	168-805-0190-000	168-806-0160-000	168-807-0060-000
168-803-0020-000	168-803-0470-000	168-804-0400-000	168-805-0200-000	168-806-0170-000	168-807-0070-000
168-803-0030-000	168-803-0480-000	168-804-0410-000	168-805-0210-000	168-806-0180-000	168-807-0080-000
168-803-0040-000	168-803-0490-000	168-804-0420-000	168-805-0220-000	168-806-0190-000	168-807-0090-000
168-803-0050-000	168-803-0500-000	168-804-0430-000	168-805-0230-000	168-806-0200-000	168-807-0100-000
168-803-0060-000	168-803-0510-000	168-804-0440-000	168-805-0240-000	168-806-0210-000	168-807-0110-000
168-803-0070-000	168-803-0520-000	168-804-0450-000	168-805-0250-000	168-806-0220-000	168-807-0120-000
168-803-0080-000	168-804-0010-000	168-804-0460-000	168-805-0260-000	168-806-0230-000	168-807-0130-000
168-803-0090-000	168-804-0020-000	168-804-0470-000	168-805-0270-000	168-806-0240-000	168-807-0140-000
168-803-0100-000	168-804-0030-000	168-804-0480-000	168-805-0280-000	168-806-0250-000	168-807-0150-000
168-803-0110-000	168-804-0040-000	168-804-0490-000	168-805-0290-000	168-806-0260-000	168-807-0160-000
168-803-0120-000	168-804-0050-000	168-804-0500-000	168-805-0300-000	168-806-0270-000	168-807-0170-000
168-803-0130-000	168-804-0060-000	168-804-0510-000	168-805-0310-000	168-806-0280-000	168-807-0180-000
168-803-0140-000	168-804-0070-000	168-804-0520-000	168-805-0320-000	168-806-0290-000	168-807-0190-000
168-803-0150-000	168-804-0080-000	168-804-0530-000	168-805-0330-000	168-806-0300-000	168-807-0200-000
168-803-0160-000	168-804-0090-000	168-804-0540-000	168-805-0340-000	168-806-0310-000	168-807-0210-000
168-803-0170-000	168-804-0100-000	168-804-0550-000	168-805-0350-000	168-806-0320-000	168-808-0010-000
168-803-0180-000	168-804-0110-000	168-804-0560-000	168-805-0360-000	168-806-0330-000	168-808-0020-000
168-803-0190-000	168-804-0120-000	168-804-0570-000	168-805-0370-000	168-806-0340-000	168-808-0030-000
168-803-0200-000	168-804-0130-000	168-804-0580-000	168-805-0380-000	168-806-0350-000	168-808-0040-000
168-803-0210-000	168-804-0140-000	168-804-0590-000	168-805-0390-000	168-806-0360-000	168-808-0050-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
168-808-0060-000	168-808-0510-000	168-809-0320-000	168-810-0290-000	168-810-0760-000	168-811-0410-000
168-808-0070-000	168-808-0520-000	168-809-0330-000	168-810-0300-000	168-810-0770-000	168-811-0420-000
168-808-0080-000	168-808-0530-000	168-809-0340-000	168-810-0310-000	168-810-0780-000	168-811-0430-000
168-808-0090-000	168-808-0540-000	168-809-0350-000	168-810-0320-000	168-810-0810-000	168-811-0440-000
168-808-0100-000	168-808-0550-000	168-809-0360-000	168-810-0330-000	168-810-0820-000	168-811-0450-000
168-808-0110-000	168-808-0560-000	168-809-0370-000	168-810-0340-000	168-811-0010-000	168-811-0460-000
168-808-0120-000	168-808-0570-000	168-809-0380-000	168-810-0350-000	168-811-0020-000	168-811-0470-000
168-808-0130-000	168-808-0580-000	168-809-0390-000	168-810-0360-000	168-811-0030-000	168-811-0480-000
168-808-0140-000	168-808-0590-000	168-809-0400-000	168-810-0370-000	168-811-0040-000	168-811-0490-000
168-808-0150-000	168-808-0600-000	168-809-0410-000	168-810-0380-000	168-811-0050-000	168-811-0500-000
168-808-0160-000	168-808-0610-000	168-809-0420-000	168-810-0390-000	168-811-0060-000	168-811-0510-000
168-808-0170-000	168-808-0620-000	168-809-0430-000	168-810-0400-000	168-811-0070-000	168-811-0520-000
168-808-0180-000	168-808-0630-000	168-809-0440-000	168-810-0410-000	168-811-0080-000	168-811-0530-000
168-808-0190-000	168-808-0640-000	168-809-0450-000	168-810-0440-000	168-811-0090-000	168-811-0540-000
168-808-0200-000	168-809-0010-000	168-809-0460-000	168-810-0450-000	168-811-0100-000	168-812-0030-000
168-808-0210-000	168-809-0020-000	168-809-0470-000	168-810-0460-000	168-811-0110-000	168-812-0040-000
168-808-0220-000	168-809-0030-000	168-809-0480-000	168-810-0470-000	168-811-0120-000	168-812-0050-000
168-808-0230-000	168-809-0040-000	168-810-0010-000	168-810-0480-000	168-811-0130-000	168-812-0060-000
168-808-0240-000	168-809-0050-000	168-810-0020-000	168-810-0490-000	168-811-0140-000	168-812-0070-000
168-808-0250-000	168-809-0060-000	168-810-0030-000	168-810-0500-000	168-811-0150-000	168-812-0080-000
168-808-0260-000	168-809-0070-000	168-810-0040-000	168-810-0510-000	168-811-0160-000	168-812-0090-000
168-808-0270-000	168-809-0080-000	168-810-0050-000	168-810-0520-000	168-811-0170-000	168-812-0100-000
168-808-0280-000	168-809-0090-000	168-810-0060-000	168-810-0530-000	168-811-0180-000	168-812-0110-000
168-808-0290-000	168-809-0100-000	168-810-0070-000	168-810-0540-000	168-811-0190-000	168-812-0120-000
168-808-0300-000	168-809-0110-000	168-810-0080-000	168-810-0550-000	168-811-0200-000	168-812-0130-000
168-808-0310-000	168-809-0120-000	168-810-0090-000	168-810-0560-000	168-811-0210-000	168-812-0140-000
168-808-0320-000	168-809-0130-000	168-810-0100-000	168-810-0570-000	168-811-0220-000	168-812-0150-000
168-808-0330-000	168-809-0140-000	168-810-0110-000	168-810-0580-000	168-811-0230-000	168-812-0160-000
168-808-0340-000	168-809-0150-000	168-810-0120-000	168-810-0590-000	168-811-0240-000	168-812-0170-000
168-808-0350-000	168-809-0160-000	168-810-0130-000	168-810-0600-000	168-811-0250-000	168-812-0180-000
168-808-0360-000	168-809-0170-000	168-810-0140-000	168-810-0610-000	168-811-0260-000	168-812-0190-000
168-808-0370-000	168-809-0180-000	168-810-0150-000	168-810-0620-000	168-811-0270-000	168-812-0200-000
168-808-0380-000	168-809-0190-000	168-810-0160-000	168-810-0630-000	168-811-0280-000	168-812-0210-000
168-808-0390-000	168-809-0200-000	168-810-0170-000	168-810-0640-000	168-811-0290-000	168-812-0220-000
168-808-0400-000	168-809-0210-000	168-810-0180-000	168-810-0650-000	168-811-0300-000	168-812-0230-000
168-808-0410-000	168-809-0220-000	168-810-0190-000	168-810-0660-000	168-811-0310-000	168-812-0240-000
168-808-0420-000	168-809-0230-000	168-810-0200-000	168-810-0670-000	168-811-0320-000	168-812-0250-000
168-808-0430-000	168-809-0240-000	168-810-0210-000	168-810-0680-000	168-811-0330-000	168-812-0260-000
168-808-0440-000	168-809-0250-000	168-810-0220-000	168-810-0690-000	168-811-0340-000	168-812-0270-000
168-808-0450-000	168-809-0260-000	168-810-0230-000	168-810-0700-000	168-811-0350-000	168-812-0280-000
168-808-0460-000	168-809-0270-000	168-810-0240-000	168-810-0710-000	168-811-0360-000	168-812-0290-000
168-808-0470-000	168-809-0280-000	168-810-0250-000	168-810-0720-000	168-811-0370-000	168-812-0300-000
168-808-0480-000	168-809-0290-000	168-810-0260-000	168-810-0730-000	168-811-0380-000	168-812-0310-000
168-808-0490-000	168-809-0300-000	168-810-0270-000	168-810-0740-000	168-811-0390-000	168-812-0320-000
168-808-0500-000	168-809-0310-000	168-810-0280-000	168-810-0750-000	168-811-0400-000	168-812-0330-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
168-812-0340-000	168-813-0180-000	168-814-0170-000	168-814-0640-000	168-815-0360-000	168-816-0210-000
168-812-0350-000	168-813-0190-000	168-814-0180-000	168-814-0650-000	168-815-0370-000	168-816-0220-000
168-812-0360-000	168-813-0200-000	168-814-0190-000	168-814-0660-000	168-815-0380-000	168-816-0230-000
168-812-0370-000	168-813-0210-000	168-814-0200-000	168-814-0670-000	168-815-0390-000	168-816-0240-000
168-812-0380-000	168-813-0220-000	168-814-0210-000	168-814-0680-000	168-815-0400-000	168-816-0250-000
168-812-0390-000	168-813-0230-000	168-814-0220-000	168-814-0690-000	168-815-0410-000	168-816-0260-000
168-812-0400-000	168-813-0240-000	168-814-0230-000	168-814-0700-000	168-815-0420-000	168-816-0270-000
168-812-0410-000	168-813-0250-000	168-814-0240-000	168-814-0710-000	168-815-0430-000	168-816-0280-000
168-812-0420-000	168-813-0260-000	168-814-0250-000	168-814-0720-000	168-815-0440-000	168-816-0290-000
168-812-0430-000	168-813-0270-000	168-814-0260-000	168-814-0730-000	168-815-0450-000	168-816-0300-000
168-812-0440-000	168-813-0280-000	168-814-0270-000	168-814-0740-000	168-815-0460-000	168-816-0310-000
168-812-0450-000	168-813-0290-000	168-814-0280-000	168-815-0010-000	168-815-0470-000	168-816-0320-000
168-812-0460-000	168-813-0300-000	168-814-0290-000	168-815-0020-000	168-815-0480-000	168-816-0330-000
168-812-0470-000	168-813-0310-000	168-814-0310-000	168-815-0030-000	168-815-0490-000	168-816-0340-000
168-812-0480-000	168-813-0320-000	168-814-0320-000	168-815-0040-000	168-815-0500-000	168-816-0350-000
168-812-0490-000	168-813-0330-000	168-814-0330-000	168-815-0050-000	168-815-0510-000	168-816-0360-000
168-812-0500-000	168-813-0340-000	168-814-0340-000	168-815-0060-000	168-815-0520-000	168-816-0370-000
168-812-0510-000	168-813-0350-000	168-814-0350-000	168-815-0070-000	168-815-0530-000	168-816-0380-000
168-812-0520-000	168-813-0360-000	168-814-0360-000	168-815-0080-000	168-815-0540-000	168-816-0390-000
168-812-0530-000	168-813-0370-000	168-814-0370-000	168-815-0100-000	168-815-0550-000	168-816-0400-000
168-812-0540-000	168-813-0380-000	168-814-0380-000	168-815-0110-000	168-815-0560-000	168-816-0410-000
168-812-0550-000	168-813-0390-000	168-814-0390-000	168-815-0120-000	168-815-0570-000	168-816-0420-000
168-812-0560-000	168-813-0400-000	168-814-0400-000	168-815-0130-000	168-815-0580-000	168-816-0430-000
168-812-0570-000	168-813-0410-000	168-814-0410-000	168-815-0140-000	168-815-0590-000	168-816-0440-000
168-812-0580-000	168-813-0420-000	168-814-0420-000	168-815-0150-000	168-815-0600-000	168-816-0450-000
168-812-0590-000	168-813-0430-000	168-814-0430-000	168-815-0160-000	168-816-0010-000	168-817-0010-000
168-812-0600-000	168-813-0440-000	168-814-0440-000	168-815-0170-000	168-816-0020-000	168-817-0020-000
168-812-0610-000	168-813-0450-000	168-814-0450-000	168-815-0180-000	168-816-0030-000	168-817-0070-000
168-813-0010-000	168-813-0460-000	168-814-0460-000	168-815-0190-000	168-816-0040-000	168-818-0010-000
168-813-0020-000	168-814-0010-000	168-814-0470-000	168-815-0200-000	168-816-0050-000	168-818-0020-000
168-813-0030-000	168-814-0020-000	168-814-0480-000	168-815-0210-000	168-816-0060-000	168-818-0030-000
168-813-0040-000	168-814-0030-000	168-814-0490-000	168-815-0220-000	168-816-0070-000	168-818-0040-000
168-813-0050-000	168-814-0040-000	168-814-0500-000	168-815-0230-000	168-816-0080-000	168-818-0050-000
168-813-0060-000	168-814-0050-000	168-814-0510-000	168-815-0240-000	168-816-0090-000	168-818-0060-000
168-813-0070-000	168-814-0060-000	168-814-0520-000	168-815-0250-000	168-816-0100-000	168-818-0070-000
168-813-0080-000	168-814-0070-000	168-814-0530-000	168-815-0260-000	168-816-0110-000	168-818-0080-000
168-813-0090-000	168-814-0080-000	168-814-0540-000	168-815-0270-000	168-816-0120-000	168-818-0090-000
168-813-0100-000	168-814-0090-000	168-814-0550-000	168-815-0280-000	168-816-0130-000	168-818-0100-000
168-813-0110-000	168-814-0100-000	168-814-0560-000	168-815-0290-000	168-816-0140-000	168-818-0110-000
168-813-0120-000	168-814-0110-000	168-814-0570-000	168-815-0300-000	168-816-0150-000	168-818-0120-000
168-813-0130-000	168-814-0120-000	168-814-0580-000	168-815-0310-000	168-816-0160-000	168-818-0130-000
168-813-0140-000	168-814-0130-000	168-814-0590-000	168-815-0320-000	168-816-0170-000	168-818-0140-000
168-813-0150-000	168-814-0140-000	168-814-0600-000	168-815-0330-000	168-816-0180-000	168-818-0150-000
168-813-0160-000	168-814-0150-000	168-814-0610-000	168-815-0340-000	168-816-0190-000	168-818-0160-000
168-813-0170-000	168-814-0160-000	168-814-0620-000	168-815-0350-000	168-816-0200-000	168-818-0170-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
168-818-0180-000	168-820-0250-000	168-822-0150-000	168-822-0600-000	168-823-0240-000	168-824-0100-000
168-818-0190-000	168-820-0260-000	168-822-0160-000	168-822-0610-000	168-823-0250-000	168-824-0110-000
168-818-0200-000	168-821-0010-000	168-822-0170-000	168-822-0620-000	168-823-0260-000	168-824-0120-000
168-818-0210-000	168-821-0020-000	168-822-0180-000	168-822-0630-000	168-823-0270-000	168-824-0130-000
168-818-0220-000	168-821-0030-000	168-822-0190-000	168-822-0640-000	168-823-0280-000	168-824-0140-000
168-818-0230-000	168-821-0040-000	168-822-0200-000	168-822-0650-000	168-823-0290-000	168-824-0150-000
168-818-0240-000	168-821-0050-000	168-822-0210-000	168-822-0660-000	168-823-0300-000	168-824-0160-000
168-818-0250-000	168-821-0060-000	168-822-0220-000	168-822-0670-000	168-823-0310-000	168-824-0170-000
168-818-0260-000	168-821-0070-000	168-822-0230-000	168-822-0680-000	168-823-0320-000	168-824-0180-000
168-818-0270-000	168-821-0080-000	168-822-0240-000	168-822-0690-000	168-823-0330-000	168-824-0190-000
168-818-0280-000	168-821-0090-000	168-822-0250-000	168-822-0700-000	168-823-0340-000	168-824-0200-000
168-818-0290-000	168-821-0100-000	168-822-0260-000	168-822-0710-000	168-823-0350-000	168-824-0210-000
168-818-0300-000	168-821-0110-000	168-822-0270-000	168-822-0720-000	168-823-0360-000	168-824-0220-000
168-818-0310-000	168-821-0120-000	168-822-0280-000	168-822-0730-000	168-823-0370-000	168-824-0230-000
168-818-0320-000	168-821-0130-000	168-822-0290-000	168-822-0740-000	168-823-0380-000	168-824-0240-000
168-819-0070-000	168-821-0140-000	168-822-0300-000	168-822-0750-000	168-823-0390-000	168-824-0250-000
168-819-0080-000	168-821-0150-000	168-822-0310-000	168-822-0760-000	168-823-0400-000	168-824-0260-000
168-819-0090-000	168-821-0160-000	168-822-0320-000	168-822-0770-000	168-823-0410-000	168-824-0270-000
168-819-0100-000	168-821-0170-000	168-822-0330-000	168-822-0780-000	168-823-0420-000	168-824-0280-000
168-819-0110-000	168-821-0180-000	168-822-0340-000	168-822-0790-000	168-823-0430-000	168-824-0290-000
168-819-0150-000	168-821-0190-000	168-822-0350-000	168-822-0800-000	168-823-0440-000	168-824-0300-000
168-820-0010-000	168-821-0200-000	168-822-0360-000	168-822-0810-000	168-823-0450-000	168-824-0310-000
168-820-0020-000	168-821-0210-000	168-822-0370-000	168-823-0010-000	168-823-0460-000	168-824-0320-000
168-820-0030-000	168-821-0220-000	168-822-0380-000	168-823-0020-000	168-823-0470-000	168-824-0330-000
168-820-0040-000	168-821-0230-000	168-822-0390-000	168-823-0030-000	168-823-0480-000	168-824-0340-000
168-820-0050-000	168-821-0240-000	168-822-0400-000	168-823-0040-000	168-823-0490-000	168-824-0350-000
168-820-0060-000	168-821-0250-000	168-822-0410-000	168-823-0050-000	168-823-0500-000	168-824-0360-000
168-820-0070-000	168-821-0260-000	168-822-0420-000	168-823-0060-000	168-823-0510-000	168-824-0370-000
168-820-0080-000	168-821-0270-000	168-822-0430-000	168-823-0070-000	168-823-0520-000	168-824-0380-000
168-820-0090-000	168-821-0280-000	168-822-0440-000	168-823-0080-000	168-823-0530-000	168-824-0390-000
168-820-0100-000	168-821-0290-000	168-822-0450-000	168-823-0090-000	168-823-0540-000	168-824-0400-000
168-820-0110-000	168-821-0300-000	168-822-0460-000	168-823-0100-000	168-823-0550-000	168-824-0410-000
168-820-0120-000	168-822-0020-000	168-822-0470-000	168-823-0110-000	168-823-0560-000	168-824-0420-000
168-820-0130-000	168-822-0030-000	168-822-0480-000	168-823-0120-000	168-823-0570-000	168-824-0430-000
168-820-0140-000	168-822-0040-000	168-822-0490-000	168-823-0130-000	168-823-0580-000	168-824-0440-000
168-820-0150-000	168-822-0050-000	168-822-0500-000	168-823-0140-000	168-823-0590-000	168-824-0450-000
168-820-0160-000	168-822-0060-000	168-822-0510-000	168-823-0150-000	168-824-0010-000	168-824-0460-000
168-820-0170-000	168-822-0070-000	168-822-0520-000	168-823-0160-000	168-824-0020-000	168-824-0470-000
168-820-0180-000	168-822-0080-000	168-822-0530-000	168-823-0170-000	168-824-0030-000	168-824-0480-000
168-820-0190-000	168-822-0090-000	168-822-0540-000	168-823-0180-000	168-824-0040-000	168-824-0490-000
168-820-0200-000	168-822-0100-000	168-822-0550-000	168-823-0190-000	168-824-0050-000	168-824-0500-000
168-820-0210-000	168-822-0110-000	168-822-0560-000	168-823-0200-000	168-824-0060-000	168-824-0510-000
168-820-0220-000	168-822-0120-000	168-822-0570-000	168-823-0210-000	168-824-0070-000	168-825-0010-000
168-820-0230-000	168-822-0130-000	168-822-0580-000	168-823-0220-000	168-824-0080-000	168-825-0020-000
168-820-0240-000	168-822-0140-000	168-822-0590-000	168-823-0230-000	168-824-0090-000	168-825-0030-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
168-825-0040-000	168-826-0060-000	168-827-0140-000	168-829-0090-000	168-830-0180-000	191-124-0050-000
168-825-0050-000	168-826-0070-000	168-827-0150-000	168-829-0100-000	168-830-0190-000	191-124-0060-000
168-825-0060-000	168-826-0080-000	168-827-0160-000	168-829-0110-000	168-830-0200-000	191-124-0070-000
168-825-0070-000	168-826-0090-000	168-827-0170-000	168-829-0120-000	168-830-0210-000	191-124-0090-000
168-825-0080-000	168-826-0100-000	168-827-0180-000	168-829-0130-000	168-830-0220-000	191-124-0100-000
168-825-0090-000	168-826-0110-000	168-827-0190-000	168-829-0140-000	168-830-0230-000	191-124-0110-000
168-825-0100-000	168-826-0120-000	168-827-0200-000	168-829-0150-000	168-830-0240-000	191-124-0120-000
168-825-0110-000	168-826-0130-000	168-827-0210-000	168-829-0160-000	168-830-0250-000	191-124-0130-000
168-825-0120-000	168-826-0140-000	168-827-0220-000	168-829-0170-000	168-830-0260-000	191-124-0160-000
168-825-0130-000	168-826-0150-000	168-828-0010-000	168-829-0180-000	168-830-0270-000	191-124-0170-000
168-825-0140-000	168-826-0160-000	168-828-0020-000	168-829-0190-000	168-830-0280-000	191-124-0180-000
168-825-0150-000	168-826-0170-000	168-828-0030-000	168-829-0200-000	168-830-0290-000	191-124-0190-000
168-825-0160-000	168-826-0180-000	168-828-0040-000	168-829-0210-000	168-830-0300-000	191-124-0200-000
168-825-0170-000	168-826-0190-000	168-828-0050-000	168-829-0220-000	191-119-0010-000	191-124-0210-000
168-825-0180-000	168-826-0200-000	168-828-0060-000	168-829-0230-000	191-119-0150-000	191-124-0220-000
168-825-0190-000	168-826-0210-000	168-828-0070-000	168-829-0240-000	191-119-0320-000	191-124-0230-000
168-825-0200-000	168-826-0220-000	168-828-0080-000	168-829-0250-000	191-119-0330-000	191-124-0240-000
168-825-0210-000	168-826-0230-000	168-828-0090-000	168-829-0260-000	191-119-0480-000	191-124-0250-000
168-825-0220-000	168-826-0240-000	168-828-0100-000	168-829-0270-000	191-119-0490-000	191-125-0010-000
168-825-0230-000	168-826-0250-000	168-828-0110-000	168-829-0280-000	191-119-0560-000	191-125-0020-000
168-825-0240-000	168-826-0260-000	168-828-0120-000	168-829-0290-000	191-119-0570-000	191-125-0030-000
168-825-0250-000	168-826-0270-000	168-828-0130-000	168-829-0300-000	191-119-0580-000	191-125-0050-000
168-825-0260-000	168-826-0280-000	168-828-0140-000	168-829-0310-000	191-119-0590-000	191-125-0060-000
168-825-0270-000	168-826-0290-000	168-828-0150-000	168-829-0320-000	191-119-0610-000	191-125-0070-000
168-825-0280-000	168-826-0300-000	168-828-0160-000	168-829-0330-000	191-119-0620-000	191-125-0090-000
168-825-0290-000	168-826-0310-000	168-828-0170-000	168-829-0340-000	191-119-0660-000	191-125-0100-000
168-825-0300-000	168-826-0320-000	168-828-0180-000	168-829-0350-000	191-119-0670-000	191-125-0120-000
168-825-0310-000	168-826-0330-000	168-828-0190-000	168-829-0360-000	191-119-0680-000	191-125-0130-000
168-825-0320-000	168-826-0340-000	168-828-0200-000	168-830-0010-000	191-119-0690-000	191-125-0140-000
168-825-0330-000	168-826-0350-000	168-828-0210-000	168-830-0020-000	191-119-0700-000	191-126-0010-000
168-825-0340-000	168-826-0360-000	168-828-0220-000	168-830-0030-000	191-119-0710-000	191-126-0020-000
168-825-0350-000	168-826-0370-000	168-828-0230-000	168-830-0040-000	191-119-0720-000	191-126-0030-000
168-825-0360-000	168-827-0010-000	168-828-0240-000	168-830-0050-000	191-119-0730-000	191-126-0040-000
168-825-0370-000	168-827-0020-000	168-828-0250-000	168-830-0060-000	191-123-0010-000	191-126-0050-000
168-825-0380-000	168-827-0030-000	168-828-0260-000	168-830-0070-000	191-123-0020-000	191-126-0080-000
168-825-0390-000	168-827-0040-000	168-828-0270-000	168-830-0080-000	191-123-0070-000	191-126-0090-000
168-825-0400-000	168-827-0050-000	168-828-0280-000	168-830-0090-000	191-123-0080-000	191-126-0100-000
168-825-0410-000	168-827-0060-000	168-829-0010-000	168-830-0100-000	191-123-0110-000	191-126-0110-000
168-825-0420-000	168-827-0070-000	168-829-0020-000	168-830-0110-000	191-123-0120-000	191-126-0120-000
168-825-0430-000	168-827-0080-000	168-829-0030-000	168-830-0120-000	191-123-0130-000	191-126-0130-000
168-826-0010-000	168-827-0090-000	168-829-0040-000	168-830-0130-000	191-123-0140-000	191-126-0150-000
168-826-0020-000	168-827-0100-000	168-829-0050-000	168-830-0140-000	191-124-0010-000	191-126-0180-000
168-826-0030-000	168-827-0110-000	168-829-0060-000	168-830-0150-000	191-124-0020-000	191-126-0190-000
168-826-0040-000	168-827-0120-000	168-829-0070-000	168-830-0160-000	191-124-0030-000	191-126-0200-000
168-826-0050-000	168-827-0130-000	168-829-0080-000	168-830-0170-000	191-124-0040-000	191-126-0210-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
191-126-0220-000	191-128-0350-000	191-135-0040-000	191-136-0440-000	191-137-0210-000	191-137-0660-000
191-126-0230-000	191-129-0010-000	191-135-0060-000	191-136-0450-000	191-137-0220-000	191-137-0670-000
191-126-0240-000	191-130-0010-000	191-136-0010-000	191-136-0460-000	191-137-0230-000	191-137-0680-000
191-126-0250-000	191-130-0020-000	191-136-0020-000	191-136-0470-000	191-137-0240-000	191-137-0690-000
191-126-0260-000	191-130-0030-000	191-136-0030-000	191-136-0480-000	191-137-0250-000	191-137-0700-000
191-126-0270-000	191-130-0040-000	191-136-0040-000	191-136-0490-000	191-137-0260-000	191-138-0010-000
191-126-0280-000	191-130-0050-000	191-136-0050-000	191-136-0500-000	191-137-0270-000	191-138-0020-000
191-126-0290-000	191-130-0060-000	191-136-0060-000	191-136-0510-000	191-137-0280-000	191-138-0030-000
191-127-0040-000	191-130-0070-000	191-136-0070-000	191-136-0520-000	191-137-0290-000	191-138-0040-000
191-127-0050-000	191-130-0150-000	191-136-0080-000	191-136-0530-000	191-137-0300-000	191-138-0050-000
191-127-0100-000	191-130-0160-000	191-136-0090-000	191-136-0540-000	191-137-0310-000	191-138-0060-000
191-127-0110-000	191-130-0170-000	191-136-0100-000	191-136-0550-000	191-137-0320-000	191-138-0070-000
191-127-0160-000	191-130-0180-000	191-136-0110-000	191-136-0560-000	191-137-0330-000	191-138-0080-000
191-127-0190-000	191-130-0190-000	191-136-0120-000	191-136-0570-000	191-137-0340-000	191-138-0090-000
191-127-0200-000	191-130-0200-000	191-136-0130-000	191-136-0580-000	191-137-0350-000	191-138-0100-000
191-127-0210-000	191-130-0210-000	191-136-0140-000	191-136-0590-000	191-137-0360-000	191-138-0110-000
191-127-0220-000	191-130-0220-000	191-136-0150-000	191-136-0600-000	191-137-0370-000	191-138-0120-000
191-127-0230-000	191-130-0230-000	191-136-0160-000	191-136-0610-000	191-137-0380-000	191-138-0130-000
191-127-0240-000	191-130-0240-000	191-136-0170-000	191-136-0620-000	191-137-0390-000	191-138-0140-000
191-127-0250-000	191-130-0250-000	191-136-0180-000	191-136-0630-000	191-137-0400-000	191-138-0150-000
191-127-0260-000	191-130-0260-000	191-136-0190-000	191-136-0640-000	191-137-0410-000	191-138-0160-000
191-127-0300-000	191-131-0060-000	191-136-0200-000	191-136-0650-000	191-137-0420-000	191-138-0170-000
191-127-0320-000	191-131-0080-000	191-136-0210-000	191-136-0660-000	191-137-0430-000	191-138-0180-000
191-127-0330-000	191-131-0140-000	191-136-0220-000	191-136-0670-000	191-137-0440-000	191-138-0190-000
191-128-0030-000	191-131-0150-000	191-136-0230-000	191-136-0680-000	191-137-0450-000	191-138-0200-000
191-128-0040-000	191-131-0160-000	191-136-0240-000	191-137-0010-000	191-137-0460-000	191-138-0210-000
191-128-0050-000	191-132-0010-000	191-136-0250-000	191-137-0020-000	191-137-0470-000	191-138-0220-000
191-128-0080-000	191-132-0020-000	191-136-0260-000	191-137-0030-000	191-137-0480-000	191-138-0230-000
191-128-0090-000	191-132-0030-000	191-136-0270-000	191-137-0040-000	191-137-0490-000	191-138-0240-000
191-128-0100-000	191-132-0040-000	191-136-0280-000	191-137-0050-000	191-137-0500-000	191-138-0250-000
191-128-0110-000	191-132-0050-000	191-136-0290-000	191-137-0060-000	191-137-0510-000	191-138-0260-000
191-128-0120-000	191-132-0060-000	191-136-0300-000	191-137-0070-000	191-137-0520-000	191-138-0270-000
191-128-0180-000	191-132-0090-000	191-136-0310-000	191-137-0080-000	191-137-0530-000	191-138-0280-000
191-128-0190-000	191-132-0100-000	191-136-0320-000	191-137-0090-000	191-137-0540-000	191-138-0290-000
191-128-0200-000	191-132-0110-000	191-136-0330-000	191-137-0100-000	191-137-0550-000	191-138-0300-000
191-128-0210-000	191-132-0120-000	191-136-0340-000	191-137-0110-000	191-137-0560-000	191-138-0310-000
191-128-0220-000	191-133-0090-000	191-136-0350-000	191-137-0120-000	191-137-0570-000	191-138-0320-000
191-128-0230-000	191-133-0100-000	191-136-0360-000	191-137-0130-000	191-137-0580-000	191-138-0330-000
191-128-0250-000	191-133-0110-000	191-136-0370-000	191-137-0140-000	191-137-0590-000	191-138-0340-000
191-128-0260-000	191-133-0120-000	191-136-0380-000	191-137-0150-000	191-137-0600-000	191-138-0350-000
191-128-0280-000	191-134-0020-000	191-136-0390-000	191-137-0160-000	191-137-0610-000	191-138-0360-000
191-128-0310-000	191-134-0030-000	191-136-0400-000	191-137-0170-000	191-137-0620-000	191-138-0370-000
191-128-0320-000	191-134-0090-000	191-136-0410-000	191-137-0180-000	191-137-0630-000	191-138-0380-000
191-128-0330-000	191-134-0180-000	191-136-0420-000	191-137-0190-000	191-137-0640-000	191-138-0390-000
191-128-0340-000	191-134-0190-000	191-136-0430-000	191-137-0200-000	191-137-0650-000	191-138-0400-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
191-138-0410-000	191-139-0190-000	191-139-0640-000	191-140-0400-000	191-141-0280-000	191-142-0200-000
191-138-0420-000	191-139-0200-000	191-139-0650-000	191-140-0410-000	191-141-0290-000	191-142-0210-000
191-138-0430-000	191-139-0210-000	191-139-0660-000	191-140-0420-000	191-141-0300-000	191-142-0220-000
191-138-0440-000	191-139-0220-000	191-139-0670-000	191-140-0430-000	191-141-0310-000	191-142-0230-000
191-138-0450-000	191-139-0230-000	191-139-0680-000	191-140-0440-000	191-141-0320-000	191-142-0240-000
191-138-0460-000	191-139-0240-000	191-139-0690-000	191-140-0450-000	191-141-0330-000	191-142-0250-000
191-138-0470-000	191-139-0250-000	191-140-0010-000	191-140-0460-000	191-141-0340-000	191-142-0260-000
191-138-0480-000	191-139-0260-000	191-140-0020-000	191-140-0470-000	191-141-0350-000	191-142-0270-000
191-138-0490-000	191-139-0270-000	191-140-0030-000	191-140-0480-000	191-141-0360-000	191-142-0280-000
191-138-0500-000	191-139-0280-000	191-140-0040-000	191-140-0490-000	191-141-0370-000	191-142-0290-000
191-138-0510-000	191-139-0290-000	191-140-0050-000	191-140-0500-000	191-141-0380-000	191-142-0300-000
191-138-0520-000	191-139-0300-000	191-140-0060-000	191-140-0510-000	191-141-0390-000	191-142-0310-000
191-138-0530-000	191-139-0310-000	191-140-0070-000	191-140-0520-000	191-141-0400-000	191-142-0320-000
191-138-0540-000	191-139-0320-000	191-140-0080-000	191-140-0530-000	191-141-0410-000	191-142-0330-000
191-138-0550-000	191-139-0330-000	191-140-0090-000	191-140-0540-000	191-141-0420-000	191-142-0340-000
191-138-0560-000	191-139-0340-000	191-140-0100-000	191-140-0550-000	191-141-0430-000	191-142-0350-000
191-138-0570-000	191-139-0350-000	191-140-0110-000	191-140-0560-000	191-141-0440-000	191-142-0360-000
191-138-0580-000	191-139-0360-000	191-140-0120-000	191-140-0570-000	191-141-0450-000	191-142-0370-000
191-138-0590-000	191-139-0370-000	191-140-0130-000	191-141-0010-000	191-141-0460-000	191-142-0380-000
191-138-0600-000	191-139-0380-000	191-140-0140-000	191-141-0020-000	191-141-0470-000	191-142-0390-000
191-138-0610-000	191-139-0390-000	191-140-0150-000	191-141-0030-000	191-141-0480-000	191-142-0400-000
191-138-0620-000	191-139-0400-000	191-140-0160-000	191-141-0040-000	191-141-0490-000	191-142-0410-000
191-138-0630-000	191-139-0410-000	191-140-0170-000	191-141-0050-000	191-141-0500-000	191-142-0420-000
191-138-0640-000	191-139-0420-000	191-140-0180-000	191-141-0060-000	191-141-0510-000	191-142-0430-000
191-138-0650-000	191-139-0430-000	191-140-0190-000	191-141-0070-000	191-141-0520-000	191-142-0440-000
191-138-0660-000	191-139-0440-000	191-140-0200-000	191-141-0080-000	191-141-0530-000	191-142-0450-000
191-138-0670-000	191-139-0450-000	191-140-0210-000	191-141-0090-000	191-142-0010-000	191-142-0460-000
191-139-0010-000	191-139-0460-000	191-140-0220-000	191-141-0100-000	191-142-0020-000	191-142-0470-000
191-139-0020-000	191-139-0470-000	191-140-0230-000	191-141-0110-000	191-142-0030-000	191-142-0480-000
191-139-0030-000	191-139-0480-000	191-140-0240-000	191-141-0120-000	191-142-0040-000	191-142-0490-000
191-139-0040-000	191-139-0490-000	191-140-0250-000	191-141-0130-000	191-142-0050-000	191-142-0500-000
191-139-0050-000	191-139-0500-000	191-140-0260-000	191-141-0140-000	191-142-0060-000	191-142-0510-000
191-139-0060-000	191-139-0510-000	191-140-0270-000	191-141-0150-000	191-142-0070-000	191-142-0520-000
191-139-0070-000	191-139-0520-000	191-140-0280-000	191-141-0160-000	191-142-0080-000	191-142-0530-000
191-139-0080-000	191-139-0530-000	191-140-0290-000	191-141-0170-000	191-142-0090-000	191-142-0540-000
191-139-0090-000	191-139-0540-000	191-140-0300-000	191-141-0180-000	191-142-0100-000	191-142-0550-000
191-139-0100-000	191-139-0550-000	191-140-0310-000	191-141-0190-000	191-142-0110-000	191-142-0560-000
191-139-0110-000	191-139-0560-000	191-140-0320-000	191-141-0200-000	191-142-0120-000	191-142-0570-000
191-139-0120-000	191-139-0570-000	191-140-0330-000	191-141-0210-000	191-142-0130-000	191-142-0580-000
191-139-0130-000	191-139-0580-000	191-140-0340-000	191-141-0220-000	191-142-0140-000	191-142-0590-000
191-139-0140-000	191-139-0590-000	191-140-0350-000	191-141-0230-000	191-142-0150-000	191-142-0600-000
191-139-0150-000	191-139-0600-000	191-140-0360-000	191-141-0240-000	191-142-0160-000	191-142-0610-000
191-139-0160-000	191-139-0610-000	191-140-0370-000	191-141-0250-000	191-142-0170-000	191-142-0620-000
191-139-0170-000	191-139-0620-000	191-140-0380-000	191-141-0260-000	191-142-0180-000	191-142-0630-000
191-139-0180-000	191-139-0630-000	191-140-0390-000	191-141-0270-000	191-142-0190-000	191-142-0640-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
191-142-0650-000	191-143-0440-000	191-144-0190-000	191-144-0640-000	191-145-0310-000	191-146-0330-000
191-142-0660-000	191-143-0450-000	191-144-0200-000	191-144-0650-000	191-145-0320-000	191-146-0340-000
191-143-0010-000	191-143-0460-000	191-144-0210-000	191-144-0660-000	191-145-0330-000	191-146-0350-000
191-143-0020-000	191-143-0470-000	191-144-0220-000	191-144-0670-000	191-145-0340-000	191-146-0360-000
191-143-0030-000	191-143-0480-000	191-144-0230-000	191-144-0680-000	191-145-0350-000	191-147-0010-000
191-143-0040-000	191-143-0490-000	191-144-0240-000	191-144-0690-000	191-145-0360-000	191-147-0020-000
191-143-0050-000	191-143-0500-000	191-144-0250-000	191-144-0700-000	191-145-0370-000	191-147-0030-000
191-143-0060-000	191-143-0510-000	191-144-0260-000	191-144-0710-000	191-145-0380-000	191-147-0040-000
191-143-0070-000	191-143-0520-000	191-144-0270-000	191-144-0720-000	191-145-0390-000	191-147-0050-000
191-143-0080-000	191-143-0530-000	191-144-0280-000	191-144-0730-000	191-145-0400-000	191-147-0060-000
191-143-0090-000	191-143-0540-000	191-144-0290-000	191-144-0740-000	191-145-0410-000	191-147-0070-000
191-143-0100-000	191-143-0550-000	191-144-0300-000	191-144-0750-000	191-145-0420-000	191-147-0080-000
191-143-0110-000	191-143-0560-000	191-144-0310-000	191-144-0760-000	191-145-0430-000	191-147-0090-000
191-143-0120-000	191-143-0570-000	191-144-0320-000	191-144-0770-000	191-146-0010-000	191-147-0100-000
191-143-0130-000	191-143-0580-000	191-144-0330-000	191-144-0780-000	191-146-0020-000	191-147-0110-000
191-143-0140-000	191-143-0590-000	191-144-0340-000	191-145-0010-000	191-146-0030-000	191-147-0120-000
191-143-0150-000	191-143-0600-000	191-144-0350-000	191-145-0020-000	191-146-0040-000	191-147-0130-000
191-143-0160-000	191-143-0610-000	191-144-0360-000	191-145-0030-000	191-146-0050-000	191-147-0140-000
191-143-0170-000	191-143-0620-000	191-144-0370-000	191-145-0040-000	191-146-0060-000	191-147-0150-000
191-143-0180-000	191-143-0630-000	191-144-0380-000	191-145-0050-000	191-146-0070-000	191-147-0160-000
191-143-0190-000	191-143-0640-000	191-144-0390-000	191-145-0060-000	191-146-0080-000	191-147-0170-000
191-143-0200-000	191-143-0650-000	191-144-0400-000	191-145-0070-000	191-146-0090-000	191-147-0180-000
191-143-0210-000	191-143-0660-000	191-144-0410-000	191-145-0080-000	191-146-0100-000	191-147-0190-000
191-143-0220-000	191-143-0670-000	191-144-0420-000	191-145-0090-000	191-146-0110-000	191-147-0200-000
191-143-0230-000	191-143-0680-000	191-144-0430-000	191-145-0100-000	191-146-0120-000	191-147-0210-000
191-143-0240-000	191-143-0690-000	191-144-0440-000	191-145-0110-000	191-146-0130-000	191-147-0220-000
191-143-0250-000	191-143-0700-000	191-144-0450-000	191-145-0120-000	191-146-0140-000	191-147-0230-000
191-143-0260-000	191-143-0710-000	191-144-0460-000	191-145-0130-000	191-146-0150-000	191-147-0240-000
191-143-0270-000	191-143-0720-000	191-144-0470-000	191-145-0140-000	191-146-0160-000	191-147-0250-000
191-143-0280-000	191-143-0730-000	191-144-0480-000	191-145-0150-000	191-146-0170-000	191-147-0260-000
191-143-0290-000	191-144-0010-000	191-144-0490-000	191-145-0160-000	191-146-0180-000	191-147-0270-000
191-143-0300-000	191-144-0020-000	191-144-0500-000	191-145-0170-000	191-146-0190-000	191-147-0280-000
191-143-0310-000	191-144-0030-000	191-144-0510-000	191-145-0180-000	191-146-0200-000	191-147-0290-000
191-143-0320-000	191-144-0040-000	191-144-0520-000	191-145-0190-000	191-146-0210-000	191-147-0300-000
191-143-0330-000	191-144-0050-000	191-144-0530-000	191-145-0200-000	191-146-0220-000	191-147-0310-000
191-143-0340-000	191-144-0060-000	191-144-0540-000	191-145-0210-000	191-146-0230-000	191-147-0320-000
191-143-0350-000	191-144-0070-000	191-144-0550-000	191-145-0220-000	191-146-0240-000	191-147-0330-000
191-143-0360-000	191-144-0110-000	191-144-0560-000	191-145-0230-000	191-146-0250-000	191-147-0340-000
191-143-0370-000	191-144-0120-000	191-144-0570-000	191-145-0240-000	191-146-0260-000	191-147-0350-000
191-143-0380-000	191-144-0130-000	191-144-0580-000	191-145-0250-000	191-146-0270-000	191-147-0360-000
191-143-0390-000	191-144-0140-000	191-144-0590-000	191-145-0260-000	191-146-0280-000	191-147-0370-000
191-143-0400-000	191-144-0150-000	191-144-0600-000	191-145-0270-000	191-146-0290-000	191-147-0380-000
191-143-0410-000	191-144-0160-000	191-144-0610-000	191-145-0280-000	191-146-0300-000	191-147-0390-000
191-143-0420-000	191-144-0170-000	191-144-0620-000	191-145-0290-000	191-146-0310-000	191-147-0400-000
191-143-0430-000	191-144-0180-000	191-144-0630-000	191-145-0300-000	191-146-0320-000	191-148-0010-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
191-153-0120-000	191-153-0570-000	191-154-0270-000	191-155-0110-000	191-155-0560-000	191-156-0280-000
191-153-0130-000	191-153-0580-000	191-154-0280-000	191-155-0120-000	191-155-0570-000	191-156-0290-000
191-153-0140-000	191-153-0590-000	191-154-0290-000	191-155-0130-000	191-155-0580-000	191-156-0300-000
191-153-0150-000	191-153-0600-000	191-154-0300-000	191-155-0140-000	191-155-0590-000	191-156-0310-000
191-153-0160-000	191-153-0610-000	191-154-0310-000	191-155-0150-000	191-155-0600-000	191-156-0320-000
191-153-0170-000	191-153-0620-000	191-154-0320-000	191-155-0160-000	191-155-0610-000	191-156-0330-000
191-153-0180-000	191-153-0630-000	191-154-0330-000	191-155-0170-000	191-155-0620-000	191-156-0340-000
191-153-0190-000	191-153-0640-000	191-154-0340-000	191-155-0180-000	191-155-0630-000	191-156-0350-000
191-153-0200-000	191-153-0650-000	191-154-0350-000	191-155-0190-000	191-155-0640-000	191-156-0360-000
191-153-0210-000	191-153-0660-000	191-154-0360-000	191-155-0200-000	191-155-0650-000	191-156-0370-000
191-153-0220-000	191-153-0670-000	191-154-0370-000	191-155-0210-000	191-155-0660-000	191-156-0380-000
191-153-0230-000	191-153-0680-000	191-154-0380-000	191-155-0220-000	191-155-0670-000	191-156-0390-000
191-153-0240-000	191-153-0690-000	191-154-0390-000	191-155-0230-000	191-155-0680-000	191-156-0400-000
191-153-0250-000	191-153-0700-000	191-154-0400-000	191-155-0240-000	191-155-0690-000	191-156-0410-000
191-153-0260-000	191-153-0710-000	191-154-0410-000	191-155-0250-000	191-155-0710-000	191-156-0420-000
191-153-0270-000	191-153-0720-000	191-154-0420-000	191-155-0260-000	191-155-0730-000	191-156-0430-000
191-153-0280-000	191-153-0730-000	191-154-0430-000	191-155-0270-000	191-155-0760-000	191-156-0440-000
191-153-0290-000	191-153-0740-000	191-154-0440-000	191-155-0280-000	191-155-0770-000	191-156-0450-000
191-153-0300-000	191-153-0750-000	191-154-0450-000	191-155-0290-000	191-156-0010-000	191-156-0460-000
191-153-0310-000	191-154-0010-000	191-154-0460-000	191-155-0300-000	191-156-0020-000	191-156-0470-000
191-153-0320-000	191-154-0020-000	191-154-0470-000	191-155-0310-000	191-156-0030-000	191-157-0010-000
191-153-0330-000	191-154-0030-000	191-154-0480-000	191-155-0320-000	191-156-0040-000	191-157-0020-000
191-153-0340-000	191-154-0040-000	191-154-0490-000	191-155-0330-000	191-156-0050-000	191-157-0030-000
191-153-0350-000	191-154-0050-000	191-154-0500-000	191-155-0340-000	191-156-0060-000	191-157-0040-000
191-153-0360-000	191-154-0060-000	191-154-0510-000	191-155-0350-000	191-156-0070-000	191-157-0050-000
191-153-0370-000	191-154-0070-000	191-154-0520-000	191-155-0360-000	191-156-0080-000	191-157-0060-000
191-153-0380-000	191-154-0080-000	191-154-0530-000	191-155-0370-000	191-156-0090-000	191-157-0070-000
191-153-0390-000	191-154-0090-000	191-154-0540-000	191-155-0380-000	191-156-0100-000	191-157-0080-000
191-153-0400-000	191-154-0100-000	191-154-0550-000	191-155-0390-000	191-156-0110-000	191-157-0090-000
191-153-0410-000	191-154-0110-000	191-154-0560-000	191-155-0400-000	191-156-0120-000	191-157-0100-000
191-153-0420-000	191-154-0120-000	191-154-0570-000	191-155-0410-000	191-156-0130-000	191-157-0110-000
191-153-0430-000	191-154-0130-000	191-154-0580-000	191-155-0420-000	191-156-0140-000	191-157-0120-000
191-153-0440-000	191-154-0140-000	191-154-0590-000	191-155-0430-000	191-156-0150-000	191-157-0130-000
191-153-0450-000	191-154-0150-000	191-154-0600-000	191-155-0440-000	191-156-0160-000	191-157-0140-000
191-153-0460-000	191-154-0160-000	191-154-0610-000	191-155-0450-000	191-156-0170-000	191-157-0150-000
191-153-0470-000	191-154-0170-000	191-155-0010-000	191-155-0460-000	191-156-0180-000	191-157-0160-000
191-153-0480-000	191-154-0180-000	191-155-0020-000	191-155-0470-000	191-156-0190-000	191-157-0170-000
191-153-0490-000	191-154-0190-000	191-155-0030-000	191-155-0480-000	191-156-0200-000	191-157-0180-000
191-153-0500-000	191-154-0200-000	191-155-0040-000	191-155-0490-000	191-156-0210-000	191-157-0190-000
191-153-0510-000	191-154-0210-000	191-155-0050-000	191-155-0500-000	191-156-0220-000	191-157-0200-000
191-153-0520-000	191-154-0220-000	191-155-0060-000	191-155-0510-000	191-156-0230-000	191-157-0210-000
191-153-0530-000	191-154-0230-000	191-155-0070-000	191-155-0520-000	191-156-0240-000	191-157-0220-000
191-153-0540-000	191-154-0240-000	191-155-0080-000	191-155-0530-000	191-156-0250-000	191-157-0230-000
191-153-0550-000	191-154-0250-000	191-155-0090-000	191-155-0540-000	191-156-0260-000	191-157-0240-000
191-153-0560-000	191-154-0260-000	191-155-0100-000	191-155-0550-000	191-156-0270-000	191-157-0250-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
191-157-0260-000	191-158-0210-000	191-159-0300-000	191-160-0050-000	191-160-0580-000	191-161-0290-000
191-157-0270-000	191-158-0220-000	191-159-0310-000	191-160-0060-000	191-160-0590-000	191-161-0300-000
191-157-0280-000	191-158-0230-000	191-159-0320-000	191-160-0070-000	191-160-0600-000	191-161-0310-000
191-157-0290-000	191-158-0240-000	191-159-0330-000	191-160-0080-000	191-160-0610-000	191-161-0320-000
191-157-0300-000	191-158-0250-000	191-159-0340-000	191-160-0090-000	191-160-0620-000	191-161-0330-000
191-157-0310-000	191-158-0260-000	191-159-0350-000	191-160-0100-000	191-160-0630-000	191-161-0340-000
191-157-0320-000	191-158-0270-000	191-159-0360-000	191-160-0110-000	191-160-0640-000	191-161-0350-000
191-157-0330-000	191-158-0280-000	191-159-0370-000	191-160-0120-000	191-160-0650-000	191-161-0360-000
191-157-0340-000	191-158-0290-000	191-159-0380-000	191-160-0130-000	191-160-0660-000	191-161-0370-000
191-157-0350-000	191-158-0300-000	191-159-0390-000	191-160-0140-000	191-160-0670-000	191-161-0380-000
191-157-0360-000	191-158-0310-000	191-159-0400-000	191-160-0150-000	191-160-0680-000	191-161-0390-000
191-157-0370-000	191-158-0320-000	191-159-0410-000	191-160-0160-000	191-160-0690-000	191-161-0400-000
191-157-0380-000	191-158-0330-000	191-159-0420-000	191-160-0170-000	191-160-0700-000	191-161-0410-000
191-157-0390-000	191-158-0340-000	191-159-0430-000	191-160-0180-000	191-160-0710-000	191-162-0010-000
191-157-0400-000	191-158-0350-000	191-159-0440-000	191-160-0190-000	191-160-0720-000	191-162-0020-000
191-157-0410-000	191-158-0360-000	191-159-0450-000	191-160-0200-000	191-160-0730-000	191-162-0030-000
191-157-0420-000	191-158-0370-000	191-159-0460-000	191-160-0210-000	191-160-0740-000	191-162-0040-000
191-157-0430-000	191-158-0380-000	191-159-0470-000	191-160-0220-000	191-160-0750-000	191-162-0050-000
191-157-0440-000	191-158-0390-000	191-159-0480-000	191-160-0230-000	191-161-0020-000	191-162-0060-000
191-157-0450-000	191-159-0010-000	191-159-0490-000	191-160-0240-000	191-161-0030-000	191-162-0070-000
191-157-0460-000	191-159-0020-000	191-159-0500-000	191-160-0250-000	191-161-0040-000	191-162-0130-000
191-157-0470-000	191-159-0030-000	191-159-0510-000	191-160-0260-000	191-161-0050-000	191-162-0140-000
191-157-0480-000	191-159-0040-000	191-159-0520-000	191-160-0270-000	191-161-0060-000	191-162-0150-000
191-157-0490-000	191-159-0050-000	191-159-0530-000	191-160-0280-000	191-161-0070-000	191-162-0160-000
191-157-0500-000	191-159-0060-000	191-159-0540-000	191-160-0290-000	191-161-0080-000	191-162-0170-000
191-158-0010-000	191-159-0070-000	191-159-0550-000	191-160-0300-000	191-161-0090-000	191-162-0180-000
191-158-0020-000	191-159-0080-000	191-159-0560-000	191-160-0340-000	191-161-0100-000	191-162-0190-000
191-158-0030-000	191-159-0090-000	191-159-0570-000	191-160-0350-000	191-161-0110-000	191-162-0200-000
191-158-0040-000	191-159-0100-000	191-159-0580-000	191-160-0360-000	191-161-0120-000	191-162-0210-000
191-158-0050-000	191-159-0110-000	191-159-0590-000	191-160-0370-000	191-161-0130-000	191-162-0220-000
191-158-0060-000	191-159-0120-000	191-159-0600-000	191-160-0380-000	191-161-0140-000	191-162-0230-000
191-158-0070-000	191-159-0130-000	191-159-0610-000	191-160-0390-000	191-161-0150-000	191-162-0250-000
191-158-0080-000	191-159-0140-000	191-159-0620-000	191-160-0400-000	191-161-0160-000	191-162-0260-000
191-158-0090-000	191-159-0150-000	191-159-0630-000	191-160-0460-000	191-161-0170-000	191-162-0270-000
191-158-0100-000	191-159-0180-000	191-159-0640-000	191-160-0470-000	191-161-0180-000	191-162-0280-000
191-158-0110-000	191-159-0190-000	191-159-0650-000	191-160-0480-000	191-161-0190-000	191-162-0290-000
191-158-0120-000	191-159-0200-000	191-159-0660-000	191-160-0490-000	191-161-0200-000	191-162-0300-000
191-158-0130-000	191-159-0210-000	191-159-0670-000	191-160-0500-000	191-161-0210-000	191-162-0310-000
191-158-0140-000	191-159-0220-000	191-159-0680-000	191-160-0510-000	191-161-0220-000	191-162-0320-000
191-158-0150-000	191-159-0240-000	191-159-0690-000	191-160-0520-000	191-161-0230-000	191-162-0330-000
191-158-0160-000	191-159-0250-000	191-159-0700-000	191-160-0530-000	191-161-0240-000	191-162-0340-000
191-158-0170-000	191-159-0260-000	191-160-0010-000	191-160-0540-000	191-161-0250-000	191-162-0350-000
191-158-0180-000	191-159-0270-000	191-160-0020-000	191-160-0550-000	191-161-0260-000	191-162-0360-000
191-158-0190-000	191-159-0280-000	191-160-0030-000	191-160-0560-000	191-161-0270-000	191-162-0370-000
191-158-0200-000	191-159-0290-000	191-160-0040-000	191-160-0570-000	191-161-0280-000	191-162-0380-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
191-162-0390-000	191-163-0280-000	191-164-0230-000	191-165-0030-000	191-166-0030-000	191-167-0050-000
191-162-0400-000	191-163-0290-000	191-164-0240-000	191-165-0040-000	191-166-0040-000	191-167-0060-000
191-162-0410-000	191-163-0320-000	191-164-0250-000	191-165-0050-000	191-166-0050-000	191-167-0070-000
191-162-0420-000	191-163-0330-000	191-164-0260-000	191-165-0060-000	191-166-0060-000	191-167-0080-000
191-162-0430-000	191-163-0340-000	191-164-0270-000	191-165-0070-000	191-166-0070-000	191-167-0090-000
191-162-0440-000	191-163-0350-000	191-164-0280-000	191-165-0080-000	191-166-0080-000	191-167-0100-000
191-162-0450-000	191-163-0360-000	191-164-0290-000	191-165-0090-000	191-166-0090-000	191-167-0110-000
191-162-0460-000	191-163-0370-000	191-164-0300-000	191-165-0100-000	191-166-0100-000	191-167-0120-000
191-162-0470-000	191-163-0380-000	191-164-0310-000	191-165-0110-000	191-166-0110-000	191-167-0130-000
191-162-0480-000	191-163-0390-000	191-164-0320-000	191-165-0120-000	191-166-0120-000	191-167-0140-000
191-162-0500-000	191-163-0400-000	191-164-0330-000	191-165-0130-000	191-166-0130-000	191-167-0150-000
191-162-0520-000	191-163-0410-000	191-164-0340-000	191-165-0140-000	191-166-0140-000	191-167-0160-000
191-162-0530-000	191-163-0420-000	191-164-0350-000	191-165-0150-000	191-166-0150-000	191-167-0170-000
191-162-0540-000	191-163-0430-000	191-164-0360-000	191-165-0160-000	191-166-0160-000	191-167-0180-000
191-162-0550-000	191-163-0440-000	191-164-0370-000	191-165-0170-000	191-166-0170-000	191-167-0190-000
191-162-0560-000	191-163-0450-000	191-164-0380-000	191-165-0180-000	191-166-0180-000	191-167-0200-000
191-162-0570-000	191-163-0460-000	191-164-0390-000	191-165-0190-000	191-166-0190-000	191-167-0210-000
191-162-0580-000	191-163-0470-000	191-164-0400-000	191-165-0200-000	191-166-0200-000	191-167-0220-000
191-162-0590-000	191-163-0480-000	191-164-0410-000	191-165-0210-000	191-166-0210-000	191-167-0230-000
191-163-0010-000	191-163-0490-000	191-164-0420-000	191-165-0220-000	191-166-0220-000	191-167-0240-000
191-163-0020-000	191-163-0500-000	191-164-0430-000	191-165-0230-000	191-166-0230-000	191-167-0250-000
191-163-0030-000	191-163-0510-000	191-164-0440-000	191-165-0240-000	191-166-0240-000	191-167-0260-000
191-163-0040-000	191-163-0520-000	191-164-0450-000	191-165-0250-000	191-166-0250-000	191-167-0270-000
191-163-0050-000	191-164-0010-000	191-164-0460-000	191-165-0260-000	191-166-0260-000	191-167-0280-000
191-163-0060-000	191-164-0020-000	191-164-0470-000	191-165-0270-000	191-166-0270-000	191-167-0290-000
191-163-0070-000	191-164-0030-000	191-164-0480-000	191-165-0280-000	191-166-0280-000	191-167-0300-000
191-163-0080-000	191-164-0040-000	191-164-0490-000	191-165-0290-000	191-166-0290-000	191-167-0310-000
191-163-0090-000	191-164-0050-000	191-164-0500-000	191-165-0300-000	191-166-0300-000	191-167-0320-000
191-163-0100-000	191-164-0060-000	191-164-0510-000	191-165-0310-000	191-166-0310-000	191-167-0330-000
191-163-0110-000	191-164-0070-000	191-164-0520-000	191-165-0320-000	191-166-0320-000	191-167-0340-000
191-163-0120-000	191-164-0080-000	191-164-0530-000	191-165-0330-000	191-166-0330-000	191-167-0350-000
191-163-0130-000	191-164-0090-000	191-164-0540-000	191-165-0340-000	191-166-0340-000	191-167-0360-000
191-163-0140-000	191-164-0100-000	191-164-0550-000	191-165-0350-000	191-166-0350-000	191-167-0370-000
191-163-0150-000	191-164-0110-000	191-164-0560-000	191-165-0360-000	191-166-0360-000	191-167-0380-000
191-163-0170-000	191-164-0120-000	191-164-0570-000	191-165-0370-000	191-166-0370-000	191-167-0390-000
191-163-0180-000	191-164-0130-000	191-164-0580-000	191-165-0380-000	191-166-0380-000	191-167-0400-000
191-163-0190-000	191-164-0140-000	191-164-0590-000	191-165-0390-000	191-166-0390-000	191-167-0410-000
191-163-0200-000	191-164-0150-000	191-164-0600-000	191-165-0400-000	191-166-0400-000	191-167-0420-000
191-163-0210-000	191-164-0160-000	191-164-0610-000	191-165-0410-000	191-166-0410-000	191-167-0430-000
191-163-0220-000	191-164-0170-000	191-164-0620-000	191-165-0420-000	191-166-0420-000	191-167-0440-000
191-163-0230-000	191-164-0180-000	191-164-0630-000	191-165-0430-000	191-166-0430-000	191-167-0450-000
191-163-0240-000	191-164-0190-000	191-164-0640-000	191-165-0440-000	191-167-0010-000	191-167-0460-000
191-163-0250-000	191-164-0200-000	191-164-0650-000	191-165-0450-000	191-167-0020-000	191-167-0470-000
191-163-0260-000	191-164-0210-000	191-165-0010-000	191-166-0010-000	191-167-0030-000	191-167-0480-000
191-163-0270-000	191-164-0220-000	191-165-0020-000	191-166-0020-000	191-167-0040-000	191-167-0490-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
191-167-0500-000	191-168-0430-000	191-169-0390-000	191-173-0260-000	191-174-0150-000	191-175-0130-000
191-167-0510-000	191-168-0440-000	191-169-0400-000	191-173-0270-000	191-174-0160-000	191-175-0140-000
191-167-0520-000	191-168-0450-000	191-169-0410-000	191-173-0280-000	191-174-0170-000	191-175-0150-000
191-168-0010-000	191-168-0460-000	191-169-0420-000	191-173-0290-000	191-174-0180-000	191-175-0160-000
191-168-0020-000	191-168-0470-000	191-169-0430-000	191-173-0300-000	191-174-0190-000	191-175-0170-000
191-168-0030-000	191-168-0480-000	191-169-0440-000	191-173-0310-000	191-174-0200-000	191-175-0180-000
191-168-0040-000	191-168-0490-000	191-169-0450-000	191-173-0320-000	191-174-0210-000	191-175-0190-000
191-168-0050-000	191-168-0500-000	191-169-0460-000	191-173-0330-000	191-174-0220-000	191-175-0200-000
191-168-0060-000	191-168-0510-000	191-169-0470-000	191-173-0340-000	191-174-0230-000	191-175-0210-000
191-168-0070-000	191-168-0520-000	191-169-0480-000	191-173-0350-000	191-174-0240-000	191-175-0220-000
191-168-0080-000	191-169-0010-000	191-169-0490-000	191-173-0360-000	191-174-0250-000	191-175-0230-000
191-168-0090-000	191-169-0020-000	191-169-0500-000	191-173-0370-000	191-174-0260-000	191-175-0240-000
191-168-0100-000	191-169-0030-000	191-169-0510-000	191-173-0380-000	191-174-0270-000	191-175-0250-000
191-168-0110-000	191-169-0040-000	191-169-0520-000	191-173-0390-000	191-174-0280-000	191-175-0260-000
191-168-0120-000	191-169-0050-000	191-169-0530-000	191-173-0400-000	191-174-0290-000	191-175-0270-000
191-168-0130-000	191-169-0060-000	191-169-0540-000	191-173-0410-000	191-174-0300-000	191-175-0280-000
191-168-0140-000	191-169-0070-000	191-170-0070-000	191-173-0420-000	191-174-0310-000	191-175-0290-000
191-168-0150-000	191-169-0080-000	191-170-0080-000	191-173-0430-000	191-174-0320-000	191-175-0300-000
191-168-0160-000	191-169-0120-000	191-170-0140-000	191-173-0440-000	191-174-0330-000	191-175-0310-000
191-168-0170-000	191-169-0130-000	191-170-0150-000	191-173-0450-000	191-174-0340-000	191-175-0320-000
191-168-0180-000	191-169-0140-000	191-173-0010-000	191-173-0460-000	191-174-0350-000	191-175-0330-000
191-168-0190-000	191-169-0150-000	191-173-0020-000	191-173-0470-000	191-174-0360-000	191-175-0340-000
191-168-0200-000	191-169-0160-000	191-173-0030-000	191-173-0480-000	191-174-0370-000	191-175-0350-000
191-168-0210-000	191-169-0170-000	191-173-0040-000	191-173-0490-000	191-174-0380-000	191-175-0360-000
191-168-0220-000	191-169-0180-000	191-173-0050-000	191-173-0500-000	191-174-0390-000	191-175-0370-000
191-168-0230-000	191-169-0190-000	191-173-0060-000	191-173-0510-000	191-174-0400-000	191-175-0380-000
191-168-0240-000	191-169-0200-000	191-173-0070-000	191-173-0520-000	191-174-0410-000	191-175-0390-000
191-168-0250-000	191-169-0210-000	191-173-0080-000	191-173-0530-000	191-174-0420-000	191-175-0400-000
191-168-0260-000	191-169-0220-000	191-173-0090-000	191-173-0540-000	191-174-0430-000	191-175-0410-000
191-168-0270-000	191-169-0230-000	191-173-0100-000	191-173-0550-000	191-174-0440-000	191-175-0420-000
191-168-0280-000	191-169-0240-000	191-173-0110-000	191-173-0560-000	191-174-0450-000	191-175-0430-000
191-168-0290-000	191-169-0250-000	191-173-0120-000	191-174-0010-000	191-174-0460-000	191-175-0440-000
191-168-0300-000	191-169-0260-000	191-173-0130-000	191-174-0020-000	191-174-0470-000	191-175-0450-000
191-168-0310-000	191-169-0270-000	191-173-0140-000	191-174-0030-000	191-175-0010-000	191-175-0460-000
191-168-0320-000	191-169-0280-000	191-173-0150-000	191-174-0040-000	191-175-0020-000	191-175-0470-000
191-168-0330-000	191-169-0290-000	191-173-0160-000	191-174-0050-000	191-175-0030-000	191-175-0480-000
191-168-0340-000	191-169-0300-000	191-173-0170-000	191-174-0060-000	191-175-0040-000	191-175-0490-000
191-168-0350-000	191-169-0310-000	191-173-0180-000	191-174-0070-000	191-175-0050-000	191-175-0500-000
191-168-0360-000	191-169-0320-000	191-173-0190-000	191-174-0080-000	191-175-0060-000	191-175-0510-000
191-168-0370-000	191-169-0330-000	191-173-0200-000	191-174-0090-000	191-175-0070-000	191-175-0520-000
191-168-0380-000	191-169-0340-000	191-173-0210-000	191-174-0100-000	191-175-0080-000	191-176-0010-000
191-168-0390-000	191-169-0350-000	191-173-0220-000	191-174-0110-000	191-175-0090-000	191-176-0020-000
191-168-0400-000	191-169-0360-000	191-173-0230-000	191-174-0120-000	191-175-0100-000	191-176-0030-000
191-168-0410-000	191-169-0370-000	191-173-0240-000	191-174-0130-000	191-175-0110-000	191-176-0040-000
191-168-0420-000	191-169-0380-000	191-173-0250-000	191-174-0140-000	191-175-0120-000	191-176-0050-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
191-176-0060-000	192-202-0580-000	192-204-0350-000	192-205-0290-000	192-205-0740-000	192-206-0270-000
191-176-0070-000	192-202-0590-000	192-204-0410-000	192-205-0300-000	192-205-0750-000	192-206-0280-000
191-176-0080-000	192-202-0600-000	192-204-0420-000	192-205-0310-000	192-205-0760-000	192-206-0290-000
191-176-0090-000	192-202-0610-000	192-204-0430-000	192-205-0320-000	192-205-0770-000	192-206-0300-000
191-176-0100-000	192-202-0620-000	192-204-0440-000	192-205-0330-000	192-205-0780-000	192-206-0310-000
191-176-0110-000	192-202-0630-000	192-204-0460-000	192-205-0340-000	192-205-0790-000	192-206-0320-000
191-176-0120-000	192-202-0640-000	192-204-0470-000	192-205-0350-000	192-205-0800-000	192-206-0330-000
191-176-0130-000	192-202-0650-000	192-204-0480-000	192-205-0360-000	192-205-0810-000	192-206-0340-000
191-176-0140-000	192-202-0660-000	192-204-0490-000	192-205-0370-000	192-205-0820-000	192-206-0350-000
191-176-0150-000	192-202-0670-000	192-204-0500-000	192-205-0380-000	192-205-0830-000	192-206-0360-000
191-176-0160-000	192-203-0070-000	192-204-0510-000	192-205-0390-000	192-205-0840-000	192-206-0370-000
191-176-0170-000	192-203-0080-000	192-204-0520-000	192-205-0400-000	192-205-0850-000	192-206-0380-000
191-176-0200-000	192-203-0090-000	192-204-0530-000	192-205-0410-000	192-205-0860-000	192-206-0390-000
191-176-0210-000	192-203-0100-000	192-204-0540-000	192-205-0420-000	192-205-0870-000	192-206-0400-000
192-202-0060-000	192-203-0120-000	192-204-0550-000	192-205-0430-000	192-205-0880-000	192-206-0410-000
192-202-0070-000	192-203-0140-000	192-204-0560-000	192-205-0440-000	192-205-0890-000	192-206-0420-000
192-202-0080-000	192-203-0170-000	192-204-0570-000	192-205-0450-000	192-205-0900-000	192-206-0430-000
192-202-0090-000	192-203-0260-000	192-205-0010-000	192-205-0460-000	192-205-0910-000	192-206-0440-000
192-202-0140-000	192-203-0270-000	192-205-0020-000	192-205-0470-000	192-205-0920-000	192-206-0450-000
192-202-0160-000	192-203-0280-000	192-205-0030-000	192-205-0480-000	192-206-0010-000	192-206-0460-000
192-202-0180-000	192-203-0290-000	192-205-0040-000	192-205-0490-000	192-206-0020-000	192-206-0470-000
192-202-0190-000	192-203-0310-000	192-205-0050-000	192-205-0500-000	192-206-0030-000	192-206-0480-000
192-202-0220-000	192-203-0360-000	192-205-0060-000	192-205-0510-000	192-206-0040-000	192-207-0010-000
192-202-0270-000	192-203-0430-000	192-205-0070-000	192-205-0520-000	192-206-0050-000	192-207-0020-000
192-202-0280-000	192-203-0440-000	192-205-0080-000	192-205-0530-000	192-206-0060-000	192-207-0030-000
192-202-0300-000	192-203-0450-000	192-205-0090-000	192-205-0540-000	192-206-0070-000	192-207-0040-000
192-202-0320-000	192-203-0460-000	192-205-0100-000	192-205-0550-000	192-206-0080-000	192-207-0050-000
192-202-0360-000	192-203-0510-000	192-205-0110-000	192-205-0560-000	192-206-0090-000	192-207-0060-000
192-202-0380-000	192-203-0540-000	192-205-0120-000	192-205-0570-000	192-206-0100-000	192-207-0070-000
192-202-0390-000	192-204-0040-000	192-205-0130-000	192-205-0580-000	192-206-0110-000	192-207-0080-000
192-202-0400-000	192-204-0080-000	192-205-0140-000	192-205-0590-000	192-206-0120-000	192-207-0090-000
192-202-0440-000	192-204-0100-000	192-205-0150-000	192-205-0600-000	192-206-0130-000	192-207-0100-000
192-202-0450-000	192-204-0110-000	192-205-0160-000	192-205-0610-000	192-206-0140-000	192-207-0110-000
192-202-0460-000	192-204-0140-000	192-205-0170-000	192-205-0620-000	192-206-0150-000	192-207-0120-000
192-202-0470-000	192-204-0150-000	192-205-0180-000	192-205-0630-000	192-206-0160-000	192-207-0130-000
192-202-0480-000	192-204-0190-000	192-205-0190-000	192-205-0640-000	192-206-0170-000	192-207-0140-000
192-202-0490-000	192-204-0200-000	192-205-0200-000	192-205-0650-000	192-206-0180-000	192-207-0150-000
192-202-0500-000	192-204-0210-000	192-205-0210-000	192-205-0660-000	192-206-0190-000	192-207-0160-000
192-202-0510-000	192-204-0220-000	192-205-0220-000	192-205-0670-000	192-206-0200-000	192-207-0170-000
192-202-0520-000	192-204-0230-000	192-205-0230-000	192-205-0680-000	192-206-0210-000	192-207-0180-000
192-202-0530-000	192-204-0240-000	192-205-0240-000	192-205-0690-000	192-206-0220-000	192-207-0190-000
192-202-0540-000	192-204-0250-000	192-205-0250-000	192-205-0700-000	192-206-0230-000	192-207-0200-000
192-202-0550-000	192-204-0310-000	192-205-0260-000	192-205-0710-000	192-206-0240-000	192-207-0210-000
192-202-0560-000	192-204-0320-000	192-205-0270-000	192-205-0720-000	192-206-0250-000	192-207-0220-000
192-202-0570-000	192-204-0330-000	192-205-0280-000	192-205-0730-000	192-206-0260-000	192-207-0230-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
192-211-0140-000	192-211-0590-000	192-212-0410-000	192-213-0150-000	192-213-0600-000	192-214-0400-000
192-211-0150-000	192-211-0600-000	192-212-0420-000	192-213-0160-000	192-213-0610-000	192-214-0410-000
192-211-0160-000	192-211-0610-000	192-212-0430-000	192-213-0170-000	192-213-0620-000	192-214-0420-000
192-211-0170-000	192-211-0620-000	192-212-0440-000	192-213-0180-000	192-213-0630-000	192-214-0430-000
192-211-0180-000	192-211-0630-000	192-212-0450-000	192-213-0190-000	192-213-0640-000	192-214-0440-000
192-211-0190-000	192-212-0010-000	192-212-0460-000	192-213-0200-000	192-213-0650-000	192-214-0450-000
192-211-0200-000	192-212-0020-000	192-212-0470-000	192-213-0210-000	192-214-0010-000	192-214-0460-000
192-211-0210-000	192-212-0030-000	192-212-0480-000	192-213-0220-000	192-214-0020-000	192-214-0470-000
192-211-0220-000	192-212-0040-000	192-212-0490-000	192-213-0230-000	192-214-0030-000	192-214-0480-000
192-211-0230-000	192-212-0050-000	192-212-0500-000	192-213-0240-000	192-214-0040-000	192-214-0490-000
192-211-0240-000	192-212-0060-000	192-212-0510-000	192-213-0250-000	192-214-0050-000	192-214-0500-000
192-211-0250-000	192-212-0070-000	192-212-0520-000	192-213-0260-000	192-214-0060-000	192-214-0510-000
192-211-0260-000	192-212-0080-000	192-212-0530-000	192-213-0270-000	192-214-0070-000	192-214-0520-000
192-211-0270-000	192-212-0090-000	192-212-0540-000	192-213-0280-000	192-214-0080-000	192-214-0530-000
192-211-0280-000	192-212-0100-000	192-212-0550-000	192-213-0290-000	192-214-0090-000	192-214-0540-000
192-211-0290-000	192-212-0110-000	192-212-0560-000	192-213-0300-000	192-214-0100-000	192-215-0010-000
192-211-0300-000	192-212-0120-000	192-212-0570-000	192-213-0310-000	192-214-0110-000	192-215-0020-000
192-211-0310-000	192-212-0130-000	192-212-0580-000	192-213-0320-000	192-214-0120-000	192-215-0030-000
192-211-0320-000	192-212-0140-000	192-212-0590-000	192-213-0330-000	192-214-0130-000	192-215-0040-000
192-211-0330-000	192-212-0150-000	192-212-0600-000	192-213-0340-000	192-214-0140-000	192-215-0050-000
192-211-0340-000	192-212-0160-000	192-212-0610-000	192-213-0350-000	192-214-0150-000	192-215-0060-000
192-211-0350-000	192-212-0170-000	192-212-0620-000	192-213-0360-000	192-214-0160-000	192-215-0070-000
192-211-0360-000	192-212-0180-000	192-212-0630-000	192-213-0370-000	192-214-0170-000	192-215-0080-000
192-211-0370-000	192-212-0190-000	192-212-0640-000	192-213-0380-000	192-214-0180-000	192-215-0090-000
192-211-0380-000	192-212-0200-000	192-212-0650-000	192-213-0390-000	192-214-0190-000	192-215-0100-000
192-211-0390-000	192-212-0210-000	192-212-0660-000	192-213-0400-000	192-214-0200-000	192-215-0110-000
192-211-0400-000	192-212-0220-000	192-212-0670-000	192-213-0410-000	192-214-0210-000	192-215-0120-000
192-211-0410-000	192-212-0230-000	192-212-0680-000	192-213-0420-000	192-214-0220-000	192-215-0130-000
192-211-0420-000	192-212-0240-000	192-212-0690-000	192-213-0430-000	192-214-0230-000	192-215-0140-000
192-211-0430-000	192-212-0250-000	192-212-0700-000	192-213-0440-000	192-214-0240-000	192-215-0150-000
192-211-0440-000	192-212-0260-000	192-212-0710-000	192-213-0450-000	192-214-0250-000	192-215-0160-000
192-211-0450-000	192-212-0270-000	192-213-0010-000	192-213-0460-000	192-214-0260-000	192-215-0170-000
192-211-0460-000	192-212-0280-000	192-213-0020-000	192-213-0470-000	192-214-0270-000	192-215-0180-000
192-211-0470-000	192-212-0290-000	192-213-0030-000	192-213-0480-000	192-214-0280-000	192-215-0190-000
192-211-0480-000	192-212-0300-000	192-213-0040-000	192-213-0490-000	192-214-0290-000	192-215-0200-000
192-211-0490-000	192-212-0310-000	192-213-0050-000	192-213-0500-000	192-214-0300-000	192-215-0210-000
192-211-0500-000	192-212-0320-000	192-213-0060-000	192-213-0510-000	192-214-0310-000	192-215-0220-000
192-211-0510-000	192-212-0330-000	192-213-0070-000	192-213-0520-000	192-214-0320-000	192-215-0230-000
192-211-0520-000	192-212-0340-000	192-213-0080-000	192-213-0530-000	192-214-0330-000	192-215-0240-000
192-211-0530-000	192-212-0350-000	192-213-0090-000	192-213-0540-000	192-214-0340-000	192-215-0250-000
192-211-0540-000	192-212-0360-000	192-213-0100-000	192-213-0550-000	192-214-0350-000	192-215-0260-000
192-211-0550-000	192-212-0370-000	192-213-0110-000	192-213-0560-000	192-214-0360-000	192-215-0270-000
192-211-0560-000	192-212-0380-000	192-213-0120-000	192-213-0570-000	192-214-0370-000	192-215-0280-000
192-211-0570-000	192-212-0390-000	192-213-0130-000	192-213-0580-000	192-214-0380-000	192-215-0290-000
192-211-0580-000	192-212-0400-000	192-213-0140-000	192-213-0590-000	192-214-0390-000	192-215-0300-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
192-219-0200-000	192-219-0650-000	192-220-0380-000	192-221-0180-000	192-222-0160-000	192-223-0200-000
192-219-0210-000	192-219-0660-000	192-220-0390-000	192-221-0190-000	192-222-0170-000	192-223-0210-000
192-219-0220-000	192-219-0670-000	192-220-0400-000	192-221-0200-000	192-222-0180-000	192-223-0220-000
192-219-0230-000	192-219-0680-000	192-220-0410-000	192-221-0210-000	192-222-0190-000	192-223-0230-000
192-219-0240-000	192-219-0690-000	192-220-0420-000	192-221-0220-000	192-222-0200-000	192-223-0240-000
192-219-0250-000	192-219-0700-000	192-220-0430-000	192-221-0230-000	192-222-0210-000	192-223-0250-000
192-219-0260-000	192-219-0710-000	192-220-0440-000	192-221-0240-000	192-222-0220-000	192-223-0260-000
192-219-0270-000	192-219-0720-000	192-220-0450-000	192-221-0250-000	192-222-0230-000	192-223-0270-000
192-219-0280-000	192-220-0010-000	192-220-0460-000	192-221-0260-000	192-222-0240-000	192-223-0280-000
192-219-0290-000	192-220-0020-000	192-220-0470-000	192-221-0270-000	192-222-0250-000	192-223-0290-000
192-219-0300-000	192-220-0030-000	192-220-0480-000	192-221-0280-000	192-222-0260-000	192-223-0300-000
192-219-0310-000	192-220-0040-000	192-220-0490-000	192-221-0290-000	192-222-0270-000	192-223-0310-000
192-219-0320-000	192-220-0050-000	192-220-0500-000	192-221-0300-000	192-222-0280-000	192-223-0320-000
192-219-0330-000	192-220-0060-000	192-220-0510-000	192-221-0310-000	192-222-0290-000	192-223-0330-000
192-219-0340-000	192-220-0070-000	192-220-0520-000	192-221-0320-000	192-222-0300-000	192-223-0340-000
192-219-0350-000	192-220-0080-000	192-220-0530-000	192-221-0330-000	192-222-0310-000	192-223-0350-000
192-219-0360-000	192-220-0090-000	192-220-0540-000	192-221-0340-000	192-222-0320-000	192-223-0360-000
192-219-0370-000	192-220-0100-000	192-220-0550-000	192-221-0350-000	192-222-0330-000	192-223-0370-000
192-219-0380-000	192-220-0110-000	192-220-0560-000	192-221-0360-000	192-222-0340-000	192-223-0380-000
192-219-0390-000	192-220-0120-000	192-220-0570-000	192-221-0370-000	192-222-0350-000	192-223-0390-000
192-219-0400-000	192-220-0130-000	192-220-0580-000	192-221-0380-000	192-222-0360-000	192-223-0400-000
192-219-0410-000	192-220-0140-000	192-220-0590-000	192-221-0390-000	192-222-0370-000	192-223-0410-000
192-219-0420-000	192-220-0150-000	192-220-0600-000	192-221-0400-000	192-222-0380-000	193-302-0020-000
192-219-0430-000	192-220-0160-000	192-220-0610-000	192-221-0410-000	192-222-0390-000	193-302-0030-000
192-219-0440-000	192-220-0170-000	192-220-0620-000	192-221-0420-000	192-222-0400-000	193-302-0160-000
192-219-0450-000	192-220-0180-000	192-220-0630-000	192-221-0430-000	192-222-0410-000	193-302-0170-000
192-219-0460-000	192-220-0190-000	192-220-0640-000	192-221-0440-000	192-223-0010-000	193-302-0200-000
192-219-0470-000	192-220-0200-000	192-220-0650-000	192-221-0450-000	192-223-0020-000	193-302-0290-000
192-219-0480-000	192-220-0210-000	192-221-0010-000	192-221-0460-000	192-223-0030-000	193-302-0330-000
192-219-0490-000	192-220-0220-000	192-221-0020-000	192-221-0470-000	192-223-0040-000	193-302-0360-000
192-219-0500-000	192-220-0230-000	192-221-0030-000	192-222-0010-000	192-223-0050-000	193-302-0380-000
192-219-0510-000	192-220-0240-000	192-221-0040-000	192-222-0020-000	192-223-0060-000	193-302-0470-000
192-219-0520-000	192-220-0250-000	192-221-0050-000	192-222-0030-000	192-223-0070-000	193-302-0480-000
192-219-0530-000	192-220-0260-000	192-221-0060-000	192-222-0040-000	192-223-0080-000	193-302-0490-000
192-219-0540-000	192-220-0270-000	192-221-0070-000	192-222-0050-000	192-223-0090-000	193-302-0540-000
192-219-0550-000	192-220-0280-000	192-221-0080-000	192-222-0060-000	192-223-0100-000	193-302-0550-000
192-219-0560-000	192-220-0290-000	192-221-0090-000	192-222-0070-000	192-223-0110-000	193-302-0560-000
192-219-0570-000	192-220-0300-000	192-221-0100-000	192-222-0080-000	192-223-0120-000	193-302-0570-000
192-219-0580-000	192-220-0310-000	192-221-0110-000	192-222-0090-000	192-223-0130-000	193-302-0580-000
192-219-0590-000	192-220-0320-000	192-221-0120-000	192-222-0100-000	192-223-0140-000	193-304-0080-000
192-219-0600-000	192-220-0330-000	192-221-0130-000	192-222-0110-000	192-223-0150-000	193-304-0150-000
192-219-0610-000	192-220-0340-000	192-221-0140-000	192-222-0120-000	192-223-0160-000	193-304-0210-000
192-219-0620-000	192-220-0350-000	192-221-0150-000	192-222-0130-000	192-223-0170-000	193-304-0280-000
192-219-0630-000	192-220-0360-000	192-221-0160-000	192-222-0140-000	192-223-0180-000	193-304-0300-000
192-219-0640-000	192-220-0370-000	192-221-0170-000	192-222-0150-000	192-223-0190-000	193-304-0310-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
193-304-0320-000	193-306-0380-000	193-310-0190-000	193-313-0230-000	193-315-0150-000	193-316-0310-000
193-304-0330-000	193-306-0410-000	193-310-0200-000	193-313-0240-000	193-315-0160-000	193-316-0320-000
193-304-0340-000	193-306-0450-000	193-310-0210-000	193-313-0250-000	193-315-0170-000	193-316-0330-000
193-304-0350-000	193-306-0470-000	193-310-0220-000	193-313-0260-000	193-315-0180-000	193-316-0340-000
193-305-0020-000	193-306-0480-000	193-310-0230-000	193-313-0270-000	193-315-0190-000	193-316-0350-000
193-305-0050-000	193-306-0490-000	193-310-0240-000	193-313-0280-000	193-315-0200-000	193-316-0360-000
193-305-0060-000	193-306-0500-000	193-310-0250-000	193-313-0330-000	193-315-0210-000	193-316-0370-000
193-305-0070-000	193-306-0510-000	193-310-0270-000	193-314-0010-000	193-315-0220-000	193-316-0380-000
193-305-0100-000	193-306-0520-000	193-310-0280-000	193-314-0020-000	193-315-0230-000	193-316-0400-000
193-305-0110-000	193-306-0530-000	193-310-0290-000	193-314-0030-000	193-315-0240-000	193-316-0410-000
193-305-0130-000	193-306-0540-000	193-310-0300-000	193-314-0040-000	193-315-0250-000	193-316-0420-000
193-305-0180-000	193-306-0550-000	193-310-0310-000	193-314-0050-000	193-315-0260-000	193-316-0490-000
193-305-0190-000	193-306-0580-000	193-310-0320-000	193-314-0060-000	193-315-0270-000	193-316-0500-000
193-305-0200-000	193-306-0590-000	193-310-0330-000	193-314-0070-000	193-315-0280-000	193-316-0510-000
193-305-0210-000	193-306-0600-000	193-310-0340-000	193-314-0080-000	193-315-0290-000	193-316-0520-000
193-305-0220-000	193-306-0610-000	193-310-0350-000	193-314-0140-000	193-315-0300-000	193-316-0530-000
193-305-0230-000	193-306-0620-000	193-311-0020-000	193-314-0160-000	193-315-0310-000	193-317-0030-000
193-305-0240-000	193-307-0030-000	193-311-0050-000	193-314-0170-000	193-315-0320-000	193-317-0080-000
193-305-0250-000	193-307-0060-000	193-311-0060-000	193-314-0180-000	193-315-0330-000	193-317-0090-000
193-305-0260-000	193-307-0070-000	193-311-0070-000	193-314-0190-000	193-315-0340-000	193-317-0100-000
193-306-0050-000	193-307-0100-000	193-311-0080-000	193-314-0200-000	193-316-0020-000	193-317-0110-000
193-306-0070-000	193-307-0110-000	193-311-0090-000	193-314-0210-000	193-316-0040-000	193-317-0120-000
193-306-0090-000	193-307-0130-000	193-311-0100-000	193-314-0220-000	193-316-0060-000	193-317-0130-000
193-306-0110-000	193-307-0140-000	193-311-0190-000	193-314-0230-000	193-316-0070-000	193-317-0160-000
193-306-0160-000	193-308-0010-000	193-311-0200-000	193-314-0250-000	193-316-0080-000	193-317-0170-000
193-306-0170-000	193-308-0030-000	193-313-0010-000	193-314-0260-000	193-316-0090-000	193-317-0180-000
193-306-0180-000	193-309-0010-000	193-313-0020-000	193-314-0280-000	193-316-0100-000	193-317-0190-000
193-306-0190-000	193-309-0020-000	193-313-0030-000	193-314-0300-000	193-316-0110-000	193-317-0200-000
193-306-0200-000	193-309-0030-000	193-313-0040-000	193-314-0310-000	193-316-0120-000	193-317-0210-000
193-306-0210-000	193-309-0040-000	193-313-0070-000	193-314-0320-000	193-316-0130-000	193-317-0220-000
193-306-0220-000	193-309-0050-000	193-313-0080-000	193-314-0330-000	193-316-0140-000	193-317-0230-000
193-306-0230-000	193-309-0060-000	193-313-0090-000	193-315-0010-000	193-316-0150-000	193-317-0240-000
193-306-0240-000	193-309-0070-000	193-313-0100-000	193-315-0020-000	193-316-0160-000	193-317-0260-000
193-306-0250-000	193-309-0120-000	193-313-0110-000	193-315-0030-000	193-316-0170-000	193-317-0270-000
193-306-0260-000	193-309-0130-000	193-313-0120-000	193-315-0040-000	193-316-0180-000	193-317-0300-000
193-306-0270-000	193-310-0020-000	193-313-0130-000	193-315-0050-000	193-316-0190-000	193-317-0310-000
193-306-0280-000	193-310-0030-000	193-313-0140-000	193-315-0060-000	193-316-0200-000	193-317-0320-000
193-306-0290-000	193-310-0040-000	193-313-0150-000	193-315-0070-000	193-316-0210-000	193-317-0330-000
193-306-0300-000	193-310-0050-000	193-313-0160-000	193-315-0080-000	193-316-0220-000	193-317-0360-000
193-306-0310-000	193-310-0060-000	193-313-0170-000	193-315-0090-000	193-316-0250-000	193-317-0370-000
193-306-0320-000	193-310-0070-000	193-313-0180-000	193-315-0100-000	193-316-0260-000	193-317-0400-000
193-306-0340-000	193-310-0080-000	193-313-0190-000	193-315-0110-000	193-316-0270-000	193-317-0410-000
193-306-0350-000	193-310-0090-000	193-313-0200-000	193-315-0120-000	193-316-0280-000	193-318-0020-000
193-306-0360-000	193-310-0170-000	193-313-0210-000	193-315-0130-000	193-316-0290-000	193-318-0030-000
193-306-0370-000	193-310-0180-000	193-313-0220-000	193-315-0140-000	193-316-0300-000	193-318-0040-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
193-318-0050-000	193-318-0700-000	193-322-0050-000	193-323-0080-000	193-324-0440-000	193-325-0230-000
193-318-0060-000	193-318-0720-000	193-322-0060-000	193-323-0090-000	193-324-0450-000	193-325-0240-000
193-318-0080-000	193-318-0730-000	193-322-0170-000	193-323-0100-000	193-324-0460-000	193-325-0250-000
193-318-0090-000	193-318-0740-000	193-322-0190-000	193-323-0140-000	193-324-0470-000	193-325-0260-000
193-318-0100-000	193-318-0770-000	193-322-0200-000	193-323-0150-000	193-324-0480-000	193-325-0300-000
193-318-0110-000	193-318-0780-000	193-322-0210-000	193-324-0020-000	193-324-0530-000	193-325-0310-000
193-318-0120-000	193-318-0800-000	193-322-0240-000	193-324-0030-000	193-324-0540-000	193-325-0320-000
193-318-0130-000	193-318-0810-000	193-322-0270-000	193-324-0040-000	193-324-0580-000	193-325-0330-000
193-318-0140-000	193-318-0820-000	193-322-0280-000	193-324-0050-000	193-324-0600-000	193-325-0340-000
193-318-0160-000	193-318-0840-000	193-322-0290-000	193-324-0060-000	193-324-0610-000	193-325-0350-000
193-318-0170-000	193-318-0850-000	193-322-0310-000	193-324-0070-000	193-324-0620-000	193-325-0360-000
193-318-0180-000	193-318-0860-000	193-322-0330-000	193-324-0080-000	193-324-0630-000	193-325-0370-000
193-318-0190-000	193-318-0870-000	193-322-0340-000	193-324-0090-000	193-324-0640-000	193-325-0380-000
193-318-0200-000	193-318-0880-000	193-322-0350-000	193-324-0100-000	193-324-0650-000	193-325-0390-000
193-318-0210-000	193-318-0890-000	193-322-0360-000	193-324-0110-000	193-324-0660-000	193-325-0400-000
193-318-0260-000	193-318-0900-000	193-322-0370-000	193-324-0120-000	193-324-0670-000	193-325-0410-000
193-318-0270-000	193-318-0910-000	193-322-0390-000	193-324-0130-000	193-324-0680-000	193-325-0420-000
193-318-0280-000	193-318-0920-000	193-322-0400-000	193-324-0140-000	193-324-0690-000	193-325-0430-000
193-318-0290-000	193-318-0930-000	193-322-0410-000	193-324-0150-000	193-324-0700-000	193-325-0440-000
193-318-0300-000	193-318-0940-000	193-322-0420-000	193-324-0160-000	193-324-0710-000	193-325-0450-000
193-318-0310-000	193-319-0010-000	193-322-0440-000	193-324-0170-000	193-324-0720-000	193-325-0460-000
193-318-0320-000	193-319-0020-000	193-322-0460-000	193-324-0180-000	193-324-0750-000	193-326-0010-000
193-318-0340-000	193-319-0050-000	193-322-0490-000	193-324-0190-000	193-324-0760-000	193-326-0020-000
193-318-0360-000	193-319-0070-000	193-322-0500-000	193-324-0210-000	193-324-0770-000	193-326-0050-000
193-318-0370-000	193-319-0080-000	193-322-0510-000	193-324-0220-000	193-324-0780-000	193-326-0060-000
193-318-0380-000	193-319-0090-000	193-322-0520-000	193-324-0230-000	193-325-0010-000	193-326-0070-000
193-318-0420-000	193-319-0100-000	193-322-0530-000	193-324-0240-000	193-325-0020-000	193-326-0080-000
193-318-0430-000	193-319-0110-000	193-322-0550-000	193-324-0250-000	193-325-0030-000	193-326-0100-000
193-318-0440-000	193-319-0120-000	193-322-0560-000	193-324-0260-000	193-325-0040-000	193-326-0130-000
193-318-0450-000	193-319-0130-000	193-322-0570-000	193-324-0270-000	193-325-0050-000	193-326-0140-000
193-318-0470-000	193-319-0140-000	193-322-0580-000	193-324-0280-000	193-325-0060-000	193-326-0150-000
193-318-0500-000	193-320-0030-000	193-322-0590-000	193-324-0290-000	193-325-0070-000	193-326-0160-000
193-318-0510-000	193-320-0040-000	193-322-0600-000	193-324-0300-000	193-325-0080-000	193-326-0170-000
193-318-0520-000	193-320-0050-000	193-322-0610-000	193-324-0310-000	193-325-0110-000	193-326-0190-000
193-318-0560-000	193-320-0090-000	193-322-0730-000	193-324-0320-000	193-325-0120-000	193-326-0200-000
193-318-0570-000	193-320-0100-000	193-322-0740-000	193-324-0330-000	193-325-0130-000	193-326-0210-000
193-318-0580-000	193-321-0010-000	193-322-0750-000	193-324-0340-000	193-325-0140-000	193-326-0220-000
193-318-0590-000	193-321-0020-000	193-322-0760-000	193-324-0350-000	193-325-0150-000	193-326-0230-000
193-318-0600-000	193-321-0030-000	193-322-0770-000	193-324-0360-000	193-325-0160-000	193-326-0240-000
193-318-0610-000	193-321-0040-000	193-323-0010-000	193-324-0370-000	193-325-0170-000	193-326-0250-000
193-318-0650-000	193-321-0050-000	193-323-0030-000	193-324-0380-000	193-325-0180-000	193-326-0260-000
193-318-0660-000	193-321-0060-000	193-323-0040-000	193-324-0390-000	193-325-0190-000	193-326-0270-000
193-318-0670-000	193-322-0020-000	193-323-0050-000	193-324-0410-000	193-325-0200-000	193-326-0280-000
193-318-0680-000	193-322-0030-000	193-323-0060-000	193-324-0420-000	193-325-0210-000	193-326-0290-000
193-318-0690-000	193-322-0040-000	193-323-0070-000	193-324-0430-000	193-325-0220-000	193-326-0300-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
193-326-0310-000	193-328-0310-000	193-330-0170-000	193-332-0080-000	193-334-0130-000	193-338-0040-000
193-326-0320-000	193-328-0320-000	193-330-0180-000	193-332-0120-000	193-334-0140-000	193-338-0050-000
193-326-0330-000	193-328-0330-000	193-330-0190-000	193-332-0130-000	193-334-0150-000	193-341-0010-000
193-326-0340-000	193-328-0340-000	193-330-0200-000	193-332-0170-000	193-334-0160-000	193-341-0020-000
193-327-0080-000	193-328-0350-000	193-330-0210-000	193-332-0180-000	193-334-0170-000	193-341-0030-000
193-327-0090-000	193-328-0360-000	193-330-0220-000	193-332-0190-000	193-334-0180-000	193-341-0040-000
193-327-0100-000	193-328-0370-000	193-330-0230-000	193-332-0200-000	193-334-0190-000	193-341-0050-000
193-327-0110-000	193-328-0380-000	193-330-0240-000	193-332-0210-000	193-334-0200-000	193-341-0060-000
193-327-0120-000	193-328-0390-000	193-330-0250-000	193-332-0220-000	193-334-0210-000	193-341-0070-000
193-327-0130-000	193-328-0400-000	193-331-0010-000	193-332-0240-000	193-334-0220-000	193-341-0080-000
193-327-0140-000	193-328-0410-000	193-331-0020-000	193-332-0250-000	193-334-0230-000	193-341-0090-000
193-327-0150-000	193-328-0420-000	193-331-0030-000	193-332-0260-000	193-334-0240-000	193-341-0100-000
193-327-0160-000	193-328-0440-000	193-331-0040-000	193-333-0010-000	193-334-0250-000	193-342-0010-000
193-327-0170-000	193-328-0450-000	193-331-0050-000	193-333-0020-000	193-334-0260-000	193-342-0020-000
193-327-0190-000	193-328-0460-000	193-331-0060-000	193-333-0040-000	193-335-0010-000	193-342-0030-000
193-327-0200-000	193-329-0060-000	193-331-0070-000	193-333-0050-000	193-335-0020-000	193-342-0040-000
193-327-0210-000	193-329-0070-000	193-331-0080-000	193-333-0060-000	193-335-0030-000	193-342-0050-000
193-327-0220-000	193-329-0080-000	193-331-0090-000	193-333-0110-000	193-335-0040-000	193-342-0060-000
193-327-0230-000	193-329-0090-000	193-331-0100-000	193-333-0140-000	193-335-0050-000	193-342-0070-000
193-328-0010-000	193-329-0100-000	193-331-0110-000	193-333-0150-000	193-335-0060-000	196-602-0040-000
193-328-0020-000	193-329-0110-000	193-331-0120-000	193-333-0160-000	193-335-0070-000	196-602-0050-000
193-328-0030-000	193-329-0120-000	193-331-0130-000	193-333-0170-000	193-335-0080-000	196-602-0060-000
193-328-0040-000	193-329-0130-000	193-331-0140-000	193-333-0190-000	193-335-0090-000	196-602-0070-000
193-328-0070-000	193-329-0140-000	193-331-0150-000	193-333-0210-000	193-335-0100-000	196-602-0080-000
193-328-0080-000	193-329-0150-000	193-331-0160-000	193-333-0220-000	193-335-0110-000	196-602-0090-000
193-328-0090-000	193-329-0160-000	193-331-0170-000	193-333-0260-000	193-335-0120-000	196-602-0100-000
193-328-0100-000	193-329-0170-000	193-331-0180-000	193-333-0280-000	193-335-0130-000	196-602-0110-000
193-328-0110-000	193-329-0180-000	193-331-0190-000	193-333-0310-000	193-335-0140-000	196-602-0120-000
193-328-0120-000	193-329-0190-000	193-331-0200-000	193-333-0320-000	193-335-0150-000	196-602-0130-000
193-328-0130-000	193-329-0200-000	193-331-0210-000	193-333-0340-000	193-335-0160-000	196-602-0140-000
193-328-0150-000	193-329-0210-000	193-331-0220-000	193-333-0350-000	193-335-0170-000	196-602-0150-000
193-328-0160-000	193-329-0220-000	193-331-0230-000	193-333-0360-000	193-335-0180-000	196-602-0160-000
193-328-0170-000	193-329-0230-000	193-331-0240-000	193-333-0370-000	193-335-0190-000	196-602-0180-000
193-328-0180-000	193-329-0240-000	193-331-0250-000	193-333-0380-000	193-335-0200-000	196-602-0200-000
193-328-0190-000	193-329-0250-000	193-331-0290-000	193-333-0390-000	193-335-0210-000	196-603-0010-000
193-328-0200-000	193-329-0260-000	193-331-0300-000	193-333-0400-000	193-335-0220-000	196-603-0020-000
193-328-0210-000	193-329-0270-000	193-331-0310-000	193-334-0020-000	193-335-0230-000	196-603-0030-000
193-328-0220-000	193-329-0280-000	193-331-0320-000	193-334-0030-000	193-337-0020-000	196-603-0080-000
193-328-0230-000	193-329-0290-000	193-331-0330-000	193-334-0050-000	193-337-0050-000	196-603-0090-000
193-328-0240-000	193-329-0300-000	193-331-0340-000	193-334-0060-000	193-337-0060-000	196-603-0190-000
193-328-0250-000	193-329-0310-000	193-331-0350-000	193-334-0070-000	193-337-0070-000	196-603-0220-000
193-328-0260-000	193-329-0320-000	193-331-0360-000	193-334-0080-000	193-337-0080-000	196-603-0230-000
193-328-0280-000	193-329-0330-000	193-331-0370-000	193-334-0090-000	193-338-0010-000	196-603-0250-000
193-328-0290-000	193-329-0340-000	193-331-0380-000	193-334-0100-000	193-338-0020-000	196-603-0260-000
193-328-0300-000	193-330-0160-000	193-331-0390-000	193-334-0120-000	193-338-0030-000	196-603-0270-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-603-0280-000	196-605-0420-000	196-607-0180-000	196-608-0460-000	196-609-0140-000	196-609-0590-000
196-603-0290-000	196-605-0430-000	196-607-0190-000	196-608-0470-000	196-609-0150-000	196-609-0600-000
196-603-0300-000	196-605-0440-000	196-607-0200-000	196-608-0480-000	196-609-0160-000	196-609-0610-000
196-603-0310-000	196-605-0450-000	196-607-0210-000	196-608-0490-000	196-609-0170-000	196-609-0620-000
196-604-0070-000	196-605-0460-000	196-607-0220-000	196-608-0500-000	196-609-0180-000	196-609-0630-000
196-604-0080-000	196-605-0490-000	196-607-0230-000	196-608-0510-000	196-609-0190-000	196-609-0640-000
196-604-0090-000	196-605-0500-000	196-607-0240-000	196-608-0520-000	196-609-0200-000	196-609-0650-000
196-604-0100-000	196-605-0510-000	196-607-0250-000	196-608-0530-000	196-609-0210-000	196-609-0660-000
196-604-0110-000	196-605-0520-000	196-607-0270-000	196-608-0540-000	196-609-0220-000	196-609-0670-000
196-604-0120-000	196-605-0530-000	196-607-0280-000	196-608-0550-000	196-609-0230-000	196-609-0680-000
196-604-0130-000	196-605-0540-000	196-607-0290-000	196-608-0560-000	196-609-0240-000	196-609-0690-000
196-605-0020-000	196-605-0560-000	196-607-0300-000	196-608-0570-000	196-609-0250-000	196-609-0700-000
196-605-0040-000	196-605-0570-000	196-608-0010-000	196-608-0580-000	196-609-0260-000	196-609-0710-000
196-605-0050-000	196-605-0580-000	196-608-0020-000	196-608-0590-000	196-609-0270-000	196-609-0720-000
196-605-0090-000	196-605-0590-000	196-608-0030-000	196-608-0600-000	196-609-0280-000	196-609-0730-000
196-605-0100-000	196-605-0600-000	196-608-0040-000	196-608-0610-000	196-609-0290-000	196-609-0740-000
196-605-0110-000	196-605-0610-000	196-608-0050-000	196-608-0620-000	196-609-0300-000	196-609-0750-000
196-605-0120-000	196-605-0620-000	196-608-0070-000	196-608-0630-000	196-609-0310-000	196-609-0760-000
196-605-0130-000	196-605-0630-000	196-608-0160-000	196-608-0640-000	196-609-0320-000	196-609-0770-000
196-605-0140-000	196-605-0640-000	196-608-0170-000	196-608-0650-000	196-609-0330-000	196-609-0780-000
196-605-0150-000	196-605-0660-000	196-608-0180-000	196-608-0660-000	196-609-0340-000	196-609-0790-000
196-605-0160-000	196-605-0680-000	196-608-0190-000	196-608-0670-000	196-609-0350-000	196-609-0800-000
196-605-0170-000	196-605-0690-000	196-608-0210-000	196-608-0680-000	196-609-0360-000	196-609-0810-000
196-605-0180-000	196-605-0700-000	196-608-0220-000	196-608-0690-000	196-609-0370-000	196-609-0820-000
196-605-0190-000	196-605-0710-000	196-608-0230-000	196-608-0700-000	196-609-0380-000	196-609-0830-000
196-605-0200-000	196-606-0010-000	196-608-0240-000	196-608-0710-000	196-609-0390-000	196-609-0840-000
196-605-0230-000	196-606-0020-000	196-608-0260-000	196-608-0720-000	196-609-0400-000	196-609-0850-000
196-605-0240-000	196-606-0030-000	196-608-0270-000	196-608-0730-000	196-609-0410-000	196-609-0860-000
196-605-0250-000	196-606-0040-000	196-608-0280-000	196-608-0770-000	196-609-0420-000	196-609-0870-000
196-605-0260-000	196-606-0050-000	196-608-0290-000	196-608-0780-000	196-609-0430-000	196-609-0880-000
196-605-0270-000	196-607-0010-000	196-608-0300-000	196-608-0790-000	196-609-0440-000	196-609-0890-000
196-605-0280-000	196-607-0030-000	196-608-0310-000	196-608-0800-000	196-609-0450-000	196-610-0010-000
196-605-0290-000	196-607-0040-000	196-608-0320-000	196-609-0010-000	196-609-0460-000	196-610-0020-000
196-605-0300-000	196-607-0050-000	196-608-0330-000	196-609-0020-000	196-609-0470-000	196-610-0030-000
196-605-0310-000	196-607-0070-000	196-608-0340-000	196-609-0030-000	196-609-0480-000	196-610-0040-000
196-605-0320-000	196-607-0080-000	196-608-0350-000	196-609-0040-000	196-609-0490-000	196-610-0050-000
196-605-0330-000	196-607-0090-000	196-608-0360-000	196-609-0050-000	196-609-0500-000	196-610-0060-000
196-605-0340-000	196-607-0100-000	196-608-0380-000	196-609-0060-000	196-609-0510-000	196-610-0070-000
196-605-0350-000	196-607-0110-000	196-608-0390-000	196-609-0070-000	196-609-0520-000	196-610-0080-000
196-605-0360-000	196-607-0120-000	196-608-0400-000	196-609-0080-000	196-609-0530-000	196-610-0090-000
196-605-0370-000	196-607-0130-000	196-608-0410-000	196-609-0090-000	196-609-0540-000	196-610-0100-000
196-605-0380-000	196-607-0140-000	196-608-0420-000	196-609-0100-000	196-609-0550-000	196-610-0110-000
196-605-0390-000	196-607-0150-000	196-608-0430-000	196-609-0110-000	196-609-0560-000	196-610-0120-000
196-605-0400-000	196-607-0160-000	196-608-0440-000	196-609-0120-000	196-609-0570-000	196-610-0130-000
196-605-0410-000	196-607-0170-000	196-608-0450-000	196-609-0130-000	196-609-0580-000	196-610-0140-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-610-0150-000	196-610-0600-000	196-612-0070-000	196-612-0520-000	196-613-0290-000	196-614-0100-000
196-610-0160-000	196-610-0610-000	196-612-0080-000	196-612-0530-000	196-613-0300-000	196-614-0110-000
196-610-0170-000	196-610-0620-000	196-612-0090-000	196-612-0540-000	196-613-0310-000	196-614-0120-000
196-610-0180-000	196-610-0630-000	196-612-0100-000	196-612-0550-000	196-613-0320-000	196-614-0130-000
196-610-0190-000	196-610-0640-000	196-612-0110-000	196-612-0560-000	196-613-0330-000	196-614-0140-000
196-610-0200-000	196-610-0650-000	196-612-0120-000	196-612-0570-000	196-613-0340-000	196-614-0150-000
196-610-0210-000	196-610-0660-000	196-612-0130-000	196-612-0580-000	196-613-0350-000	196-614-0160-000
196-610-0220-000	196-610-0670-000	196-612-0140-000	196-612-0590-000	196-613-0360-000	196-614-0170-000
196-610-0230-000	196-610-0680-000	196-612-0150-000	196-612-0600-000	196-613-0370-000	196-614-0180-000
196-610-0240-000	196-610-0690-000	196-612-0160-000	196-612-0610-000	196-613-0380-000	196-614-0200-000
196-610-0250-000	196-610-0700-000	196-612-0170-000	196-612-0620-000	196-613-0390-000	196-614-0210-000
196-610-0260-000	196-610-0710-000	196-612-0180-000	196-612-0630-000	196-613-0400-000	196-614-0220-000
196-610-0270-000	196-610-0720-000	196-612-0190-000	196-612-0640-000	196-613-0410-000	196-614-0230-000
196-610-0280-000	196-610-0730-000	196-612-0200-000	196-612-0650-000	196-613-0420-000	196-614-0240-000
196-610-0290-000	196-610-0740-000	196-612-0210-000	196-612-0660-000	196-613-0430-000	196-614-0250-000
196-610-0300-000	196-610-0750-000	196-612-0220-000	196-612-0670-000	196-613-0440-000	196-614-0260-000
196-610-0310-000	196-610-0760-000	196-612-0230-000	196-612-0680-000	196-613-0450-000	196-614-0280-000
196-610-0320-000	196-610-0770-000	196-612-0240-000	196-613-0010-000	196-613-0460-000	196-614-0290-000
196-610-0330-000	196-610-0780-000	196-612-0250-000	196-613-0020-000	196-613-0470-000	196-614-0300-000
196-610-0340-000	196-610-0790-000	196-612-0260-000	196-613-0030-000	196-613-0480-000	196-614-0310-000
196-610-0350-000	196-611-0050-000	196-612-0270-000	196-613-0040-000	196-613-0490-000	196-614-0320-000
196-610-0360-000	196-611-0060-000	196-612-0280-000	196-613-0050-000	196-613-0500-000	196-614-0330-000
196-610-0370-000	196-611-0070-000	196-612-0290-000	196-613-0060-000	196-613-0510-000	196-614-0340-000
196-610-0380-000	196-611-0080-000	196-612-0300-000	196-613-0070-000	196-613-0520-000	196-614-0350-000
196-610-0390-000	196-611-0090-000	196-612-0310-000	196-613-0080-000	196-613-0530-000	196-614-0360-000
196-610-0400-000	196-611-0170-000	196-612-0320-000	196-613-0090-000	196-613-0540-000	196-614-0370-000
196-610-0410-000	196-611-0180-000	196-612-0330-000	196-613-0100-000	196-613-0550-000	196-614-0380-000
196-610-0420-000	196-611-0190-000	196-612-0340-000	196-613-0110-000	196-613-0560-000	196-614-0390-000
196-610-0430-000	196-611-0200-000	196-612-0350-000	196-613-0120-000	196-613-0570-000	196-614-0400-000
196-610-0440-000	196-611-0210-000	196-612-0360-000	196-613-0130-000	196-613-0580-000	196-614-0410-000
196-610-0450-000	196-611-0220-000	196-612-0370-000	196-613-0140-000	196-613-0590-000	196-614-0420-000
196-610-0460-000	196-611-0230-000	196-612-0380-000	196-613-0150-000	196-613-0600-000	196-614-0430-000
196-610-0470-000	196-611-0240-000	196-612-0390-000	196-613-0160-000	196-613-0610-000	196-614-0440-000
196-610-0480-000	196-611-0250-000	196-612-0400-000	196-613-0170-000	196-613-0620-000	196-614-0450-000
196-610-0490-000	196-611-0260-000	196-612-0410-000	196-613-0180-000	196-613-0630-000	196-614-0460-000
196-610-0500-000	196-611-0270-000	196-612-0420-000	196-613-0190-000	196-613-0640-000	196-614-0470-000
196-610-0510-000	196-611-0280-000	196-612-0430-000	196-613-0200-000	196-613-0650-000	196-614-0480-000
196-610-0520-000	196-611-0290-000	196-612-0440-000	196-613-0210-000	196-613-0660-000	196-614-0490-000
196-610-0530-000	196-611-0300-000	196-612-0450-000	196-613-0220-000	196-614-0010-000	196-614-0500-000
196-610-0540-000	196-612-0010-000	196-612-0460-000	196-613-0230-000	196-614-0040-000	196-614-0510-000
196-610-0550-000	196-612-0020-000	196-612-0470-000	196-613-0240-000	196-614-0050-000	196-614-0520-000
196-610-0560-000	196-612-0030-000	196-612-0480-000	196-613-0250-000	196-614-0060-000	196-614-0530-000
196-610-0570-000	196-612-0040-000	196-612-0490-000	196-613-0260-000	196-614-0070-000	196-614-0540-000
196-610-0580-000	196-612-0050-000	196-612-0500-000	196-613-0270-000	196-614-0080-000	196-614-0550-000
196-610-0590-000	196-612-0060-000	196-612-0510-000	196-613-0280-000	196-614-0090-000	196-614-0560-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-614-0570-000	196-615-0400-000	196-616-0030-000	196-616-0480-000	196-618-0070-000	196-618-0540-000
196-614-0580-000	196-615-0410-000	196-616-0040-000	196-616-0490-000	196-618-0080-000	196-618-0550-000
196-614-0590-000	196-615-0420-000	196-616-0050-000	196-616-0500-000	196-618-0090-000	196-618-0560-000
196-614-0600-000	196-615-0430-000	196-616-0060-000	196-616-0510-000	196-618-0100-000	196-618-0570-000
196-614-0610-000	196-615-0440-000	196-616-0070-000	196-616-0520-000	196-618-0110-000	196-618-0580-000
196-614-0620-000	196-615-0450-000	196-616-0080-000	196-616-0530-000	196-618-0120-000	196-618-0590-000
196-615-0010-000	196-615-0460-000	196-616-0090-000	196-616-0540-000	196-618-0130-000	196-619-0010-000
196-615-0020-000	196-615-0470-000	196-616-0100-000	196-616-0550-000	196-618-0150-000	196-619-0020-000
196-615-0030-000	196-615-0480-000	196-616-0110-000	196-616-0560-000	196-618-0160-000	196-619-0030-000
196-615-0040-000	196-615-0490-000	196-616-0120-000	196-616-0570-000	196-618-0170-000	196-619-0040-000
196-615-0050-000	196-615-0500-000	196-616-0130-000	196-616-0580-000	196-618-0180-000	196-619-0050-000
196-615-0060-000	196-615-0510-000	196-616-0140-000	196-616-0590-000	196-618-0190-000	196-619-0060-000
196-615-0070-000	196-615-0520-000	196-616-0150-000	196-616-0600-000	196-618-0200-000	196-619-0070-000
196-615-0080-000	196-615-0530-000	196-616-0160-000	196-616-0610-000	196-618-0210-000	196-619-0080-000
196-615-0090-000	196-615-0540-000	196-616-0170-000	196-616-0620-000	196-618-0220-000	196-619-0090-000
196-615-0100-000	196-615-0550-000	196-616-0180-000	196-616-0630-000	196-618-0230-000	196-619-0100-000
196-615-0110-000	196-615-0560-000	196-616-0190-000	196-616-0640-000	196-618-0240-000	196-619-0110-000
196-615-0120-000	196-615-0570-000	196-616-0200-000	196-616-0650-000	196-618-0250-000	196-619-0120-000
196-615-0130-000	196-615-0580-000	196-616-0210-000	196-616-0660-000	196-618-0260-000	196-619-0130-000
196-615-0140-000	196-615-0590-000	196-616-0220-000	196-616-0670-000	196-618-0270-000	196-619-0140-000
196-615-0150-000	196-615-0600-000	196-616-0230-000	196-616-0680-000	196-618-0280-000	196-619-0150-000
196-615-0160-000	196-615-0610-000	196-616-0240-000	196-616-0690-000	196-618-0290-000	196-619-0160-000
196-615-0170-000	196-615-0620-000	196-616-0250-000	196-616-0700-000	196-618-0300-000	196-619-0170-000
196-615-0180-000	196-615-0630-000	196-616-0260-000	196-616-0710-000	196-618-0310-000	196-619-0180-000
196-615-0190-000	196-615-0640-000	196-616-0270-000	196-616-0720-000	196-618-0320-000	196-619-0190-000
196-615-0200-000	196-615-0650-000	196-616-0280-000	196-616-0730-000	196-618-0330-000	196-619-0200-000
196-615-0210-000	196-615-0660-000	196-616-0290-000	196-616-0740-000	196-618-0340-000	196-619-0210-000
196-615-0220-000	196-615-0670-000	196-616-0300-000	196-616-0750-000	196-618-0350-000	196-619-0220-000
196-615-0230-000	196-615-0680-000	196-616-0310-000	196-617-0010-000	196-618-0360-000	196-619-0230-000
196-615-0240-000	196-615-0690-000	196-616-0320-000	196-617-0020-000	196-618-0370-000	196-619-0240-000
196-615-0250-000	196-615-0700-000	196-616-0330-000	196-617-0030-000	196-618-0380-000	196-619-0250-000
196-615-0260-000	196-615-0710-000	196-616-0340-000	196-617-0040-000	196-618-0390-000	196-619-0260-000
196-615-0270-000	196-615-0720-000	196-616-0350-000	196-617-0050-000	196-618-0400-000	196-619-0270-000
196-615-0280-000	196-615-0730-000	196-616-0360-000	196-617-0060-000	196-618-0410-000	196-619-0280-000
196-615-0290-000	196-615-0740-000	196-616-0370-000	196-617-0070-000	196-618-0420-000	196-619-0290-000
196-615-0300-000	196-615-0750-000	196-616-0380-000	196-617-0080-000	196-618-0430-000	196-619-0300-000
196-615-0310-000	196-615-0760-000	196-616-0390-000	196-617-0100-000	196-618-0440-000	196-619-0310-000
196-615-0320-000	196-615-0770-000	196-616-0400-000	196-617-0110-000	196-618-0450-000	196-619-0320-000
196-615-0330-000	196-615-0780-000	196-616-0410-000	196-617-0120-000	196-618-0460-000	196-619-0330-000
196-615-0340-000	196-615-0790-000	196-616-0420-000	196-618-0010-000	196-618-0480-000	196-619-0340-000
196-615-0350-000	196-615-0800-000	196-616-0430-000	196-618-0020-000	196-618-0490-000	196-619-0350-000
196-615-0360-000	196-615-0810-000	196-616-0440-000	196-618-0030-000	196-618-0500-000	196-619-0360-000
196-615-0370-000	196-615-0820-000	196-616-0450-000	196-618-0040-000	196-618-0510-000	196-619-0370-000
196-615-0380-000	196-616-0010-000	196-616-0460-000	196-618-0050-000	196-618-0520-000	196-619-0380-000
196-615-0390-000	196-616-0020-000	196-616-0470-000	196-618-0060-000	196-618-0530-000	196-619-0390-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-619-0400-000	196-620-0040-000	196-620-0490-000	196-621-0170-000	196-622-0310-000	196-623-0450-000
196-619-0410-000	196-620-0050-000	196-620-0500-000	196-621-0180-000	196-623-0010-000	196-623-0460-000
196-619-0420-000	196-620-0060-000	196-620-0510-000	196-621-0190-000	196-623-0020-000	196-623-0470-000
196-619-0430-000	196-620-0070-000	196-620-0520-000	196-621-0200-000	196-623-0030-000	196-623-0480-000
196-619-0440-000	196-620-0080-000	196-620-0530-000	196-621-0210-000	196-623-0040-000	196-623-0490-000
196-619-0450-000	196-620-0090-000	196-620-0540-000	196-621-0220-000	196-623-0050-000	196-623-0500-000
196-619-0460-000	196-620-0100-000	196-620-0550-000	196-621-0230-000	196-623-0060-000	196-623-0510-000
196-619-0470-000	196-620-0110-000	196-620-0560-000	196-621-0240-000	196-623-0070-000	196-623-0520-000
196-619-0480-000	196-620-0120-000	196-620-0570-000	196-621-0250-000	196-623-0080-000	196-623-0530-000
196-619-0490-000	196-620-0130-000	196-620-0580-000	196-621-0260-000	196-623-0090-000	196-623-0540-000
196-619-0500-000	196-620-0140-000	196-620-0590-000	196-621-0270-000	196-623-0100-000	196-623-0550-000
196-619-0510-000	196-620-0150-000	196-620-0600-000	196-621-0280-000	196-623-0110-000	196-623-0560-000
196-619-0520-000	196-620-0160-000	196-620-0610-000	196-621-0290-000	196-623-0120-000	196-623-0570-000
196-619-0530-000	196-620-0170-000	196-620-0620-000	196-621-0300-000	196-623-0130-000	196-624-0010-000
196-619-0540-000	196-620-0180-000	196-620-0630-000	196-621-0310-000	196-623-0140-000	196-624-0020-000
196-619-0550-000	196-620-0190-000	196-620-0640-000	196-622-0010-000	196-623-0150-000	196-624-0030-000
196-619-0560-000	196-620-0200-000	196-620-0650-000	196-622-0020-000	196-623-0160-000	196-624-0040-000
196-619-0570-000	196-620-0210-000	196-620-0660-000	196-622-0030-000	196-623-0170-000	196-624-0060-000
196-619-0580-000	196-620-0220-000	196-620-0670-000	196-622-0040-000	196-623-0180-000	196-624-0070-000
196-619-0590-000	196-620-0230-000	196-620-0680-000	196-622-0050-000	196-623-0190-000	196-624-0080-000
196-619-0600-000	196-620-0240-000	196-620-0690-000	196-622-0060-000	196-623-0200-000	196-624-0090-000
196-619-0610-000	196-620-0250-000	196-620-0700-000	196-622-0070-000	196-623-0210-000	196-624-0100-000
196-619-0620-000	196-620-0260-000	196-620-0710-000	196-622-0080-000	196-623-0220-000	196-624-0110-000
196-619-0630-000	196-620-0270-000	196-620-0720-000	196-622-0090-000	196-623-0230-000	196-624-0120-000
196-619-0640-000	196-620-0280-000	196-620-0730-000	196-622-0100-000	196-623-0240-000	196-624-0130-000
196-619-0650-000	196-620-0290-000	196-620-0740-000	196-622-0110-000	196-623-0250-000	196-624-0140-000
196-619-0660-000	196-620-0300-000	196-620-0790-000	196-622-0120-000	196-623-0260-000	196-624-0150-000
196-619-0670-000	196-620-0310-000	196-620-0800-000	196-622-0130-000	196-623-0270-000	196-624-0160-000
196-619-0680-000	196-620-0320-000	196-620-0810-000	196-622-0140-000	196-623-0280-000	196-624-0170-000
196-619-0690-000	196-620-0330-000	196-621-0010-000	196-622-0150-000	196-623-0290-000	196-624-0180-000
196-619-0700-000	196-620-0340-000	196-621-0020-000	196-622-0160-000	196-623-0300-000	196-624-0190-000
196-619-0710-000	196-620-0350-000	196-621-0030-000	196-622-0170-000	196-623-0310-000	196-624-0200-000
196-619-0720-000	196-620-0360-000	196-621-0040-000	196-622-0180-000	196-623-0320-000	196-624-0210-000
196-619-0730-000	196-620-0370-000	196-621-0050-000	196-622-0190-000	196-623-0330-000	196-624-0220-000
196-619-0740-000	196-620-0380-000	196-621-0060-000	196-622-0200-000	196-623-0340-000	196-624-0240-000
196-619-0750-000	196-620-0390-000	196-621-0070-000	196-622-0210-000	196-623-0350-000	196-624-0250-000
196-619-0760-000	196-620-0400-000	196-621-0080-000	196-622-0220-000	196-623-0360-000	196-624-0260-000
196-619-0770-000	196-620-0410-000	196-621-0090-000	196-622-0230-000	196-623-0370-000	196-624-0290-000
196-619-0780-000	196-620-0420-000	196-621-0100-000	196-622-0240-000	196-623-0380-000	196-624-0300-000
196-619-0810-000	196-620-0430-000	196-621-0110-000	196-622-0250-000	196-623-0390-000	196-624-0310-000
196-619-0820-000	196-620-0440-000	196-621-0120-000	196-622-0260-000	196-623-0400-000	196-624-0320-000
196-619-0830-000	196-620-0450-000	196-621-0130-000	196-622-0270-000	196-623-0410-000	196-624-0330-000
196-620-0010-000	196-620-0460-000	196-621-0140-000	196-622-0280-000	196-623-0420-000	196-624-0340-000
196-620-0020-000	196-620-0470-000	196-621-0150-000	196-622-0290-000	196-623-0430-000	196-624-0350-000
196-620-0030-000	196-620-0480-000	196-621-0160-000	196-622-0300-000	196-623-0440-000	196-624-0360-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-624-0370-000	196-625-0460-000	196-626-0370-000	196-628-0270-000	196-629-0330-000	196-630-0180-000
196-624-0380-000	196-625-0480-000	196-626-0380-000	196-628-0280-000	196-629-0340-000	196-630-0190-000
196-625-0010-000	196-625-0490-000	196-626-0390-000	196-628-0290-000	196-629-0350-000	196-630-0200-000
196-625-0020-000	196-625-0500-000	196-626-0400-000	196-628-0300-000	196-629-0360-000	196-630-0210-000
196-625-0050-000	196-625-0510-000	196-626-0410-000	196-628-0310-000	196-629-0370-000	196-630-0220-000
196-625-0060-000	196-625-0520-000	196-626-0440-000	196-628-0320-000	196-629-0380-000	196-630-0230-000
196-625-0070-000	196-625-0530-000	196-626-0450-000	196-628-0330-000	196-629-0390-000	196-630-0240-000
196-625-0080-000	196-625-0540-000	196-627-0010-000	196-628-0340-000	196-629-0400-000	196-630-0250-000
196-625-0090-000	196-625-0550-000	196-627-0020-000	196-628-0350-000	196-629-0410-000	196-630-0260-000
196-625-0100-000	196-625-0560-000	196-627-0040-000	196-628-0360-000	196-629-0420-000	196-630-0270-000
196-625-0110-000	196-626-0010-000	196-627-0080-000	196-628-0370-000	196-629-0430-000	196-630-0280-000
196-625-0120-000	196-626-0020-000	196-627-0090-000	196-628-0380-000	196-629-0440-000	196-630-0290-000
196-625-0130-000	196-626-0030-000	196-627-0100-000	196-628-0390-000	196-629-0450-000	196-630-0300-000
196-625-0140-000	196-626-0040-000	196-627-0220-000	196-628-0400-000	196-629-0460-000	196-630-0310-000
196-625-0150-000	196-626-0050-000	196-627-0230-000	196-628-0410-000	196-629-0470-000	196-630-0320-000
196-625-0160-000	196-626-0060-000	196-627-0260-000	196-629-0010-000	196-629-0480-000	196-630-0330-000
196-625-0170-000	196-626-0070-000	196-627-0280-000	196-629-0020-000	196-629-0490-000	196-630-0340-000
196-625-0180-000	196-626-0080-000	196-627-0300-000	196-629-0030-000	196-629-0500-000	196-630-0350-000
196-625-0190-000	196-626-0090-000	196-627-0310-000	196-629-0040-000	196-629-0510-000	196-630-0360-000
196-625-0200-000	196-626-0100-000	196-628-0010-000	196-629-0050-000	196-629-0520-000	196-630-0370-000
196-625-0210-000	196-626-0110-000	196-628-0020-000	196-629-0060-000	196-629-0530-000	196-630-0380-000
196-625-0220-000	196-626-0120-000	196-628-0030-000	196-629-0070-000	196-629-0540-000	196-630-0390-000
196-625-0230-000	196-626-0130-000	196-628-0040-000	196-629-0080-000	196-629-0550-000	196-630-0400-000
196-625-0240-000	196-626-0140-000	196-628-0050-000	196-629-0090-000	196-629-0560-000	196-630-0410-000
196-625-0250-000	196-626-0150-000	196-628-0060-000	196-629-0100-000	196-629-0570-000	196-630-0420-000
196-625-0260-000	196-626-0160-000	196-628-0070-000	196-629-0110-000	196-629-0580-000	196-630-0430-000
196-625-0270-000	196-626-0170-000	196-628-0080-000	196-629-0120-000	196-629-0590-000	196-630-0440-000
196-625-0280-000	196-626-0180-000	196-628-0090-000	196-629-0130-000	196-629-0600-000	196-630-0450-000
196-625-0290-000	196-626-0190-000	196-628-0100-000	196-629-0140-000	196-630-0010-000	196-630-0460-000
196-625-0300-000	196-626-0200-000	196-628-0110-000	196-629-0150-000	196-630-0020-000	196-630-0470-000
196-625-0310-000	196-626-0210-000	196-628-0120-000	196-629-0160-000	196-630-0030-000	196-631-0010-000
196-625-0320-000	196-626-0220-000	196-628-0130-000	196-629-0170-000	196-630-0040-000	196-631-0020-000
196-625-0330-000	196-626-0230-000	196-628-0140-000	196-629-0180-000	196-630-0050-000	196-631-0030-000
196-625-0340-000	196-626-0240-000	196-628-0150-000	196-629-0190-000	196-630-0060-000	196-631-0040-000
196-625-0350-000	196-626-0250-000	196-628-0160-000	196-629-0200-000	196-630-0070-000	196-631-0050-000
196-625-0360-000	196-626-0270-000	196-628-0170-000	196-629-0210-000	196-630-0080-000	196-631-0060-000
196-625-0370-000	196-626-0280-000	196-628-0180-000	196-629-0220-000	196-630-0090-000	196-631-0070-000
196-625-0380-000	196-626-0290-000	196-628-0190-000	196-629-0230-000	196-630-0100-000	196-631-0080-000
196-625-0390-000	196-626-0300-000	196-628-0200-000	196-629-0240-000	196-630-0110-000	196-631-0090-000
196-625-0400-000	196-626-0310-000	196-628-0210-000	196-629-0250-000	196-630-0120-000	196-631-0100-000
196-625-0410-000	196-626-0320-000	196-628-0220-000	196-629-0260-000	196-630-0130-000	196-631-0110-000
196-625-0420-000	196-626-0330-000	196-628-0230-000	196-629-0290-000	196-630-0140-000	196-631-0120-000
196-625-0430-000	196-626-0340-000	196-628-0240-000	196-629-0300-000	196-630-0150-000	196-631-0130-000
196-625-0440-000	196-626-0350-000	196-628-0250-000	196-629-0310-000	196-630-0160-000	196-631-0140-000
196-625-0450-000	196-626-0360-000	196-628-0260-000	196-629-0320-000	196-630-0170-000	196-631-0150-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-631-0160-000	196-632-0180-000	196-636-0020-000	196-637-0150-000	196-637-0600-000	196-638-0100-000
196-631-0170-000	196-632-0190-000	196-636-0030-000	196-637-0160-000	196-637-0610-000	196-638-0110-000
196-631-0180-000	196-632-0200-000	196-636-0040-000	196-637-0170-000	196-637-0620-000	196-638-0120-000
196-631-0190-000	196-632-0210-000	196-636-0050-000	196-637-0180-000	196-637-0630-000	196-638-0130-000
196-631-0200-000	196-632-0220-000	196-636-0060-000	196-637-0190-000	196-637-0640-000	196-638-0140-000
196-631-0210-000	196-633-0010-000	196-636-0070-000	196-637-0200-000	196-637-0650-000	196-638-0150-000
196-631-0220-000	196-633-0020-000	196-636-0080-000	196-637-0210-000	196-637-0660-000	196-638-0160-000
196-631-0230-000	196-633-0030-000	196-636-0090-000	196-637-0220-000	196-637-0670-000	196-638-0170-000
196-631-0240-000	196-633-0040-000	196-636-0100-000	196-637-0230-000	196-637-0680-000	196-638-0180-000
196-631-0250-000	196-633-0050-000	196-636-0110-000	196-637-0240-000	196-637-0690-000	196-638-0190-000
196-631-0260-000	196-633-0060-000	196-636-0120-000	196-637-0250-000	196-637-0700-000	196-638-0200-000
196-631-0270-000	196-633-0070-000	196-636-0130-000	196-637-0260-000	196-637-0710-000	196-638-0210-000
196-631-0280-000	196-633-0080-000	196-636-0140-000	196-637-0270-000	196-637-0720-000	196-638-0220-000
196-631-0290-000	196-633-0090-000	196-636-0150-000	196-637-0280-000	196-637-0730-000	196-638-0230-000
196-631-0300-000	196-633-0100-000	196-636-0160-000	196-637-0290-000	196-637-0740-000	196-638-0240-000
196-631-0310-000	196-633-0110-000	196-636-0170-000	196-637-0300-000	196-637-0750-000	196-638-0250-000
196-631-0320-000	196-633-0120-000	196-636-0180-000	196-637-0310-000	196-637-0760-000	196-638-0260-000
196-631-0330-000	196-633-0130-000	196-636-0190-000	196-637-0320-000	196-637-0770-000	196-638-0270-000
196-631-0340-000	196-633-0140-000	196-636-0200-000	196-637-0330-000	196-637-0780-000	196-638-0280-000
196-631-0350-000	196-633-0150-000	196-636-0210-000	196-637-0340-000	196-637-0790-000	196-638-0290-000
196-631-0360-000	196-633-0160-000	196-636-0220-000	196-637-0350-000	196-637-0800-000	196-638-0300-000
196-631-0370-000	196-633-0170-000	196-636-0230-000	196-637-0360-000	196-637-0810-000	196-638-0310-000
196-631-0380-000	196-633-0180-000	196-636-0240-000	196-637-0370-000	196-637-0820-000	196-638-0320-000
196-631-0390-000	196-633-0190-000	196-636-0250-000	196-637-0380-000	196-637-0830-000	196-638-0330-000
196-631-0400-000	196-634-0020-000	196-636-0260-000	196-637-0390-000	196-637-0840-000	196-638-0340-000
196-631-0410-000	196-634-0030-000	196-636-0270-000	196-637-0400-000	196-637-0850-000	196-638-0350-000
196-631-0420-000	196-634-0040-000	196-636-0280-000	196-637-0410-000	196-637-0860-000	196-638-0360-000
196-631-0430-000	196-634-0050-000	196-636-0290-000	196-637-0420-000	196-637-0870-000	196-638-0370-000
196-632-0010-000	196-634-0060-000	196-636-0300-000	196-637-0430-000	196-637-0880-000	196-638-0380-000
196-632-0020-000	196-634-0070-000	196-636-0310-000	196-637-0440-000	196-637-0890-000	196-638-0390-000
196-632-0030-000	196-634-0080-000	196-636-0320-000	196-637-0450-000	196-637-0900-000	196-638-0400-000
196-632-0040-000	196-634-0090-000	196-637-0010-000	196-637-0460-000	196-637-0910-000	196-638-0410-000
196-632-0050-000	196-634-0100-000	196-637-0020-000	196-637-0470-000	196-637-0920-000	196-638-0420-000
196-632-0060-000	196-634-0110-000	196-637-0030-000	196-637-0480-000	196-637-0930-000	196-638-0430-000
196-632-0070-000	196-634-0120-000	196-637-0040-000	196-637-0490-000	196-637-0940-000	196-638-0440-000
196-632-0080-000	196-634-0130-000	196-637-0050-000	196-637-0500-000	196-637-0950-000	196-638-0450-000
196-632-0090-000	196-634-0140-000	196-637-0060-000	196-637-0510-000	196-638-0010-000	196-638-0460-000
196-632-0100-000	196-634-0150-000	196-637-0070-000	196-637-0520-000	196-638-0020-000	196-638-0470-000
196-632-0110-000	196-634-0160-000	196-637-0080-000	196-637-0530-000	196-638-0030-000	196-638-0480-000
196-632-0120-000	196-634-0170-000	196-637-0090-000	196-637-0540-000	196-638-0040-000	196-638-0490-000
196-632-0130-000	196-634-0180-000	196-637-0100-000	196-637-0550-000	196-638-0050-000	196-638-0500-000
196-632-0140-000	196-634-0190-000	196-637-0110-000	196-637-0560-000	196-638-0060-000	196-639-0010-000
196-632-0150-000	196-634-0200-000	196-637-0120-000	196-637-0570-000	196-638-0070-000	196-639-0020-000
196-632-0160-000	196-635-0010-000	196-637-0130-000	196-637-0580-000	196-638-0080-000	196-639-0030-000
196-632-0170-000	196-636-0010-000	196-637-0140-000	196-637-0590-000	196-638-0090-000	196-639-0040-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-639-0050-000	196-639-0500-000	196-640-0320-000	196-642-0200-000	196-644-0020-000	196-645-0120-000
196-639-0060-000	196-639-0510-000	196-640-0330-000	196-642-0210-000	196-644-0030-000	196-645-0130-000
196-639-0070-000	196-639-0520-000	196-641-0010-000	196-642-0220-000	196-644-0040-000	196-645-0140-000
196-639-0080-000	196-639-0530-000	196-641-0020-000	196-642-0230-000	196-644-0050-000	196-645-0150-000
196-639-0090-000	196-639-0540-000	196-641-0030-000	196-642-0240-000	196-644-0060-000	196-645-0160-000
196-639-0100-000	196-639-0550-000	196-641-0040-000	196-642-0250-000	196-644-0070-000	196-645-0170-000
196-639-0110-000	196-639-0560-000	196-641-0050-000	196-642-0260-000	196-644-0080-000	196-645-0180-000
196-639-0120-000	196-639-0570-000	196-641-0060-000	196-642-0270-000	196-644-0090-000	196-645-0190-000
196-639-0130-000	196-639-0580-000	196-641-0070-000	196-642-0280-000	196-644-0100-000	196-645-0200-000
196-639-0140-000	196-639-0590-000	196-641-0080-000	196-642-0290-000	196-644-0110-000	196-645-0210-000
196-639-0150-000	196-639-0600-000	196-641-0090-000	196-642-0300-000	196-644-0120-000	196-645-0220-000
196-639-0160-000	196-639-0610-000	196-641-0100-000	196-642-0310-000	196-644-0130-000	196-645-0230-000
196-639-0170-000	196-639-0620-000	196-641-0110-000	196-642-0320-000	196-644-0140-000	196-645-0240-000
196-639-0180-000	196-639-0630-000	196-641-0120-000	196-643-0010-000	196-644-0150-000	196-645-0250-000
196-639-0190-000	196-640-0010-000	196-641-0130-000	196-643-0020-000	196-644-0160-000	196-645-0260-000
196-639-0200-000	196-640-0020-000	196-641-0140-000	196-643-0030-000	196-644-0170-000	196-645-0270-000
196-639-0210-000	196-640-0030-000	196-641-0150-000	196-643-0040-000	196-644-0180-000	196-645-0280-000
196-639-0220-000	196-640-0040-000	196-641-0160-000	196-643-0050-000	196-644-0190-000	196-645-0290-000
196-639-0230-000	196-640-0050-000	196-641-0170-000	196-643-0060-000	196-644-0200-000	196-645-0300-000
196-639-0240-000	196-640-0060-000	196-641-0180-000	196-643-0070-000	196-644-0210-000	196-646-0010-000
196-639-0250-000	196-640-0070-000	196-641-0190-000	196-643-0080-000	196-644-0220-000	196-646-0020-000
196-639-0260-000	196-640-0080-000	196-641-0200-000	196-643-0090-000	196-644-0230-000	196-646-0030-000
196-639-0270-000	196-640-0090-000	196-641-0210-000	196-643-0100-000	196-644-0240-000	196-646-0040-000
196-639-0280-000	196-640-0100-000	196-641-0220-000	196-643-0110-000	196-644-0250-000	196-646-0050-000
196-639-0290-000	196-640-0110-000	196-641-0230-000	196-643-0120-000	196-644-0260-000	196-646-0060-000
196-639-0300-000	196-640-0120-000	196-641-0240-000	196-643-0130-000	196-644-0270-000	196-646-0070-000
196-639-0310-000	196-640-0130-000	196-642-0010-000	196-643-0140-000	196-644-0280-000	196-646-0080-000
196-639-0320-000	196-640-0140-000	196-642-0020-000	196-643-0170-000	196-644-0290-000	196-646-0090-000
196-639-0330-000	196-640-0150-000	196-642-0030-000	196-643-0180-000	196-644-0300-000	196-646-0100-000
196-639-0340-000	196-640-0160-000	196-642-0040-000	196-643-0190-000	196-644-0310-000	196-646-0110-000
196-639-0350-000	196-640-0170-000	196-642-0050-000	196-643-0200-000	196-644-0320-000	196-646-0120-000
196-639-0360-000	196-640-0180-000	196-642-0060-000	196-643-0210-000	196-644-0330-000	196-646-0130-000
196-639-0370-000	196-640-0190-000	196-642-0070-000	196-643-0220-000	196-644-0340-000	196-646-0140-000
196-639-0380-000	196-640-0200-000	196-642-0080-000	196-643-0230-000	196-644-0350-000	196-646-0150-000
196-639-0390-000	196-640-0210-000	196-642-0090-000	196-643-0240-000	196-645-0010-000	196-646-0160-000
196-639-0400-000	196-640-0220-000	196-642-0100-000	196-643-0250-000	196-645-0020-000	196-646-0170-000
196-639-0410-000	196-640-0230-000	196-642-0110-000	196-643-0260-000	196-645-0030-000	196-646-0180-000
196-639-0420-000	196-640-0240-000	196-642-0120-000	196-643-0270-000	196-645-0040-000	196-646-0190-000
196-639-0430-000	196-640-0250-000	196-642-0130-000	196-643-0280-000	196-645-0050-000	196-646-0200-000
196-639-0440-000	196-640-0260-000	196-642-0140-000	196-643-0290-000	196-645-0060-000	196-646-0210-000
196-639-0450-000	196-640-0270-000	196-642-0150-000	196-643-0300-000	196-645-0070-000	196-646-0220-000
196-639-0460-000	196-640-0280-000	196-642-0160-000	196-643-0310-000	196-645-0080-000	196-646-0230-000
196-639-0470-000	196-640-0290-000	196-642-0170-000	196-643-0340-000	196-645-0090-000	196-646-0240-000
196-639-0480-000	196-640-0300-000	196-642-0180-000	196-643-0350-000	196-645-0100-000	196-646-0250-000
196-639-0490-000	196-640-0310-000	196-642-0190-000	196-644-0010-000	196-645-0110-000	196-646-0260-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-646-0270-000	196-648-0040-000	196-648-0490-000	196-649-0100-000	196-649-0570-000	196-652-0230-000
196-646-0280-000	196-648-0050-000	196-648-0500-000	196-649-0110-000	196-650-0010-000	196-652-0240-000
196-646-0290-000	196-648-0060-000	196-648-0510-000	196-649-0120-000	196-650-0020-000	196-652-0250-000
196-646-0300-000	196-648-0070-000	196-648-0520-000	196-649-0130-000	196-650-0030-000	196-652-0260-000
196-646-0310-000	196-648-0080-000	196-648-0530-000	196-649-0140-000	196-650-0040-000	196-652-0270-000
196-646-0320-000	196-648-0090-000	196-648-0540-000	196-649-0150-000	196-650-0050-000	196-652-0280-000
196-646-0330-000	196-648-0100-000	196-648-0550-000	196-649-0160-000	196-650-0060-000	196-652-0290-000
196-646-0340-000	196-648-0110-000	196-648-0560-000	196-649-0170-000	196-650-0070-000	196-652-0300-000
196-646-0350-000	196-648-0120-000	196-648-0570-000	196-649-0180-000	196-650-0080-000	196-652-0310-000
196-646-0360-000	196-648-0130-000	196-648-0580-000	196-649-0190-000	196-650-0090-000	196-652-0320-000
196-646-0370-000	196-648-0140-000	196-648-0590-000	196-649-0200-000	196-651-0020-000	196-652-0330-000
196-646-0380-000	196-648-0150-000	196-648-0600-000	196-649-0210-000	196-651-0080-000	196-652-0340-000
196-646-0390-000	196-648-0160-000	196-648-0610-000	196-649-0220-000	196-651-0090-000	196-652-0350-000
196-646-0400-000	196-648-0170-000	196-648-0620-000	196-649-0230-000	196-651-0100-000	196-652-0360-000
196-647-0010-000	196-648-0180-000	196-648-0630-000	196-649-0240-000	196-651-0110-000	196-652-0370-000
196-647-0040-000	196-648-0190-000	196-648-0640-000	196-649-0250-000	196-651-0120-000	196-652-0380-000
196-647-0050-000	196-648-0200-000	196-648-0650-000	196-649-0260-000	196-651-0130-000	196-652-0390-000
196-647-0060-000	196-648-0210-000	196-648-0660-000	196-649-0270-000	196-651-0140-000	196-652-0400-000
196-647-0070-000	196-648-0220-000	196-648-0670-000	196-649-0280-000	196-651-0160-000	196-652-0410-000
196-647-0080-000	196-648-0230-000	196-648-0680-000	196-649-0290-000	196-651-0180-000	196-652-0420-000
196-647-0090-000	196-648-0240-000	196-648-0690-000	196-649-0320-000	196-651-0190-000	196-652-0430-000
196-647-0100-000	196-648-0250-000	196-648-0700-000	196-649-0330-000	196-651-0200-000	196-652-0440-000
196-647-0110-000	196-648-0260-000	196-648-0710-000	196-649-0340-000	196-651-0210-000	196-652-0450-000
196-647-0120-000	196-648-0270-000	196-648-0720-000	196-649-0350-000	196-652-0010-000	196-652-0460-000
196-647-0130-000	196-648-0280-000	196-648-0730-000	196-649-0360-000	196-652-0020-000	196-652-0470-000
196-647-0140-000	196-648-0290-000	196-648-0740-000	196-649-0370-000	196-652-0030-000	196-652-0480-000
196-647-0150-000	196-648-0300-000	196-648-0750-000	196-649-0380-000	196-652-0040-000	196-652-0490-000
196-647-0160-000	196-648-0310-000	196-648-0760-000	196-649-0390-000	196-652-0050-000	196-652-0510-000
196-647-0170-000	196-648-0320-000	196-648-0770-000	196-649-0400-000	196-652-0060-000	196-652-0520-000
196-647-0180-000	196-648-0330-000	196-648-0780-000	196-649-0410-000	196-652-0070-000	196-652-0530-000
196-647-0190-000	196-648-0340-000	196-648-0790-000	196-649-0420-000	196-652-0080-000	196-652-0540-000
196-647-0200-000	196-648-0350-000	196-648-0800-000	196-649-0430-000	196-652-0090-000	196-652-0550-000
196-647-0210-000	196-648-0360-000	196-648-0810-000	196-649-0440-000	196-652-0100-000	196-652-0560-000
196-647-0220-000	196-648-0370-000	196-648-0820-000	196-649-0450-000	196-652-0110-000	196-652-0570-000
196-647-0230-000	196-648-0380-000	196-648-0830-000	196-649-0460-000	196-652-0120-000	196-653-0010-000
196-647-0240-000	196-648-0390-000	196-648-0840-000	196-649-0470-000	196-652-0130-000	196-653-0020-000
196-647-0250-000	196-648-0400-000	196-649-0010-000	196-649-0480-000	196-652-0140-000	196-653-0030-000
196-647-0260-000	196-648-0410-000	196-649-0020-000	196-649-0490-000	196-652-0150-000	196-653-0040-000
196-647-0270-000	196-648-0420-000	196-649-0030-000	196-649-0500-000	196-652-0160-000	196-653-0050-000
196-647-0280-000	196-648-0430-000	196-649-0040-000	196-649-0510-000	196-652-0170-000	196-653-0060-000
196-647-0290-000	196-648-0440-000	196-649-0050-000	196-649-0520-000	196-652-0180-000	196-653-0070-000
196-647-0300-000	196-648-0450-000	196-649-0060-000	196-649-0530-000	196-652-0190-000	196-653-0080-000
196-648-0010-000	196-648-0460-000	196-649-0070-000	196-649-0540-000	196-652-0200-000	196-653-0090-000
196-648-0020-000	196-648-0470-000	196-649-0080-000	196-649-0550-000	196-652-0210-000	196-653-0100-000
196-648-0030-000	196-648-0480-000	196-649-0090-000	196-649-0560-000	196-652-0220-000	196-653-0110-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-653-0120-000	196-653-0570-000	196-654-0430-000	196-656-0070-000	196-657-0340-000	196-658-0180-000
196-653-0130-000	196-653-0580-000	196-654-0440-000	196-656-0080-000	196-657-0350-000	196-658-0190-000
196-653-0140-000	196-653-0590-000	196-654-0450-000	196-656-0090-000	196-657-0360-000	196-658-0200-000
196-653-0150-000	196-653-0600-000	196-654-0460-000	196-656-0100-000	196-657-0370-000	196-658-0210-000
196-653-0160-000	196-654-0010-000	196-654-0470-000	196-656-0110-000	196-657-0380-000	196-658-0220-000
196-653-0170-000	196-654-0020-000	196-654-0480-000	196-656-0120-000	196-657-0390-000	196-658-0230-000
196-653-0180-000	196-654-0030-000	196-654-0490-000	196-656-0130-000	196-657-0400-000	196-658-0240-000
196-653-0190-000	196-654-0040-000	196-654-0500-000	196-656-0140-000	196-657-0410-000	196-658-0250-000
196-653-0200-000	196-654-0050-000	196-655-0010-000	196-656-0150-000	196-657-0420-000	196-658-0260-000
196-653-0210-000	196-654-0060-000	196-655-0020-000	196-656-0160-000	196-657-0430-000	196-658-0270-000
196-653-0220-000	196-654-0070-000	196-655-0030-000	196-656-0170-000	196-657-0440-000	196-658-0280-000
196-653-0230-000	196-654-0080-000	196-655-0040-000	196-656-0180-000	196-657-0450-000	196-658-0290-000
196-653-0240-000	196-654-0090-000	196-655-0050-000	196-656-0190-000	196-657-0460-000	196-658-0300-000
196-653-0250-000	196-654-0100-000	196-655-0060-000	196-657-0010-000	196-657-0470-000	196-658-0310-000
196-653-0260-000	196-654-0110-000	196-655-0070-000	196-657-0020-000	196-657-0480-000	196-658-0320-000
196-653-0270-000	196-654-0120-000	196-655-0080-000	196-657-0030-000	196-657-0490-000	196-658-0330-000
196-653-0280-000	196-654-0130-000	196-655-0090-000	196-657-0040-000	196-657-0500-000	196-658-0340-000
196-653-0290-000	196-654-0140-000	196-655-0100-000	196-657-0050-000	196-657-0510-000	196-658-0350-000
196-653-0300-000	196-654-0150-000	196-655-0110-000	196-657-0060-000	196-657-0520-000	196-658-0360-000
196-653-0310-000	196-654-0160-000	196-655-0120-000	196-657-0070-000	196-657-0530-000	196-658-0370-000
196-653-0320-000	196-654-0180-000	196-655-0130-000	196-657-0080-000	196-657-0540-000	196-658-0380-000
196-653-0330-000	196-654-0190-000	196-655-0140-000	196-657-0090-000	196-657-0550-000	196-658-0390-000
196-653-0340-000	196-654-0200-000	196-655-0150-000	196-657-0100-000	196-657-0560-000	196-658-0400-000
196-653-0350-000	196-654-0210-000	196-655-0160-000	196-657-0110-000	196-657-0570-000	196-658-0410-000
196-653-0360-000	196-654-0220-000	196-655-0170-000	196-657-0120-000	196-657-0580-000	196-658-0420-000
196-653-0370-000	196-654-0230-000	196-655-0180-000	196-657-0130-000	196-657-0590-000	196-658-0430-000
196-653-0380-000	196-654-0240-000	196-655-0190-000	196-657-0140-000	196-657-0600-000	196-658-0440-000
196-653-0390-000	196-654-0250-000	196-655-0200-000	196-657-0150-000	196-657-0610-000	196-658-0450-000
196-653-0400-000	196-654-0260-000	196-655-0210-000	196-657-0160-000	196-658-0010-000	196-658-0460-000
196-653-0410-000	196-654-0270-000	196-655-0220-000	196-657-0170-000	196-658-0020-000	196-658-0470-000
196-653-0420-000	196-654-0280-000	196-655-0230-000	196-657-0180-000	196-658-0030-000	196-658-0480-000
196-653-0430-000	196-654-0290-000	196-655-0240-000	196-657-0190-000	196-658-0040-000	196-658-0490-000
196-653-0440-000	196-654-0300-000	196-655-0250-000	196-657-0200-000	196-658-0050-000	196-658-0500-000
196-653-0450-000	196-654-0310-000	196-655-0260-000	196-657-0210-000	196-658-0060-000	196-658-0510-000
196-653-0460-000	196-654-0320-000	196-655-0270-000	196-657-0220-000	196-658-0070-000	196-658-0520-000
196-653-0470-000	196-654-0330-000	196-655-0280-000	196-657-0230-000	196-658-0080-000	196-658-0530-000
196-653-0480-000	196-654-0340-000	196-655-0290-000	196-657-0240-000	196-658-0090-000	196-658-0540-000
196-653-0490-000	196-654-0350-000	196-655-0300-000	196-657-0250-000	196-658-0100-000	196-658-0550-000
196-653-0500-000	196-654-0360-000	196-655-0310-000	196-657-0270-000	196-658-0110-000	196-658-0560-000
196-653-0510-000	196-654-0370-000	196-656-0010-000	196-657-0280-000	196-658-0120-000	196-658-0570-000
196-653-0520-000	196-654-0380-000	196-656-0020-000	196-657-0290-000	196-658-0130-000	196-658-0580-000
196-653-0530-000	196-654-0390-000	196-656-0030-000	196-657-0300-000	196-658-0140-000	196-658-0590-000
196-653-0540-000	196-654-0400-000	196-656-0040-000	196-657-0310-000	196-658-0150-000	196-658-0600-000
196-653-0550-000	196-654-0410-000	196-656-0050-000	196-657-0320-000	196-658-0160-000	196-658-0610-000
196-653-0560-000	196-654-0420-000	196-656-0060-000	196-657-0330-000	196-658-0170-000	196-658-0620-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-658-0630-000	196-660-0150-000	196-660-0600-000	196-661-0260-000	196-661-0710-000	196-662-0320-000
196-658-0640-000	196-660-0160-000	196-660-0610-000	196-661-0270-000	196-661-0750-000	196-662-0330-000
196-658-0650-000	196-660-0170-000	196-660-0620-000	196-661-0280-000	196-661-0760-000	196-662-0340-000
196-658-0660-000	196-660-0180-000	196-660-0630-000	196-661-0290-000	196-661-0770-000	196-662-0350-000
196-658-0670-000	196-660-0190-000	196-660-0640-000	196-661-0300-000	196-661-0780-000	196-662-0360-000
196-658-0680-000	196-660-0200-000	196-660-0650-000	196-661-0310-000	196-661-0790-000	196-662-0370-000
196-658-0690-000	196-660-0210-000	196-660-0660-000	196-661-0320-000	196-661-0800-000	196-662-0380-000
196-658-0700-000	196-660-0220-000	196-660-0670-000	196-661-0330-000	196-661-0810-000	196-662-0390-000
196-658-0710-000	196-660-0230-000	196-660-0680-000	196-661-0340-000	196-661-0820-000	196-662-0400-000
196-658-0720-000	196-660-0240-000	196-660-0690-000	196-661-0350-000	196-661-0830-000	196-662-0410-000
196-658-0730-000	196-660-0250-000	196-660-0700-000	196-661-0360-000	196-661-0840-000	196-662-0420-000
196-658-0740-000	196-660-0260-000	196-660-0710-000	196-661-0370-000	196-661-0850-000	196-662-0430-000
196-658-0750-000	196-660-0270-000	196-660-0720-000	196-661-0380-000	196-661-0860-000	196-662-0440-000
196-658-0760-000	196-660-0280-000	196-660-0730-000	196-661-0390-000	196-661-0870-000	196-662-0450-000
196-658-0770-000	196-660-0290-000	196-660-0740-000	196-661-0400-000	196-662-0010-000	196-662-0460-000
196-658-0780-000	196-660-0300-000	196-660-0750-000	196-661-0410-000	196-662-0020-000	196-662-0470-000
196-658-0790-000	196-660-0310-000	196-660-0760-000	196-661-0420-000	196-662-0030-000	196-662-0480-000
196-658-0800-000	196-660-0320-000	196-660-0770-000	196-661-0430-000	196-662-0040-000	196-662-0490-000
196-658-0810-000	196-660-0330-000	196-660-0780-000	196-661-0440-000	196-662-0050-000	196-662-0500-000
196-658-0820-000	196-660-0340-000	196-660-0790-000	196-661-0450-000	196-662-0060-000	196-662-0510-000
196-658-0830-000	196-660-0350-000	196-661-0010-000	196-661-0460-000	196-662-0070-000	196-662-0520-000
196-658-0840-000	196-660-0360-000	196-661-0020-000	196-661-0470-000	196-662-0080-000	196-662-0530-000
196-658-0850-000	196-660-0370-000	196-661-0030-000	196-661-0480-000	196-662-0090-000	196-662-0540-000
196-658-0860-000	196-660-0380-000	196-661-0040-000	196-661-0490-000	196-662-0100-000	196-662-0550-000
196-658-0870-000	196-660-0390-000	196-661-0050-000	196-661-0500-000	196-662-0110-000	196-662-0560-000
196-658-0880-000	196-660-0400-000	196-661-0060-000	196-661-0510-000	196-662-0120-000	196-662-0570-000
196-658-0890-000	196-660-0410-000	196-661-0070-000	196-661-0520-000	196-662-0130-000	196-663-0010-000
196-659-0020-000	196-660-0420-000	196-661-0080-000	196-661-0530-000	196-662-0140-000	196-663-0020-000
196-659-0030-000	196-660-0430-000	196-661-0090-000	196-661-0540-000	196-662-0150-000	196-663-0030-000
196-659-0100-000	196-660-0440-000	196-661-0100-000	196-661-0550-000	196-662-0160-000	196-663-0040-000
196-659-0180-000	196-660-0450-000	196-661-0110-000	196-661-0560-000	196-662-0170-000	196-663-0050-000
196-660-0010-000	196-660-0460-000	196-661-0120-000	196-661-0570-000	196-662-0180-000	196-663-0060-000
196-660-0020-000	196-660-0470-000	196-661-0130-000	196-661-0580-000	196-662-0190-000	196-663-0070-000
196-660-0030-000	196-660-0480-000	196-661-0140-000	196-661-0590-000	196-662-0200-000	196-663-0080-000
196-660-0040-000	196-660-0490-000	196-661-0150-000	196-661-0600-000	196-662-0210-000	196-663-0090-000
196-660-0050-000	196-660-0500-000	196-661-0160-000	196-661-0610-000	196-662-0220-000	196-663-0100-000
196-660-0060-000	196-660-0510-000	196-661-0170-000	196-661-0620-000	196-662-0230-000	196-663-0110-000
196-660-0070-000	196-660-0520-000	196-661-0180-000	196-661-0630-000	196-662-0240-000	196-663-0120-000
196-660-0080-000	196-660-0530-000	196-661-0190-000	196-661-0640-000	196-662-0250-000	196-663-0130-000
196-660-0090-000	196-660-0540-000	196-661-0200-000	196-661-0650-000	196-662-0260-000	196-663-0140-000
196-660-0100-000	196-660-0550-000	196-661-0210-000	196-661-0660-000	196-662-0270-000	196-663-0150-000
196-660-0110-000	196-660-0560-000	196-661-0220-000	196-661-0670-000	196-662-0280-000	196-663-0160-000
196-660-0120-000	196-660-0570-000	196-661-0230-000	196-661-0680-000	196-662-0290-000	196-663-0170-000
196-660-0130-000	196-660-0580-000	196-661-0240-000	196-661-0690-000	196-662-0300-000	196-663-0180-000
196-660-0140-000	196-660-0590-000	196-661-0250-000	196-661-0700-000	196-662-0310-000	196-663-0190-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-663-0200-000	196-663-0650-000	196-664-0440-000	196-665-0390-000	196-666-0180-000	196-667-0110-000
196-663-0210-000	196-663-0660-000	196-664-0450-000	196-665-0400-000	196-666-0190-000	196-667-0120-000
196-663-0220-000	196-664-0010-000	196-664-0460-000	196-665-0410-000	196-666-0200-000	196-667-0130-000
196-663-0230-000	196-664-0020-000	196-664-0470-000	196-665-0420-000	196-666-0210-000	196-667-0140-000
196-663-0240-000	196-664-0030-000	196-664-0480-000	196-665-0430-000	196-666-0220-000	196-667-0150-000
196-663-0250-000	196-664-0040-000	196-664-0490-000	196-665-0440-000	196-666-0230-000	196-667-0160-000
196-663-0260-000	196-664-0050-000	196-664-0500-000	196-665-0450-000	196-666-0240-000	196-667-0170-000
196-663-0270-000	196-664-0060-000	196-665-0010-000	196-665-0460-000	196-666-0250-000	196-667-0180-000
196-663-0280-000	196-664-0070-000	196-665-0020-000	196-665-0470-000	196-666-0260-000	196-667-0190-000
196-663-0290-000	196-664-0080-000	196-665-0030-000	196-665-0480-000	196-666-0270-000	196-667-0200-000
196-663-0300-000	196-664-0090-000	196-665-0040-000	196-665-0490-000	196-666-0280-000	196-667-0210-000
196-663-0310-000	196-664-0100-000	196-665-0050-000	196-665-0500-000	196-666-0290-000	196-667-0220-000
196-663-0320-000	196-664-0110-000	196-665-0060-000	196-665-0510-000	196-666-0300-000	196-667-0230-000
196-663-0330-000	196-664-0120-000	196-665-0070-000	196-665-0520-000	196-666-0310-000	196-667-0240-000
196-663-0340-000	196-664-0130-000	196-665-0080-000	196-665-0530-000	196-666-0320-000	196-667-0250-000
196-663-0350-000	196-664-0140-000	196-665-0090-000	196-665-0540-000	196-666-0330-000	196-667-0260-000
196-663-0360-000	196-664-0150-000	196-665-0100-000	196-665-0550-000	196-666-0340-000	196-667-0270-000
196-663-0370-000	196-664-0160-000	196-665-0110-000	196-665-0560-000	196-666-0350-000	196-667-0280-000
196-663-0380-000	196-664-0170-000	196-665-0120-000	196-665-0570-000	196-666-0360-000	196-667-0290-000
196-663-0390-000	196-664-0180-000	196-665-0130-000	196-665-0580-000	196-666-0370-000	196-667-0300-000
196-663-0400-000	196-664-0190-000	196-665-0140-000	196-665-0590-000	196-666-0380-000	196-667-0310-000
196-663-0410-000	196-664-0200-000	196-665-0150-000	196-665-0600-000	196-666-0390-000	196-667-0320-000
196-663-0420-000	196-664-0210-000	196-665-0160-000	196-665-0610-000	196-666-0400-000	196-667-0330-000
196-663-0430-000	196-664-0220-000	196-665-0170-000	196-665-0620-000	196-666-0410-000	196-667-0340-000
196-663-0440-000	196-664-0230-000	196-665-0180-000	196-665-0630-000	196-666-0420-000	196-667-0350-000
196-663-0450-000	196-664-0240-000	196-665-0190-000	196-665-0640-000	196-666-0430-000	196-667-0360-000
196-663-0460-000	196-664-0250-000	196-665-0200-000	196-665-0650-000	196-666-0440-000	196-667-0370-000
196-663-0470-000	196-664-0260-000	196-665-0210-000	196-665-0660-000	196-666-0450-000	196-667-0380-000
196-663-0480-000	196-664-0270-000	196-665-0220-000	196-666-0010-000	196-666-0460-000	196-667-0390-000
196-663-0490-000	196-664-0280-000	196-665-0230-000	196-666-0020-000	196-666-0470-000	196-667-0400-000
196-663-0500-000	196-664-0290-000	196-665-0240-000	196-666-0030-000	196-666-0500-000	196-667-0410-000
196-663-0510-000	196-664-0300-000	196-665-0250-000	196-666-0040-000	196-666-0530-000	196-667-0420-000
196-663-0520-000	196-664-0310-000	196-665-0260-000	196-666-0050-000	196-666-0540-000	196-667-0430-000
196-663-0530-000	196-664-0320-000	196-665-0270-000	196-666-0060-000	196-666-0550-000	196-667-0440-000
196-663-0540-000	196-664-0330-000	196-665-0280-000	196-666-0070-000	196-666-0560-000	196-667-0450-000
196-663-0550-000	196-664-0340-000	196-665-0290-000	196-666-0080-000	196-667-0010-000	196-667-0460-000
196-663-0560-000	196-664-0350-000	196-665-0300-000	196-666-0090-000	196-667-0020-000	196-667-0470-000
196-663-0570-000	196-664-0360-000	196-665-0310-000	196-666-0100-000	196-667-0030-000	196-667-0480-000
196-663-0580-000	196-664-0370-000	196-665-0320-000	196-666-0110-000	196-667-0040-000	196-667-0490-000
196-663-0590-000	196-664-0380-000	196-665-0330-000	196-666-0120-000	196-667-0050-000	196-667-0500-000
196-663-0600-000	196-664-0390-000	196-665-0340-000	196-666-0130-000	196-667-0060-000	196-667-0510-000
196-663-0610-000	196-664-0400-000	196-665-0350-000	196-666-0140-000	196-667-0070-000	196-668-0010-000
196-663-0620-000	196-664-0410-000	196-665-0360-000	196-666-0150-000	196-667-0080-000	196-668-0020-000
196-663-0630-000	196-664-0420-000	196-665-0370-000	196-666-0160-000	196-667-0090-000	196-668-0030-000
196-663-0640-000	196-664-0430-000	196-665-0380-000	196-666-0170-000	196-667-0100-000	196-668-0040-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-668-0050-000	196-668-0500-000	196-669-0070-000	196-670-0090-000	196-670-0540-000	196-671-0270-000
196-668-0060-000	196-668-0510-000	196-669-0080-000	196-670-0100-000	196-670-0550-000	196-671-0280-000
196-668-0070-000	196-668-0520-000	196-669-0090-000	196-670-0110-000	196-670-0560-000	196-671-0290-000
196-668-0080-000	196-668-0530-000	196-669-0100-000	196-670-0120-000	196-670-0570-000	196-671-0300-000
196-668-0090-000	196-668-0540-000	196-669-0110-000	196-670-0130-000	196-670-0580-000	196-671-0310-000
196-668-0100-000	196-668-0550-000	196-669-0120-000	196-670-0140-000	196-670-0590-000	196-671-0320-000
196-668-0110-000	196-668-0560-000	196-669-0130-000	196-670-0150-000	196-670-0600-000	196-671-0330-000
196-668-0120-000	196-668-0570-000	196-669-0140-000	196-670-0160-000	196-670-0610-000	196-671-0340-000
196-668-0130-000	196-668-0580-000	196-669-0150-000	196-670-0170-000	196-670-0620-000	196-671-0350-000
196-668-0140-000	196-668-0590-000	196-669-0160-000	196-670-0180-000	196-670-0630-000	196-671-0360-000
196-668-0150-000	196-668-0600-000	196-669-0170-000	196-670-0190-000	196-670-0640-000	196-671-0370-000
196-668-0160-000	196-668-0610-000	196-669-0180-000	196-670-0200-000	196-670-0650-000	196-671-0380-000
196-668-0170-000	196-668-0620-000	196-669-0190-000	196-670-0210-000	196-670-0660-000	196-671-0390-000
196-668-0180-000	196-668-0630-000	196-669-0200-000	196-670-0220-000	196-670-0670-000	196-671-0400-000
196-668-0190-000	196-668-0640-000	196-669-0210-000	196-670-0230-000	196-670-0680-000	196-671-0410-000
196-668-0200-000	196-668-0650-000	196-669-0220-000	196-670-0240-000	196-670-0690-000	196-671-0420-000
196-668-0210-000	196-668-0660-000	196-669-0230-000	196-670-0250-000	196-670-0700-000	196-671-0430-000
196-668-0220-000	196-668-0670-000	196-669-0240-000	196-670-0260-000	196-670-0710-000	196-671-0440-000
196-668-0230-000	196-668-0680-000	196-669-0250-000	196-670-0270-000	196-670-0720-000	196-671-0450-000
196-668-0240-000	196-668-0690-000	196-669-0260-000	196-670-0280-000	196-671-0010-000	196-671-0460-000
196-668-0250-000	196-668-0700-000	196-669-0270-000	196-670-0290-000	196-671-0020-000	196-671-0470-000
196-668-0260-000	196-668-0710-000	196-669-0280-000	196-670-0300-000	196-671-0030-000	196-671-0480-000
196-668-0270-000	196-668-0720-000	196-669-0290-000	196-670-0310-000	196-671-0040-000	196-671-0490-000
196-668-0280-000	196-668-0730-000	196-669-0300-000	196-670-0320-000	196-671-0050-000	196-671-0500-000
196-668-0290-000	196-668-0740-000	196-669-0310-000	196-670-0330-000	196-671-0060-000	196-671-0510-000
196-668-0300-000	196-668-0750-000	196-669-0320-000	196-670-0340-000	196-671-0070-000	196-671-0520-000
196-668-0310-000	196-668-0760-000	196-669-0330-000	196-670-0350-000	196-671-0080-000	196-671-0530-000
196-668-0320-000	196-668-0770-000	196-669-0340-000	196-670-0360-000	196-671-0090-000	196-671-0540-000
196-668-0330-000	196-668-0780-000	196-669-0350-000	196-670-0370-000	196-671-0100-000	196-671-0550-000
196-668-0340-000	196-668-0790-000	196-669-0360-000	196-670-0380-000	196-671-0110-000	196-671-0560-000
196-668-0350-000	196-668-0800-000	196-669-0370-000	196-670-0390-000	196-671-0120-000	196-671-0570-000
196-668-0360-000	196-668-0810-000	196-669-0380-000	196-670-0400-000	196-671-0130-000	196-672-0010-000
196-668-0370-000	196-668-0820-000	196-669-0390-000	196-670-0410-000	196-671-0140-000	196-672-0020-000
196-668-0380-000	196-668-0830-000	196-669-0400-000	196-670-0420-000	196-671-0150-000	196-672-0030-000
196-668-0390-000	196-668-0840-000	196-669-0410-000	196-670-0430-000	196-671-0160-000	196-672-0040-000
196-668-0400-000	196-668-0850-000	196-669-0420-000	196-670-0440-000	196-671-0170-000	196-672-0050-000
196-668-0410-000	196-668-0860-000	196-669-0430-000	196-670-0450-000	196-671-0180-000	196-672-0060-000
196-668-0420-000	196-668-0870-000	196-670-0010-000	196-670-0460-000	196-671-0190-000	196-672-0070-000
196-668-0430-000	196-668-0880-000	196-670-0020-000	196-670-0470-000	196-671-0200-000	196-672-0080-000
196-668-0440-000	196-669-0010-000	196-670-0030-000	196-670-0480-000	196-671-0210-000	196-672-0090-000
196-668-0450-000	196-669-0020-000	196-670-0040-000	196-670-0490-000	196-671-0220-000	196-672-0100-000
196-668-0460-000	196-669-0030-000	196-670-0050-000	196-670-0500-000	196-671-0230-000	196-672-0110-000
196-668-0470-000	196-669-0040-000	196-670-0060-000	196-670-0510-000	196-671-0240-000	196-672-0120-000
196-668-0480-000	196-669-0050-000	196-670-0070-000	196-670-0520-000	196-671-0250-000	196-672-0130-000
196-668-0490-000	196-669-0060-000	196-670-0080-000	196-670-0530-000	196-671-0260-000	196-672-0140-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
196-672-0150-000	196-673-0060-000	196-673-0510-000	196-675-0200-000	198-801-0160-000	198-803-0310-000
196-672-0160-000	196-673-0070-000	196-673-0520-000	196-676-0010-000	198-801-0170-000	198-803-0330-000
196-672-0170-000	196-673-0080-000	196-673-0530-000	196-676-0020-000	198-801-0180-000	198-803-0360-000
196-672-0180-000	196-673-0090-000	196-673-0540-000	196-676-0030-000	198-801-0190-000	198-803-0370-000
196-672-0190-000	196-673-0100-000	196-673-0550-000	196-676-0040-000	198-801-0220-000	198-803-0380-000
196-672-0200-000	196-673-0110-000	196-673-0560-000	196-676-0050-000	198-801-0230-000	198-803-0390-000
196-672-0210-000	196-673-0120-000	196-673-0570-000	196-676-0060-000	198-801-0250-000	198-803-0400-000
196-672-0220-000	196-673-0130-000	196-673-0580-000	196-676-0070-000	198-801-0260-000	198-804-0010-000
196-672-0230-000	196-673-0140-000	196-673-0590-000	196-676-0080-000	198-801-0270-000	198-804-0040-000
196-672-0240-000	196-673-0150-000	196-673-0600-000	196-676-0090-000	198-801-0280-000	198-804-0070-000
196-672-0250-000	196-673-0160-000	196-673-0610-000	196-676-0100-000	198-801-0290-000	198-804-0130-000
196-672-0260-000	196-673-0170-000	196-673-0620-000	196-676-0110-000	198-801-0300-000	198-804-0140-000
196-672-0270-000	196-673-0180-000	196-673-0630-000	196-676-0120-000	198-801-0310-000	198-804-0150-000
196-672-0280-000	196-673-0190-000	196-673-0640-000	196-676-0130-000	198-801-0320-000	198-804-0180-000
196-672-0290-000	196-673-0200-000	196-673-0650-000	196-676-0140-000	198-801-0330-000	198-804-0190-000
196-672-0300-000	196-673-0210-000	196-673-0660-000	196-676-0150-000	198-801-0340-000	198-804-0200-000
196-672-0310-000	196-673-0220-000	196-674-0010-000	196-676-0160-000	198-801-0350-000	198-804-0210-000
196-672-0320-000	196-673-0230-000	196-674-0020-000	196-676-0170-000	198-801-0360-000	198-804-0220-000
196-672-0330-000	196-673-0240-000	196-674-0030-000	196-676-0180-000	198-801-0370-000	198-804-0230-000
196-672-0340-000	196-673-0250-000	196-674-0040-000	196-676-0190-000	198-801-0380-000	198-804-0240-000
196-672-0350-000	196-673-0260-000	196-674-0050-000	196-676-0200-000	198-801-0400-000	198-804-0250-000
196-672-0360-000	196-673-0270-000	196-674-0060-000	196-676-0210-000	198-801-0440-000	198-805-0010-000
196-672-0370-000	196-673-0280-000	196-674-0070-000	196-676-0220-000	198-801-0450-000	198-805-0020-000
196-672-0380-000	196-673-0290-000	196-674-0080-000	196-676-0230-000	198-801-0460-000	198-805-0030-000
196-672-0390-000	196-673-0300-000	196-674-0090-000	196-676-0240-000	198-801-0470-000	198-805-0040-000
196-672-0400-000	196-673-0310-000	196-674-0100-000	196-676-0250-000	198-801-0480-000	198-805-0050-000
196-672-0410-000	196-673-0320-000	196-675-0010-000	196-676-0260-000	198-802-0010-000	198-805-0060-000
196-672-0420-000	196-673-0330-000	196-675-0020-000	196-676-0290-000	198-802-0060-000	198-805-0070-000
196-672-0430-000	196-673-0340-000	196-675-0030-000	196-676-0300-000	198-803-0010-000	198-805-0080-000
196-672-0440-000	196-673-0350-000	196-675-0040-000	196-676-0310-000	198-803-0050-000	198-805-0090-000
196-672-0450-000	196-673-0360-000	196-675-0050-000	196-676-0320-000	198-803-0060-000	198-805-0100-000
196-672-0460-000	196-673-0370-000	196-675-0060-000	196-677-0010-000	198-803-0070-000	198-805-0110-000
196-672-0470-000	196-673-0380-000	196-675-0070-000	196-677-0020-000	198-803-0110-000	198-805-0120-000
196-672-0480-000	196-673-0390-000	196-675-0080-000	196-677-0030-000	198-803-0150-000	198-805-0130-000
196-672-0490-000	196-673-0400-000	196-675-0090-000	196-677-0040-000	198-803-0190-000	198-805-0140-000
196-672-0500-000	196-673-0410-000	196-675-0100-000	196-677-0050-000	198-803-0200-000	198-805-0150-000
196-672-0510-000	196-673-0420-000	196-675-0110-000	198-801-0010-000	198-803-0210-000	198-805-0160-000
196-672-0520-000	196-673-0430-000	196-675-0120-000	198-801-0020-000	198-803-0220-000	198-805-0170-000
196-672-0530-000	196-673-0440-000	196-675-0130-000	198-801-0040-000	198-803-0230-000	198-805-0180-000
196-672-0540-000	196-673-0450-000	196-675-0140-000	198-801-0050-000	198-803-0250-000	198-805-0190-000
196-673-0010-000	196-673-0460-000	196-675-0150-000	198-801-0060-000	198-803-0260-000	198-805-0200-000
196-673-0020-000	196-673-0470-000	196-675-0160-000	198-801-0070-000	198-803-0270-000	198-805-0210-000
196-673-0030-000	196-673-0480-000	196-675-0170-000	198-801-0080-000	198-803-0280-000	198-805-0230-000
196-673-0040-000	196-673-0490-000	196-675-0180-000	198-801-0100-000	198-803-0290-000	198-805-0240-000
196-673-0050-000	196-673-0500-000	196-675-0190-000	198-801-0150-000	198-803-0300-000	198-805-0250-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
198-805-0270-000	198-807-5030-000	198-808-0190-000	198-810-0190-000	198-814-0030-000	198-818-0060-000
198-805-0280-000	198-807-5040-000	198-808-0200-000	198-810-0200-000	198-814-0040-000	198-818-0070-000
198-805-0290-000	198-807-5090-000	198-808-0210-000	198-810-0230-000	198-814-0050-000	198-818-0080-000
198-805-0300-000	198-807-6010-000	198-808-0220-000	198-811-0010-000	198-814-0100-000	198-818-0090-000
198-806-0020-000	198-807-6040-000	198-808-0230-000	198-811-0040-000	198-814-0110-000	198-819-0040-000
198-806-0040-000	198-807-6050-000	198-808-0240-000	198-811-0060-000	198-814-0130-000	198-819-0060-000
198-806-0050-000	198-807-6060-000	198-808-0250-000	198-811-0070-000	198-814-0140-000	198-819-0190-000
198-806-0060-000	198-807-6070-000	198-808-0260-000	198-811-0090-000	198-814-0150-000	198-819-0200-000
198-806-0090-000	198-807-6080-000	198-808-0270-000	198-811-0100-000	198-814-0160-000	198-819-0210-000
198-806-0100-000	198-807-6090-000	198-808-0280-000	198-811-0120-000	198-815-0010-000	198-819-0300-000
198-806-0110-000	198-807-6100-000	198-808-0290-000	198-811-0130-000	198-815-0030-000	198-819-0310-000
198-806-0120-000	198-807-6110-000	198-808-0300-000	198-811-0140-000	198-815-0040-000	198-819-0320-000
198-806-0130-000	198-807-6120-000	198-808-0320-000	198-812-0040-000	198-815-0060-000	198-819-0330-000
198-806-0140-000	198-807-7010-000	198-808-0330-000	198-812-0050-000	198-815-0070-000	198-820-0010-000
198-806-0150-000	198-807-7020-000	198-809-0010-000	198-812-0090-000	198-815-0080-000	198-820-0050-000
198-806-0160-000	198-807-7030-000	198-809-0020-000	198-812-0100-000	198-815-0090-000	198-820-0140-000
198-806-0170-000	198-807-7040-000	198-809-0030-000	198-812-0110-000	198-816-0010-000	198-820-0160-000
198-806-0180-000	198-807-7050-000	198-809-0040-000	198-813-0060-000	198-816-0020-000	198-820-0210-000
198-806-0190-000	198-807-7060-000	198-809-0050-000	198-813-0110-000	198-816-0030-000	198-820-0220-000
198-806-0200-000	198-807-8010-000	198-809-0060-000	198-813-0130-000	198-816-0050-000	198-820-0250-000
198-806-0210-000	198-807-8020-000	198-809-0070-000	198-813-0190-000	198-816-0080-000	198-821-0020-000
198-807-1010-000	198-807-8030-000	198-809-0090-000	198-813-0200-000	198-816-0210-000	198-821-0030-000
198-807-1020-000	198-807-8040-000	198-809-0110-000	198-813-0210-000	198-816-0220-000	198-821-0040-000
198-807-1030-000	198-807-8050-000	198-809-0120-000	198-813-0280-000	198-816-0230-000	198-821-0050-000
198-807-1040-000	198-807-8060-000	198-809-0130-000	198-813-0300-000	198-816-0250-000	198-821-0060-000
198-807-1050-000	198-807-8070-000	198-809-0140-000	198-813-0350-000	198-816-0260-000	198-821-0070-000
198-807-2010-000	198-807-8080-000	198-809-0150-000	198-813-0360-000	198-816-0270-000	198-821-0080-000
198-807-2020-000	198-808-0010-000	198-809-0160-000	198-813-0390-000	198-816-0280-000	198-821-0090-000
198-807-2040-000	198-808-0020-000	198-809-0170-000	198-813-0400-000	198-816-0290-000	198-821-0100-000
198-807-2060-000	198-808-0030-000	198-809-0180-000	198-813-0410-000	198-817-0020-000	198-821-0140-000
198-807-2070-000	198-808-0040-000	198-810-0010-000	198-813-0420-000	198-817-0030-000	198-821-0160-000
198-807-3010-000	198-808-0050-000	198-810-0020-000	198-813-0430-000	198-817-0070-000	198-821-0170-000
198-807-3020-000	198-808-0060-000	198-810-0030-000	198-813-0440-000	198-817-0080-000	198-821-0180-000
198-807-3030-000	198-808-0070-000	198-810-0040-000	198-813-0540-000	198-817-0090-000	198-821-0190-000
198-807-3060-000	198-808-0080-000	198-810-0050-000	198-813-0550-000	198-817-0310-000	198-821-0200-000
198-807-3070-000	198-808-0090-000	198-810-0060-000	198-813-0560-000	198-817-0390-000	198-821-0210-000
198-807-3080-000	198-808-0100-000	198-810-0070-000	198-813-0570-000	198-817-0400-000	198-821-0220-000
198-807-3090-000	198-808-0110-000	198-810-0080-000	198-813-0580-000	198-817-0410-000	198-821-0230-000
198-807-4010-000	198-808-0120-000	198-810-0090-000	198-813-0590-000	198-817-0420-000	198-822-0020-000
198-807-4020-000	198-808-0130-000	198-810-0100-000	198-813-0600-000	198-817-0450-000	198-822-0030-000
198-807-4030-000	198-808-0140-000	198-810-0110-000	198-813-0610-000	198-818-0010-000	198-822-0090-000
198-807-4040-000	198-808-0150-000	198-810-0120-000	198-813-0620-000	198-818-0020-000	198-822-0100-000
198-807-4050-000	198-808-0160-000	198-810-0130-000	198-813-0630-000	198-818-0030-000	198-822-0110-000
198-807-5010-000	198-808-0170-000	198-810-0150-000	198-813-0650-000	198-818-0040-000	198-822-0120-000
198-807-5020-000	198-808-0180-000	198-810-0180-000	198-813-0660-000	198-818-0050-000	198-823-0010-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
198-823-0020-000	198-824-0350-000	198-825-0310-000	226-616-0080-000	226-619-0330-000	226-619-0780-000
198-823-0050-000	198-824-0360-000	198-825-0320-000	226-616-0090-000	226-619-0340-000	226-619-0790-000
198-823-0100-000	198-824-0370-000	198-825-0330-000	226-616-0100-000	226-619-0350-000	226-619-0800-000
198-823-0110-000	198-824-0380-000	198-825-0340-000	226-616-0200-000	226-619-0360-000	226-619-0810-000
198-823-0120-000	198-824-0390-000	198-825-0350-000	226-616-0210-000	226-619-0370-000	226-619-0820-000
198-823-0140-000	198-824-0400-000	198-825-0360-000	226-616-0310-000	226-619-0380-000	226-619-0830-000
198-823-0150-000	198-824-0410-000	198-825-0370-000	226-617-0010-000	226-619-0390-000	226-619-0840-000
198-823-0160-000	198-824-0420-000	198-825-0380-000	226-617-0020-000	226-619-0400-000	226-619-0850-000
198-823-0170-000	198-824-0430-000	198-825-0390-000	226-617-0080-000	226-619-0410-000	226-619-0870-000
198-823-0180-000	198-824-0440-000	198-825-0400-000	226-617-0090-000	226-619-0420-000	226-619-0880-000
198-823-0190-000	198-824-0450-000	198-825-0410-000	226-617-0100-000	226-619-0430-000	226-619-0890-000
198-824-0010-000	198-824-0460-000	198-825-0420-000	226-617-0110-000	226-619-0440-000	226-619-0910-000
198-824-0020-000	198-824-0470-000	198-825-0430-000	226-617-0120-000	226-619-0450-000	226-619-0920-000
198-824-0030-000	198-824-0480-000	198-825-0440-000	226-617-0130-000	226-619-0460-000	226-619-0930-000
198-824-0040-000	198-824-0490-000	198-825-0450-000	226-617-0140-000	226-619-0470-000	226-620-0020-000
198-824-0050-000	198-825-0010-000	198-825-0460-000	226-617-0150-000	226-619-0480-000	226-620-0030-000
198-824-0060-000	198-825-0020-000	198-825-0470-000	226-617-0160-000	226-619-0490-000	226-620-0040-000
198-824-0070-000	198-825-0030-000	198-825-0480-000	226-617-0170-000	226-619-0500-000	226-620-0050-000
198-824-0080-000	198-825-0040-000	198-825-0490-000	226-617-0180-000	226-619-0510-000	226-620-0070-000
198-824-0090-000	198-825-0050-000	198-825-0500-000	226-617-0200-000	226-619-0520-000	226-620-0080-000
198-824-0100-000	198-825-0060-000	198-825-0510-000	226-617-0220-000	226-619-0530-000	226-620-0090-000
198-824-0110-000	198-825-0070-000	198-825-0520-000	226-618-0060-000	226-619-0540-000	226-620-0100-000
198-824-0120-000	198-825-0080-000	198-825-0530-000	226-619-0010-000	226-619-0550-000	226-620-0110-000
198-824-0130-000	198-825-0090-000	198-825-0540-000	226-619-0020-000	226-619-0560-000	226-620-0120-000
198-824-0140-000	198-825-0100-000	198-825-0550-000	226-619-0030-000	226-619-0570-000	226-620-0130-000
198-824-0150-000	198-825-0110-000	198-825-0560-000	226-619-0040-000	226-619-0580-000	226-620-0140-000
198-824-0160-000	198-825-0120-000	198-825-0570-000	226-619-0050-000	226-619-0590-000	226-620-0150-000
198-824-0170-000	198-825-0130-000	198-825-0580-000	226-619-0150-000	226-619-0600-000	226-620-0160-000
198-824-0180-000	198-825-0140-000	198-825-0590-000	226-619-0160-000	226-619-0610-000	226-620-0170-000
198-824-0190-000	198-825-0150-000	198-825-0600-000	226-619-0170-000	226-619-0620-000	226-620-0180-000
198-824-0200-000	198-825-0160-000	200-013-0050-000	226-619-0180-000	226-619-0630-000	226-620-0190-000
198-824-0210-000	198-825-0170-000	200-013-0060-000	226-619-0190-000	226-619-0640-000	226-620-0200-000
198-824-0220-000	198-825-0180-000	200-014-0260-000	226-619-0200-000	226-619-0650-000	226-620-0210-000
198-824-0230-000	198-825-0190-000	222-225-0070-000	226-619-0210-000	226-619-0660-000	226-620-0220-000
198-824-0240-000	198-825-0200-000	222-225-0130-000	226-619-0220-000	226-619-0670-000	226-620-0230-000
198-824-0250-000	198-825-0210-000	222-225-0140-000	226-619-0230-000	226-619-0680-000	226-620-0240-000
198-824-0260-000	198-825-0220-000	222-225-0150-000	226-619-0240-000	226-619-0690-000	226-620-0250-000
198-824-0270-000	198-825-0230-000	222-225-0170-000	226-619-0250-000	226-619-0700-000	226-620-0260-000
198-824-0280-000	198-825-0240-000	222-225-0180-000	226-619-0260-000	226-619-0710-000	226-620-0270-000
198-824-0290-000	198-825-0250-000	226-602-0010-000	226-619-0270-000	226-619-0720-000	226-620-0280-000
198-824-0300-000	198-825-0260-000	226-602-0020-000	226-619-0280-000	226-619-0730-000	226-620-0290-000
198-824-0310-000	198-825-0270-000	226-602-0290-000	226-619-0290-000	226-619-0740-000	226-620-0300-000
198-824-0320-000	198-825-0280-000	226-602-0300-000	226-619-0300-000	226-619-0750-000	226-620-0310-000
198-824-0330-000	198-825-0290-000	226-602-0310-000	226-619-0310-000	226-619-0760-000	226-620-0320-000
198-824-0340-000	198-825-0300-000	226-602-0320-000	226-619-0320-000	226-619-0770-000	226-620-0330-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
226-627-0520-000	226-628-0370-000	226-629-0070-000	226-629-0520-000	226-633-0210-000	226-633-0660-000
226-627-0530-000	226-628-0380-000	226-629-0080-000	226-629-0530-000	226-633-0220-000	226-633-0670-000
226-627-0540-000	226-628-0390-000	226-629-0090-000	226-629-0540-000	226-633-0230-000	226-633-0680-000
226-627-0550-000	226-628-0400-000	226-629-0100-000	226-629-0550-000	226-633-0240-000	226-633-0690-000
226-627-0560-000	226-628-0410-000	226-629-0110-000	226-629-0560-000	226-633-0250-000	226-633-0700-000
226-627-0570-000	226-628-0420-000	226-629-0120-000	226-629-0570-000	226-633-0260-000	226-633-0710-000
226-627-0580-000	226-628-0430-000	226-629-0130-000	226-629-0580-000	226-633-0270-000	226-633-0720-000
226-627-0590-000	226-628-0440-000	226-629-0140-000	226-629-0590-000	226-633-0280-000	226-633-0730-000
226-627-0600-000	226-628-0450-000	226-629-0150-000	226-629-0600-000	226-633-0290-000	226-633-0740-000
226-628-0010-000	226-628-0460-000	226-629-0160-000	226-629-0610-000	226-633-0300-000	226-633-0750-000
226-628-0020-000	226-628-0470-000	226-629-0170-000	226-629-0620-000	226-633-0310-000	226-633-0760-000
226-628-0030-000	226-628-0480-000	226-629-0180-000	226-629-0630-000	226-633-0320-000	226-633-0770-000
226-628-0040-000	226-628-0490-000	226-629-0190-000	226-629-0640-000	226-633-0330-000	226-633-0780-000
226-628-0050-000	226-628-0500-000	226-629-0200-000	226-629-0650-000	226-633-0340-000	226-633-0790-000
226-628-0060-000	226-628-0510-000	226-629-0210-000	226-629-0660-000	226-633-0350-000	226-633-0800-000
226-628-0070-000	226-628-0520-000	226-629-0220-000	226-629-0670-000	226-633-0360-000	226-633-0810-000
226-628-0080-000	226-628-0530-000	226-629-0230-000	226-629-0680-000	226-633-0370-000	226-633-0820-000
226-628-0090-000	226-628-0540-000	226-629-0240-000	226-629-0690-000	226-633-0380-000	226-633-0830-000
226-628-0100-000	226-628-0550-000	226-629-0250-000	226-629-0700-000	226-633-0390-000	226-633-0840-000
226-628-0110-000	226-628-0560-000	226-629-0260-000	226-629-0710-000	226-633-0400-000	226-633-0850-000
226-628-0120-000	226-628-0570-000	226-629-0270-000	226-629-0720-000	226-633-0410-000	226-641-0010-000
226-628-0130-000	226-628-0580-000	226-629-0280-000	226-629-0730-000	226-633-0420-000	226-641-0020-000
226-628-0140-000	226-628-0590-000	226-629-0290-000	226-629-0740-000	226-633-0430-000	226-641-0030-000
226-628-0150-000	226-628-0600-000	226-629-0300-000	226-629-0750-000	226-633-0440-000	226-641-0040-000
226-628-0160-000	226-628-0610-000	226-629-0310-000	226-629-0760-000	226-633-0450-000	226-641-0050-000
226-628-0170-000	226-628-0620-000	226-629-0320-000	226-633-0010-000	226-633-0460-000	226-641-0060-000
226-628-0180-000	226-628-0630-000	226-629-0330-000	226-633-0020-000	226-633-0470-000	226-641-0070-000
226-628-0190-000	226-628-0640-000	226-629-0340-000	226-633-0030-000	226-633-0480-000	226-641-0080-000
226-628-0200-000	226-628-0650-000	226-629-0350-000	226-633-0040-000	226-633-0490-000	226-641-0090-000
226-628-0210-000	226-628-0660-000	226-629-0360-000	226-633-0050-000	226-633-0500-000	226-641-0100-000
226-628-0220-000	226-628-0670-000	226-629-0370-000	226-633-0060-000	226-633-0510-000	226-641-0110-000
226-628-0230-000	226-628-0680-000	226-629-0380-000	226-633-0070-000	226-633-0520-000	226-641-0120-000
226-628-0240-000	226-628-0690-000	226-629-0390-000	226-633-0080-000	226-633-0530-000	226-641-0130-000
226-628-0250-000	226-628-0700-000	226-629-0400-000	226-633-0090-000	226-633-0540-000	226-641-0140-000
226-628-0260-000	226-628-0710-000	226-629-0410-000	226-633-0100-000	226-633-0550-000	226-641-0150-000
226-628-0270-000	226-628-0720-000	226-629-0420-000	226-633-0110-000	226-633-0560-000	226-641-0160-000
226-628-0280-000	226-628-0730-000	226-629-0430-000	226-633-0120-000	226-633-0570-000	226-641-0170-000
226-628-0290-000	226-628-0740-000	226-629-0440-000	226-633-0130-000	226-633-0580-000	226-641-0180-000
226-628-0300-000	226-628-0750-000	226-629-0450-000	226-633-0140-000	226-633-0590-000	226-641-0190-000
226-628-0310-000	226-629-0010-000	226-629-0460-000	226-633-0150-000	226-633-0600-000	226-641-0200-000
226-628-0320-000	226-629-0020-000	226-629-0470-000	226-633-0160-000	226-633-0610-000	226-641-0210-000
226-628-0330-000	226-629-0030-000	226-629-0480-000	226-633-0170-000	226-633-0620-000	226-641-0220-000
226-628-0340-000	226-629-0040-000	226-629-0490-000	226-633-0180-000	226-633-0630-000	226-641-0230-000
226-628-0350-000	226-629-0050-000	226-629-0500-000	226-633-0190-000	226-633-0640-000	226-641-0240-000
226-628-0360-000	226-629-0060-000	226-629-0510-000	226-633-0200-000	226-633-0650-000	226-641-0250-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
226-641-0260-000	226-641-0710-000	226-645-0410-000	226-646-0420-000	226-646-0880-000	226-649-0420-000
226-641-0270-000	226-641-0720-000	226-645-0420-000	226-646-0430-000	226-646-0900-000	226-649-0430-000
226-641-0280-000	226-641-0730-000	226-645-0430-000	226-646-0440-000	226-646-0910-000	226-649-0440-000
226-641-0290-000	226-641-0740-000	226-645-0440-000	226-646-0450-000	226-646-0920-000	226-649-0450-000
226-641-0300-000	226-641-0750-000	226-645-0460-000	226-646-0460-000	226-649-0010-000	226-649-0460-000
226-641-0310-000	226-645-0010-000	226-645-0470-000	226-646-0470-000	226-649-0020-000	226-649-0470-000
226-641-0320-000	226-645-0020-000	226-646-0010-000	226-646-0480-000	226-649-0030-000	226-649-0480-000
226-641-0330-000	226-645-0030-000	226-646-0020-000	226-646-0490-000	226-649-0040-000	226-649-0490-000
226-641-0340-000	226-645-0040-000	226-646-0030-000	226-646-0500-000	226-649-0050-000	226-649-0500-000
226-641-0350-000	226-645-0050-000	226-646-0040-000	226-646-0510-000	226-649-0060-000	226-649-0510-000
226-641-0360-000	226-645-0060-000	226-646-0070-000	226-646-0520-000	226-649-0070-000	226-649-0520-000
226-641-0370-000	226-645-0070-000	226-646-0080-000	226-646-0530-000	226-649-0080-000	226-649-0530-000
226-641-0380-000	226-645-0080-000	226-646-0090-000	226-646-0540-000	226-649-0090-000	226-649-0540-000
226-641-0390-000	226-645-0090-000	226-646-0100-000	226-646-0550-000	226-649-0100-000	226-649-0550-000
226-641-0400-000	226-645-0100-000	226-646-0110-000	226-646-0560-000	226-649-0110-000	226-649-0560-000
226-641-0410-000	226-645-0110-000	226-646-0120-000	226-646-0570-000	226-649-0120-000	226-649-0570-000
226-641-0420-000	226-645-0120-000	226-646-0130-000	226-646-0580-000	226-649-0130-000	226-649-0580-000
226-641-0430-000	226-645-0130-000	226-646-0140-000	226-646-0590-000	226-649-0140-000	226-649-0590-000
226-641-0440-000	226-645-0140-000	226-646-0150-000	226-646-0600-000	226-649-0150-000	226-649-0600-000
226-641-0450-000	226-645-0150-000	226-646-0160-000	226-646-0610-000	226-649-0160-000	226-649-0610-000
226-641-0460-000	226-645-0160-000	226-646-0170-000	226-646-0620-000	226-649-0170-000	226-649-0620-000
226-641-0470-000	226-645-0170-000	226-646-0180-000	226-646-0630-000	226-649-0180-000	226-649-0630-000
226-641-0480-000	226-645-0180-000	226-646-0190-000	226-646-0640-000	226-649-0190-000	226-649-0640-000
226-641-0490-000	226-645-0190-000	226-646-0200-000	226-646-0660-000	226-649-0200-000	226-649-0650-000
226-641-0500-000	226-645-0200-000	226-646-0210-000	226-646-0670-000	226-649-0210-000	226-649-0660-000
226-641-0510-000	226-645-0210-000	226-646-0220-000	226-646-0680-000	226-649-0220-000	226-649-0670-000
226-641-0520-000	226-645-0220-000	226-646-0230-000	226-646-0690-000	226-649-0230-000	226-649-0680-000
226-641-0530-000	226-645-0230-000	226-646-0240-000	226-646-0700-000	226-649-0240-000	226-649-0690-000
226-641-0540-000	226-645-0240-000	226-646-0250-000	226-646-0710-000	226-649-0250-000	226-649-0700-000
226-641-0550-000	226-645-0250-000	226-646-0260-000	226-646-0720-000	226-649-0260-000	226-649-0710-000
226-641-0560-000	226-645-0260-000	226-646-0270-000	226-646-0730-000	226-649-0270-000	226-649-0720-000
226-641-0570-000	226-645-0270-000	226-646-0280-000	226-646-0740-000	226-649-0280-000	226-649-0730-000
226-641-0580-000	226-645-0280-000	226-646-0290-000	226-646-0750-000	226-649-0290-000	226-649-0740-000
226-641-0590-000	226-645-0290-000	226-646-0300-000	226-646-0760-000	226-649-0300-000	226-649-0750-000
226-641-0600-000	226-645-0300-000	226-646-0310-000	226-646-0770-000	226-649-0310-000	226-650-0010-000
226-641-0610-000	226-645-0310-000	226-646-0320-000	226-646-0780-000	226-649-0320-000	226-650-0020-000
226-641-0620-000	226-645-0320-000	226-646-0330-000	226-646-0790-000	226-649-0330-000	226-650-0030-000
226-641-0630-000	226-645-0330-000	226-646-0340-000	226-646-0800-000	226-649-0340-000	226-650-0040-000
226-641-0640-000	226-645-0340-000	226-646-0350-000	226-646-0810-000	226-649-0350-000	226-650-0050-000
226-641-0650-000	226-645-0350-000	226-646-0360-000	226-646-0820-000	226-649-0360-000	226-650-0060-000
226-641-0660-000	226-645-0360-000	226-646-0370-000	226-646-0830-000	226-649-0370-000	226-650-0070-000
226-641-0670-000	226-645-0370-000	226-646-0380-000	226-646-0840-000	226-649-0380-000	226-650-0080-000
226-641-0680-000	226-645-0380-000	226-646-0390-000	226-646-0850-000	226-649-0390-000	226-650-0090-000
226-641-0690-000	226-645-0390-000	226-646-0400-000	226-646-0860-000	226-649-0400-000	226-650-0100-000
226-641-0700-000	226-645-0400-000	226-646-0410-000	226-646-0870-000	226-649-0410-000	226-650-0110-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
226-650-0120-000	226-650-0590-000	226-653-0430-000	226-654-0280-000	226-655-0140-000	226-655-0590-000
226-650-0130-000	226-650-0600-000	226-653-0440-000	226-654-0290-000	226-655-0150-000	226-655-0600-000
226-650-0140-000	226-650-0610-000	226-653-0450-000	226-654-0300-000	226-655-0160-000	226-655-0610-000
226-650-0150-000	226-653-0010-000	226-653-0460-000	226-654-0310-000	226-655-0170-000	226-656-0010-000
226-650-0160-000	226-653-0020-000	226-653-0470-000	226-654-0320-000	226-655-0180-000	226-656-0020-000
226-650-0170-000	226-653-0030-000	226-653-0480-000	226-654-0330-000	226-655-0190-000	226-656-0030-000
226-650-0180-000	226-653-0040-000	226-653-0490-000	226-654-0340-000	226-655-0200-000	226-656-0040-000
226-650-0190-000	226-653-0050-000	226-653-0500-000	226-654-0350-000	226-655-0210-000	226-656-0050-000
226-650-0200-000	226-653-0060-000	226-653-0510-000	226-654-0360-000	226-655-0220-000	226-656-0060-000
226-650-0210-000	226-653-0070-000	226-653-0520-000	226-654-0370-000	226-655-0230-000	226-656-0070-000
226-650-0220-000	226-653-0080-000	226-653-0530-000	226-654-0380-000	226-655-0240-000	226-656-0080-000
226-650-0230-000	226-653-0090-000	226-653-0540-000	226-654-0390-000	226-655-0250-000	226-656-0090-000
226-650-0240-000	226-653-0100-000	226-653-0550-000	226-654-0400-000	226-655-0260-000	226-656-0100-000
226-650-0250-000	226-653-0110-000	226-653-0560-000	226-654-0410-000	226-655-0270-000	226-656-0110-000
226-650-0260-000	226-653-0120-000	226-653-0570-000	226-654-0420-000	226-655-0280-000	226-656-0120-000
226-650-0270-000	226-653-0130-000	226-653-0580-000	226-654-0430-000	226-655-0290-000	226-656-0130-000
226-650-0280-000	226-653-0140-000	226-653-0590-000	226-654-0440-000	226-655-0300-000	226-656-0140-000
226-650-0290-000	226-653-0150-000	226-653-0600-000	226-654-0450-000	226-655-0310-000	226-656-0150-000
226-650-0300-000	226-653-0160-000	226-654-0010-000	226-654-0460-000	226-655-0320-000	226-656-0160-000
226-650-0310-000	226-653-0170-000	226-654-0020-000	226-654-0470-000	226-655-0330-000	226-656-0170-000
226-650-0320-000	226-653-0180-000	226-654-0030-000	226-654-0480-000	226-655-0340-000	226-656-0180-000
226-650-0330-000	226-653-0190-000	226-654-0040-000	226-654-0490-000	226-655-0350-000	226-656-0190-000
226-650-0340-000	226-653-0200-000	226-654-0050-000	226-654-0500-000	226-655-0360-000	226-656-0200-000
226-650-0350-000	226-653-0210-000	226-654-0060-000	226-654-0510-000	226-655-0370-000	226-656-0210-000
226-650-0360-000	226-653-0220-000	226-654-0070-000	226-654-0520-000	226-655-0380-000	226-656-0220-000
226-650-0370-000	226-653-0230-000	226-654-0080-000	226-654-0530-000	226-655-0390-000	226-656-0230-000
226-650-0380-000	226-653-0240-000	226-654-0090-000	226-654-0540-000	226-655-0400-000	226-656-0240-000
226-650-0390-000	226-653-0250-000	226-654-0100-000	226-654-0550-000	226-655-0410-000	226-656-0250-000
226-650-0400-000	226-653-0260-000	226-654-0110-000	226-654-0560-000	226-655-0420-000	226-656-0260-000
226-650-0410-000	226-653-0270-000	226-654-0120-000	226-654-0570-000	226-655-0430-000	226-656-0270-000
226-650-0420-000	226-653-0280-000	226-654-0130-000	226-654-0580-000	226-655-0440-000	226-656-0280-000
226-650-0430-000	226-653-0290-000	226-654-0140-000	226-654-0590-000	226-655-0450-000	226-656-0290-000
226-650-0440-000	226-653-0300-000	226-654-0150-000	226-655-0010-000	226-655-0460-000	226-656-0300-000
226-650-0450-000	226-653-0310-000	226-654-0160-000	226-655-0020-000	226-655-0470-000	226-656-0310-000
226-650-0460-000	226-653-0320-000	226-654-0170-000	226-655-0030-000	226-655-0480-000	226-656-0320-000
226-650-0470-000	226-653-0330-000	226-654-0180-000	226-655-0040-000	226-655-0490-000	226-656-0330-000
226-650-0480-000	226-653-0340-000	226-654-0190-000	226-655-0050-000	226-655-0500-000	226-656-0340-000
226-650-0510-000	226-653-0350-000	226-654-0200-000	226-655-0060-000	226-655-0510-000	226-656-0350-000
226-650-0520-000	226-653-0360-000	226-654-0210-000	226-655-0070-000	226-655-0520-000	226-656-0360-000
226-650-0530-000	226-653-0370-000	226-654-0220-000	226-655-0080-000	226-655-0530-000	226-656-0370-000
226-650-0540-000	226-653-0380-000	226-654-0230-000	226-655-0090-000	226-655-0540-000	226-656-0380-000
226-650-0550-000	226-653-0390-000	226-654-0240-000	226-655-0100-000	226-655-0550-000	226-656-0390-000
226-650-0560-000	226-653-0400-000	226-654-0250-000	226-655-0110-000	226-655-0560-000	226-656-0400-000
226-650-0570-000	226-653-0410-000	226-654-0260-000	226-655-0120-000	226-655-0570-000	226-656-0410-000
226-650-0580-000	226-653-0420-000	226-654-0270-000	226-655-0130-000	226-655-0580-000	226-656-0420-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
226-656-0430-000	226-662-0200-000	241-102-0250-000	241-103-0340-000	241-129-0040-000	241-131-0500-000
226-656-0440-000	226-662-0210-000	241-102-0270-000	241-103-0350-000	241-129-0050-000	241-131-0520-000
226-656-0450-000	226-662-0220-000	241-102-0280-000	241-103-0360-000	241-129-0060-000	241-131-0570-000
226-656-0460-000	226-662-0230-000	241-102-0290-000	241-103-0370-000	241-129-0070-000	241-131-0610-000
226-656-0470-000	226-662-0240-000	241-102-0300-000	241-103-0390-000	241-129-0080-000	241-131-0620-000
226-656-0480-000	226-662-0250-000	241-102-0310-000	241-103-0400-000	241-129-0090-000	241-131-0640-000
226-656-0490-000	226-662-0260-000	241-102-0340-000	241-103-0410-000	241-129-0100-000	241-131-0650-000
226-656-0500-000	226-662-0270-000	241-102-0350-000	241-103-0420-000	241-129-0110-000	241-131-0660-000
226-656-0510-000	226-662-0280-000	241-102-0360-000	241-103-0430-000	241-129-0120-000	241-131-0670-000
226-656-0520-000	226-662-0290-000	241-102-0450-000	241-103-0440-000	241-129-0160-000	241-131-0680-000
226-656-0530-000	226-662-0300-000	241-102-0460-000	241-103-0450-000	241-129-0170-000	241-131-0690-000
226-656-0540-000	226-662-0310-000	241-102-0520-000	241-103-0460-000	241-129-0180-000	241-131-0700-000
226-656-0550-000	226-662-0320-000	241-102-0600-000	241-103-0470-000	241-129-0210-000	241-131-0710-000
226-656-0560-000	226-662-0330-000	241-102-0620-000	241-103-0480-000	241-129-0220-000	241-131-0720-000
226-656-0570-000	226-662-0340-000	241-102-0630-000	241-104-0020-000	241-129-0230-000	241-131-0730-000
226-656-0580-000	226-662-0350-000	241-102-0640-000	241-104-0030-000	241-129-0250-000	241-131-0740-000
226-656-0590-000	226-662-0360-000	241-102-0670-000	241-124-0020-000	241-129-0260-000	241-131-0750-000
226-656-0600-000	226-662-0370-000	241-102-0680-000	241-126-0050-000	241-129-0270-000	241-131-0760-000
226-656-0610-000	226-662-0380-000	241-102-0690-000	241-126-0130-000	241-130-0660-000	241-131-0770-000
226-656-0620-000	226-662-0390-000	241-102-0720-000	241-126-0250-000	241-130-0670-000	241-131-0780-000
226-656-0630-000	226-662-0400-000	241-102-0730-000	241-126-0260-000	241-130-0680-000	241-131-0790-000
226-656-0640-000	226-662-0410-000	241-102-0740-000	241-126-0270-000	241-130-0700-000	241-131-0800-000
226-656-0650-000	226-662-0420-000	241-103-0050-000	241-126-0280-000	241-130-0710-000	241-131-0810-000
226-656-0660-000	226-662-0430-000	241-103-0070-000	241-126-0290-000	241-131-0010-000	241-131-0820-000
226-656-0670-000	226-662-0440-000	241-103-0080-000	241-126-0300-000	241-131-0020-000	241-131-0830-000
226-656-0680-000	226-662-0450-000	241-103-0110-000	241-126-0310-000	241-131-0040-000	241-131-0840-000
226-662-0010-000	226-662-0460-000	241-103-0120-000	241-126-0320-000	241-131-0050-000	241-131-0850-000
226-662-0020-000	226-662-0470-000	241-103-0140-000	241-126-0330-000	241-131-0060-000	241-131-0860-000
226-662-0030-000	226-662-0480-000	241-103-0160-000	241-126-0340-000	241-131-0070-000	241-131-0870-000
226-662-0040-000	226-662-0490-000	241-103-0180-000	241-126-0350-000	241-131-0080-000	241-132-0050-000
226-662-0050-000	226-662-0500-000	241-103-0190-000	241-128-0010-000	241-131-0090-000	241-132-0060-000
226-662-0060-000	226-662-0510-000	241-103-0200-000	241-128-0020-000	241-131-0100-000	241-132-0070-000
226-662-0070-000	226-662-0520-000	241-103-0210-000	241-128-0040-000	241-131-0110-000	241-132-0080-000
226-662-0080-000	226-662-0530-000	241-103-0220-000	241-128-0050-000	241-131-0180-000	241-132-0090-000
226-662-0090-000	226-662-0540-000	241-103-0230-000	241-128-0060-000	241-131-0280-000	241-132-0110-000
226-662-0100-000	226-662-0550-000	241-103-0240-000	241-128-0070-000	241-131-0290-000	241-132-0120-000
226-662-0110-000	226-662-0560-000	241-103-0250-000	241-128-0110-000	241-131-0310-000	241-132-0130-000
226-662-0120-000	226-662-0570-000	241-103-0260-000	241-128-0120-000	241-131-0330-000	241-132-0140-000
226-662-0130-000	226-662-0580-000	241-103-0270-000	241-128-0130-000	241-131-0340-000	241-132-0150-000
226-662-0140-000	226-662-0590-000	241-103-0280-000	241-128-0140-000	241-131-0360-000	241-132-0180-000
226-662-0150-000	226-662-0600-000	241-103-0290-000	241-128-0150-000	241-131-0390-000	241-132-0210-000
226-662-0160-000	226-662-0610-000	241-103-0300-000	241-128-0160-000	241-131-0420-000	241-132-0230-000
226-662-0170-000	226-662-0620-000	241-103-0310-000	241-129-0010-000	241-131-0430-000	241-132-0270-000
226-662-0180-000	226-662-0630-000	241-103-0320-000	241-129-0020-000	241-131-0450-000	241-132-0280-000
226-662-0190-000	241-102-0080-000	241-103-0330-000	241-129-0030-000	241-131-0460-000	241-132-0290-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
241-132-0440-000	241-140-0220-000	241-142-0090-000	241-142-0560-000	241-143-0220-000	241-144-0360-000
241-132-0570-000	241-140-0260-000	241-142-0100-000	241-142-0570-000	241-143-0230-000	241-144-0370-000
241-132-0580-000	241-140-0270-000	241-142-0120-000	241-142-0580-000	241-143-0240-000	241-144-0380-000
241-132-0600-000	241-140-0280-000	241-142-0130-000	241-142-0590-000	241-143-0250-000	241-144-0390-000
241-132-0610-000	241-140-0290-000	241-142-0140-000	241-142-0600-000	241-143-0260-000	241-144-0400-000
241-132-0660-000	241-140-0310-000	241-142-0150-000	241-142-0610-000	241-143-0270-000	241-144-0410-000
241-132-0670-000	241-140-0330-000	241-142-0160-000	241-142-0620-000	241-143-0280-000	241-144-0420-000
241-132-0740-000	241-140-0340-000	241-142-0170-000	241-142-0630-000	241-143-0290-000	241-144-0430-000
241-132-0770-000	241-140-0350-000	241-142-0180-000	241-142-0640-000	241-143-0300-000	241-144-0440-000
241-132-0780-000	241-140-0360-000	241-142-0190-000	241-142-0650-000	241-143-0310-000	241-144-0450-000
241-132-0790-000	241-140-0370-000	241-142-0200-000	241-142-0660-000	241-144-0010-000	241-144-0460-000
241-132-0800-000	241-140-0400-000	241-142-0210-000	241-142-0670-000	241-144-0020-000	241-144-0470-000
241-133-0040-000	241-140-0410-000	241-142-0220-000	241-142-0680-000	241-144-0030-000	241-144-0480-000
241-133-0050-000	241-140-0420-000	241-142-0230-000	241-142-0690-000	241-144-0040-000	241-144-0490-000
241-133-0210-000	241-140-0430-000	241-142-0240-000	241-142-0700-000	241-144-0050-000	241-144-0500-000
241-133-0220-000	241-140-0440-000	241-142-0260-000	241-142-0710-000	241-144-0060-000	241-144-0510-000
241-133-0320-000	241-140-0450-000	241-142-0270-000	241-142-0720-000	241-144-0070-000	241-144-0520-000
241-133-0330-000	241-140-0460-000	241-142-0280-000	241-142-0730-000	241-144-0080-000	241-144-0530-000
241-133-0360-000	241-141-0110-000	241-142-0290-000	241-142-0740-000	241-144-0090-000	241-144-0540-000
241-133-0370-000	241-141-0120-000	241-142-0300-000	241-142-0780-000	241-144-0100-000	241-144-0550-000
241-139-0040-000	241-141-0170-000	241-142-0310-000	241-142-0790-000	241-144-0110-000	241-145-0010-000
241-139-0050-000	241-141-0180-000	241-142-0320-000	241-142-0800-000	241-144-0120-000	241-145-0020-000
241-139-0070-000	241-141-0190-000	241-142-0330-000	241-142-0810-000	241-144-0130-000	241-145-0030-000
241-139-0080-000	241-141-0200-000	241-142-0340-000	241-142-0820-000	241-144-0140-000	241-145-0040-000
241-139-0090-000	241-141-0210-000	241-142-0350-000	241-143-0010-000	241-144-0150-000	241-145-0050-000
241-139-0100-000	241-141-0230-000	241-142-0360-000	241-143-0020-000	241-144-0160-000	241-145-0060-000
241-139-0110-000	241-141-0300-000	241-142-0370-000	241-143-0030-000	241-144-0170-000	241-145-0070-000
241-139-0120-000	241-141-0310-000	241-142-0380-000	241-143-0040-000	241-144-0180-000	241-145-0080-000
241-139-0140-000	241-141-0320-000	241-142-0390-000	241-143-0050-000	241-144-0190-000	241-145-0090-000
241-139-0150-000	241-141-0450-000	241-142-0400-000	241-143-0060-000	241-144-0200-000	241-145-0100-000
241-139-0160-000	241-141-0460-000	241-142-0410-000	241-143-0070-000	241-144-0210-000	241-145-0110-000
241-139-0200-000	241-141-0470-000	241-142-0420-000	241-143-0080-000	241-144-0220-000	241-145-0120-000
241-139-0210-000	241-141-0480-000	241-142-0430-000	241-143-0090-000	241-144-0230-000	241-145-0130-000
241-139-0220-000	241-141-0490-000	241-142-0440-000	241-143-0100-000	241-144-0240-000	241-145-0140-000
241-140-0010-000	241-141-0500-000	241-142-0450-000	241-143-0110-000	241-144-0250-000	241-145-0150-000
241-140-0020-000	241-141-0510-000	241-142-0460-000	241-143-0120-000	241-144-0260-000	241-145-0160-000
241-140-0030-000	241-141-0520-000	241-142-0470-000	241-143-0130-000	241-144-0270-000	241-145-0170-000
241-140-0040-000	241-141-0530-000	241-142-0480-000	241-143-0140-000	241-144-0280-000	241-145-0180-000
241-140-0050-000	241-141-0540-000	241-142-0490-000	241-143-0150-000	241-144-0290-000	241-145-0190-000
241-140-0060-000	241-142-0020-000	241-142-0500-000	241-143-0160-000	241-144-0300-000	241-145-0200-000
241-140-0070-000	241-142-0040-000	241-142-0510-000	241-143-0170-000	241-144-0310-000	241-145-0210-000
241-140-0080-000	241-142-0050-000	241-142-0520-000	241-143-0180-000	241-144-0320-000	241-145-0220-000
241-140-0180-000	241-142-0060-000	241-142-0530-000	241-143-0190-000	241-144-0330-000	241-145-0230-000
241-140-0190-000	241-142-0070-000	241-142-0540-000	241-143-0200-000	241-144-0340-000	241-145-0240-000
241-140-0200-000	241-142-0080-000	241-142-0550-000	241-143-0210-000	241-144-0350-000	241-145-0250-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
241-145-0260-000	241-146-0040-000	241-147-0170-000	241-149-0150-000	241-152-0010-000	241-155-0120-000
241-145-0270-000	241-146-0050-000	241-147-0180-000	241-149-0160-000	241-152-0030-000	241-155-0130-000
241-145-0280-000	241-146-0060-000	241-147-0190-000	241-149-0170-000	241-152-0150-000	241-155-0140-000
241-145-0290-000	241-146-0070-000	241-147-0200-000	241-149-0180-000	241-152-0170-000	241-155-0150-000
241-145-0300-000	241-146-0080-000	241-147-0210-000	241-149-0190-000	241-152-0180-000	241-155-0160-000
241-145-0310-000	241-146-0090-000	241-147-0220-000	241-149-0200-000	241-152-0210-000	241-155-0170-000
241-145-0320-000	241-146-0100-000	241-147-0230-000	241-149-0210-000	241-152-0220-000	241-155-0180-000
241-145-0330-000	241-146-0110-000	241-148-0010-000	241-149-0220-000	241-153-0010-000	241-155-0190-000
241-145-0340-000	241-146-0120-000	241-148-0020-000	241-149-0230-000	241-153-0020-000	241-156-0010-000
241-145-0350-000	241-146-0130-000	241-148-0030-000	241-149-0240-000	241-153-0030-000	241-156-0020-000
241-145-0360-000	241-146-0140-000	241-148-0040-000	241-149-0250-000	241-153-0060-000	241-156-0030-000
241-145-0370-000	241-146-0150-000	241-148-0050-000	241-149-0260-000	241-153-0070-000	241-156-0040-000
241-145-0380-000	241-146-0160-000	241-148-0060-000	241-149-0270-000	241-153-0080-000	241-156-0050-000
241-145-0390-000	241-146-0170-000	241-148-0070-000	241-149-0280-000	241-153-0110-000	241-156-0060-000
241-145-0400-000	241-146-0180-000	241-148-0080-000	241-150-0010-000	241-153-0120-000	241-156-0070-000
241-145-0410-000	241-146-0190-000	241-148-0090-000	241-150-0020-000	241-153-0130-000	241-156-0080-000
241-145-0420-000	241-146-0200-000	241-148-0100-000	241-150-0030-000	241-153-0140-000	241-156-0090-000
241-145-0430-000	241-146-0210-000	241-148-0110-000	241-150-0040-000	241-154-0010-000	241-156-0100-000
241-145-0440-000	241-146-0220-000	241-148-0120-000	241-150-0050-000	241-154-0020-000	241-156-0110-000
241-145-0450-000	241-146-0230-000	241-148-0130-000	241-150-0060-000	241-154-0030-000	241-156-0120-000
241-145-0460-000	241-146-0240-000	241-148-0140-000	241-150-0070-000	241-154-0040-000	241-156-0130-000
241-145-0470-000	241-146-0250-000	241-148-0150-000	241-150-0080-000	241-154-0050-000	241-156-0140-000
241-145-0480-000	241-146-0260-000	241-148-0160-000	241-150-0090-000	241-154-0060-000	241-156-0150-000
241-145-0490-000	241-146-0270-000	241-148-0170-000	241-150-0100-000	241-154-0070-000	241-156-0160-000
241-145-0500-000	241-146-0280-000	241-148-0180-000	241-150-0110-000	241-154-0080-000	241-156-0170-000
241-145-0510-000	241-146-0290-000	241-148-0190-000	241-150-0120-000	241-154-0090-000	241-156-0180-000
241-145-0520-000	241-146-0300-000	241-148-0200-000	241-150-0130-000	241-154-0100-000	241-156-0190-000
241-145-0530-000	241-146-0310-000	241-148-0210-000	241-150-0140-000	241-154-0110-000	241-156-0200-000
241-145-0540-000	241-146-0320-000	241-148-0220-000	241-150-0150-000	241-154-0120-000	241-156-0210-000
241-145-0550-000	241-147-0010-000	241-148-0230-000	241-150-0160-000	241-154-0130-000	241-156-0220-000
241-145-0560-000	241-147-0020-000	241-148-0240-000	241-150-0170-000	241-154-0140-000	241-156-0230-000
241-145-0570-000	241-147-0030-000	241-149-0010-000	241-150-0180-000	241-154-0150-000	241-156-0240-000
241-145-0580-000	241-147-0040-000	241-149-0020-000	241-150-0190-000	241-154-0160-000	241-156-0250-000
241-145-0590-000	241-147-0050-000	241-149-0030-000	241-150-0200-000	241-154-0170-000	241-156-0260-000
241-145-0600-000	241-147-0060-000	241-149-0040-000	241-150-0210-000	241-155-0010-000	241-156-0270-000
241-145-0610-000	241-147-0070-000	241-149-0050-000	241-150-0220-000	241-155-0020-000	241-156-0280-000
241-145-0620-000	241-147-0080-000	241-149-0060-000	241-150-0230-000	241-155-0030-000	241-156-0290-000
241-145-0630-000	241-147-0090-000	241-149-0070-000	241-150-0240-000	241-155-0040-000	241-156-0300-000
241-145-0640-000	241-147-0100-000	241-149-0080-000	241-150-0250-000	241-155-0050-000	241-156-0310-000
241-145-0650-000	241-147-0110-000	241-149-0090-000	241-150-0260-000	241-155-0060-000	241-156-0320-000
241-145-0660-000	241-147-0120-000	241-149-0100-000	241-150-0270-000	241-155-0070-000	241-156-0330-000
241-145-0670-000	241-147-0130-000	241-149-0110-000	241-150-0280-000	241-155-0080-000	241-156-0340-000
241-146-0010-000	241-147-0140-000	241-149-0120-000	241-150-0290-000	241-155-0090-000	241-156-0350-000
241-146-0020-000	241-147-0150-000	241-149-0130-000	241-151-0030-000	241-155-0100-000	241-156-0360-000
241-146-0030-000	241-147-0160-000	241-149-0140-000	241-151-0050-000	241-155-0110-000	241-156-0370-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
241-156-0380-000	241-157-0110-000	241-157-0560-000	241-158-0420-000	241-159-0430-000	241-160-0450-000
241-156-0390-000	241-157-0120-000	241-157-0570-000	241-158-0430-000	241-160-0010-000	241-160-0460-000
241-156-0400-000	241-157-0130-000	241-157-0580-000	241-158-0440-000	241-160-0020-000	241-160-0470-000
241-156-0410-000	241-157-0140-000	241-157-0590-000	241-158-0450-000	241-160-0030-000	241-160-0480-000
241-156-0420-000	241-157-0150-000	241-158-0010-000	241-158-0460-000	241-160-0040-000	241-160-0490-000
241-156-0430-000	241-157-0160-000	241-158-0020-000	241-158-0470-000	241-160-0050-000	241-160-0500-000
241-156-0440-000	241-157-0170-000	241-158-0030-000	241-158-0480-000	241-160-0060-000	241-160-0510-000
241-156-0450-000	241-157-0180-000	241-158-0040-000	241-159-0030-000	241-160-0070-000	241-160-0520-000
241-156-0460-000	241-157-0190-000	241-158-0050-000	241-159-0040-000	241-160-0080-000	241-160-0530-000
241-156-0470-000	241-157-0200-000	241-158-0060-000	241-159-0050-000	241-160-0090-000	241-160-0540-000
241-156-0480-000	241-157-0210-000	241-158-0070-000	241-159-0060-000	241-160-0100-000	241-161-0010-000
241-156-0490-000	241-157-0220-000	241-158-0080-000	241-159-0070-000	241-160-0110-000	241-161-0020-000
241-156-0500-000	241-157-0230-000	241-158-0090-000	241-159-0080-000	241-160-0120-000	241-161-0030-000
241-156-0510-000	241-157-0240-000	241-158-0100-000	241-159-0090-000	241-160-0130-000	241-161-0040-000
241-156-0520-000	241-157-0250-000	241-158-0110-000	241-159-0100-000	241-160-0140-000	241-161-0050-000
241-156-0540-000	241-157-0260-000	241-158-0120-000	241-159-0110-000	241-160-0150-000	241-161-0060-000
241-156-0550-000	241-157-0270-000	241-158-0130-000	241-159-0120-000	241-160-0160-000	241-161-0070-000
241-156-0560-000	241-157-0280-000	241-158-0140-000	241-159-0130-000	241-160-0170-000	241-161-0080-000
241-156-0570-000	241-157-0290-000	241-158-0150-000	241-159-0140-000	241-160-0180-000	241-161-0090-000
241-156-0580-000	241-157-0300-000	241-158-0160-000	241-159-0150-000	241-160-0190-000	241-161-0100-000
241-156-0590-000	241-157-0310-000	241-158-0170-000	241-159-0160-000	241-160-0200-000	241-161-0110-000
241-156-0600-000	241-157-0320-000	241-158-0180-000	241-159-0170-000	241-160-0210-000	241-161-0120-000
241-156-0610-000	241-157-0330-000	241-158-0190-000	241-159-0180-000	241-160-0220-000	241-161-0130-000
241-156-0620-000	241-157-0340-000	241-158-0200-000	241-159-0210-000	241-160-0230-000	241-161-0140-000
241-156-0630-000	241-157-0350-000	241-158-0210-000	241-159-0220-000	241-160-0240-000	241-161-0150-000
241-156-0640-000	241-157-0360-000	241-158-0220-000	241-159-0230-000	241-160-0250-000	241-161-0160-000
241-156-0650-000	241-157-0370-000	241-158-0230-000	241-159-0240-000	241-160-0260-000	241-161-0170-000
241-156-0660-000	241-157-0380-000	241-158-0240-000	241-159-0250-000	241-160-0270-000	241-161-0180-000
241-156-0670-000	241-157-0390-000	241-158-0250-000	241-159-0260-000	241-160-0280-000	241-161-0190-000
241-156-0680-000	241-157-0400-000	241-158-0260-000	241-159-0270-000	241-160-0290-000	241-161-0200-000
241-156-0690-000	241-157-0410-000	241-158-0270-000	241-159-0280-000	241-160-0300-000	241-161-0210-000
241-156-0700-000	241-157-0420-000	241-158-0280-000	241-159-0290-000	241-160-0310-000	241-161-0220-000
241-156-0710-000	241-157-0430-000	241-158-0290-000	241-159-0300-000	241-160-0320-000	241-161-0230-000
241-156-0720-000	241-157-0440-000	241-158-0300-000	241-159-0310-000	241-160-0330-000	241-161-0240-000
241-156-0730-000	241-157-0450-000	241-158-0310-000	241-159-0320-000	241-160-0340-000	241-161-0250-000
241-157-0010-000	241-157-0460-000	241-158-0320-000	241-159-0330-000	241-160-0350-000	241-161-0260-000
241-157-0020-000	241-157-0470-000	241-158-0330-000	241-159-0340-000	241-160-0360-000	241-161-0270-000
241-157-0030-000	241-157-0480-000	241-158-0340-000	241-159-0350-000	241-160-0370-000	241-161-0280-000
241-157-0040-000	241-157-0490-000	241-158-0350-000	241-159-0360-000	241-160-0380-000	241-161-0290-000
241-157-0050-000	241-157-0500-000	241-158-0360-000	241-159-0370-000	241-160-0390-000	241-161-0300-000
241-157-0060-000	241-157-0510-000	241-158-0370-000	241-159-0380-000	241-160-0400-000	241-161-0310-000
241-157-0070-000	241-157-0520-000	241-158-0380-000	241-159-0390-000	241-160-0410-000	241-161-0320-000
241-157-0080-000	241-157-0530-000	241-158-0390-000	241-159-0400-000	241-160-0420-000	241-161-0330-000
241-157-0090-000	241-157-0540-000	241-158-0400-000	241-159-0410-000	241-160-0430-000	241-161-0340-000
241-157-0100-000	241-157-0550-000	241-158-0410-000	241-159-0420-000	241-160-0440-000	241-161-0350-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
241-161-0360-000	241-163-0370-000	241-164-0140-000	241-165-0200-000	241-167-0060-000	241-167-0510-000
241-161-0370-000	241-163-0380-000	241-164-0150-000	241-165-0210-000	241-167-0070-000	241-167-0520-000
241-161-0380-000	241-163-0390-000	241-164-0160-000	241-165-0220-000	241-167-0080-000	241-167-0530-000
241-161-0390-000	241-163-0400-000	241-164-0170-000	241-165-0230-000	241-167-0090-000	241-167-0540-000
241-161-0400-000	241-163-0410-000	241-164-0180-000	241-165-0240-000	241-167-0100-000	241-167-0550-000
241-161-0410-000	241-163-0420-000	241-164-0190-000	241-165-0250-000	241-167-0110-000	241-167-0560-000
241-161-0420-000	241-163-0430-000	241-164-0200-000	241-165-0260-000	241-167-0120-000	241-167-0570-000
241-161-0430-000	241-163-0440-000	241-164-0210-000	241-166-0010-000	241-167-0130-000	241-167-0580-000
241-161-0440-000	241-163-0450-000	241-164-0220-000	241-166-0020-000	241-167-0140-000	241-167-0590-000
241-163-0010-000	241-163-0460-000	241-164-0230-000	241-166-0030-000	241-167-0150-000	241-167-0600-000
241-163-0020-000	241-163-0470-000	241-164-0240-000	241-166-0040-000	241-167-0160-000	241-167-0610-000
241-163-0030-000	241-163-0480-000	241-164-0250-000	241-166-0050-000	241-167-0170-000	241-167-0620-000
241-163-0040-000	241-163-0490-000	241-164-0260-000	241-166-0060-000	241-167-0180-000	241-167-0630-000
241-163-0050-000	241-163-0500-000	241-164-0270-000	241-166-0070-000	241-167-0190-000	241-167-0640-000
241-163-0060-000	241-163-0510-000	241-164-0280-000	241-166-0080-000	241-167-0200-000	241-167-0650-000
241-163-0070-000	241-163-0520-000	241-164-0290-000	241-166-0090-000	241-167-0210-000	241-167-0660-000
241-163-0080-000	241-163-0530-000	241-164-0300-000	241-166-0100-000	241-167-0220-000	241-167-0670-000
241-163-0090-000	241-163-0540-000	241-164-0310-000	241-166-0110-000	241-167-0230-000	241-167-0680-000
241-163-0100-000	241-163-0550-000	241-164-0320-000	241-166-0120-000	241-167-0240-000	241-168-0010-000
241-163-0110-000	241-163-0560-000	241-164-0330-000	241-166-0130-000	241-167-0250-000	241-168-0020-000
241-163-0120-000	241-163-0570-000	241-164-0340-000	241-166-0140-000	241-167-0260-000	241-168-0030-000
241-163-0130-000	241-163-0580-000	241-164-0350-000	241-166-0150-000	241-167-0270-000	241-168-0040-000
241-163-0140-000	241-163-0590-000	241-164-0360-000	241-166-0160-000	241-167-0280-000	241-168-0050-000
241-163-0150-000	241-163-0600-000	241-164-0370-000	241-166-0170-000	241-167-0290-000	241-168-0060-000
241-163-0160-000	241-163-0610-000	241-164-0380-000	241-166-0180-000	241-167-0300-000	241-168-0070-000
241-163-0170-000	241-163-0620-000	241-164-0390-000	241-166-0190-000	241-167-0310-000	241-168-0080-000
241-163-0180-000	241-163-0630-000	241-165-0010-000	241-166-0200-000	241-167-0320-000	241-168-0090-000
241-163-0190-000	241-163-0640-000	241-165-0020-000	241-166-0210-000	241-167-0330-000	241-168-0100-000
241-163-0200-000	241-163-0650-000	241-165-0030-000	241-166-0220-000	241-167-0340-000	241-168-0110-000
241-163-0210-000	241-163-0660-000	241-165-0040-000	241-166-0230-000	241-167-0350-000	241-168-0120-000
241-163-0220-000	241-163-0670-000	241-165-0050-000	241-166-0240-000	241-167-0360-000	241-168-0130-000
241-163-0230-000	241-163-0680-000	241-165-0060-000	241-166-0250-000	241-167-0370-000	241-168-0140-000
241-163-0240-000	241-164-0010-000	241-165-0070-000	241-166-0260-000	241-167-0380-000	241-168-0150-000
241-163-0250-000	241-164-0020-000	241-165-0080-000	241-166-0270-000	241-167-0390-000	241-168-0160-000
241-163-0260-000	241-164-0030-000	241-165-0090-000	241-166-0280-000	241-167-0400-000	241-168-0170-000
241-163-0270-000	241-164-0040-000	241-165-0100-000	241-166-0290-000	241-167-0410-000	241-168-0180-000
241-163-0280-000	241-164-0050-000	241-165-0110-000	241-166-0300-000	241-167-0420-000	241-168-0190-000
241-163-0290-000	241-164-0060-000	241-165-0120-000	241-166-0310-000	241-167-0430-000	241-168-0200-000
241-163-0300-000	241-164-0070-000	241-165-0130-000	241-166-0320-000	241-167-0440-000	241-168-0210-000
241-163-0310-000	241-164-0080-000	241-165-0140-000	241-166-0330-000	241-167-0450-000	241-168-0220-000
241-163-0320-000	241-164-0090-000	241-165-0150-000	241-167-0010-000	241-167-0460-000	241-168-0230-000
241-163-0330-000	241-164-0100-000	241-165-0160-000	241-167-0020-000	241-167-0470-000	241-168-0240-000
241-163-0340-000	241-164-0110-000	241-165-0170-000	241-167-0030-000	241-167-0480-000	241-168-0250-000
241-163-0350-000	241-164-0120-000	241-165-0180-000	241-167-0040-000	241-167-0490-000	241-168-0260-000
241-163-0360-000	241-164-0130-000	241-165-0190-000	241-167-0050-000	241-167-0500-000	241-168-0270-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
241-168-0280-000	241-170-0060-000	241-171-0200-000	241-171-0650-000	241-172-0310-000	241-174-0070-000
241-168-0290-000	241-170-0070-000	241-171-0210-000	241-171-0660-000	241-172-0320-000	241-174-0080-000
241-168-0300-000	241-170-0080-000	241-171-0220-000	241-171-0670-000	241-172-0330-000	241-174-0090-000
241-168-0310-000	241-170-0090-000	241-171-0230-000	241-171-0680-000	241-172-0340-000	241-174-0100-000
241-169-0010-000	241-170-0100-000	241-171-0240-000	241-171-0690-000	241-172-0350-000	241-174-0110-000
241-169-0020-000	241-170-0110-000	241-171-0250-000	241-171-0700-000	241-173-0010-000	241-174-0120-000
241-169-0030-000	241-170-0120-000	241-171-0260-000	241-171-0710-000	241-173-0020-000	241-174-0130-000
241-169-0040-000	241-170-0130-000	241-171-0270-000	241-171-0720-000	241-173-0030-000	241-174-0140-000
241-169-0050-000	241-170-0140-000	241-171-0280-000	241-171-0730-000	241-173-0040-000	241-174-0150-000
241-169-0060-000	241-170-0150-000	241-171-0290-000	241-171-0740-000	241-173-0050-000	241-174-0160-000
241-169-0070-000	241-170-0160-000	241-171-0300-000	241-171-0750-000	241-173-0060-000	241-174-0170-000
241-169-0080-000	241-170-0170-000	241-171-0310-000	241-171-0760-000	241-173-0070-000	241-174-0180-000
241-169-0090-000	241-170-0180-000	241-171-0320-000	241-171-0770-000	241-173-0080-000	241-174-0190-000
241-169-0100-000	241-170-0190-000	241-171-0330-000	241-171-0780-000	241-173-0090-000	241-174-0200-000
241-169-0110-000	241-170-0200-000	241-171-0340-000	241-171-0790-000	241-173-0100-000	241-174-0210-000
241-169-0120-000	241-170-0210-000	241-171-0350-000	241-172-0010-000	241-173-0110-000	241-174-0220-000
241-169-0130-000	241-170-0220-000	241-171-0360-000	241-172-0020-000	241-173-0120-000	241-174-0230-000
241-169-0140-000	241-170-0230-000	241-171-0370-000	241-172-0030-000	241-173-0130-000	241-174-0240-000
241-169-0150-000	241-170-0240-000	241-171-0380-000	241-172-0040-000	241-173-0140-000	241-174-0250-000
241-169-0160-000	241-170-0250-000	241-171-0390-000	241-172-0050-000	241-173-0150-000	241-174-0270-000
241-169-0170-000	241-170-0260-000	241-171-0400-000	241-172-0060-000	241-173-0160-000	241-175-0010-000
241-169-0180-000	241-170-0270-000	241-171-0410-000	241-172-0070-000	241-173-0170-000	241-175-0020-000
241-169-0190-000	241-170-0280-000	241-171-0420-000	241-172-0080-000	241-173-0180-000	241-175-0030-000
241-169-0200-000	241-170-0290-000	241-171-0430-000	241-172-0090-000	241-173-0190-000	241-175-0040-000
241-169-0210-000	241-170-0300-000	241-171-0440-000	241-172-0100-000	241-173-0200-000	241-175-0050-000
241-169-0220-000	241-170-0310-000	241-171-0450-000	241-172-0110-000	241-173-0210-000	241-175-0060-000
241-169-0230-000	241-171-0010-000	241-171-0460-000	241-172-0120-000	241-173-0220-000	241-175-0070-000
241-169-0240-000	241-171-0020-000	241-171-0470-000	241-172-0130-000	241-173-0230-000	241-175-0080-000
241-169-0250-000	241-171-0030-000	241-171-0480-000	241-172-0140-000	241-173-0240-000	241-175-0090-000
241-169-0260-000	241-171-0040-000	241-171-0490-000	241-172-0150-000	241-173-0250-000	241-175-0100-000
241-169-0270-000	241-171-0050-000	241-171-0500-000	241-172-0160-000	241-173-0260-000	241-175-0110-000
241-169-0280-000	241-171-0060-000	241-171-0510-000	241-172-0170-000	241-173-0270-000	241-175-0120-000
241-169-0290-000	241-171-0070-000	241-171-0520-000	241-172-0180-000	241-173-0280-000	241-175-0130-000
241-169-0300-000	241-171-0080-000	241-171-0530-000	241-172-0190-000	241-173-0290-000	241-175-0140-000
241-169-0310-000	241-171-0090-000	241-171-0540-000	241-172-0200-000	241-173-0300-000	241-175-0150-000
241-169-0320-000	241-171-0100-000	241-171-0550-000	241-172-0210-000	241-173-0310-000	241-175-0160-000
241-169-0330-000	241-171-0110-000	241-171-0560-000	241-172-0220-000	241-173-0320-000	241-175-0170-000
241-169-0340-000	241-171-0120-000	241-171-0570-000	241-172-0230-000	241-173-0330-000	241-175-0180-000
241-169-0350-000	241-171-0130-000	241-171-0580-000	241-172-0240-000	241-173-0340-000	241-175-0190-000
241-169-0360-000	241-171-0140-000	241-171-0590-000	241-172-0250-000	241-174-0010-000	241-175-0200-000
241-170-0010-000	241-171-0150-000	241-171-0600-000	241-172-0260-000	241-174-0020-000	241-175-0210-000
241-170-0020-000	241-171-0160-000	241-171-0610-000	241-172-0270-000	241-174-0030-000	241-175-0220-000
241-170-0030-000	241-171-0170-000	241-171-0620-000	241-172-0280-000	241-174-0040-000	241-175-0230-000
241-170-0040-000	241-171-0180-000	241-171-0630-000	241-172-0290-000	241-174-0050-000	241-175-0240-000
241-170-0050-000	241-171-0190-000	241-171-0640-000	241-172-0300-000	241-174-0060-000	241-175-0250-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
241-175-0260-000	241-176-0130-000	241-177-0170-000	241-178-0120-000	241-178-0570-000	241-179-0440-000
241-175-0270-000	241-176-0140-000	241-177-0180-000	241-178-0130-000	241-178-0580-000	241-179-0450-000
241-175-0280-000	241-176-0150-000	241-177-0190-000	241-178-0140-000	241-179-0010-000	241-179-0460-000
241-175-0290-000	241-176-0160-000	241-177-0200-000	241-178-0150-000	241-179-0020-000	241-179-0470-000
241-175-0300-000	241-176-0170-000	241-177-0210-000	241-178-0160-000	241-179-0030-000	241-179-0480-000
241-175-0310-000	241-176-0180-000	241-177-0220-000	241-178-0170-000	241-179-0040-000	241-179-0490-000
241-175-0320-000	241-176-0190-000	241-177-0230-000	241-178-0180-000	241-179-0050-000	241-179-0500-000
241-175-0330-000	241-176-0200-000	241-177-0240-000	241-178-0190-000	241-179-0060-000	241-179-0510-000
241-175-0340-000	241-176-0210-000	241-177-0250-000	241-178-0200-000	241-179-0070-000	241-179-0520-000
241-175-0350-000	241-176-0220-000	241-177-0260-000	241-178-0210-000	241-179-0080-000	241-180-0010-000
241-175-0360-000	241-176-0230-000	241-177-0270-000	241-178-0220-000	241-179-0090-000	241-180-0020-000
241-175-0370-000	241-176-0240-000	241-177-0280-000	241-178-0230-000	241-179-0100-000	241-180-0030-000
241-175-0380-000	241-176-0250-000	241-177-0290-000	241-178-0240-000	241-179-0110-000	241-180-0040-000
241-175-0390-000	241-176-0260-000	241-177-0300-000	241-178-0250-000	241-179-0120-000	241-180-0050-000
241-175-0400-000	241-176-0270-000	241-177-0310-000	241-178-0260-000	241-179-0130-000	241-180-0060-000
241-175-0410-000	241-176-0280-000	241-177-0320-000	241-178-0270-000	241-179-0140-000	241-180-0070-000
241-175-0420-000	241-176-0290-000	241-177-0330-000	241-178-0280-000	241-179-0150-000	241-180-0080-000
241-175-0430-000	241-176-0300-000	241-177-0340-000	241-178-0290-000	241-179-0160-000	241-180-0090-000
241-175-0440-000	241-176-0310-000	241-177-0350-000	241-178-0300-000	241-179-0170-000	241-180-0100-000
241-175-0450-000	241-176-0320-000	241-177-0360-000	241-178-0310-000	241-179-0180-000	241-180-0110-000
241-175-0460-000	241-176-0330-000	241-177-0370-000	241-178-0320-000	241-179-0190-000	241-180-0120-000
241-175-0470-000	241-176-0340-000	241-177-0380-000	241-178-0330-000	241-179-0200-000	241-180-0130-000
241-175-0480-000	241-176-0350-000	241-177-0390-000	241-178-0340-000	241-179-0210-000	241-180-0140-000
241-175-0490-000	241-176-0360-000	241-177-0400-000	241-178-0350-000	241-179-0220-000	241-180-0150-000
241-175-0500-000	241-176-0370-000	241-177-0410-000	241-178-0360-000	241-179-0230-000	241-180-0160-000
241-175-0510-000	241-176-0380-000	241-177-0420-000	241-178-0370-000	241-179-0240-000	241-180-0170-000
241-175-0520-000	241-176-0390-000	241-177-0430-000	241-178-0380-000	241-179-0250-000	241-180-0180-000
241-175-0530-000	241-176-0400-000	241-177-0440-000	241-178-0390-000	241-179-0260-000	241-180-0190-000
241-175-0540-000	241-176-0410-000	241-177-0450-000	241-178-0400-000	241-179-0270-000	241-180-0200-000
241-175-0550-000	241-177-0010-000	241-177-0460-000	241-178-0410-000	241-179-0280-000	241-180-0210-000
241-175-0560-000	241-177-0020-000	241-177-0470-000	241-178-0420-000	241-179-0290-000	241-180-0220-000
241-175-0570-000	241-177-0030-000	241-177-0480-000	241-178-0430-000	241-179-0300-000	241-180-0230-000
241-175-0580-000	241-177-0040-000	241-177-0490-000	241-178-0440-000	241-179-0310-000	241-180-0240-000
241-175-0590-000	241-177-0050-000	241-177-0500-000	241-178-0450-000	241-179-0320-000	241-180-0250-000
241-175-0600-000	241-177-0060-000	241-178-0010-000	241-178-0460-000	241-179-0330-000	241-180-0260-000
241-176-0030-000	241-177-0070-000	241-178-0020-000	241-178-0470-000	241-179-0340-000	241-180-0270-000
241-176-0040-000	241-177-0080-000	241-178-0030-000	241-178-0480-000	241-179-0350-000	241-180-0280-000
241-176-0050-000	241-177-0090-000	241-178-0040-000	241-178-0490-000	241-179-0360-000	241-180-0290-000
241-176-0060-000	241-177-0100-000	241-178-0050-000	241-178-0500-000	241-179-0370-000	241-180-0300-000
241-176-0070-000	241-177-0110-000	241-178-0060-000	241-178-0510-000	241-179-0380-000	241-180-0310-000
241-176-0080-000	241-177-0120-000	241-178-0070-000	241-178-0520-000	241-179-0390-000	241-180-0320-000
241-176-0090-000	241-177-0130-000	241-178-0080-000	241-178-0530-000	241-179-0400-000	241-180-0330-000
241-176-0100-000	241-177-0140-000	241-178-0090-000	241-178-0540-000	241-179-0410-000	241-180-0340-000
241-176-0110-000	241-177-0150-000	241-178-0100-000	241-178-0550-000	241-179-0420-000	241-180-0350-000
241-176-0120-000	241-177-0160-000	241-178-0110-000	241-178-0560-000	241-179-0430-000	241-180-0360-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
241-180-0370-000	241-181-0290-000	268-801-0230-000	268-802-0120-000	268-802-0570-000	268-803-0380-000
241-180-0380-000	241-181-0300-000	268-801-0240-000	268-802-0130-000	268-802-0580-000	268-803-0390-000
241-180-0390-000	241-181-0310-000	268-801-0250-000	268-802-0140-000	268-802-0590-000	268-803-0400-000
241-180-0400-000	241-181-0320-000	268-801-0260-000	268-802-0150-000	268-802-0600-000	268-803-0410-000
241-180-0410-000	241-181-0330-000	268-801-0270-000	268-802-0160-000	268-802-0610-000	268-803-0420-000
241-180-0420-000	241-181-0340-000	268-801-0280-000	268-802-0170-000	268-802-0620-000	268-803-0430-000
241-180-0430-000	241-181-0350-000	268-801-0290-000	268-802-0180-000	268-802-0630-000	268-803-0440-000
241-180-0440-000	241-181-0360-000	268-801-0300-000	268-802-0190-000	268-802-0640-000	268-803-0450-000
241-180-0450-000	241-181-0370-000	268-801-0310-000	268-802-0200-000	268-803-0010-000	268-803-0460-000
241-180-0460-000	241-181-0380-000	268-801-0320-000	268-802-0210-000	268-803-0020-000	268-803-0470-000
241-180-0470-000	241-181-0390-000	268-801-0330-000	268-802-0220-000	268-803-0030-000	268-803-0480-000
241-180-0480-000	241-181-0400-000	268-801-0340-000	268-802-0230-000	268-803-0040-000	268-803-0490-000
241-180-0490-000	241-181-0410-000	268-801-0350-000	268-802-0240-000	268-803-0050-000	268-803-0500-000
241-180-0500-000	241-181-0420-000	268-801-0360-000	268-802-0250-000	268-803-0060-000	268-803-0510-000
241-180-0510-000	241-181-0430-000	268-801-0370-000	268-802-0260-000	268-803-0070-000	268-803-0520-000
241-180-0520-000	241-181-0440-000	268-801-0380-000	268-802-0270-000	268-803-0080-000	268-803-0530-000
241-180-0530-000	241-181-0450-000	268-801-0390-000	268-802-0280-000	268-803-0090-000	268-803-0540-000
241-181-0010-000	241-181-0460-000	268-801-0400-000	268-802-0290-000	268-803-0100-000	268-803-0550-000
241-181-0020-000	241-181-0470-000	268-801-0410-000	268-802-0300-000	268-803-0110-000	268-803-0570-000
241-181-0030-000	241-181-0480-000	268-801-0420-000	268-802-0310-000	268-803-0120-000	268-803-0580-000
241-181-0040-000	241-181-0490-000	268-801-0430-000	268-802-0320-000	268-803-0130-000	268-803-0590-000
241-181-0050-000	241-181-0500-000	268-801-0440-000	268-802-0330-000	268-803-0140-000	268-803-0600-000
241-181-0060-000	241-181-0510-000	268-801-0450-000	268-802-0340-000	268-803-0150-000	268-803-0610-000
241-181-0070-000	268-801-0010-000	268-801-0460-000	268-802-0350-000	268-803-0160-000	268-803-0620-000
241-181-0080-000	268-801-0020-000	268-801-0470-000	268-802-0360-000	268-803-0170-000	268-803-0630-000
241-181-0090-000	268-801-0030-000	268-801-0480-000	268-802-0370-000	268-803-0180-000	268-803-0640-000
241-181-0100-000	268-801-0040-000	268-801-0490-000	268-802-0380-000	268-803-0190-000	268-803-0650-000
241-181-0110-000	268-801-0050-000	268-801-0500-000	268-802-0390-000	268-803-0200-000	268-803-0660-000
241-181-0120-000	268-801-0060-000	268-801-0510-000	268-802-0400-000	268-803-0210-000	268-803-0670-000
241-181-0130-000	268-801-0070-000	268-801-0520-000	268-802-0410-000	268-803-0220-000	268-803-0680-000
241-181-0140-000	268-801-0080-000	268-801-0530-000	268-802-0420-000	268-803-0230-000	268-803-0690-000
241-181-0150-000	268-801-0090-000	268-801-0540-000	268-802-0430-000	268-803-0240-000	268-803-0700-000
241-181-0160-000	268-801-0100-000	268-801-0550-000	268-802-0440-000	268-803-0250-000	268-803-0710-000
241-181-0170-000	268-801-0110-000	268-801-0560-000	268-802-0450-000	268-803-0260-000	268-803-0720-000
241-181-0180-000	268-801-0120-000	268-802-0010-000	268-802-0460-000	268-803-0270-000	268-803-0730-000
241-181-0190-000	268-801-0130-000	268-802-0020-000	268-802-0470-000	268-803-0280-000	268-803-0740-000
241-181-0200-000	268-801-0140-000	268-802-0030-000	268-802-0480-000	268-803-0290-000	268-803-0750-000
241-181-0210-000	268-801-0150-000	268-802-0040-000	268-802-0490-000	268-803-0300-000	268-803-0760-000
241-181-0220-000	268-801-0160-000	268-802-0050-000	268-802-0500-000	268-803-0310-000	268-803-0770-000
241-181-0230-000	268-801-0170-000	268-802-0060-000	268-802-0510-000	268-803-0320-000	268-803-0780-000
241-181-0240-000	268-801-0180-000	268-802-0070-000	268-802-0520-000	268-803-0330-000	268-803-0790-000
241-181-0250-000	268-801-0190-000	268-802-0080-000	268-802-0530-000	268-803-0340-000	268-803-0800-000
241-181-0260-000	268-801-0200-000	268-802-0090-000	268-802-0540-000	268-803-0350-000	268-803-0810-000
241-181-0270-000	268-801-0210-000	268-802-0100-000	268-802-0550-000	268-803-0360-000	268-803-0820-000
241-181-0280-000	268-801-0220-000	268-802-0110-000	268-802-0560-000	268-803-0370-000	268-803-0830-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
268-803-0840-000	268-804-0400-000	268-805-0210-000	268-806-0180-000	268-808-0020-000	268-808-0470-000
268-803-0850-000	268-804-0410-000	268-805-0220-000	268-806-0190-000	268-808-0030-000	268-808-0480-000
268-803-0860-000	268-804-0420-000	268-805-0230-000	268-806-0200-000	268-808-0040-000	268-808-0490-000
268-803-0870-000	268-804-0430-000	268-805-0240-000	268-806-0210-000	268-808-0050-000	268-808-0500-000
268-803-0880-000	268-804-0440-000	268-805-0250-000	268-806-0220-000	268-808-0060-000	268-808-0510-000
268-803-0890-000	268-804-0450-000	268-805-0260-000	268-806-0230-000	268-808-0070-000	268-808-0520-000
268-804-0010-000	268-804-0460-000	268-805-0270-000	268-806-0240-000	268-808-0080-000	268-808-0530-000
268-804-0020-000	268-804-0470-000	268-805-0280-000	268-806-0250-000	268-808-0090-000	268-808-0540-000
268-804-0030-000	268-804-0480-000	268-805-0290-000	268-806-0260-000	268-808-0100-000	268-808-0550-000
268-804-0040-000	268-804-0490-000	268-805-0300-000	268-806-0270-000	268-808-0110-000	268-808-0560-000
268-804-0050-000	268-804-0500-000	268-805-0310-000	268-806-0280-000	268-808-0120-000	268-808-0570-000
268-804-0060-000	268-804-0510-000	268-805-0320-000	268-806-0290-000	268-808-0130-000	268-808-0580-000
268-804-0070-000	268-804-0520-000	268-805-0330-000	268-806-0300-000	268-808-0140-000	268-808-0590-000
268-804-0080-000	268-804-0530-000	268-805-0340-000	268-806-0310-000	268-808-0150-000	268-808-0600-000
268-804-0090-000	268-804-0540-000	268-805-0350-000	268-806-0320-000	268-808-0160-000	268-808-0610-000
268-804-0100-000	268-804-0550-000	268-805-0360-000	268-806-0330-000	268-808-0170-000	268-808-0620-000
268-804-0110-000	268-804-0560-000	268-805-0370-000	268-806-0340-000	268-808-0180-000	268-809-0010-000
268-804-0120-000	268-804-0570-000	268-805-0380-000	268-806-0350-000	268-808-0190-000	268-809-0020-000
268-804-0130-000	268-804-0580-000	268-805-0390-000	268-806-0360-000	268-808-0200-000	268-809-0030-000
268-804-0140-000	268-804-0590-000	268-805-0400-000	268-806-0370-000	268-808-0210-000	268-809-0040-000
268-804-0150-000	268-804-0600-000	268-805-0410-000	268-806-0380-000	268-808-0220-000	268-809-0050-000
268-804-0160-000	268-804-0610-000	268-805-0420-000	268-806-0390-000	268-808-0230-000	268-809-0060-000
268-804-0170-000	268-804-0620-000	268-805-0430-000	268-806-0400-000	268-808-0240-000	268-809-0070-000
268-804-0180-000	268-804-0630-000	268-805-0440-000	268-806-0410-000	268-808-0250-000	268-809-0080-000
268-804-0190-000	268-804-0640-000	268-805-0450-000	268-806-0420-000	268-808-0260-000	268-809-0090-000
268-804-0200-000	268-805-0010-000	268-805-0460-000	268-806-0430-000	268-808-0270-000	268-809-0100-000
268-804-0210-000	268-805-0020-000	268-805-0470-000	268-806-0440-000	268-808-0280-000	268-809-0110-000
268-804-0220-000	268-805-0030-000	268-805-0480-000	268-806-0450-000	268-808-0290-000	268-809-0120-000
268-804-0230-000	268-805-0040-000	268-806-0010-000	268-806-0460-000	268-808-0300-000	268-809-0130-000
268-804-0240-000	268-805-0050-000	268-806-0020-000	268-806-0470-000	268-808-0310-000	268-809-0140-000
268-804-0250-000	268-805-0060-000	268-806-0030-000	268-806-0480-000	268-808-0320-000	268-809-0150-000
268-804-0260-000	268-805-0070-000	268-806-0040-000	268-806-0490-000	268-808-0330-000	268-809-0160-000
268-804-0270-000	268-805-0080-000	268-806-0050-000	268-806-0500-000	268-808-0340-000	268-809-0170-000
268-804-0280-000	268-805-0090-000	268-806-0060-000	268-806-0510-000	268-808-0350-000	268-809-0180-000
268-804-0290-000	268-805-0100-000	268-806-0070-000	268-807-0010-000	268-808-0360-000	268-809-0190-000
268-804-0300-000	268-805-0110-000	268-806-0080-000	268-807-0020-000	268-808-0370-000	268-809-0200-000
268-804-0310-000	268-805-0120-000	268-806-0090-000	268-807-0030-000	268-808-0380-000	268-809-0210-000
268-804-0320-000	268-805-0130-000	268-806-0100-000	268-807-0040-000	268-808-0390-000	268-809-0220-000
268-804-0330-000	268-805-0140-000	268-806-0110-000	268-807-0050-000	268-808-0400-000	268-809-0230-000
268-804-0340-000	268-805-0150-000	268-806-0120-000	268-807-0060-000	268-808-0410-000	268-809-0240-000
268-804-0350-000	268-805-0160-000	268-806-0130-000	268-807-0070-000	268-808-0420-000	268-809-0250-000
268-804-0360-000	268-805-0170-000	268-806-0140-000	268-807-0080-000	268-808-0430-000	268-809-0260-000
268-804-0370-000	268-805-0180-000	268-806-0150-000	268-807-0090-000	268-808-0440-000	268-809-0270-000
268-804-0380-000	268-805-0190-000	268-806-0160-000	268-807-0100-000	268-808-0450-000	268-809-0280-000
268-804-0390-000	268-805-0200-000	268-806-0170-000	268-808-0010-000	268-808-0460-000	268-809-0290-000

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

San Joaquin County EIFD Parcels List

APN	APN	APN	APN	APN	APN
268-809-0300-000	268-809-0750-000				
268-809-0310-000	268-809-0760-000				
268-809-0320-000	268-809-0770-000				
268-809-0330-000	268-809-0780-000				
268-809-0340-000	268-809-0790-000				
268-809-0350-000	268-809-0800-000				
268-809-0360-000	268-809-0810-000				
268-809-0370-000	268-809-0820-000				
268-809-0380-000	268-809-0830-000				
268-809-0390-000	268-809-0840-000				
268-809-0400-000	268-809-0850-000				
268-809-0410-000					
268-809-0420-000					
268-809-0430-000					
268-809-0440-000					
268-809-0450-000					
268-809-0460-000					
268-809-0470-000					
268-809-0480-000					
268-809-0490-000					
268-809-0500-000					
268-809-0510-000					
268-809-0520-000					
268-809-0530-000					
268-809-0540-000					
268-809-0550-000					
268-809-0560-000					
268-809-0570-000					
268-809-0580-000					
268-809-0590-000					
268-809-0600-000					
268-809-0610-000					
268-809-0620-000					
268-809-0630-000					
268-809-0640-000					
268-809-0650-000					
268-809-0660-000					
268-809-0670-000					
268-809-0680-000					
268-809-0690-000					
268-809-0700-000					
268-809-0710-000					
268-809-0720-000					
268-809-0730-000					
268-809-0740-000					

ATTACHMENT B:
Bond Proceed Analysis



Attachment B: Bond Proceed Analysis

SJAFCA
Assessment Revenue Bonds
Series 2025
Sources and Uses of Funds

Sources of Funds

Par Amount of Bonds		125,060,000.00	
Plus: Accrued Interest		-	
Less: (OID) / Plus: OIP		-	
Less: Underwriter's Discount	1.00	(1,250,600.00)	
Net Proceeds			123,809,400.00
Other Source of Funds			-
Other Source of Funds			-
Total Sources			123,809,400.00

Uses of Funds

Project Fund Deposit		114,100,000.00	
Less: Interest Earnings		-	
Net Funds			114,100,000.00
Capitalized Interest Fund		-	
Less: Interest Earnings		-	
Less: Reserve Fund Earnings		-	
Net Funds			-
Reserve Fund			8,155,800.00
Costs of Issuance			500,000.00
Surety Bond Premium	-		-
Bond Insurance	50.00		1,048,938.25
L/C Fees (Upfront)	-		-
Accrued Interest			-
Other Use of Funds			-
Other Use of Funds			-
Total Uses			123,804,738.25

Rounding Adjustment **4,661.75**

Run Date November 2, 2021
 Run Time 6:19 AM

Attachment B: Bond Proceed Analysis

**SJAFCA
Assessment Revenue Bonds
Series 2025**

Summary Calculations

Arbitrage Yield	3.56347 %
True Interest Cost (TIC)	3.57577 %
"All-In" True Interest Cost (AIC)	3.67117 %
Average Coupon	3.50000 %
Net Interest Cost (NIC)	3.55166 %
Average Life	19.357 Years

Attachment B: Bond Proceed Analysis

SJAFCA
Assessment Revenue Bonds
Series 2025
Gross Debt Service Schedule

Date	Principal	Rate	Interest	Annual Debt Service
10/01/25				
10/01/26	1,555,000	3.500	4,377,100.00	5,932,100.00
10/01/27	1,675,000	3.500	4,322,675.00	5,997,675.00
10/01/28	1,800,000	3.500	4,264,050.00	6,064,050.00
10/01/29	1,930,000	3.500	4,201,050.00	6,131,050.00
10/01/30	2,070,000	3.500	4,133,500.00	6,203,500.00
10/01/31	2,210,000	3.500	4,061,050.00	6,271,050.00
10/01/32	2,355,000	3.500	3,983,700.00	6,338,700.00
10/01/33	2,510,000	3.500	3,901,275.00	6,411,275.00
10/01/34	2,670,000	3.500	3,813,425.00	6,483,425.00
10/01/35	2,835,000	3.500	3,719,975.00	6,554,975.00
10/01/36	3,005,000	3.500	3,620,750.00	6,625,750.00
10/01/37	3,185,000	3.500	3,515,575.00	6,700,575.00
10/01/38	3,370,000	3.500	3,404,100.00	6,774,100.00
10/01/39	3,565,000	3.500	3,286,150.00	6,851,150.00
10/01/40	3,765,000	3.500	3,161,375.00	6,926,375.00
10/01/41	3,975,000	3.500	3,029,600.00	7,004,600.00
10/01/42	4,190,000	3.500	2,890,475.00	7,080,475.00
10/01/43	4,415,000	3.500	2,743,825.00	7,158,825.00
10/01/44	4,650,000	3.500	2,589,300.00	7,239,300.00
10/01/45	4,890,000	3.500	2,426,550.00	7,316,550.00
10/01/46	5,140,000	3.500	2,255,400.00	7,395,400.00
10/01/47	5,405,000	3.500	2,075,500.00	7,480,500.00
10/01/48	5,675,000	3.500	1,886,325.00	7,561,325.00
10/01/49	5,955,000	3.500	1,687,700.00	7,642,700.00
10/01/50	6,250,000	3.500	1,479,275.00	7,729,275.00
10/01/51	6,550,000	3.500	1,260,525.00	7,810,525.00
10/01/52	6,865,000	3.500	1,031,275.00	7,896,275.00
10/01/53	7,190,000	3.500	791,000.00	7,981,000.00
10/01/54	7,530,000	3.500	539,350.00	8,069,350.00
10/01/55	7,880,000	3.500	275,800.00	8,155,800.00
Subtotal	125,060,000		84,727,650.00	209,787,650.00
Accrued			-	-
Total	125,060,000		84,727,650.00	209,787,650.00

Attachment B: Bond Proceed Analysis

**SJAFCA
Assessment Revenue Bonds
Series 2025
Net Debt Service Schedule**

		Reserve Fund Investment Rate	8,155,800.00 2.00		
Date	Periodic Debt Service	Less Capitalized Interest	Less Reserve Fund Earnings	Net Annual Debt Service	
10/01/25					
10/01/26	5,932,100.00	-	(163,116.00)		5,768,984.00
10/01/27	5,997,675.00	-	(163,116.00)		5,834,559.00
10/01/28	6,064,050.00	-	(163,116.00)		5,900,934.00
10/01/29	6,131,050.00	-	(163,116.00)		5,967,934.00
10/01/30	6,203,500.00	-	(163,116.00)		6,040,384.00
10/01/31	6,271,050.00	-	(163,116.00)		6,107,934.00
10/01/32	6,338,700.00	-	(163,116.00)		6,175,584.00
10/01/33	6,411,275.00	-	(163,116.00)		6,248,159.00
10/01/34	6,483,425.00	-	(163,116.00)		6,320,309.00
10/01/35	6,554,975.00	-	(163,116.00)		6,391,859.00
10/01/36	6,625,750.00	-	(163,116.00)		6,462,634.00
10/01/37	6,700,575.00	-	(163,116.00)		6,537,459.00
10/01/38	6,774,100.00	-	(163,116.00)		6,610,984.00
10/01/39	6,851,150.00	-	(163,116.00)		6,688,034.00
10/01/40	6,926,375.00	-	(163,116.00)		6,763,259.00
10/01/41	7,004,600.00	-	(163,116.00)		6,841,484.00
10/01/42	7,080,475.00	-	(163,116.00)		6,917,359.00
10/01/43	7,158,825.00	-	(163,116.00)		6,995,709.00
10/01/44	7,239,300.00	-	(163,116.00)		7,076,184.00
10/01/45	7,316,550.00	-	(163,116.00)		7,153,434.00
10/01/46	7,395,400.00	-	(163,116.00)		7,232,284.00
10/01/47	7,480,500.00	-	(163,116.00)		7,317,384.00
10/01/48	7,561,325.00	-	(163,116.00)		7,398,209.00
10/01/49	7,642,700.00	-	(163,116.00)		7,479,584.00
10/01/50	7,729,275.00	-	(163,116.00)		7,566,159.00
10/01/51	7,810,525.00	-	(163,116.00)		7,647,409.00
10/01/52	7,896,275.00	-	(163,116.00)		7,733,159.00
10/01/53	7,981,000.00	-	(163,116.00)		7,817,884.00
10/01/54	8,069,350.00	-	(163,116.00)		7,906,234.00
10/01/55	8,155,800.00	-	(8,318,916.00)		(163,116.00)
Subtotal	209,787,650.00	-	(13,049,280.00)		196,738,370.00
Accrued	-	-			-
Total	209,787,650.00	-	(13,049,280.00)		196,738,370.00

Attachment B: Bond Proceed Analysis

SJAFCA
Assessment Revenue Bonds
Series 2025 (Max Capacity)
Sources and Uses of Funds

Sources of Funds

Par Amount of Bonds		138,325,000.00	
Plus: Accrued Interest		-	
Less: (OID) / Plus: OIP		-	
Less: Underwriter's Discount	1.00	(1,383,250.00)	
Net Proceeds			136,941,750.00
Other Source of Funds			-
Other Source of Funds			-
Total Sources			136,941,750.00

Uses of Funds

Project Fund Deposit		126,404,318.88	
Less: Interest Earnings		-	
Net Funds			126,404,318.88
Capitalized Interest Fund		-	
Less: Interest Earnings		-	
Less: Reserve Fund Earnings		-	
Net Funds			-
Reserve Fund			8,880,300.00
Costs of Issuance			500,000.00
Surety Bond Premium	-		-
Bond Insurance	50.00		1,157,131.13
L/C Fees (Upfront)	-		-
Accrued Interest			-
Other Use of Funds			-
Other Use of Funds			-
Total Uses			136,941,750.00

Rounding Adjustment

-

Run Date
Run Time

November 2, 2021
6:12 AM

Attachment B: Bond Proceed Analysis

**SJAFCA
Assessment Revenue Bonds
Series 2025 (Max Capacity)
Summary Calculations**

Arbitrage Yield	3.56366 %
True Interest Cost (TIC)	3.57619 %
"All-In" True Interest Cost (AIC)	3.66896 %
Average Coupon	3.50000 %
Net Interest Cost (NIC)	3.55200 %
Average Life	19.230 Years

Attachment B: Bond Proceed Analysis

**SJAFCA
Assessment Revenue Bonds
Series 2025 (Max Capacity)
Gross Debt Service Schedule**

Date	Principal	Rate	Interest	Annual Debt Service
10/01/25				
10/01/26	1,810,000	3.500	4,841,375.00	6,651,375.00
10/01/27	1,940,000	3.500	4,778,025.00	6,718,025.00
10/01/28	2,075,000	3.500	4,710,125.00	6,785,125.00
10/01/29	2,215,000	3.500	4,637,500.00	6,852,500.00
10/01/30	2,365,000	3.500	4,559,975.00	6,924,975.00
10/01/31	2,515,000	3.500	4,477,200.00	6,992,200.00
10/01/32	2,675,000	3.500	4,389,175.00	7,064,175.00
10/01/33	2,835,000	3.500	4,295,550.00	7,130,550.00
10/01/34	3,010,000	3.500	4,196,325.00	7,206,325.00
10/01/35	3,185,000	3.500	4,090,975.00	7,275,975.00
10/01/36	3,370,000	3.500	3,979,500.00	7,349,500.00
10/01/37	3,560,000	3.500	3,861,550.00	7,421,550.00
10/01/38	3,760,000	3.500	3,736,950.00	7,496,950.00
10/01/39	3,965,000	3.500	3,605,350.00	7,570,350.00
10/01/40	4,180,000	3.500	3,466,575.00	7,646,575.00
10/01/41	4,405,000	3.500	3,320,275.00	7,725,275.00
10/01/42	4,635,000	3.500	3,166,100.00	7,801,100.00
10/01/43	4,875,000	3.500	3,003,875.00	7,878,875.00
10/01/44	5,125,000	3.500	2,833,250.00	7,958,250.00
10/01/45	5,385,000	3.500	2,653,875.00	8,038,875.00
10/01/46	5,655,000	3.500	2,465,400.00	8,120,400.00
10/01/47	5,930,000	3.500	2,267,475.00	8,197,475.00
10/01/48	6,220,000	3.500	2,059,925.00	8,279,925.00
10/01/49	6,520,000	3.500	1,842,225.00	8,362,225.00
10/01/50	6,835,000	3.500	1,614,025.00	8,449,025.00
10/01/51	7,160,000	3.500	1,374,800.00	8,534,800.00
10/01/52	7,495,000	3.500	1,124,200.00	8,619,200.00
10/01/53	7,840,000	3.500	861,875.00	8,701,875.00
10/01/54	8,205,000	3.500	587,475.00	8,792,475.00
10/01/55	8,580,000	3.500	300,300.00	8,880,300.00
Subtotal	138,325,000		93,101,225.00	231,426,225.00
Accrued			-	-
Total	138,325,000		93,101,225.00	231,426,225.00

Attachment B: Bond Proceed Analysis

SJAFCA
Assessment Revenue Bonds
Series 2025 (Max Capacity)
Net Debt Service Schedule

		Reserve Fund Investment Rate	8,880,300.00 2.00		
		Less Capitalized Interest	Less Reserve Fund Earnings	Net Annual Debt Service	
Date	Periodic Debt Service				
10/01/25					
10/01/26	6,651,375.00	-	(177,606.00)		6,473,769.00
10/01/27	6,718,025.00	-	(177,606.00)		6,540,419.00
10/01/28	6,785,125.00	-	(177,606.00)		6,607,519.00
10/01/29	6,852,500.00	-	(177,606.00)		6,674,894.00
10/01/30	6,924,975.00	-	(177,606.00)		6,747,369.00
10/01/31	6,992,200.00	-	(177,606.00)		6,814,594.00
10/01/32	7,064,175.00	-	(177,606.00)		6,886,569.00
10/01/33	7,130,550.00	-	(177,606.00)		6,952,944.00
10/01/34	7,206,325.00	-	(177,606.00)		7,028,719.00
10/01/35	7,275,975.00	-	(177,606.00)		7,098,369.00
10/01/36	7,349,500.00	-	(177,606.00)		7,171,894.00
10/01/37	7,421,550.00	-	(177,606.00)		7,243,944.00
10/01/38	7,496,950.00	-	(177,606.00)		7,319,344.00
10/01/39	7,570,350.00	-	(177,606.00)		7,392,744.00
10/01/40	7,646,575.00	-	(177,606.00)		7,468,969.00
10/01/41	7,725,275.00	-	(177,606.00)		7,547,669.00
10/01/42	7,801,100.00	-	(177,606.00)		7,623,494.00
10/01/43	7,878,875.00	-	(177,606.00)		7,701,269.00
10/01/44	7,958,250.00	-	(177,606.00)		7,780,644.00
10/01/45	8,038,875.00	-	(177,606.00)		7,861,269.00
10/01/46	8,120,400.00	-	(177,606.00)		7,942,794.00
10/01/47	8,197,475.00	-	(177,606.00)		8,019,869.00
10/01/48	8,279,925.00	-	(177,606.00)		8,102,319.00
10/01/49	8,362,225.00	-	(177,606.00)		8,184,619.00
10/01/50	8,449,025.00	-	(177,606.00)		8,271,419.00
10/01/51	8,534,800.00	-	(177,606.00)		8,357,194.00
10/01/52	8,619,200.00	-	(177,606.00)		8,441,594.00
10/01/53	8,701,875.00	-	(177,606.00)		8,524,269.00
10/01/54	8,792,475.00	-	(177,606.00)		8,614,869.00
10/01/55	8,880,300.00	-	(9,057,906.00)		(177,606.00)
Subtotal	231,426,225.00	-	(14,208,480.00)		217,217,745.00
Accrued	-	-			-
Total	231,426,225.00	-	(14,208,480.00)		217,217,745.00

Attachment B: Bond Proceed Analysis

**SJAFCA
EIFD Revenue Bonds
Series 2027**

Sources and Uses of Funds

Sources of Funds

Par Amount of Bonds		48,840,000.00	
Plus: Accrued Interest		-	
Less: (OID) / Plus: OIP		-	
Less: Underwriter's Discount	1.00	(488,400.00)	
Net Proceeds			48,351,600.00
Other Source of Funds			-
Other Source of Funds			-
Total Sources			48,351,600.00

Uses of Funds

Project Fund Deposit		45,000,000.00	
Less: Interest Earnings		-	
Net Funds			45,000,000.00
Capitalized Interest Fund		-	
Less: Interest Earnings		-	
Less: Reserve Fund Earnings		-	
Net Funds			-
Reserve Fund			3,000,775.00
Costs of Issuance			350,000.00
Surety Bond Premium	-		-
Bond Insurance	-		-
L/C Fees (Upfront)	-		-
Accrued Interest			-
Other Use of Funds			-
Other Use of Funds			-
Total Uses			48,350,775.00

Rounding Adjustment **825.00**

Run Date November 2, 2021
Run Time 5:42 AM

Attachment B: Bond Proceed Analysis

**SJAFCA
EIFD Revenue Bonds
Series 2027**

Summary Calculations

Arbitrage Yield	4.50000 %
True Interest Cost (TIC)	4.58566 %
"All-In" True Interest Cost (AIC)	4.64786 %
Average Coupon	4.50000 %
Net Interest Cost (NIC)	4.55346 %
Average Life	18.705 Years

Attachment B: Bond Proceed Analysis

SJAFCA
EIFD Revenue Bonds
Series 2027
Gross Debt Service Schedule

Date	Principal	Rate	Interest	Annual Debt Service
10/01/27				
10/01/28	800,000	4.500	2,197,800.00	2,997,800.00
10/01/29	835,000	4.500	2,161,800.00	2,996,800.00
10/01/30	875,000	4.500	2,124,225.00	2,999,225.00
10/01/31	915,000	4.500	2,084,850.00	2,999,850.00
10/01/32	955,000	4.500	2,043,675.00	2,998,675.00
10/01/33	995,000	4.500	2,000,700.00	2,995,700.00
10/01/34	1,040,000	4.500	1,955,925.00	2,995,925.00
10/01/35	1,090,000	4.500	1,909,125.00	2,999,125.00
10/01/36	1,140,000	4.500	1,860,075.00	3,000,075.00
10/01/37	1,190,000	4.500	1,808,775.00	2,998,775.00
10/01/38	1,245,000	4.500	1,755,225.00	3,000,225.00
10/01/39	1,300,000	4.500	1,699,200.00	2,999,200.00
10/01/40	1,360,000	4.500	1,640,700.00	3,000,700.00
10/01/41	1,420,000	4.500	1,579,500.00	2,999,500.00
10/01/42	1,480,000	4.500	1,515,600.00	2,995,600.00
10/01/43	1,550,000	4.500	1,449,000.00	2,999,000.00
10/01/44	1,620,000	4.500	1,379,250.00	2,999,250.00
10/01/45	1,690,000	4.500	1,306,350.00	2,996,350.00
10/01/46	1,770,000	4.500	1,230,300.00	3,000,300.00
10/01/47	1,845,000	4.500	1,150,650.00	2,995,650.00
10/01/48	1,930,000	4.500	1,067,625.00	2,997,625.00
10/01/49	2,020,000	4.500	980,775.00	3,000,775.00
10/01/50	2,110,000	4.500	889,875.00	2,999,875.00
10/01/51	2,205,000	4.500	794,925.00	2,999,925.00
10/01/52	2,300,000	4.500	695,700.00	2,995,700.00
10/01/53	2,405,000	4.500	592,200.00	2,997,200.00
10/01/54	2,515,000	4.500	483,975.00	2,998,975.00
10/01/55	2,625,000	4.500	370,800.00	2,995,800.00
10/01/56	2,745,000	4.500	252,675.00	2,997,675.00
10/01/57	2,870,000	4.500	129,150.00	2,999,150.00
Subtotal	48,840,000		41,110,425.00	89,950,425.00
Accrued			-	-
Total	48,840,000		41,110,425.00	89,950,425.00

Attachment B: Bond Proceed Analysis

SJAFCA
EIFD Revenue Bonds
Series 2027
Net Debt Service Schedule

		Reserve Fund Investment Rate	3,000,775.00 2.00		
Date	Periodic Debt Service	Less Capitalized Interest	Less Reserve Fund Earnings	Net Annual Debt Service	
10/01/27					
10/01/28	2,997,800.00	-	(60,015.50)	2,937,784.50	
10/01/29	2,996,800.00	-	(60,015.50)	2,936,784.50	
10/01/30	2,999,225.00	-	(60,015.50)	2,939,209.50	
10/01/31	2,999,850.00	-	(60,015.50)	2,939,834.50	
10/01/32	2,998,675.00	-	(60,015.50)	2,938,659.50	
10/01/33	2,995,700.00	-	(60,015.50)	2,935,684.50	
10/01/34	2,995,925.00	-	(60,015.50)	2,935,909.50	
10/01/35	2,999,125.00	-	(60,015.50)	2,939,109.50	
10/01/36	3,000,075.00	-	(60,015.50)	2,940,059.50	
10/01/37	2,998,775.00	-	(60,015.50)	2,938,759.50	
10/01/38	3,000,225.00	-	(60,015.50)	2,940,209.50	
10/01/39	2,999,200.00	-	(60,015.50)	2,939,184.50	
10/01/40	3,000,700.00	-	(60,015.50)	2,940,684.50	
10/01/41	2,999,500.00	-	(60,015.50)	2,939,484.50	
10/01/42	2,995,600.00	-	(60,015.50)	2,935,584.50	
10/01/43	2,999,000.00	-	(60,015.50)	2,938,984.50	
10/01/44	2,999,250.00	-	(60,015.50)	2,939,234.50	
10/01/45	2,996,350.00	-	(60,015.50)	2,936,334.50	
10/01/46	3,000,300.00	-	(60,015.50)	2,940,284.50	
10/01/47	2,995,650.00	-	(60,015.50)	2,935,634.50	
10/01/48	2,997,625.00	-	(60,015.50)	2,937,609.50	
10/01/49	3,000,775.00	-	(60,015.50)	2,940,759.50	
10/01/50	2,999,875.00	-	(60,015.50)	2,939,859.50	
10/01/51	2,999,925.00	-	(60,015.50)	2,939,909.50	
10/01/52	2,995,700.00	-	(60,015.50)	2,935,684.50	
10/01/53	2,997,200.00	-	(60,015.50)	2,937,184.50	
10/01/54	2,998,975.00	-	(60,015.50)	2,938,959.50	
10/01/55	2,995,800.00	-	(60,015.50)	2,935,784.50	
10/01/56	2,997,675.00	-	(60,015.50)	2,937,659.50	
10/01/57	2,999,150.00	-	(3,060,790.50)	(61,640.50)	
Subtotal	89,950,425.00	-	(4,801,240.00)	85,149,185.00	
Accrued	-	-		-	
Total	89,950,425.00	-	(4,801,240.00)	85,149,185.00	

ATTACHMENT C:

**Description of Facilities and
Development to Be Financed**



ATTACHMENT C

Description of Facilities to be Financed

The EIFD is authorized to finance the purchase, construction, expansion, improvement, or rehabilitation of the facilities described herein. These facilities have an estimated useful life of 15 years or longer and are public facilities of communitywide significance that provide significant benefits to the EIFD or the surrounding community. Any facilities located outside the boundaries of the EIFD have a tangible connection to the work of the EIFD. The EIFD will also finance planning and design activities that are directly related to the purchase, construction, expansion, or rehabilitation of these facilities. Facilities authorized to be financed by the EIFD include the following:

Public flood control facilities including, but not limited to, public flood risk reduction infrastructure associated with ensuring that the resulting levee system complies with the Urban Levee Design Criteria promulgated by the California Department of Water Resources and San Joaquin Area Flood Control Agency Resolution (“SJAFCA”) No. 19-06 and SJAFCA’s Adopted Policy for Adapting Design Standards for the Mossdale Tract Area of SJAFCA in light of Climate Change.

Other Expenses

In addition to the direct costs of the above facilities, other incidental expenses as authorized by the EIFD Law, including but not limited to: the cost of engineering, planning, and surveying; construction staking; utility relocation and demolition costs incidental to the construction of the facilities; costs of project/construction management; costs (including the costs of legal services) associated with the creation of the EIFD; issuance of bonds or other debt; costs incurred by the City of Lathrop, City of Manteca, City of Stockton, County of San Joaquin or the EIFD in connection with the division of taxes pursuant to Government Code section 53398.75; costs otherwise incurred in order to carry out the authorized purposes of the EIFD; and any other expenses incidental to the formation and implementation of the EIFD and to the construction, completion, inspection, and acquisition of the authorized facilities.

THIS PAGE INTENTIONALLY LEFT BLANK

ATTACHMENT D:

Tax Increment Revenue Forecast—
Maximum Tax Rate Scenario



List of Tables

Table 1 Property Tax Summary for Fiscal Years 2021–22 through 2060–61D-1

Table 2 EIFD Revenue Summary for Fiscal Years 2021–22 through 2060–61..... D-2

Table 3 Net Fiscal Impact After EIFD Contribution D-3

Table 4 Analysis Assumptions D-4

Table 5 Projected Net Property Tax and EIFD Revenue Summary—Lathrop D-5

Table 6 Projected Net Property Tax and EIFD Revenue—Lathrop Existing
City Boundaries D-6

Table 7 Projected Net Property Tax and EIFD Revenue—Lathrop Annexation Area..... D-7

Table 8 Projected Net Property Tax and EIFD Revenue Summary—Manteca D-8

Table 9 Projected Net Property Tax and EIFD Revenue—Manteca Existing
City Boundaries D-9

Table 10 Projected Net Property Tax and EIFD Revenue—Manteca Annexation Area..... D-10

Table 11 Projected Net Property Tax and EIFD Revenue Summary—Stockton D-11

Table 12 Projected Net Property Tax and EIFD Revenue—Stockton Existing
City Boundaries D-12

Table 13 Projected Net Property Tax and EIFD Revenue—Stockton Annexation Area D-13

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Table 1
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Property Tax Summary for Fiscal Years 2021-22 through 2060-61 (Real \$)

Item	Cumulative Revenue (Fiscal Years 2021-22 through 2060-61)			
	Lathrop	Manteca [1]	Stockton	Total
Gross City and County Property Tax Revenue	\$1,544,565,674	\$1,244,240,951	\$737,774,390	\$3,526,581,015
Property Tax Revenue to City	\$575,599,567	\$487,483,443	\$303,607,652	\$1,366,690,662
Property Tax Revenue to County	\$968,966,108	\$756,757,507	\$434,166,739	\$2,159,890,354
EIFD Revenue	\$231,821,397	\$224,258,877	\$103,526,949	\$559,607,223
EIFD Revenue from City	\$82,169,913	\$82,146,438	\$39,222,938	\$203,539,289
Percentage of Gross Property Tax Revenue	14%	17%	13%	17%
EIFD Revenue from County	\$149,651,484	\$142,112,439	\$64,304,011	\$356,067,934
Percentage of Gross Property Tax Revenue	15%	19%	15%	20%
Net City and County Property Tax Revenue [2]	\$1,312,744,277	\$1,019,982,074	\$634,247,442	\$2,966,973,793
Property Tax Revenue to City [2]	\$493,429,654	\$405,337,005	\$264,384,714	\$1,163,151,373
Property Tax Revenue to County [2]	\$819,314,623	\$614,645,069	\$369,862,728	\$1,803,822,420

summ

Source: EPS.

[1] Represents non-redevelopment area parcels only.

[2] Estimated property tax revenue to jurisdictions are net of an assumed contribution to an EIFD.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Table 2
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 EIFD Revenue Summary for Fiscal Years 2021-22 through 2060-61 (Real \$)

Fiscal Year Ending	Annual EIFD Revenue (Fiscal Years 2021-22 through 2060-61)			
	Lathrop [1]	Manteca [1]	Stockton [1]	Total
2021	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0
2023	\$507,063	\$268,832	\$129,406	\$905,301
2024	\$954,579	\$770,889	\$273,414	\$1,998,882
2025	\$1,320,436	\$1,184,477	\$380,432	\$2,885,345
2026	\$1,726,942	\$1,722,524	\$460,687	\$3,910,153
2027	\$2,148,215	\$2,154,898	\$578,517	\$4,881,630
2028	\$2,603,821	\$2,548,729	\$711,980	\$5,864,529
2029	\$3,040,526	\$2,944,633	\$815,180	\$6,800,338
2030	\$3,469,486	\$3,371,483	\$922,655	\$7,763,624
2031	\$2,437,191	\$2,562,318	\$749,662	\$5,749,170
2032	\$2,646,163	\$2,872,629	\$830,425	\$6,351,216
2033	\$2,867,773	\$3,196,666	\$931,371	\$6,995,811
2034	\$3,091,242	\$3,550,386	\$1,080,423	\$7,722,051
2035	\$3,321,806	\$3,921,291	\$1,231,184	\$8,474,281
2036	\$3,546,328	\$4,251,641	\$1,389,027	\$9,186,996
2037	\$3,779,505	\$4,563,940	\$1,554,241	\$9,897,686
2038	\$3,987,207	\$4,847,374	\$1,727,126	\$10,561,707
2039	\$4,202,143	\$5,075,316	\$1,896,065	\$11,173,524
2040	\$4,424,561	\$5,311,926	\$2,063,967	\$11,800,454
2041	\$4,714,292	\$5,550,122	\$2,247,409	\$12,511,823
2042	\$5,018,420	\$5,753,997	\$2,439,008	\$13,211,426
2043	\$5,334,727	\$5,964,465	\$2,639,089	\$13,938,281
2044	\$5,663,669	\$6,181,737	\$2,849,226	\$14,694,632
2045	\$6,005,719	\$6,406,033	\$3,004,792	\$15,416,544
2046	\$6,361,368	\$6,637,578	\$3,166,135	\$16,165,082
2047	\$6,731,125	\$6,876,606	\$3,333,463	\$16,941,194
2048	\$7,115,515	\$7,123,357	\$3,501,982	\$17,740,854
2049	\$7,515,084	\$7,378,079	\$3,671,437	\$18,564,599
2050	\$7,930,396	\$7,641,028	\$3,846,916	\$19,418,340
2051	\$8,362,037	\$7,912,469	\$4,028,628	\$20,303,134
2052	\$8,806,820	\$8,192,675	\$4,218,489	\$21,217,984
2053	\$9,268,937	\$8,481,928	\$4,401,376	\$22,152,240
2054	\$9,749,028	\$8,780,517	\$4,590,447	\$23,119,993
2055	\$10,247,757	\$9,088,743	\$4,785,911	\$24,122,411
2056	\$10,765,808	\$9,404,783	\$4,987,979	\$25,158,570
2057	\$11,303,893	\$9,708,420	\$5,199,544	\$26,211,858
2058	\$11,862,747	\$10,021,167	\$5,402,077	\$27,285,991
2059	\$12,443,132	\$10,343,296	\$5,611,091	\$28,397,519
2060	\$13,045,837	\$10,675,089	\$5,826,792	\$29,547,718
2061	\$13,498,100	\$11,016,836	\$6,049,394	\$30,564,330
Total	\$231,821,397	\$224,258,877	\$103,526,949	\$559,607,223

Source: EPS.

[1] Includes both City and County EIFD revenue resulting from the tax increment of existing and new development following the base year of each jurisdiction.

Attachment D: Tax Incremental Revenue Forecast - Maximum Tax Rate Scenario

Table 3
 Messale Tract Infrastructure Finance Plan
 EFD Revenue Analysis
 Net Fiscal Impact After EFD Contribution (Real and Current 2020 \$)

Impacts of EIFD from New Development Only

Jurisdiction / Item	Formula	Net Fiscal Impact by Fiscal Year Ending					2060
		2025	2030	2035	2040	2050	
EFD Allocation [1]	(1)/(2)	20%	20%	20%	20%	20%	20%
Lathrop							
EFD Allocation							
Estimated EFD Allocation (Real \$) [3]	<i>a</i>	\$152,452	\$396,739	\$1,231,389	\$1,642,349	\$2,950,210	\$4,859,116
Discount Factor	<i>b</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EFD Allocation (Current 2020\$)	<i>c = a/b</i>	\$131,506	\$295,211	\$790,382	\$908,329	\$1,215,448	\$1,489,595
Net Fiscal Impact [4]	<i>d</i>	\$264,000	\$3,276,000	\$4,303,000	\$4,691,000	\$1,568,000	(\$1,381,000)
Net Fiscal Surplus/(Deficit) (2020\$)	<i>e = d - c</i>	\$132,494	\$2,980,789	\$3,512,618	\$3,781,671	\$352,552	(\$2,870,595)
Manteca							
EFD Allocation							
Estimated EFD Allocation (Real \$) [3]	<i>f</i>	\$80,855	\$219,499	\$1,525,845	\$2,046,328	\$2,960,420	\$4,148,657
Discount Factor	<i>g</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EFD Allocation (Current 2020\$)	<i>h = f/g</i>	\$69,746	\$163,328	\$979,382	\$1,133,002	\$1,219,654	\$1,271,799
Net Fiscal Impact [4]	<i>i</i>	(\$962,000)	\$1,245,000	\$3,225,000	\$3,921,000	\$4,777,000	\$5,195,000
Net Fiscal Surplus/(Deficit) (2020\$)	<i>j = i - h</i>	(\$1,031,746)	\$1,081,672	\$2,245,618	\$2,787,998	\$3,557,346	\$3,927,201
Stockton							
EFD Allocation							
Estimated EFD Allocation (Real \$) [3]	<i>k</i>	\$6,118	\$13,783	\$496,835	\$831,909	\$1,515,462	\$2,270,002
Discount Factor	<i>l</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EFD Allocation (Current 2020\$)	<i>m = k/l</i>	\$5,277	\$10,256	\$318,999	\$460,608	\$624,350	\$695,885
Net Fiscal Impact [4]	<i>n</i>	(\$1,639,000)	(\$920,000)	(\$6,000)	\$1,244,000	\$3,367,000	\$4,238,000
Net Fiscal Surplus/(Deficit) (after EFD Contribution) [3]	<i>o = n - m</i>	(\$1,644,277)	(\$930,256)	(\$6,000)	\$783,392	\$2,742,650	\$3,542,115
San Joaquin County							
EFD Allocation							
Estimated EFD Allocation (Real \$) [3]	<i>p</i>	\$2,645,921	\$7,129,499	\$5,220,212	\$7,279,868	\$11,892,248	\$18,269,943
Discount Factor	<i>q</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EFD Allocation (Current 2020\$)	<i>r = p/q</i>	\$2,282,394	\$5,305,017	\$3,350,656	\$4,030,666	\$4,940,647	\$5,600,776
Net Fiscal Impact [4]	<i>s</i>	\$5,962,000	\$12,508,000	\$17,554,000	\$20,498,000	\$23,825,000	\$25,709,000
Net Fiscal Surplus/(Deficit) (after EFD Contribution) [3]	<i>r + s - r</i>	\$3,679,606	\$7,202,983	\$14,203,344	\$16,467,314	\$18,884,353	\$20,108,224

Source: EPS.

NOTE: All fiscal impact analysis assumptions in this analysis, including assessed values, property tax allocations, and property tax revenues for each jurisdiction, are derived from fiscal impact analyses prepared in 2021 and based on Fiscal Year (FY) 2020-21 budgets, current 2020 market-based assumptions, and the current Project boundary identified in 2019.

[1] This analysis estimates the maximum annual EFD revenue generated using the maximum tax allocation rate for each affected taxing entity (ATE). The initial EFD allocations (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to remain constant at 20 percent and are consistent across all ATEs. A listing of all allocation rates by ATE is provided in Table 4.
 [2] This analysis assumes the EFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.
 [3] The EFD contribution omits EFD revenue derived from growth of existing development and includes EFD revenue derived from new development only.
 [4] This analysis is an interim draft analysis. Fiscal surplus/deficit estimates are anticipated to change as additional edits are made to the Fiscal Impact Analyses completed for each jurisdiction.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Table 4
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Analysis Assumptions

Item	Jurisdiction					
	Lathrop		Manteca		Stockton	
	Existing City	Annexation Areas	Existing City	Annexation Areas	Existing City	Annexation Areas
Tax Increment [1]						
Existing City General Fund Property Tax Allocation [2]	11.23%	6.94%	14.30%	6.63%	16.71%	7.23%
Initial Percentage Of City Tax Increment to EIFD	10.00%	10.00%	5.00%	5.00%	1.00%	1.00%
Percentage of City Tax Increment to EIFD beginning FY ending 2030	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Percentage of City Tax Increment to EIFD beginning FY ending 2033	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Percentage of City Tax Increment to EIFD beginning FY ending 2044	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Existing County General Fund Property Tax Allocation [2]	18.76%	27.75%	19.84%	26.51%	20.56%	28.93%
Initial Percentage Of County Tax Increment to EIFD	45.87%	45.87%	45.87%	45.87%	45.87%	45.87%
Percentage of County Tax Increment to EIFD beginning FY ending 2030	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Percentage of County Tax Increment to EIFD beginning FY ending 2033	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Percentage of County Tax Increment to EIFD beginning FY ending 2044	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Assessed Value per Dwelling Unit (2020\$)						
Low Density Residential	\$525,000	\$525,000	\$500,000	\$500,000	\$425,000	\$425,000
High Density Residential	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Assessed Value per Nonresidential Building Sq. Ft. (2020\$)						
Retail Commercial	\$250	\$250	\$250	\$250	\$250	\$250
Office Commercial	\$250	\$250	\$250	\$250	\$250	\$250
Industrial	\$100	\$100	\$100	\$100	\$100	\$100
AV Annual Growth						
Existing AV Growth [3]	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
New Development Annual Sales Price Increase	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

Source: The Gregory Group; San Joaquin County; Costar; Colliers, International; CBRE; San Joaquin County Auditor-Controller; LWA; EPS. assumps

NOTE: All fiscal impact analysis assumptions in this analysis, including assessed values, property tax allocations, and property tax revenues for each jurisdiction, are derived from fiscal impact analyses prepared in 2021 and based on Fiscal Year (FY) 2020-21 budgets, current 2020 market-based assumptions, and the current Project boundary identified in 2019.

- [1] This analysis estimates the maximum annual EIFD revenue generated using the maximum tax allocation rate for each ATE. The initial EIFD allocations (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to remain constant at 20 percent and are consistent across all ATEs.
- [2] Refer to Table D-3 for details pertaining to property tax allocations for existing City and unincorporated areas.
- [3] Refer to Table D-5, Table D-6, and Table D-4 for additional details pertaining to the calculation of property tax allocations for annexation areas.
- [3] Assumes 2 percent annual growth plus an additional 1 percent to account for annual turnover.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Table 5
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Net Property Tax and EIFD Revenue Summary - Lathrop (Real \$)

Lathrop
Existing City and
Annexation Areas

Fiscal Year Ending	Net City Property Tax Revenue [1]			Net County Property Tax Revenue [1]			EIFD Revenue		
	Existing City Boundaries	Annexation Areas	Total	Existing City Boundaries	Annexation Areas	Total	City EIFD Revenue	County EIFD Revenue	Total
2021	\$3,689,598	\$0	\$3,689,598	\$6,162,942	\$0	\$6,162,942	\$0	\$0	\$0
2022	\$3,800,286	\$0	\$3,800,286	\$6,347,830	\$0	\$6,347,830	\$0	\$0	\$507,063
2023	\$4,327,174	\$0	\$4,327,174	\$6,877,190	\$0	\$6,877,190	\$58,543	\$448,520	\$954,579
2024	\$4,792,188	\$0	\$4,792,188	\$7,344,385	\$0	\$7,344,385	\$110,211	\$844,367	\$1,320,436
2025	\$5,172,350	\$0	\$5,172,350	\$7,726,330	\$0	\$7,726,330	\$152,452	\$1,167,984	\$1,726,942
2026	\$5,583,653	\$4,968	\$5,588,621	\$8,139,562	\$11,953	\$8,151,516	\$198,704	\$1,528,238	\$2,148,215
2027	\$6,009,634	\$10,235	\$6,019,869	\$8,567,542	\$24,624	\$8,592,166	\$246,620	\$1,901,595	\$3,040,526
2028	\$6,470,595	\$15,812	\$6,486,407	\$9,030,664	\$38,044	\$9,068,708	\$298,458	\$2,305,363	\$3,469,486
2029	\$6,911,189	\$21,716	\$6,932,905	\$9,473,325	\$52,246	\$9,525,572	\$348,069	\$2,692,457	\$3,469,486
2030	\$7,342,976	\$27,959	\$7,370,935	\$9,907,137	\$67,267	\$9,974,405	\$396,739	\$3,072,747	\$3,469,486
2031	\$7,393,505	\$30,718	\$7,424,223	\$12,349,786	\$122,870	\$12,472,656	\$905,984	\$1,531,207	\$2,437,191
2032	\$7,697,927	\$36,912	\$7,734,839	\$12,858,279	\$147,649	\$13,005,928	\$983,638	\$1,664,525	\$2,648,163
2033	\$8,014,644	\$43,451	\$8,058,095	\$13,387,310	\$173,804	\$13,561,114	\$1,064,452	\$1,803,321	\$2,867,773
2034	\$8,336,469	\$50,349	\$8,386,818	\$13,924,871	\$201,396	\$14,126,266	\$1,146,633	\$1,944,609	\$3,091,242
2035	\$8,668,220	\$57,621	\$8,725,842	\$14,479,013	\$230,486	\$14,709,499	\$1,231,389	\$2,090,417	\$3,321,806
2036	\$9,001,301	\$59,350	\$9,060,651	\$15,035,377	\$237,401	\$15,272,777	\$1,315,091	\$2,231,237	\$3,546,328
2037	\$9,347,249	\$61,131	\$9,408,380	\$15,613,233	\$244,523	\$15,857,756	\$1,402,023	\$2,377,482	\$3,779,505
2038	\$9,654,938	\$62,965	\$9,717,903	\$16,127,184	\$251,858	\$16,379,042	\$1,479,404	\$2,507,803	\$3,987,207
2039	\$9,973,360	\$64,854	\$10,038,213	\$16,659,062	\$259,414	\$16,918,476	\$1,559,482	\$2,642,661	\$4,202,143
2040	\$10,302,882	\$66,799	\$10,369,681	\$17,209,481	\$267,196	\$17,476,677	\$1,642,349	\$2,782,212	\$4,424,561
2041	\$10,733,126	\$68,803	\$10,801,929	\$17,928,142	\$275,212	\$18,203,354	\$1,750,411	\$2,963,881	\$4,714,292
2042	\$11,184,824	\$70,867	\$11,255,691	\$18,682,638	\$283,469	\$18,966,106	\$1,863,851	\$3,154,569	\$5,018,420
2043	\$12,143,278	\$72,993	\$12,216,271	\$19,467,410	\$291,973	\$19,759,383	\$1,981,839	\$3,352,888	\$5,334,727
2044	\$12,651,421	\$74,438	\$12,725,859	\$20,283,597	\$300,732	\$20,584,329	\$2,104,544	\$3,559,125	\$5,663,669
2045	\$13,179,809	\$76,762	\$13,256,571	\$21,132,378	\$309,754	\$21,442,132	\$2,232,144	\$3,773,575	\$6,005,719
2046	\$13,729,197	\$79,154	\$13,808,351	\$22,014,972	\$319,047	\$22,334,019	\$2,364,821	\$3,996,547	\$6,361,368
2047	\$14,300,370	\$81,619	\$14,381,989	\$22,932,646	\$328,618	\$23,261,264	\$2,502,766	\$4,228,359	\$6,731,125
2048	\$14,894,142	\$84,158	\$14,978,300	\$23,886,709	\$338,476	\$24,225,186	\$2,646,176	\$4,469,339	\$7,115,515
2049	\$15,511,354	\$86,772	\$15,598,126	\$24,878,520	\$348,631	\$25,227,151	\$2,795,254	\$4,719,830	\$7,515,084
2050	\$16,152,878	\$89,466	\$16,242,343	\$25,909,483	\$359,090	\$26,268,573	\$2,950,210	\$4,980,186	\$7,930,396
2051	\$16,813,936	\$92,240	\$16,906,176	\$26,981,057	\$369,862	\$27,350,919	\$3,111,264	\$5,250,772	\$8,362,037
2052	\$17,500,805	\$95,240	\$17,596,045	\$28,095,260	\$380,958	\$28,476,218	\$3,277,223	\$5,529,597	\$8,806,820
2053	\$18,214,437	\$98,097	\$18,312,534	\$29,232,575	\$392,387	\$29,624,962	\$3,449,654	\$5,819,283	\$9,268,937
2054	\$18,955,820	\$101,040	\$19,056,860	\$30,424,594	\$404,159	\$30,828,753	\$3,628,798	\$6,120,231	\$9,749,028
2055	\$19,725,978	\$104,071	\$19,830,049	\$31,662,968	\$416,283	\$32,079,252	\$3,814,901	\$6,432,855	\$10,247,757
2056	\$20,525,968	\$107,193	\$20,633,161	\$32,949,405	\$428,772	\$33,378,177	\$4,008,221	\$6,757,587	\$10,765,808
2057	\$21,356,889	\$110,409	\$21,467,298	\$34,285,675	\$441,635	\$34,727,310	\$4,209,023	\$7,094,870	\$11,303,893
2058	\$22,219,876	\$113,721	\$22,333,597	\$35,673,608	\$454,884	\$36,128,492	\$4,417,581	\$7,445,166	\$11,862,747
2059	\$23,116,105	\$117,133	\$23,233,238	\$37,115,103	\$468,531	\$37,583,634	\$4,634,181	\$7,808,951	\$12,443,132
2060	\$23,786,786	\$120,647	\$23,907,433	\$38,612,124	\$482,586	\$39,094,711	\$4,859,116	\$8,186,720	\$13,045,837
2061	\$24,587,870	\$124,266	\$24,712,136	\$39,732,401	\$497,064	\$40,229,465	\$5,027,692	\$8,470,409	\$13,498,100
TOTAL	\$490,841,784	\$2,587,870	\$493,429,654	\$809,091,770	\$10,222,853	\$819,314,623	\$82,169,913	\$149,651,484	\$231,821,397

Source: EPS. proj/leth

[1] Includes property tax revenue from parcels within the Mossdale Tract boundary only.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Table 6

Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis

Projected Net Property Tax and EIFD Revenue - Lathrop Existing City Boundaries (Real \$)

Lathrop
Existing City

Fiscal Year Ending	Beginning Assessed Value	Gross Property Tax Revenue	City EIFD		Net City and County Property Tax Revenue		County EIFD Amount [1]	Net County	Total EIFD
			City	Amount [1]	Net City	County			
Formula	a	b=a*1.0%	c=b*11.23%	d	e=c-d	f=b*18.76%	g	h=f-g	i=d+g
2021	\$3,285,629,232	\$32,856,292	\$3,689,598	\$0	\$3,689,598	\$6,162,942	\$0	\$6,162,942	\$0
2022	\$3,384,198,109	\$33,841,981	\$3,800,286	\$0	\$3,800,286	\$6,347,830	\$0	\$6,347,830	\$0
2023	\$3,905,532,003	\$39,055,320	\$4,385,718	\$58,543	\$4,327,174	\$7,325,710	\$448,520	\$6,877,190	\$507,063
2024	\$4,365,643,245	\$43,656,432	\$4,902,400	\$110,211	\$4,792,188	\$8,188,753	\$844,367	\$7,344,385	\$954,579
2025	\$4,741,797,337	\$47,417,973	\$5,324,802	\$152,452	\$5,172,350	\$8,894,315	\$1,167,984	\$7,726,330	\$1,320,436
2026	\$5,148,763,973	\$51,487,640	\$5,781,805	\$198,152	\$5,583,653	\$9,657,673	\$1,518,110	\$8,139,562	\$1,716,262
2027	\$5,570,254,018	\$55,702,540	\$6,255,117	\$245,483	\$6,009,634	\$10,448,273	\$1,880,731	\$8,567,542	\$2,126,214
2028	\$6,026,354,958	\$60,263,550	\$6,767,296	\$296,701	\$6,470,595	\$11,303,793	\$2,273,129	\$9,030,664	\$2,569,830
2029	\$6,462,303,917	\$64,623,039	\$7,256,845	\$345,656	\$6,911,189	\$12,121,514	\$2,648,189	\$9,473,325	\$2,993,845
2030	\$6,889,538,634	\$68,895,386	\$7,736,608	\$393,632	\$7,342,976	\$12,922,890	\$3,015,752	\$9,907,137	\$3,409,385
2031	\$7,383,952,317	\$73,839,523	\$8,291,810	\$898,305	\$7,393,505	\$13,850,275	\$1,500,489	\$12,349,786	\$2,398,794
2032	\$7,722,816,475	\$77,228,165	\$8,672,338	\$974,410	\$7,697,927	\$14,485,891	\$1,627,612	\$12,858,279	\$2,602,023
2033	\$8,075,366,926	\$80,753,669	\$9,068,234	\$1,053,590	\$8,014,644	\$15,147,179	\$1,759,870	\$13,387,310	\$2,813,460
2034	\$8,433,602,373	\$84,336,024	\$9,470,515	\$1,134,046	\$8,336,469	\$15,819,131	\$1,894,260	\$13,924,871	\$3,028,306
2035	\$8,802,887,679	\$88,028,877	\$9,885,204	\$1,216,984	\$8,668,220	\$16,511,809	\$2,032,796	\$14,479,013	\$3,248,779
2036	\$9,173,652,934	\$91,736,529	\$10,301,555	\$1,300,254	\$9,001,301	\$17,207,264	\$2,171,887	\$15,035,377	\$3,472,140
2037	\$9,558,741,506	\$95,587,415	\$10,733,990	\$1,386,741	\$9,347,249	\$17,929,584	\$2,316,351	\$15,613,233	\$3,703,092
2038	\$9,901,242,319	\$99,012,423	\$11,118,601	\$1,463,663	\$9,654,938	\$18,572,022	\$2,444,838	\$16,127,184	\$3,908,502
2039	\$10,255,690,313	\$102,556,903	\$11,516,629	\$1,543,269	\$9,973,360	\$19,236,870	\$2,577,808	\$16,659,062	\$4,121,077
2040	\$10,622,494,068	\$106,224,941	\$11,928,531	\$1,625,649	\$10,302,882	\$19,924,893	\$2,715,413	\$17,209,481	\$4,341,062
2041	\$11,014,416,110	\$111,014,161	\$12,466,336	\$1,733,210	\$10,733,126	\$20,823,220	\$2,895,078	\$17,928,142	\$4,628,288
2042	\$11,604,218,379	\$116,042,184	\$13,030,958	\$1,846,135	\$11,184,824	\$21,766,339	\$3,083,702	\$18,682,638	\$4,929,836
2043	\$12,127,197,510	\$121,271,975	\$13,618,238	\$1,963,590	\$11,654,647	\$22,747,305	\$3,279,895	\$19,467,410	\$5,243,485
2044	\$12,671,111,592	\$126,711,116	\$14,229,026	\$2,085,748	\$12,143,278	\$23,767,539	\$3,483,942	\$20,283,597	\$5,569,690
2045	\$13,236,746,041	\$132,367,460	\$14,864,205	\$2,212,784	\$12,651,421	\$24,828,515	\$3,696,137	\$21,132,378	\$5,908,921
2046	\$13,824,914,557	\$138,249,146	\$15,524,689	\$2,344,881	\$13,179,809	\$25,931,758	\$3,916,786	\$22,014,972	\$6,261,666
2047	\$14,436,460,113	\$144,364,601	\$16,211,424	\$2,482,228	\$13,729,197	\$27,078,850	\$4,146,204	\$22,932,646	\$6,628,432
2048	\$15,072,255,978	\$150,722,560	\$16,925,391	\$2,625,021	\$14,300,370	\$28,271,429	\$4,384,720	\$23,886,709	\$7,009,741
2049	\$15,733,206,782	\$157,332,068	\$17,667,606	\$2,773,464	\$14,894,142	\$29,511,192	\$4,632,672	\$24,878,520	\$7,406,137
2050	\$16,420,249,603	\$164,202,496	\$18,439,121	\$2,927,767	\$15,511,354	\$30,799,897	\$4,890,413	\$25,909,483	\$7,818,180
2051	\$17,134,355,108	\$171,343,551	\$19,241,026	\$3,088,148	\$16,152,878	\$32,139,363	\$5,158,307	\$26,981,057	\$8,246,455
2052	\$17,870,205,389	\$178,702,054	\$20,067,349	\$3,253,413	\$16,813,936	\$33,519,617	\$5,434,357	\$28,085,260	\$8,687,770
2053	\$18,634,785,769	\$186,347,858	\$20,925,935	\$3,425,130	\$17,500,807	\$34,953,761	\$5,721,186	\$29,232,575	\$9,146,316
2054	\$19,429,157,786	\$194,291,578	\$21,817,975	\$3,603,538	\$18,214,437	\$36,443,785	\$6,019,191	\$30,424,594	\$9,622,729
2055	\$20,254,420,817	\$202,544,208	\$22,744,704	\$3,788,884	\$18,955,820	\$37,991,753	\$6,328,785	\$31,662,968	\$10,117,668
2056	\$21,111,713,387	\$211,117,134	\$23,707,401	\$3,981,423	\$19,725,978	\$39,599,799	\$6,650,394	\$32,949,405	\$10,631,817
2057	\$22,002,214,534	\$220,022,145	\$24,707,389	\$4,181,421	\$20,525,968	\$41,270,136	\$6,984,461	\$34,285,675	\$11,165,882
2058	\$22,927,145,207	\$229,271,452	\$25,746,040	\$4,389,151	\$21,356,889	\$43,005,053	\$7,331,445	\$35,673,608	\$11,720,595
2059	\$23,887,769,727	\$238,877,697	\$26,824,774	\$4,604,898	\$22,219,876	\$44,806,922	\$7,691,818	\$37,115,103	\$12,296,716
2060	\$24,885,397,288	\$248,853,973	\$27,945,059	\$4,828,955	\$23,116,105	\$46,678,198	\$8,066,074	\$38,612,124	\$12,895,028
2061	\$25,631,959,206	\$256,319,592	\$28,783,411	\$4,996,625	\$23,786,786	\$48,078,544	\$8,346,143	\$39,732,401	\$13,342,768

pt.lath ex

Source: San Joaquin County; City of Lathrop; LWA; EPS.

[1] Refer to Table A-2 for details.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Manteca
Existing City and
Annexation Areas

Table 8
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Net Property Tax and EIFD Revenue Summary - Manteca (Real \$)

Fiscal Year Ending	Net City Property Tax Revenue [1]			Net County Property Tax Revenue [1]			EIFD Revenue		
	Existing City Boundaries	Annexation Areas	Total	Existing City Boundaries	Annexation Areas	Total	City EIFD Revenue	County EIFD Revenue	Total
2021	\$1,545,190	\$0	\$1,545,190	\$2,144,610	\$0	\$2,144,610	\$0	\$0	\$0
2022	\$1,591,546	\$0	\$1,591,546	\$2,208,948	\$0	\$2,208,948	\$0	\$0	\$0
2023	\$1,872,151	\$0	\$1,872,151	\$2,376,326	\$0	\$2,376,326	\$19,577	\$249,255	\$268,832
2024	\$2,488,437	\$28,555	\$2,516,992	\$2,863,732	\$65,085	\$2,928,816	\$53,516	\$717,373	\$770,889
2025	\$2,977,611	\$58,823	\$3,036,434	\$3,250,607	\$134,075	\$3,384,682	\$80,855	\$1,103,621	\$1,184,477
2026	\$3,634,077	\$90,881	\$3,724,959	\$3,769,791	\$207,145	\$3,976,937	\$117,093	\$1,605,431	\$1,722,524
2027	\$4,139,196	\$124,810	\$4,264,006	\$4,169,278	\$284,406	\$4,453,757	\$170,849	\$2,009,434	\$2,154,898
2028	\$4,585,619	\$160,693	\$4,746,312	\$4,522,343	\$366,268	\$4,888,611	\$170,849	\$2,377,880	\$2,548,729
2029	\$5,029,311	\$198,616	\$5,227,927	\$4,873,249	\$452,707	\$5,325,956	\$196,197	\$2,748,436	\$2,944,633
2030	\$5,509,972	\$238,671	\$5,748,643	\$5,253,392	\$544,003	\$5,797,395	\$223,603	\$3,147,880	\$3,371,483
2031	\$5,296,920	\$236,589	\$5,533,509	\$7,351,735	\$946,356	\$8,298,091	\$1,008,331	\$1,553,986	\$2,562,318
2032	\$5,738,077	\$274,147	\$6,012,225	\$7,964,030	\$1,096,590	\$9,060,619	\$1,128,010	\$1,744,618	\$2,872,629
2033	\$6,195,581	\$314,881	\$6,510,462	\$8,599,011	\$1,259,522	\$9,858,533	\$1,252,569	\$1,944,097	\$3,196,666
2034	\$6,675,641	\$368,587	\$7,044,228	\$9,265,299	\$1,474,347	\$10,739,646	\$1,386,011	\$2,164,375	\$3,550,386
2035	\$7,178,334	\$425,232	\$7,603,566	\$9,962,999	\$1,700,928	\$11,663,927	\$1,525,845	\$2,395,445	\$3,921,291
2036	\$7,606,671	\$484,944	\$8,091,615	\$10,557,500	\$1,939,777	\$12,497,277	\$1,647,858	\$2,603,783	\$4,251,641
2037	\$9,989,072	\$547,857	\$10,536,929	\$11,100,735	\$2,191,426	\$13,292,161	\$1,761,436	\$2,802,504	\$4,563,940
2038	\$8,334,130	\$614,107	\$8,948,237	\$11,567,160	\$2,456,428	\$14,023,588	\$1,862,013	\$2,985,361	\$4,847,374
2039	\$8,677,378	\$632,530	\$9,309,909	\$12,043,563	\$2,530,121	\$14,573,684	\$1,952,431	\$3,122,885	\$5,075,316
2040	\$9,033,990	\$651,506	\$9,685,497	\$12,538,514	\$2,606,025	\$15,144,539	\$2,046,328	\$3,265,598	\$5,311,926
2041	\$9,392,085	\$671,051	\$10,063,137	\$13,035,496	\$2,684,206	\$15,719,702	\$2,140,733	\$3,409,389	\$5,550,997
2042	\$9,691,423	\$691,183	\$10,382,605	\$13,450,982	\$2,764,732	\$16,215,713	\$2,220,605	\$3,533,392	\$5,753,997
2043	\$10,000,558	\$711,918	\$10,712,477	\$13,880,039	\$2,847,674	\$16,727,713	\$2,303,073	\$3,661,392	\$5,964,465
2044	\$10,319,790	\$733,276	\$11,053,066	\$14,323,109	\$2,933,104	\$17,256,213	\$2,388,220	\$3,793,517	\$6,181,737
2045	\$10,649,445	\$755,274	\$11,404,719	\$14,780,646	\$3,021,097	\$17,801,743	\$2,476,134	\$3,929,899	\$6,406,033
2046	\$10,989,861	\$777,932	\$11,767,794	\$15,253,119	\$3,111,730	\$18,364,849	\$2,566,902	\$4,070,676	\$6,637,578
2047	\$11,341,389	\$801,270	\$12,142,659	\$15,741,013	\$3,205,082	\$18,946,095	\$2,660,619	\$4,215,987	\$6,876,606
2048	\$11,704,386	\$825,309	\$12,529,695	\$16,244,827	\$3,301,234	\$19,546,062	\$2,757,378	\$4,365,979	\$7,123,357
2049	\$12,079,227	\$850,068	\$12,929,295	\$16,765,079	\$3,400,271	\$20,165,350	\$2,857,278	\$4,520,801	\$7,378,079
2050	\$12,466,294	\$875,570	\$13,341,864	\$17,302,299	\$3,502,279	\$20,804,579	\$2,960,420	\$4,680,608	\$7,641,028
2051	\$12,865,984	\$901,837	\$13,767,821	\$17,857,039	\$3,607,348	\$21,464,387	\$3,066,909	\$4,845,560	\$7,912,469
2052	\$13,278,705	\$928,892	\$14,207,597	\$18,429,866	\$3,715,568	\$22,145,435	\$3,176,853	\$5,015,822	\$8,192,675
2053	\$13,704,881	\$956,759	\$14,661,640	\$19,021,367	\$3,827,035	\$22,848,402	\$3,290,364	\$5,191,564	\$8,481,928
2054	\$14,144,946	\$985,462	\$15,130,408	\$19,632,991	\$3,941,846	\$23,574,837	\$3,407,556	\$5,372,961	\$8,780,517
2055	\$14,599,351	\$1,015,025	\$15,614,376	\$20,262,825	\$4,060,102	\$24,322,927	\$3,528,548	\$5,560,195	\$9,088,743
2056	\$15,064,987	\$1,045,476	\$16,110,463	\$20,909,094	\$4,181,963	\$25,091,057	\$3,652,570	\$5,752,213	\$9,404,783
2057	\$15,507,936	\$1,076,840	\$16,584,776	\$21,523,874	\$4,307,362	\$25,831,236	\$3,771,148	\$5,937,273	\$9,708,420
2058	\$15,964,173	\$1,109,146	\$17,073,318	\$22,157,097	\$4,436,583	\$26,593,680	\$3,893,283	\$6,127,884	\$10,021,167
2059	\$16,434,097	\$1,142,420	\$17,576,517	\$22,809,317	\$4,569,680	\$27,378,998	\$4,019,083	\$6,324,213	\$10,343,296
2060	\$16,918,118	\$1,176,693	\$18,094,811	\$23,481,104	\$4,706,771	\$28,187,875	\$4,148,657	\$6,526,432	\$10,675,089
2061	\$17,416,661	\$1,211,993	\$18,628,654	\$24,171,044	\$4,847,974	\$29,021,018	\$4,282,117	\$6,734,718	\$11,016,836
TOTAL	\$380,642,182	\$24,694,823	\$405,337,005	\$517,416,205	\$97,228,864	\$614,645,069	\$82,146,438	\$142,112,439	\$224,258,877

proj/man

Source: EPS.

[1] Includes property tax revenue from parcels within the Mossdale Tract boundary only.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Manteca
Existing City

Table 9
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Net Property Tax and EIFD Revenue - Manteca Existing City Boundaries (Real \$)

Fiscal Year Ending	Beginning Assessed Value	Gross Property Tax Revenue	City EIFD		Net City and County Property Tax Revenue		County EIFD		Total EIFD
			Amount [1]	City	Net City	County	Amount [1]	Net County	
Formula	a	b=a*1.0%	c=b*14.30%	d	e=c-d	f=b*19.84%	g	h=f-g	d+g
2021	\$1,080,794,449	\$10,807,944	\$1,545,190	\$0	\$1,545,190	\$2,144,610	\$0	\$2,144,610	\$0
2022	\$1,113,218,282	\$11,132,183	\$1,591,546	\$0	\$1,591,546	\$2,208,948	\$0	\$2,208,948	\$0
2023	\$1,323,183,556	\$13,231,836	\$1,891,729	\$19,577	\$1,872,151	\$2,625,580	\$249,255	\$2,376,326	\$268,832
2024	\$1,776,936,999	\$17,769,370	\$2,540,451	\$52,013	\$2,488,437	\$3,525,959	\$662,227	\$2,863,732	\$714,241
2025	\$2,137,101,205	\$21,371,012	\$3,055,370	\$77,759	\$2,977,611	\$4,240,629	\$990,022	\$3,250,607	\$1,067,781
2026	\$2,620,438,428	\$26,204,384	\$3,746,388	\$112,310	\$3,634,077	\$5,199,711	\$1,429,919	\$3,769,791	\$1,542,229
2027	\$2,992,342,428	\$29,923,424	\$4,278,091	\$138,895	\$4,139,196	\$5,937,676	\$1,768,398	\$4,169,278	\$1,907,294
2028	\$3,321,031,032	\$33,210,310	\$4,748,011	\$162,391	\$4,585,619	\$6,589,890	\$2,067,546	\$4,522,343	\$2,229,938
2029	\$3,647,708,289	\$36,477,083	\$5,215,055	\$185,744	\$5,029,311	\$7,238,112	\$2,364,863	\$4,873,249	\$2,550,607
2030	\$4,001,605,060	\$40,016,051	\$5,721,014	\$211,041	\$5,509,972	\$7,940,346	\$2,686,954	\$5,253,392	\$2,897,995
2031	\$4,368,883,384	\$43,688,834	\$6,246,104	\$949,184	\$5,296,920	\$8,669,133	\$1,317,397	\$7,351,735	\$2,266,581
2032	\$4,754,596,962	\$47,545,970	\$6,797,551	\$1,059,473	\$5,738,077	\$9,434,501	\$1,470,471	\$7,964,030	\$2,529,944
2033	\$5,154,602,486	\$51,546,025	\$7,369,431	\$1,173,849	\$6,195,581	\$10,228,228	\$1,629,216	\$8,599,011	\$2,803,066
2034	\$5,574,329,203	\$55,743,292	\$7,969,505	\$1,293,864	\$6,675,641	\$11,061,087	\$1,795,788	\$9,265,299	\$3,089,653
2035	\$6,013,844,087	\$60,138,441	\$8,597,871	\$1,419,537	\$7,178,334	\$11,933,212	\$1,970,213	\$9,962,999	\$3,389,751
2036	\$6,388,348,913	\$63,883,489	\$9,133,293	\$1,526,622	\$7,606,671	\$12,676,339	\$2,118,839	\$10,557,500	\$3,645,460
2037	\$6,730,558,822	\$67,305,588	\$9,622,543	\$1,624,472	\$7,998,072	\$13,355,382	\$2,254,647	\$11,100,735	\$3,879,119
2038	\$7,024,382,180	\$70,243,822	\$10,042,617	\$1,708,486	\$8,334,130	\$13,938,413	\$2,371,254	\$11,567,160	\$4,079,740
2039	\$7,324,491,381	\$73,244,914	\$10,471,677	\$1,794,298	\$8,677,378	\$14,533,917	\$2,490,354	\$12,043,563	\$4,284,653
2040	\$7,636,285,190	\$76,362,852	\$10,917,442	\$1,883,452	\$9,033,990	\$15,152,806	\$2,614,092	\$12,538,514	\$4,497,544
2041	\$7,949,357,918	\$79,493,579	\$11,365,036	\$1,972,970	\$9,392,065	\$15,773,834	\$2,738,338	\$13,035,496	\$4,711,308
2042	\$8,211,092,338	\$82,110,923	\$11,739,232	\$2,047,810	\$9,691,423	\$16,293,191	\$2,842,209	\$13,450,982	\$4,890,019
2043	\$8,481,376,401	\$84,813,764	\$12,125,652	\$2,125,093	\$10,000,558	\$16,829,513	\$2,949,473	\$13,880,039	\$5,074,567
2044	\$8,760,487,524	\$87,604,875	\$12,524,691	\$2,204,901	\$10,319,790	\$17,383,350	\$3,060,241	\$14,323,109	\$5,265,142
2045	\$9,048,712,076	\$90,487,121	\$12,936,760	\$2,287,315	\$10,649,445	\$17,955,271	\$3,174,625	\$14,780,646	\$5,461,940
2046	\$9,346,345,662	\$93,463,457	\$13,362,281	\$2,372,419	\$11,341,389	\$18,545,863	\$3,292,743	\$15,253,119	\$5,665,163
2047	\$9,653,693,423	\$96,536,934	\$13,801,690	\$2,460,301	\$11,704,386	\$19,155,730	\$3,414,717	\$15,741,013	\$5,875,018
2048	\$9,971,070,338	\$99,710,703	\$14,255,437	\$2,551,051	\$12,079,227	\$19,785,498	\$3,540,670	\$16,244,827	\$6,091,721
2049	\$10,298,801,545	\$102,988,015	\$14,723,988	\$2,644,761	\$12,486,294	\$20,435,812	\$3,670,733	\$16,765,079	\$6,315,494
2050	\$10,637,222,660	\$106,372,227	\$15,207,821	\$2,741,327	\$12,865,984	\$21,107,338	\$3,805,038	\$17,302,299	\$6,546,566
2051	\$10,986,680,120	\$109,866,801	\$15,707,434	\$2,841,450	\$13,278,705	\$21,800,763	\$3,943,723	\$17,857,039	\$6,785,173
2052	\$11,347,531,528	\$113,475,315	\$16,223,336	\$2,944,630	\$13,704,881	\$22,516,797	\$4,086,930	\$18,429,866	\$7,031,560
2053	\$11,720,146,009	\$117,201,460	\$16,756,055	\$3,051,174	\$14,144,946	\$23,256,172	\$4,234,805	\$19,021,367	\$7,285,979
2054	\$12,104,904,579	\$121,049,046	\$17,306,136	\$3,161,190	\$14,599,351	\$24,019,645	\$4,387,500	\$19,632,145	\$7,548,690
2055	\$12,502,200,533	\$125,022,005	\$17,874,142	\$3,274,792	\$15,064,936	\$24,807,995	\$4,545,170	\$20,262,825	\$7,819,961
2056	\$12,909,316,442	\$129,093,164	\$18,456,188	\$3,391,201	\$15,064,987	\$25,615,831	\$4,706,737	\$20,909,094	\$8,037,938
2057	\$13,296,595,936	\$132,965,959	\$19,009,873	\$3,501,938	\$15,507,936	\$26,384,306	\$4,860,432	\$21,523,874	\$8,362,370
2058	\$13,695,493,814	\$136,954,938	\$19,580,170	\$3,615,997	\$15,964,173	\$27,175,835	\$5,018,738	\$22,157,097	\$8,634,735
2059	\$14,106,358,628	\$141,063,586	\$20,167,575	\$3,733,478	\$16,434,097	\$27,991,110	\$5,181,793	\$22,809,317	\$8,915,271
2060	\$14,529,549,387	\$145,295,494	\$20,772,602	\$3,854,484	\$16,918,118	\$28,830,844	\$5,349,740	\$23,481,104	\$9,204,223
2061	\$14,965,435,868	\$149,654,359	\$21,395,760	\$3,979,119	\$17,416,661	\$29,695,769	\$5,522,725	\$24,173,044	\$9,501,844

Source: San Joaquin County; City of Manteca; LWA; EPS.

[1] Refer to Table B-2 for details.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Table 10
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Net Property Tax and EIFD Revenue - Manteca Annexation Area (Real \$)

Manteca
Annexation Area

Fiscal Year Ending	Beginning Assessed Value [1]	Gross Property Tax Revenue	Net City and County Property Tax Revenue			County EIFD Amount [2]			Total EIFD	
			City	County	Net City	County	Net County			
Formula			$b=1.0\%$	$c=b*6.63\%$	d	$e=c-d$	$f=b*26.51\%$	g	$h=f-g$	$d+g$
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024	\$45,348,171	\$453,482	\$30,058	\$30,058	\$1,503	\$28,555	\$120,230	\$55,145	\$65,085	\$56,648
2025	\$93,417,231	\$934,172	\$61,919	\$61,919	\$3,096	\$58,823	\$247,674	\$113,600	\$134,075	\$116,696
2026	\$144,329,622	\$1,443,296	\$95,664	\$95,664	\$4,783	\$90,881	\$382,657	\$175,511	\$207,145	\$180,295
2027	\$198,212,681	\$1,982,127	\$131,379	\$131,379	\$6,569	\$124,810	\$525,516	\$241,036	\$284,480	\$247,605
2028	\$255,198,827	\$2,551,988	\$169,150	\$169,150	\$8,458	\$160,693	\$676,601	\$310,334	\$366,268	\$318,791
2029	\$315,425,750	\$3,154,258	\$209,070	\$209,070	\$10,453	\$198,616	\$836,279	\$383,572	\$452,707	\$394,026
2030	\$379,036,610	\$3,790,366	\$251,232	\$251,232	\$12,562	\$238,671	\$1,004,929	\$460,926	\$544,003	\$473,488
2031	\$446,180,238	\$4,461,802	\$295,736	\$295,736	\$59,147	\$236,589	\$1,182,945	\$236,589	\$946,356	\$753,736
2032	\$517,011,351	\$5,170,114	\$342,684	\$342,684	\$68,537	\$274,147	\$1,370,737	\$274,147	\$1,096,590	\$342,684
2033	\$593,829,409	\$5,938,294	\$393,601	\$393,601	\$78,720	\$314,881	\$1,574,403	\$314,881	\$1,259,522	\$393,601
2034	\$695,113,398	\$6,951,134	\$460,734	\$460,734	\$92,147	\$368,587	\$1,842,934	\$368,587	\$1,474,347	\$460,734
2035	\$801,939,980	\$8,019,400	\$531,540	\$531,540	\$106,308	\$425,232	\$2,126,160	\$425,232	\$1,700,928	\$531,540
2036	\$914,550,555	\$9,145,506	\$606,180	\$606,180	\$121,236	\$484,944	\$2,424,721	\$484,944	\$1,939,777	\$606,180
2037	\$1,033,196,018	\$10,331,960	\$684,821	\$684,821	\$136,964	\$547,857	\$2,739,283	\$547,857	\$2,191,426	\$684,821
2038	\$1,158,137,113	\$11,581,371	\$767,634	\$767,634	\$153,527	\$614,107	\$3,070,535	\$614,107	\$2,456,428	\$767,634
2039	\$1,192,881,227	\$11,928,812	\$790,663	\$790,663	\$158,133	\$632,530	\$3,162,651	\$632,530	\$2,530,121	\$790,663
2040	\$1,228,667,663	\$12,286,677	\$814,383	\$814,383	\$162,877	\$651,506	\$3,257,531	\$651,506	\$2,606,025	\$814,383
2041	\$1,265,527,693	\$12,655,277	\$838,814	\$838,814	\$167,763	\$671,051	\$3,355,257	\$671,051	\$2,684,206	\$838,814
2042	\$1,303,493,524	\$13,034,935	\$863,979	\$863,979	\$172,796	\$691,183	\$3,455,915	\$691,183	\$2,764,732	\$863,979
2043	\$1,342,598,330	\$13,425,983	\$889,898	\$889,898	\$177,980	\$711,918	\$3,559,592	\$711,918	\$2,847,674	\$889,898
2044	\$1,382,876,280	\$13,828,763	\$916,595	\$916,595	\$183,319	\$733,276	\$3,666,380	\$733,276	\$2,933,104	\$916,595
2045	\$1,424,362,568	\$14,243,626	\$944,093	\$944,093	\$188,819	\$755,274	\$3,776,371	\$755,274	\$3,021,097	\$944,093
2046	\$1,467,093,445	\$14,670,934	\$972,416	\$972,416	\$194,483	\$777,932	\$3,889,662	\$777,932	\$3,111,730	\$972,416
2047	\$1,511,106,248	\$15,111,062	\$1,001,588	\$1,001,588	\$200,318	\$801,270	\$4,006,352	\$801,270	\$3,205,082	\$1,001,588
2048	\$1,556,439,436	\$15,564,394	\$1,031,636	\$1,031,636	\$206,327	\$825,309	\$4,126,543	\$825,309	\$3,301,234	\$1,031,636
2049	\$1,603,132,619	\$16,031,326	\$1,062,585	\$1,062,585	\$212,517	\$850,068	\$4,250,339	\$850,068	\$3,400,271	\$1,062,585
2050	\$1,651,226,598	\$16,512,266	\$1,094,462	\$1,094,462	\$218,892	\$875,570	\$4,377,849	\$875,570	\$3,502,279	\$1,094,462
2051	\$1,700,763,395	\$17,007,634	\$1,127,296	\$1,127,296	\$225,459	\$901,837	\$4,509,185	\$901,837	\$3,607,348	\$1,127,296
2052	\$1,751,786,297	\$17,517,863	\$1,161,115	\$1,161,115	\$232,223	\$928,892	\$4,644,460	\$928,892	\$3,715,568	\$1,161,115
2053	\$1,804,339,886	\$18,043,399	\$1,195,949	\$1,195,949	\$239,190	\$956,759	\$4,783,794	\$956,759	\$3,827,035	\$1,195,949
2054	\$1,858,470,083	\$18,584,701	\$1,231,827	\$1,231,827	\$246,365	\$985,462	\$4,927,308	\$985,462	\$3,941,846	\$1,231,827
2055	\$1,914,224,185	\$19,142,242	\$1,268,782	\$1,268,782	\$253,756	\$1,015,025	\$5,075,127	\$1,015,025	\$4,060,102	\$1,268,782
2056	\$1,971,650,911	\$19,716,509	\$1,306,845	\$1,306,845	\$261,369	\$1,045,476	\$5,227,381	\$1,045,476	\$4,181,905	\$1,306,845
2057	\$2,030,800,438	\$20,308,004	\$1,346,051	\$1,346,051	\$269,210	\$1,076,840	\$5,384,202	\$1,076,840	\$4,307,362	\$1,346,051
2058	\$2,091,724,451	\$20,917,245	\$1,386,432	\$1,386,432	\$277,286	\$1,109,146	\$5,545,728	\$1,109,146	\$4,436,583	\$1,386,432
2059	\$2,154,476,185	\$21,544,762	\$1,428,025	\$1,428,025	\$285,605	\$1,142,420	\$5,712,100	\$1,142,420	\$4,569,680	\$1,428,025
2060	\$2,219,110,470	\$22,191,105	\$1,470,866	\$1,470,866	\$294,173	\$1,176,693	\$5,883,463	\$1,176,693	\$4,706,771	\$1,470,866
2061	\$2,285,683,785	\$22,856,838	\$1,514,992	\$1,514,992	\$302,998	\$1,211,993	\$6,059,967	\$1,211,993	\$4,847,974	\$1,514,992

Source: San Joaquin County; City of Manteca; LWA; EPS.

[1] Prior to annexation of the annexation area to the City, the City receives no property tax revenue for these TRAs.
 [2] Refer to Table B-3 for details.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Stockton
Existing City and
Annexation Areas

Table 11
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Net Property Tax and EIFD Revenue Summary - Stockton (Real \$)

Fiscal Year Ending	Net City Property Tax Revenue [1]			Net County Property Tax Revenue [1]			EIFD Revenue		
	Existing City Boundaries	Annexation Areas	Total	Existing City Boundaries	Annexation Areas	Total	City EIFD Revenue	County EIFD Revenue	Total
2021	\$2,398,072	\$0	\$2,398,072	\$2,950,394	\$0	\$2,950,394	\$0	\$0	\$0
2022	\$2,470,014	\$0	\$2,470,014	\$3,038,906	\$0	\$3,038,906	\$0	\$0	\$0
2023	\$2,685,463	\$2,374	\$2,687,837	\$3,183,848	\$5,192	\$3,189,040	\$2,200	\$127,206	\$129,406
2024	\$2,902,067	\$12,224	\$2,914,292	\$3,329,567	\$26,737	\$3,356,304	\$4,488	\$268,927	\$273,414
2025	\$3,053,016	\$22,864	\$3,075,880	\$3,431,116	\$49,570	\$3,480,687	\$6,118	\$374,315	\$380,432
2026	\$3,155,853	\$33,719	\$3,189,571	\$3,500,299	\$73,750	\$3,574,049	\$7,268	\$453,419	\$460,687
2027	\$3,321,397	\$45,416	\$3,366,814	\$3,611,667	\$99,335	\$3,711,003	\$9,059	\$569,458	\$578,517
2028	\$3,494,056	\$63,289	\$3,557,345	\$3,727,822	\$138,427	\$3,866,249	\$10,983	\$700,996	\$711,980
2029	\$3,611,235	\$82,193	\$3,693,429	\$3,806,654	\$179,774	\$3,986,428	\$12,358	\$802,822	\$815,180
2030	\$3,732,323	\$102,175	\$3,834,498	\$3,888,114	\$223,478	\$4,111,592	\$13,783	\$908,872	\$922,655
2031	\$3,591,172	\$99,621	\$3,690,794	\$4,418,289	\$398,485	\$4,816,775	\$395,195	\$444,467	\$749,662
2032	\$3,695,654	\$117,626	\$3,813,280	\$4,546,895	\$470,504	\$5,017,339	\$335,816	\$494,608	\$830,425
2033	\$3,834,114	\$136,621	\$3,970,735	\$4,717,185	\$546,485	\$5,263,670	\$375,180	\$556,191	\$931,371
2034	\$4,056,531	\$156,651	\$4,213,181	\$4,990,828	\$626,602	\$5,617,431	\$435,792	\$644,631	\$1,080,423
2035	\$4,279,595	\$177,759	\$4,457,354	\$5,265,269	\$711,034	\$5,976,303	\$496,835	\$734,349	\$1,231,184
2036	\$4,512,837	\$199,992	\$4,712,829	\$5,552,232	\$799,968	\$6,352,200	\$560,704	\$828,323	\$1,389,027
2037	\$4,756,667	\$223,400	\$4,980,067	\$5,852,220	\$893,598	\$6,745,818	\$627,513	\$926,728	\$1,554,241
2038	\$5,011,510	\$248,032	\$5,259,541	\$6,165,758	\$992,126	\$7,157,884	\$697,382	\$1,029,744	\$1,727,126
2039	\$5,256,412	\$273,940	\$5,530,353	\$6,467,066	\$1,095,762	\$7,562,828	\$765,085	\$1,130,980	\$1,896,065
2040	\$5,496,471	\$301,181	\$5,797,652	\$6,762,415	\$1,204,722	\$7,967,138	\$831,909	\$1,232,058	\$2,063,967
2041	\$5,746,648	\$336,339	\$6,082,987	\$7,070,212	\$1,345,358	\$8,415,570	\$903,243	\$1,344,166	\$2,247,409
2042	\$6,007,332	\$373,337	\$6,380,669	\$7,390,938	\$1,493,347	\$8,884,285	\$977,664	\$1,461,345	\$2,439,008
2043	\$6,278,931	\$412,251	\$6,691,182	\$7,725,090	\$1,649,005	\$9,374,095	\$1,055,292	\$1,583,797	\$2,639,089
2044	\$6,561,863	\$454,155	\$7,016,018	\$8,073,187	\$1,816,620	\$9,889,808	\$1,136,501	\$1,712,725	\$2,849,226
2045	\$6,760,884	\$489,831	\$7,250,715	\$8,318,047	\$1,959,326	\$10,277,372	\$1,195,175	\$1,809,617	\$3,004,792
2046	\$6,966,385	\$527,240	\$7,493,624	\$8,570,879	\$2,108,988	\$10,679,837	\$1,255,903	\$1,910,233	\$3,166,135
2047	\$7,178,576	\$566,451	\$7,745,027	\$8,831,942	\$2,265,805	\$11,097,747	\$1,318,753	\$2,014,710	\$3,333,463
2048	\$7,397,673	\$603,535	\$8,001,208	\$9,101,501	\$2,414,139	\$11,515,641	\$1,382,799	\$2,119,184	\$3,501,982
2049	\$7,623,900	\$638,187	\$8,262,087	\$9,379,833	\$2,552,748	\$11,932,581	\$1,448,018	\$2,223,419	\$3,671,437
2050	\$7,857,488	\$674,375	\$8,531,863	\$9,667,220	\$2,697,501	\$12,364,721	\$1,515,462	\$2,331,454	\$3,846,916
2051	\$8,098,674	\$712,160	\$8,810,834	\$9,963,956	\$2,848,641	\$12,812,597	\$1,585,205	\$2,443,423	\$4,028,628
2052	\$8,350,753	\$751,606	\$9,102,359	\$10,274,094	\$3,006,423	\$13,280,517	\$1,658,086	\$2,560,403	\$4,218,489
2053	\$8,586,456	\$792,777	\$9,379,233	\$10,564,083	\$3,171,107	\$13,735,190	\$1,727,305	\$2,674,071	\$4,401,376
2054	\$8,829,229	\$835,742	\$9,664,971	\$10,862,772	\$3,342,966	\$14,205,739	\$1,798,739	\$2,791,708	\$4,590,447
2055	\$9,079,286	\$880,571	\$9,959,857	\$11,170,422	\$3,522,284	\$14,692,706	\$1,872,461	\$2,913,450	\$4,785,911
2056	\$9,336,845	\$927,338	\$10,264,182	\$11,487,301	\$3,709,351	\$15,196,652	\$1,948,542	\$3,039,437	\$4,987,979
2057	\$9,602,130	\$978,256	\$10,580,386	\$11,813,687	\$3,913,024	\$15,726,711	\$2,027,593	\$3,171,951	\$5,199,544
2058	\$9,875,374	\$1,018,398	\$10,893,772	\$12,149,864	\$4,073,593	\$16,223,457	\$2,105,939	\$3,296,138	\$5,402,077
2059	\$10,156,815	\$1,060,069	\$11,216,883	\$12,496,127	\$4,240,274	\$16,736,401	\$2,186,717	\$3,424,374	\$5,611,091
2060	\$10,446,699	\$1,103,323	\$11,550,022	\$12,852,777	\$4,413,290	\$17,266,067	\$2,270,002	\$3,556,790	\$5,826,792
2061	\$10,745,280	\$1,148,218	\$11,893,498	\$13,220,127	\$4,592,871	\$17,812,998	\$2,355,871	\$3,693,523	\$6,049,394
TOTAL	\$246,801,679	\$17,583,034	\$264,384,714	\$300,190,546	\$69,672,183	\$369,862,728	\$39,222,938	\$64,304,011	\$103,526,949

Source: EPS.

[1] Includes property tax revenue from parcels within the Mossdale Tract boundary only.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Stockton
Existing City

Table 12
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Net Property Tax and EIFD Revenue - Stockton Existing City Boundaries (Real \$)

Fiscal Year Ending	Beginning Assessed Value	Gross Property Tax Revenue	City EIFD			Net City and County Property Tax Revenue			County EIFD Amount [1]	Net County	Total EIFD
			City	County	Net City	County	Net County				
Formula	a	b=a*1.0%	c=b*16.71%	d	e=c-d	f=b*20.56%	g	d+g			
2021	\$1,435,013,097	\$14,350,131	\$2,398,072	\$0	\$2,398,072	\$2,950,394	\$0	\$2,950,394	\$0	\$2,950,394	
2022	\$1,478,063,490	\$14,780,635	\$2,470,014	\$0	\$2,470,014	\$3,038,906	\$0	\$3,038,906	\$0	\$3,038,906	
2023	\$1,608,291,217	\$16,082,912	\$2,687,639	\$2,176	\$2,685,463	\$3,306,655	\$122,807	\$3,428,462	\$122,807	\$3,551,269	
2024	\$1,739,217,044	\$17,392,170	\$2,906,432	\$4,364	\$2,902,067	\$3,575,839	\$246,273	\$3,822,112	\$246,273	\$4,068,385	
2025	\$1,830,457,715	\$18,304,577	\$3,068,905	\$5,889	\$3,063,016	\$3,763,431	\$332,314	\$4,095,745	\$332,314	\$4,428,059	
2026	\$1,892,616,910	\$18,926,169	\$3,162,780	\$6,928	\$3,155,852	\$3,891,230	\$390,932	\$4,282,162	\$390,932	\$4,673,094	
2027	\$1,992,679,813	\$19,926,798	\$3,329,997	\$8,600	\$3,321,397	\$4,096,960	\$485,293	\$4,582,253	\$485,293	\$5,067,546	
2028	\$2,097,043,135	\$20,970,431	\$3,504,400	\$10,344	\$3,494,056	\$4,311,532	\$583,709	\$4,895,241	\$583,709	\$5,478,950	
2029	\$2,167,871,742	\$21,678,717	\$3,622,763	\$11,527	\$3,611,235	\$4,457,156	\$650,502	\$5,107,658	\$650,502	\$5,758,160	
2030	\$2,241,062,727	\$22,410,627	\$3,745,073	\$12,751	\$3,732,322	\$4,607,637	\$719,522	\$5,347,159	\$719,522	\$6,066,681	
2031	\$2,316,694,086	\$23,166,941	\$3,871,462	\$280,290	\$3,591,172	\$4,763,135	\$344,846	\$5,148,018	\$344,846	\$5,492,864	
2032	\$2,394,846,370	\$23,948,464	\$4,002,064	\$306,410	\$3,695,654	\$4,923,817	\$376,982	\$5,372,639	\$376,982	\$5,749,621	
2033	\$2,498,414,941	\$24,984,149	\$4,175,139	\$341,025	\$3,834,114	\$5,136,754	\$419,570	\$5,556,324	\$419,570	\$5,975,894	
2034	\$2,664,783,613	\$26,647,836	\$4,453,160	\$396,629	\$4,056,531	\$5,478,809	\$487,981	\$5,966,790	\$487,981	\$6,454,771	
2035	\$2,831,636,745	\$28,316,367	\$4,731,990	\$452,395	\$4,279,595	\$5,821,860	\$556,591	\$6,378,451	\$556,591	\$6,935,042	
2036	\$3,006,102,761	\$30,061,028	\$5,023,543	\$510,706	\$4,512,837	\$6,180,563	\$628,331	\$6,808,894	\$628,331	\$7,437,225	
2037	\$3,188,488,264	\$31,884,883	\$5,328,330	\$571,663	\$4,756,667	\$6,555,549	\$703,328	\$7,258,977	\$703,328	\$7,962,305	
2038	\$3,379,111,404	\$33,791,114	\$5,646,884	\$635,374	\$5,011,510	\$6,947,471	\$781,713	\$7,729,184	\$781,713	\$8,510,897	
2039	\$3,562,299,423	\$35,622,994	\$5,953,012	\$696,600	\$5,256,412	\$7,324,106	\$857,040	\$8,181,146	\$857,040	\$8,838,186	
2040	\$3,741,864,383	\$37,418,644	\$6,253,086	\$756,614	\$5,496,471	\$7,693,293	\$930,877	\$8,624,148	\$930,877	\$9,355,025	
2041	\$3,928,997,171	\$39,289,972	\$6,565,806	\$819,158	\$5,746,648	\$8,078,039	\$1,007,826	\$9,085,865	\$1,007,826	\$10,093,691	
2042	\$4,123,990,249	\$41,239,902	\$6,891,662	\$884,330	\$6,007,332	\$8,478,945	\$1,088,008	\$9,566,943	\$1,088,008	\$10,654,951	
2043	\$4,327,146,813	\$43,271,468	\$7,231,160	\$952,229	\$6,278,931	\$8,896,636	\$1,171,546	\$10,068,482	\$1,171,546	\$11,239,928	
2044	\$4,538,781,180	\$45,387,812	\$7,584,825	\$1,022,962	\$6,561,863	\$9,331,758	\$1,258,570	\$10,590,328	\$1,258,570	\$11,848,903	
2045	\$4,687,649,579	\$46,876,496	\$7,833,601	\$1,072,717	\$6,760,884	\$9,637,832	\$1,319,785	\$11,150,617	\$1,319,785	\$12,470,402	
2046	\$4,841,365,178	\$48,413,652	\$8,090,478	\$1,124,093	\$6,966,385	\$9,953,872	\$1,382,993	\$11,739,865	\$1,382,993	\$13,122,858	
2047	\$5,000,084,829	\$50,000,848	\$8,355,717	\$1,177,141	\$7,178,576	\$10,280,201	\$1,448,259	\$12,328,460	\$1,448,259	\$13,776,719	
2048	\$5,163,970,430	\$51,639,704	\$8,629,588	\$1,231,915	\$7,397,673	\$10,617,150	\$1,515,649	\$12,942,799	\$1,515,649	\$14,458,448	
2049	\$5,333,189,091	\$53,331,891	\$8,912,372	\$1,288,472	\$7,623,900	\$10,965,065	\$1,585,232	\$13,548,297	\$1,585,232	\$15,133,529	
2050	\$5,507,913,298	\$55,079,133	\$9,204,356	\$1,346,868	\$7,857,488	\$11,324,298	\$1,657,078	\$14,161,376	\$1,657,078	\$15,818,454	
2051	\$5,688,321,088	\$56,883,211	\$9,505,838	\$1,407,165	\$8,098,674	\$11,695,218	\$1,731,262	\$14,826,480	\$1,731,262	\$16,557,742	
2052	\$5,876,877,546	\$58,768,775	\$9,820,938	\$1,470,185	\$8,350,753	\$12,082,891	\$1,808,797	\$15,531,647	\$1,808,797	\$17,340,444	
2053	\$6,053,183,872	\$60,531,839	\$10,115,566	\$1,529,110	\$8,586,456	\$12,445,378	\$1,881,294	\$16,326,672	\$1,881,294	\$18,207,966	
2054	\$6,234,779,388	\$62,347,794	\$10,419,033	\$1,589,804	\$8,829,229	\$12,818,739	\$1,955,967	\$17,184,698	\$1,955,967	\$19,140,665	
2055	\$6,421,822,770	\$64,218,228	\$10,731,604	\$1,652,318	\$9,079,286	\$13,203,301	\$2,032,879	\$18,082,165	\$2,032,879	\$20,115,044	
2056	\$6,614,477,453	\$66,144,775	\$11,053,552	\$1,716,708	\$9,336,845	\$13,599,400	\$2,112,099	\$19,041,494	\$2,112,099	\$21,153,593	
2057	\$6,812,911,777	\$68,129,118	\$11,385,159	\$1,783,029	\$9,602,130	\$14,007,382	\$2,193,695	\$20,094,777	\$2,193,695	\$22,288,472	
2058	\$7,017,299,130	\$70,172,991	\$11,726,713	\$1,851,340	\$9,875,374	\$14,427,604	\$2,277,739	\$21,245,343	\$2,277,739	\$23,523,082	
2059	\$7,227,818,104	\$72,278,181	\$12,078,515	\$1,921,700	\$10,156,815	\$14,860,432	\$2,364,305	\$22,510,747	\$2,364,305	\$24,875,052	
2060	\$7,444,652,647	\$74,446,526	\$12,440,870	\$1,994,171	\$10,446,699	\$15,306,245	\$2,453,468	\$23,759,713	\$2,453,468	\$26,213,181	
2061	\$7,667,992,226	\$76,679,922	\$12,814,096	\$2,068,816	\$10,745,280	\$15,765,432	\$2,545,305	\$25,010,582	\$2,545,305	\$27,555,887	

PI Stock Ex

Source: San Joaquin County; City of Stockton; LWA; EPS.

[1] Refer to Table C-2 for details.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Stockton
Annexation Area

Table 13
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Net Property Tax and EIFD Revenue - Stockton Annexation Area (Real \$)

Fiscal Year Ending	Beginning Assessed Value [1]	Gross Property Tax Revenue	City EIFD		Net City		County		County EIFD		Total EIFD
			Amount [2]	City	Net City	County	Amount [2]	Net County			
Formula	a	b=a*1.0%	c=b*7.23%	d	e=c*d	f=b*28.33%	g	h=f*g	i	e+h	
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2023	\$3,315,313	\$3,315	\$2,398	\$24	\$2,374	\$9,590	\$4,399	\$5,192	\$7,565	\$7,565	
2024	\$17,073,859	\$17,073	\$12,348	\$123	\$12,224	\$49,391	\$22,654	\$26,737	\$38,961	\$38,961	
2025	\$31,654,935	\$31,654	\$22,893	\$229	\$22,664	\$91,571	\$42,000	\$49,570	\$72,234	\$72,234	
2026	\$47,095,509	\$47,095	\$34,059	\$341	\$33,719	\$136,237	\$62,487	\$73,750	\$107,469	\$107,469	
2027	\$63,434,028	\$63,434	\$45,875	\$459	\$45,416	\$183,501	\$84,166	\$99,335	\$144,752	\$144,752	
2028	\$86,397,184	\$86,397	\$63,928	\$639	\$63,289	\$255,714	\$117,287	\$138,427	\$201,716	\$201,716	
2029	\$114,801,039	\$114,801	\$83,024	\$830	\$82,193	\$332,095	\$152,320	\$179,774	\$261,968	\$261,968	
2030	\$142,709,567	\$142,709	\$103,207	\$1,032	\$102,175	\$412,828	\$189,350	\$223,478	\$325,653	\$325,653	
2031	\$172,189,286	\$172,189	\$124,527	\$24,905	\$99,621	\$498,106	\$236,621	\$261,485	\$498,106	\$498,106	
2032	\$203,309,350	\$203,309	\$147,033	\$29,407	\$117,626	\$588,130	\$283,621	\$304,504	\$588,130	\$588,130	
2033	\$236,141,647	\$236,141	\$170,777	\$34,155	\$136,621	\$683,107	\$336,621	\$346,485	\$683,107	\$683,107	
2034	\$270,760,903	\$270,760	\$195,813	\$39,163	\$156,651	\$783,253	\$383,621	\$404,635	\$783,253	\$783,253	
2035	\$307,244,788	\$307,244	\$222,198	\$44,440	\$177,759	\$888,793	\$433,621	\$445,174	\$888,793	\$888,793	
2036	\$345,674,021	\$345,674	\$249,990	\$49,998	\$199,992	\$999,960	\$499,960	\$499,960	\$999,960	\$999,960	
2037	\$386,132,487	\$386,132	\$279,249	\$55,850	\$223,400	\$1,116,998	\$558,500	\$558,498	\$1,116,998	\$1,116,998	
2038	\$428,707,355	\$428,707	\$310,039	\$62,008	\$248,032	\$1,240,158	\$620,032	\$620,126	\$1,240,158	\$1,240,158	
2039	\$473,489,195	\$473,489	\$342,426	\$68,485	\$273,940	\$1,369,702	\$684,850	\$684,850	\$1,369,702	\$1,369,702	
2040	\$520,572,110	\$520,572	\$376,476	\$75,295	\$301,181	\$1,505,903	\$752,903	\$752,903	\$1,505,903	\$1,505,903	
2041	\$581,342,054	\$581,342	\$420,424	\$84,085	\$336,339	\$1,681,697	\$840,339	\$840,358	\$1,681,697	\$1,681,697	
2042	\$645,289,680	\$645,289	\$466,671	\$93,334	\$373,337	\$1,866,684	\$933,337	\$933,347	\$1,866,684	\$1,866,684	
2043	\$712,550,955	\$712,550	\$515,314	\$103,063	\$412,251	\$2,061,256	\$1,030,251	\$1,030,251	\$2,061,256	\$2,061,256	
2044	\$784,979,233	\$784,979	\$567,694	\$113,539	\$454,155	\$2,270,776	\$1,135,339	\$1,135,426	\$2,270,776	\$2,270,776	
2045	\$846,643,499	\$846,643	\$612,289	\$122,458	\$489,831	\$2,449,157	\$1,224,458	\$1,224,458	\$2,449,157	\$2,449,157	
2046	\$911,301,141	\$911,301	\$659,049	\$131,810	\$527,240	\$2,636,198	\$1,318,100	\$1,318,098	\$2,636,198	\$2,636,198	
2047	\$979,076,261	\$979,076	\$708,064	\$141,613	\$566,451	\$2,832,256	\$1,416,130	\$1,416,126	\$2,832,256	\$2,832,256	
2048	\$1,043,172,849	\$1,043,172	\$754,418	\$150,884	\$603,535	\$3,017,674	\$1,508,884	\$1,508,835	\$3,017,674	\$3,017,674	
2049	\$1,103,067,131	\$1,103,067	\$797,734	\$159,547	\$638,187	\$3,190,935	\$1,595,470	\$1,595,451	\$3,190,935	\$3,190,935	
2050	\$1,165,616,213	\$1,165,616	\$842,969	\$168,594	\$674,375	\$3,371,876	\$1,685,994	\$1,685,928	\$3,371,876	\$3,371,876	
2051	\$1,230,925,481	\$1,230,925	\$890,200	\$178,040	\$712,160	\$3,558,028	\$1,780,040	\$1,780,000	\$3,558,028	\$3,558,028	
2052	\$1,299,104,249	\$1,299,104	\$939,507	\$187,901	\$751,606	\$3,750,028	\$1,879,001	\$1,879,000	\$3,750,028	\$3,750,028	
2053	\$1,370,265,911	\$1,370,265	\$990,971	\$198,194	\$792,777	\$3,963,884	\$1,981,994	\$1,981,884	\$3,963,884	\$3,963,884	
2054	\$1,444,528,079	\$1,444,528	\$1,044,677	\$208,935	\$835,742	\$4,178,708	\$2,089,350	\$2,089,300	\$4,178,708	\$4,178,708	
2055	\$1,522,012,738	\$1,522,012	\$1,100,714	\$220,143	\$880,571	\$4,402,854	\$2,201,430	\$2,201,400	\$4,402,854	\$4,402,854	
2056	\$1,602,846,401	\$1,602,846	\$1,159,172	\$231,834	\$927,338	\$4,636,689	\$2,318,340	\$2,318,300	\$4,636,689	\$4,636,689	
2057	\$1,690,855,577	\$1,690,855	\$1,222,820	\$244,564	\$978,256	\$4,891,280	\$2,445,640	\$2,445,600	\$4,891,280	\$4,891,280	
2058	\$1,760,238,911	\$1,760,238	\$1,272,998	\$254,600	\$1,018,398	\$5,091,991	\$2,546,000	\$2,546,000	\$5,091,991	\$5,091,991	
2059	\$1,832,263,475	\$1,832,263	\$1,325,086	\$265,017	\$1,060,269	\$5,300,343	\$2,650,170	\$2,650,170	\$5,300,343	\$5,300,343	
2060	\$1,907,025,298	\$1,907,025	\$1,379,153	\$275,831	\$1,103,323	\$5,516,613	\$2,758,310	\$2,758,300	\$5,516,613	\$5,516,613	
2061	\$1,984,623,793	\$1,984,623	\$1,435,272	\$287,054	\$1,148,218	\$5,741,088	\$2,870,540	\$2,870,500	\$5,741,088	\$5,741,088	

Source: San Joaquin County; City of Stockton; LWA; EPS.

[1] Prior to annexation of the annexation area to the City, the City receives no property tax revenue for these TRAs.

[2] Refer to Table C-3 for details.

APPENDICES:

- Appendix A: City of Lathrop EIFD
Revenue-Estimating Tables
- Appendix B: City of Manteca EIFD
Revenue-Estimating Tables
- Appendix C: City of Stockton EIFD
Revenue-Estimating Tables
- Appendix D: Supporting Tables for
EIFD Revenue Analysis



APPENDIX A:
City of Lathrop EIFD
Revenue-Estimating Tables



Table A-1	Projected Tax Increment to EIFD—Lathrop	D-14
Table A-2	Projected Tax Increment to EIFD— Lathrop Existing City Boundaries	D-15
Table A-3	Projected Tax Increment to EIFD— Lathrop Annexation Area	D-16
Table A-4	Assessed Value of New Development— Lathrop Existing City.....	D-17
Table A-5	Assessed Value of New Development— Lathrop Annexation Areas.....	D-18
Table A-6	Incremental Development Projections— Lathrop (2 pages)	D-19

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Lathrop
Existing City and Annexation Areas

Table A-1
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Tax Increment to EIFD - Lathrop (Real\$)

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth <i>b=a*3.0%</i>	New AV Added to Roll [2]	Ending AV <i>d=a+b+c</i>	Cumulative Growth in AV starting in 2022 <i>e</i>	Gross Tax Increment <i>f=e*1.0%</i>	Net Tax Increment			Total EIFD
							City EIFD [3] <i>h=g*73</i>	County [1] <i>k</i>	County [1] <i>l=j*73</i>	
2020	\$3,189,931,293	\$95,697,939	\$0	\$3,285,629,232	\$0	\$0	\$0	\$0	\$0	\$0
2021	\$3,384,198,109	\$96,968,877	\$0	\$3,384,198,109	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$3,905,532,943	\$101,525,943	\$41,807,951	\$3,905,532,943	\$521,333,894	\$5,213,339	\$585,432	\$58,543	\$977,880	\$507,063
2023	\$4,365,643,245	\$117,165,960	\$34,294,528	\$4,365,643,245	\$981,445,136	\$9,814,451	\$1,102,114	\$110,211	\$1,840,923	\$954,579
2024	\$4,741,797,337	\$130,969,297	\$245,184,795	\$4,741,797,337	\$1,357,599,228	\$13,575,992	\$1,524,516	\$152,452	\$2,546,485	\$1,167,984
2025	\$5,156,720,361	\$154,701,611	\$272,669,104	\$5,156,720,361	\$1,772,522,252	\$17,725,223	\$1,987,040	\$198,704	\$3,331,924	\$1,528,238
2026	\$5,568,644,177	\$167,599,325	\$297,434,251	\$5,568,644,177	\$2,202,446,068	\$22,024,461	\$2,466,203	\$246,620	\$4,145,930	\$2,148,215
2027	\$6,051,677,753	\$181,590,333	\$263,852,471	\$6,051,677,753	\$2,667,479,644	\$26,674,796	\$2,984,580	\$298,458	\$5,026,241	\$2,603,821
2028	\$6,497,080,556	\$194,912,417	\$242,320,584	\$6,497,080,556	\$3,112,882,447	\$31,128,824	\$3,480,888	\$348,069	\$5,870,199	\$3,040,526
2029	\$6,934,313,557	\$208,029,407	\$296,951,158	\$6,934,313,557	\$4,055,096,013	\$40,550,960	\$4,529,921	\$905,984	\$6,699,322	\$3,469,486
2030	\$7,439,294,122	\$223,178,824	\$126,845,932	\$7,439,294,122	\$4,405,120,769	\$44,051,208	\$4,918,192	\$905,984	\$7,656,033	\$2,437,191
2031	\$7,989,318,877	\$233,679,566	\$130,651,310	\$7,989,318,877	\$4,769,451,645	\$47,694,516	\$5,322,262	\$1,064,452	\$9,016,605	\$1,664,525
2032	\$8,563,649,753	\$244,609,493	\$126,053,354	\$8,563,649,753	\$5,140,114,491	\$51,401,145	\$5,733,165	\$1,146,633	\$9,723,046	\$1,944,609
2033	\$9,168,512,599	\$255,729,378	\$126,658,516	\$9,168,512,599	\$5,522,502,384	\$55,225,024	\$6,156,945	\$1,231,389	\$10,452,087	\$2,090,417
2034	\$9,806,700,493	\$267,201,015	\$106,678,625	\$9,806,700,493	\$5,896,382,024	\$58,963,820	\$6,575,457	\$1,315,091	\$11,156,184	\$2,231,237
2035	\$10,481,573,521	\$280,066,296	\$109,878,984	\$10,481,573,521	\$6,284,678,412	\$62,846,784	\$7,010,117	\$1,402,023	\$11,887,408	\$2,377,482
2036	\$11,193,374,039	\$300,440,442	\$57,410,725	\$11,193,374,039	\$6,630,483,275	\$66,304,833	\$7,397,021	\$1,479,404	\$12,539,015	\$2,507,803
2037	\$11,937,532,550	\$311,175,976	\$59,133,046	\$11,937,532,550	\$6,988,344,441	\$69,883,344	\$7,797,410	\$1,559,482	\$13,213,307	\$2,642,661
2038	\$12,714,841,573	\$322,285,247	\$160,247,219	\$12,714,841,573	\$7,358,643,464	\$73,586,435	\$8,211,744	\$1,642,349	\$13,911,059	\$2,782,212
2039	\$13,532,374,039	\$336,761,221	\$169,759,786	\$13,532,374,039	\$7,741,175,930	\$77,411,759	\$8,752,055	\$1,750,411	\$14,619,405	\$2,963,881
2040	\$14,393,615,711	\$351,956,851	\$174,852,579	\$14,393,615,711	\$8,134,745,937	\$81,347,696	\$9,319,257	\$1,863,851	\$15,377,845	\$3,154,569
2041	\$15,298,704,477	\$367,761,134	\$180,098,157	\$15,298,704,477	\$8,534,745,937	\$85,347,696	\$9,809,194	\$1,981,839	\$16,164,441	\$3,352,888
2042	\$16,240,563,768	\$384,196,913	\$185,501,102	\$16,240,563,768	\$8,942,365,660	\$89,423,657	\$10,522,719	\$2,104,544	\$17,056,624	\$3,559,125
2043	\$17,220,261,783	\$401,287,853	\$191,066,135	\$17,220,261,783	\$9,362,063,674	\$93,520,637	\$11,160,718	\$2,232,144	\$18,067,877	\$3,773,575
2044	\$18,240,563,768	\$419,058,473	\$196,798,119	\$18,240,563,768	\$9,792,063,674	\$97,618,177	\$11,824,106	\$2,364,821	\$19,082,736	\$3,996,547
2045	\$19,300,944,199	\$437,534,171	\$202,702,062	\$19,300,944,199	\$10,230,830,880	\$102,308,880	\$12,511,330	\$2,502,766	\$20,141,793	\$4,228,359
2046	\$20,410,944,199	\$456,741,258	\$208,783,124	\$20,410,944,199	\$10,663,034,869	\$106,630,349	\$13,197,268	\$2,646,176	\$21,246,995	\$4,469,339
2047	\$21,570,944,199	\$476,706,989	\$215,046,618	\$21,570,944,199	\$11,106,034,869	\$110,603,449	\$13,916,460	\$2,795,254	\$22,346,685	\$4,719,830
2048	\$22,790,944,199	\$497,459,598	\$221,498,016	\$22,790,944,199	\$11,550,034,869	\$115,500,349	\$14,751,051	\$2,950,210	\$23,490,929	\$4,980,186
2049	\$24,070,944,199	\$519,028,326	\$228,474,217	\$24,070,944,199	\$12,000,034,869	\$120,000,349	\$15,686,113	\$3,111,264	\$24,686,861	\$5,250,772
2050	\$25,410,944,199	\$541,253,765	\$235,328,444	\$25,410,944,199	\$12,460,034,869	\$124,600,349	\$16,722,223	\$3,277,223	\$25,926,597	\$5,529,597
2051	\$26,810,944,199	\$564,345,604	\$242,388,297	\$26,810,944,199	\$12,930,034,869	\$129,300,349	\$17,849,270	\$3,449,654	\$27,216,283	\$5,819,283
2052	\$28,270,944,199	\$588,335,826	\$249,659,946	\$28,270,944,199	\$13,410,034,869	\$134,100,349	\$19,074,507	\$3,634,901	\$28,561,154	\$6,120,231
2053	\$29,790,944,199	\$613,257,549	\$257,149,745	\$29,790,944,199	\$13,900,034,869	\$139,000,349	\$20,411,106	\$3,814,901	\$29,966,414	\$6,432,855
2054	\$31,370,944,199	\$639,145,074	\$264,864,237	\$31,370,944,199	\$14,400,034,869	\$144,000,349	\$21,849,921	\$4,008,221	\$31,474,934	\$6,757,587
2055	\$32,990,944,199	\$666,033,919	\$272,810,164	\$32,990,944,199	\$14,910,034,869	\$149,100,349	\$23,366,325	\$4,209,023	\$33,082,988	\$7,094,870
2056	\$34,660,944,199	\$693,960,863	\$280,994,469	\$34,660,944,199	\$15,430,034,869	\$154,300,349	\$24,956,940	\$4,414,114	\$34,774,350	\$7,445,166
2057	\$36,380,944,199	\$722,963,994	\$289,469,469	\$36,380,944,199	\$15,970,034,869	\$159,700,349	\$26,686,602	\$4,634,181	\$36,549,551	\$7,808,951
2058	\$38,160,944,199	\$753,082,748	\$298,994,469	\$38,160,944,199	\$16,530,034,869	\$165,300,349	\$28,466,602	\$4,869,116	\$38,414,667	\$8,186,720
2059	\$40,000,944,199	\$775,675,230	\$309,469,469	\$40,000,944,199	\$17,100,034,869	\$171,000,349	\$30,396,602	\$5,111,116	\$40,407,783	\$8,577,587
2060	\$41,910,944,199		\$321,469,469	\$41,910,944,199	\$17,690,034,869	\$176,900,349	\$32,474,629	\$5,370,692	\$42,549,471	\$8,977,587
2061	\$43,890,944,199		\$334,694,469	\$43,890,944,199	\$18,290,034,869	\$182,900,349	\$34,709,629	\$5,670,629	\$44,849,100	\$9,397,587

Source: San Joaquin County; City of Lathrop; LWIA; EPS.

[1] See Table D-1 for Fiscal Year 2020-21 beginning assessed value.
 [2] See Table A-4 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs.
 [3] This analysis estimates the maximum annual EIFD revenue generated using the maximum tax allocation rate for each affected taxing entity (ATE). The initial EIFD allocations (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to remain constant at 20 percent and are consistent across all ATEs. A listing of all allocation rates by ATE is provided in Table A.4.
 [4] The City and County tax allocation rates vary between TRAs within the existing City boundaries and the annexation area. See Table A-2 and Table A-3 for more details.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Lathrop
Existing City

Table A-2
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Tax Increment to EIFD - Lathrop Existing City Boundaries (Real \$)

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment			County EIFD Allocation [3]	County EIFD	Total EIFD
							City [1]	City EIFD Allocation [3]	City EIFD			
Formula	a	b=3.0%	c	d=e+3c	e	f=g*1.0%	g=h*1.23%	h	i=j+g+h	k	l=j+k	m=h+l
2020	\$3,189,931,293	\$95,697,939	\$0	\$3,285,629,232	\$0	\$0	\$0	0%	\$0	0%	\$0	\$0
2021	\$3,285,629,232	\$98,568,877	\$0	\$3,384,198,109	\$0	\$0	\$0	10%	\$0	46%	\$0	\$0
2022	\$3,384,198,109	\$101,525,943	\$419,807,951	\$3,905,532,003	\$521,333,894	\$5,213,339	\$585,432	10%	\$58,543	46%	\$448,520	\$597,063
2023	\$3,905,532,003	\$117,165,960	\$342,945,282	\$4,365,632,245	\$981,445,136	\$9,814,451	\$1,102,114	10%	\$110,211	46%	\$844,367	\$954,579
2024	\$4,365,632,245	\$130,969,297	\$245,184,795	\$4,741,797,337	\$1,357,599,228	\$13,575,992	\$1,524,516	10%	\$152,452	46%	\$1,167,984	\$1,320,436
2025	\$4,741,797,337	\$142,253,920	\$264,712,716	\$5,148,763,973	\$1,764,565,964	\$17,645,659	\$1,981,519	10%	\$198,152	46%	\$1,518,110	\$1,716,262
2026	\$5,148,763,973	\$154,462,919	\$267,027,126	\$5,570,254,018	\$2,186,055,910	\$21,860,559	\$2,454,832	10%	\$245,483	46%	\$1,880,731	\$2,126,214
2027	\$5,570,254,018	\$167,107,621	\$288,993,319	\$6,026,354,958	\$3,078,105,808	\$30,781,058	\$3,456,559	10%	\$345,656	46%	\$2,648,189	\$2,993,845
2028	\$6,026,354,958	\$180,790,649	\$255,158,311	\$6,462,303,917	\$3,999,754,208	\$39,997,542	\$4,491,524	10%	\$449,152	46%	\$3,015,752	\$3,493,385
2029	\$6,462,303,917	\$193,869,118	\$233,365,599	\$6,889,538,634	\$3,505,340,525	\$35,053,405	\$3,936,323	10%	\$393,632	46%	\$3,542,695	\$4,000,000
2030	\$6,889,538,634	\$206,686,159	\$287,721,524	\$7,383,952,317	\$3,999,754,208	\$39,997,542	\$4,491,524	10%	\$449,152	46%	\$3,941,676	\$4,390,828
2031	\$7,383,952,317	\$221,518,570	\$117,345,589	\$7,722,816,475	\$4,338,618,367	\$43,386,184	\$4,872,052	20%	\$974,410	20%	\$1,627,612	\$2,602,023
2032	\$7,722,816,475	\$231,684,494	\$120,865,956	\$8,075,366,926	\$4,691,168,817	\$46,911,688	\$5,267,949	20%	\$1,053,590	20%	\$1,759,870	\$2,813,460
2033	\$8,075,366,926	\$242,261,008	\$115,974,440	\$8,433,602,373	\$5,049,404,265	\$50,494,043	\$5,670,229	20%	\$1,134,046	20%	\$1,894,260	\$3,249,779
2034	\$8,433,602,373	\$253,008,071	\$116,277,234	\$8,802,887,679	\$5,418,689,570	\$54,186,896	\$6,084,918	20%	\$1,216,984	20%	\$2,032,796	\$3,472,140
2035	\$8,802,887,679	\$264,086,630	\$106,678,625	\$9,173,652,934	\$5,789,454,826	\$57,894,548	\$6,501,269	20%	\$1,300,254	20%	\$2,171,887	\$3,703,092
2036	\$9,173,652,934	\$275,209,588	\$109,878,984	\$9,558,741,906	\$6,174,543,397	\$61,745,434	\$6,933,704	20%	\$1,386,741	20%	\$2,316,351	\$3,908,502
2037	\$9,558,741,906	\$286,762,245	\$55,738,567	\$9,901,242,319	\$6,517,044,210	\$65,170,442	\$7,318,315	20%	\$1,463,663	20%	\$2,444,838	\$4,121,077
2038	\$9,901,242,319	\$297,037,270	\$57,410,725	\$10,255,690,313	\$6,871,492,204	\$68,714,922	\$7,716,343	20%	\$1,543,269	20%	\$2,577,808	\$4,344,162
2039	\$10,255,690,313	\$307,670,709	\$59,133,046	\$10,622,494,068	\$7,238,295,960	\$72,382,960	\$8,128,245	20%	\$1,625,649	20%	\$2,715,413	\$4,569,578
2040	\$10,622,494,068	\$318,674,822	\$160,247,219	\$11,011,416,110	\$7,717,218,001	\$77,172,180	\$8,666,051	20%	\$1,733,210	20%	\$2,895,078	\$4,828,288
2041	\$11,011,416,110	\$333,042,483	\$169,759,786	\$11,604,218,379	\$8,220,020,270	\$82,200,203	\$9,230,673	20%	\$1,846,135	20%	\$3,083,702	\$5,029,836
2042	\$11,604,218,378	\$348,126,551	\$174,852,579	\$12,127,197,519	\$8,742,999,401	\$87,429,994	\$9,817,952	20%	\$1,963,590	20%	\$3,279,895	\$5,243,485
2043	\$12,127,197,510	\$363,815,925	\$180,098,157	\$12,671,111,592	\$9,286,913,483	\$92,869,135	\$10,428,740	20%	\$2,085,748	20%	\$3,483,942	\$5,569,690
2044	\$12,671,111,592	\$380,133,348	\$185,501,102	\$13,236,746,041	\$9,852,547,933	\$98,525,479	\$11,063,920	20%	\$2,212,784	20%	\$3,696,137	\$5,908,921
2045	\$13,236,746,041	\$397,102,381	\$191,066,135	\$13,824,914,557	\$10,440,716,449	\$104,407,164	\$11,724,404	20%	\$2,344,881	20%	\$3,916,786	\$6,261,666
2046	\$13,824,914,557	\$414,747,437	\$196,798,119	\$14,436,460,113	\$11,052,262,004	\$110,522,620	\$12,411,139	20%	\$2,482,228	20%	\$4,146,204	\$6,628,732
2047	\$14,436,460,113	\$433,093,803	\$202,702,062	\$15,072,255,978	\$11,688,057,870	\$116,880,579	\$13,125,106	20%	\$2,625,021	20%	\$4,384,720	\$7,009,741
2048	\$15,072,255,978	\$452,167,679	\$208,783,124	\$15,733,206,782	\$12,349,008,673	\$123,490,087	\$13,867,321	20%	\$2,773,464	20%	\$4,632,672	\$7,406,137
2049	\$15,733,206,782	\$471,996,203	\$215,046,618	\$16,420,249,603	\$13,036,051,494	\$130,360,515	\$14,638,835	20%	\$2,927,767	20%	\$4,890,413	\$7,818,180
2050	\$16,420,249,603	\$492,607,488	\$221,498,016	\$17,134,355,108	\$13,750,156,999	\$137,501,570	\$15,440,740	20%	\$3,088,148	20%	\$5,158,307	\$8,246,455
2051	\$17,134,355,108	\$514,030,653	\$221,819,629	\$17,870,205,389	\$14,486,007,281	\$144,860,073	\$16,267,063	20%	\$3,253,413	20%	\$5,434,357	\$8,687,770
2052	\$17,870,205,389	\$536,106,162	\$228,474,217	\$18,634,785,769	\$15,250,587,660	\$152,505,877	\$17,125,689	20%	\$3,425,130	20%	\$5,721,186	\$9,146,316
2053	\$18,634,785,769	\$559,043,573	\$235,328,444	\$19,429,157,786	\$16,044,959,677	\$160,449,597	\$18,017,689	20%	\$3,603,538	20%	\$6,019,191	\$9,622,729
2054	\$19,429,157,786	\$582,874,734	\$242,388,297	\$20,254,420,817	\$16,870,222,708	\$168,702,227	\$18,944,418	20%	\$3,788,884	20%	\$6,328,785	\$10,117,668
2055	\$20,254,420,817	\$607,632,624	\$249,659,946	\$21,111,713,387	\$17,727,515,279	\$177,275,153	\$19,907,115	20%	\$3,981,423	20%	\$6,650,394	\$10,631,817
2056	\$21,111,713,387	\$633,351,402	\$257,149,745	\$22,002,214,534	\$18,618,016,425	\$186,180,164	\$20,907,103	20%	\$4,181,421	20%	\$6,984,461	\$11,165,882
2057	\$22,002,214,534	\$660,066,436	\$264,864,237	\$22,927,145,207	\$19,542,947,098	\$195,429,471	\$21,945,754	20%	\$4,389,151	20%	\$7,331,445	\$11,720,595
2058	\$22,927,145,207	\$687,814,356	\$272,810,164	\$23,887,769,727	\$20,503,571,618	\$205,035,716	\$23,024,488	20%	\$4,604,898	20%	\$7,691,818	\$12,299,028
2059	\$23,887,769,727	\$716,633,092	\$280,994,469	\$24,885,397,288	\$21,501,199,179	\$214,444,774	\$24,144,774	20%	\$4,828,955	20%	\$8,066,074	\$12,896,516
2060	\$24,885,397,288	\$746,561,919	\$0	\$25,631,959,206	\$22,247,761,098	\$222,477,611	\$24,983,126	20%	\$4,996,625	20%	\$8,346,143	\$13,342,768
2061	\$25,631,959,206	\$768,958,776	\$0	\$26,400,917,983	\$23,016,719,874	\$230,167,199	\$25,846,628	20%	\$5,169,326	20%	\$8,634,614	\$13,803,940

Sources: San Joaquin County; City of Lathrop; LWA; EPS

- [1] See Table D-1 for Fiscal Year 2020-21 beginning assessed value
- [2] See Table A-4 for new AV added to roll from 2021-22 on. It is assumed that the growth in new assessed value will be 3% of the existing assessed value in 2020-21 prior to the start of the EIFD. It is assumed that the maximum tax allocation rate for each affected taxing entity (ATE). The initial EIFD allocations (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to remain constant at 20 percent and are consistent across all ATEs. A listing of all allocation rates by ATE is provided in Table 4.
- [3] This analysis estimates the maximum annual EIFD revenue generated using the maximum tax allocation rate for each affected taxing entity (ATE). The initial EIFD allocations (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to remain constant at 20 percent and are consistent across all ATEs. A listing of all allocation rates by ATE is provided in Table 4.

Attachment D: Tax Incremental Revenue Forecast - Maximum Tax Rate Scenario

Table A-3
Moosdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Tax Increment to EIFD - Lathrop Annexation Area (Real %)

Lathrop
Annexation Area

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2] [3]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment				Total EIFD		
							City [1]	City EIFD Allocation [4]	City EIFD	County [1] Allocation [4]		County EIFD	
Formula	e	b-a*3.0%	c	d-e+3bc	e	f-g*1.0%	g-f*6.94%	h	i=g*h	j=f*i*75%	k	l=j+k	m=n+h
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2025	\$0	\$0	\$7,956,388	\$7,956,388	\$7,956,388	\$79,564	\$5,520	10%	\$552	\$22,081	46%	\$10,128	\$10,680
2026	\$238,692	\$238,692	\$8,195,079	\$16,390,159	\$16,390,159	\$163,902	\$11,372	10%	\$1,137	\$45,487	46%	\$20,863	\$22,000
2027	\$16,390,159	\$491,705	\$8,440,932	\$25,322,795	\$25,322,795	\$253,228	\$17,569	10%	\$1,757	\$70,277	46%	\$32,234	\$33,991
2028	\$25,322,795	\$759,684	\$8,694,160	\$34,776,639	\$34,776,639	\$347,766	\$24,129	10%	\$2,413	\$96,514	46%	\$44,268	\$46,681
2029	\$34,776,639	\$1,043,299	\$8,954,985	\$44,774,923	\$44,774,923	\$447,749	\$31,066	10%	\$3,107	\$124,262	46%	\$56,995	\$60,101
2030	\$44,774,923	\$1,343,248	\$9,223,634	\$55,341,805	\$55,341,805	\$553,418	\$38,397	10%	\$3,839	\$153,588	46%	\$30,718	\$36,397
2031	\$55,341,805	\$1,660,254	\$9,500,343	\$66,502,402	\$66,502,402	\$665,024	\$46,140	10%	\$4,614	\$184,561	20%	\$36,912	\$46,140
2032	\$66,502,402	\$1,995,072	\$9,785,353	\$78,282,827	\$78,282,827	\$782,827	\$54,314	20%	\$10,863	\$217,255	20%	\$43,451	\$54,314
2033	\$78,282,827	\$2,348,485	\$10,078,914	\$90,710,226	\$90,710,226	\$907,102	\$62,936	20%	\$12,587	\$288,107	20%	\$50,349	\$62,936
2034	\$90,710,226	\$2,721,307	\$10,381,281	\$103,812,814	\$103,812,814	\$1,038,128	\$72,027	20%	\$14,405	\$334,623	20%	\$59,350	\$72,027
2035	\$103,812,814	\$3,114,384	\$0	\$106,927,199	\$106,927,199	\$1,069,272	\$74,188	20%	\$14,838	\$395,653	20%	\$61,131	\$74,188
2036	\$106,927,199	\$3,207,816	\$0	\$110,135,015	\$110,135,015	\$1,101,350	\$76,413	20%	\$15,283	\$434,823	20%	\$62,965	\$76,413
2037	\$110,135,015	\$3,304,050	\$0	\$113,439,065	\$113,439,065	\$1,134,391	\$78,706	20%	\$15,741	\$474,268	20%	\$64,854	\$81,067
2038	\$113,439,065	\$3,403,172	\$0	\$116,842,237	\$116,842,237	\$1,168,422	\$81,067	20%	\$16,213	\$514,936	20%	\$66,799	\$83,499
2039	\$116,842,237	\$3,505,267	\$0	\$120,347,504	\$120,347,504	\$1,203,475	\$83,499	20%	\$16,700	\$554,015	20%	\$68,803	\$86,004
2040	\$120,347,504	\$3,610,425	\$0	\$123,957,929	\$123,957,929	\$1,239,579	\$86,004	20%	\$17,201	\$594,366	20%	\$70,867	\$88,584
2041	\$123,957,929	\$3,718,738	\$0	\$127,676,667	\$127,676,667	\$1,276,667	\$88,584	20%	\$17,717	\$634,966	20%	\$72,993	\$91,241
2042	\$127,676,667	\$3,830,300	\$0	\$131,506,967	\$131,506,967	\$1,315,070	\$91,241	20%	\$18,248	\$675,915	20%	\$75,183	\$93,979
2043	\$131,506,967	\$3,945,209	\$0	\$135,452,176	\$135,452,176	\$1,354,522	\$93,979	20%	\$18,796	\$717,492	20%	\$77,438	\$96,798
2044	\$135,452,176	\$4,063,565	\$0	\$139,515,742	\$139,515,742	\$1,395,157	\$96,798	20%	\$19,360	\$760,788	20%	\$79,762	\$99,702
2045	\$139,515,742	\$4,185,472	\$0	\$143,701,214	\$143,701,214	\$1,437,012	\$99,702	20%	\$19,940	\$805,198	20%	\$82,154	\$102,693
2046	\$143,701,214	\$4,311,036	\$0	\$148,012,250	\$148,012,250	\$1,480,123	\$102,693	20%	\$20,539	\$850,774	20%	\$84,619	\$105,947
2047	\$148,012,250	\$4,440,368	\$0	\$152,452,618	\$152,452,618	\$1,524,526	\$105,774	20%	\$21,155	\$897,920	20%	\$87,158	\$108,947
2048	\$152,452,618	\$4,573,579	\$0	\$157,026,196	\$157,026,196	\$1,570,262	\$108,947	20%	\$21,789	\$946,328	20%	\$89,772	\$112,216
2049	\$157,026,196	\$4,710,786	\$0	\$161,736,982	\$161,736,982	\$1,617,370	\$112,216	20%	\$22,443	\$995,984	20%	\$92,466	\$115,592
2050	\$161,736,982	\$4,852,109	\$0	\$166,589,092	\$166,589,092	\$1,665,891	\$115,592	20%	\$23,116	\$1,046,719	20%	\$95,240	\$119,049
2051	\$166,589,092	\$4,997,673	\$0	\$171,586,764	\$171,586,764	\$1,715,868	\$119,049	20%	\$23,810	\$1,098,224	20%	\$98,097	\$122,621
2052	\$171,586,764	\$5,147,603	\$0	\$176,734,367	\$176,734,367	\$1,767,344	\$122,621	20%	\$24,524	\$1,151,988	20%	\$101,040	\$126,300
2053	\$176,734,367	\$5,302,031	\$0	\$182,036,398	\$182,036,398	\$1,820,364	\$126,300	20%	\$25,260	\$1,207,354	20%	\$104,071	\$130,089
2054	\$182,036,398	\$5,461,092	\$0	\$187,497,490	\$187,497,490	\$1,874,975	\$130,089	20%	\$26,018	\$1,264,965	20%	\$107,193	\$133,991
2055	\$187,497,490	\$5,624,925	\$0	\$193,122,415	\$193,122,415	\$1,931,224	\$133,991	20%	\$26,798	\$1,323,602	20%	\$110,409	\$138,011
2056	\$193,122,415	\$5,793,672	\$0	\$198,916,087	\$198,916,087	\$1,989,161	\$138,011	20%	\$27,602	\$1,384,416	20%	\$113,721	\$142,151
2057	\$198,916,087	\$5,967,483	\$0	\$204,883,570	\$204,883,570	\$2,048,836	\$142,151	20%	\$28,443	\$1,447,328	20%	\$117,133	\$146,416
2058	\$204,883,570	\$6,146,507	\$0	\$211,030,077	\$211,030,077	\$2,110,301	\$146,416	20%	\$29,283	\$1,508,808	20%	\$120,647	\$150,808
2059	\$211,030,077	\$6,330,902	\$0	\$217,360,979	\$217,360,979	\$2,173,610	\$150,808	20%	\$30,162	\$1,571,330	20%	\$124,266	\$155,333
2060	\$217,360,979	\$6,520,829	\$0	\$223,881,809	\$223,881,809	\$2,238,818	\$155,333	20%	\$31,087	\$1,634,970	20%	\$127,994	\$159,992
2061	\$223,881,809	\$6,716,454	\$0	\$230,598,263	\$230,598,263	\$2,305,982	\$159,992	20%	\$31,998	\$1,700,000	20%	\$131,811	\$164,811

Source: San Joaquin County; City of Lathrop; LWA; EPS.

[1] Prior to annexation of the annexation area to the City, the City receives no property tax revenue for these TRAs.
 [2] See Table A-5 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs.
 [3] As a conservative assumption, this analysis excludes incremental growth of the existing land value of parcels annexed into the City until the time that the parcel develops. The growth of existing value for these parcels will be included in the EIFD and a method for estimating incremental AV growth/revenue to the EIFD will be determined at the time of EIFD formation. Refer to Table D-2 for the anticipated value of parcels annexed into the City in the first year of development.
 [4] This analysis estimates the maximum annual EIFD revenue generated using the maximum tax allocation rate for each affected taxing entity (ATE). The initial EIFD allocations (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to remain constant at 20 percent and are consistent across all ATEs. A listing of all allocation rates by ATE is provided in Table 4.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Table A-4
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Assessed Value of New Development - Lathrop Existing City (2020 and Real \$).

Fiscal Year Ending	Assessed Value of New Development [1]				Subtotal Nonres.	Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase
	Low Density Residential	High Density Residential	Subtotal Residential	Subtotal Retail				
2020	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$282,187,500	\$12,800,000	\$294,987,500	\$32,767,650	\$100,721,757	\$395,709,257	1.061	\$419,807,951
2023	\$75,600,000	\$36,800,000	\$112,400,000	\$65,535,300	\$201,443,514	\$313,843,514	1.093	\$342,945,282
2024	\$0	\$16,400,000	\$16,400,000	\$65,535,300	\$43,690,200	\$217,843,514	1.126	\$245,184,795
2025	\$10,500,000	\$16,400,000	\$26,900,000	\$65,535,300	\$43,690,200	\$228,343,514	1.159	\$264,712,716
2026	\$10,500,000	\$16,400,000	\$26,900,000	\$62,707,800	\$41,805,200	\$223,631,014	1.194	\$267,027,126
2027	\$10,500,000	\$16,000,000	\$26,500,000	\$62,707,800	\$41,805,200	\$234,978,014	1.230	\$288,993,319
2028	\$10,500,000	\$0	\$10,500,000	\$62,707,800	\$41,805,200	\$201,424,327	1.267	\$255,158,311
2029	\$10,500,000	\$0	\$10,500,000	\$60,372,400	\$41,805,200	\$178,855,300	1.305	\$233,365,599
2030	\$10,500,000	\$5,800,000	\$16,300,000	\$60,372,400	\$53,581,600	\$214,096,300	1.344	\$287,727,524
2031	\$10,500,000	\$5,800,000	\$16,300,000	\$20,233,650	\$13,489,100	\$84,772,950	1.384	\$117,345,589
2032	\$10,500,000	\$5,800,000	\$16,300,000	\$20,233,650	\$13,489,100	\$84,772,950	1.426	\$120,865,956
2033	\$10,500,000	\$0	\$10,500,000	\$20,233,650	\$13,489,100	\$78,972,950	1.469	\$115,974,440
2034	\$8,400,000	\$0	\$8,400,000	\$20,233,650	\$13,489,100	\$76,872,950	1.513	\$116,277,234
2035	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$68,472,950	1.558	\$109,878,984
2036	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$68,472,950	1.605	\$106,678,625
2037	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$68,472,950	1.653	\$55,738,567
2038	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$33,722,750	1.702	\$57,410,725
2039	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$33,722,750	1.754	\$59,133,046
2040	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$88,725,000	1.806	\$160,247,219
2041	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$91,254,250	1.860	\$169,759,786
2042	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$91,254,250	1.916	\$174,852,579
2043	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$91,254,250	1.974	\$180,098,157
2044	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$91,254,250	2.033	\$185,501,102
2045	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$91,254,250	2.094	\$191,066,135
2046	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$91,254,250	2.157	\$196,798,119
2047	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$91,254,250	2.221	\$202,702,062
2048	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$91,254,250	2.288	\$208,783,124
2049	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$91,254,250	2.357	\$215,046,618
2050	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$91,254,250	2.427	\$221,498,016
2051	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$88,725,000	2.500	\$221,819,629
2052	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$88,725,000	2.575	\$228,474,217
2053	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$88,725,000	2.652	\$235,328,444
2054	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$88,725,000	2.732	\$242,388,297
2055	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$88,725,000	2.814	\$249,659,946
2056	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$88,725,000	2.898	\$257,149,745
2057	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$88,725,000	2.985	\$264,864,237
2058	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$88,725,000	3.075	\$272,810,164
2059	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$88,725,000	3.167	\$280,994,469
2060	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0

av/lath ex

Source: San Joaquin County; City of Lathrop; LWA; EPS.

[1] Calculated as annual projected dwelling units/bldg. sq. ft. multiplied by AV per dwelling unit/bldg. sq. ft. See Table A-6 for development projections.

[2] Based on a 3 percent annual growth factor.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Lathrop Annexation Area

Table A-5
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Assessed Value of New Development - Lathrop Annexation Areas (2020 and Real \$)

Fiscal Year Ending	Assessed Value of New Development [1]					Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase
	Low Density Residential	High Density Residential	Subtotal Residential	Retail	Office			
Assumption	AV per Dwelling Unit \$ 525,000	AV per Dwelling Unit \$ 200,000		AV per Bldg. Sq. Ft. \$ 250	AV per Bldg. Sq. Ft. \$ 100			
2020	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	1.061	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	1.093	\$0
2024	\$0	\$0	\$0	\$0	\$0	\$0	1.126	\$0
2025	\$0	\$0	\$0	\$6,863,250	\$0	\$6,863,250	1.159	\$7,956,388
2026	\$0	\$0	\$0	\$6,863,250	\$0	\$6,863,250	1.194	\$8,195,079
2027	\$0	\$0	\$0	\$6,863,250	\$0	\$6,863,250	1.230	\$8,440,932
2028	\$0	\$0	\$0	\$6,863,250	\$0	\$6,863,250	1.267	\$8,694,160
2029	\$0	\$0	\$0	\$6,863,250	\$0	\$6,863,250	1.305	\$8,954,985
2030	\$0	\$0	\$0	\$6,863,250	\$0	\$6,863,250	1.344	\$9,223,634
2031	\$0	\$0	\$0	\$6,863,250	\$0	\$6,863,250	1.384	\$9,500,343
2032	\$0	\$0	\$0	\$6,863,250	\$0	\$6,863,250	1.426	\$9,785,353
2033	\$0	\$0	\$0	\$6,863,250	\$0	\$6,863,250	1.469	\$10,078,914
2034	\$0	\$0	\$0	\$6,863,250	\$0	\$6,863,250	1.513	\$10,381,281
2035	\$0	\$0	\$0	\$0	\$0	\$0	1.558	\$0
2036	\$0	\$0	\$0	\$0	\$0	\$0	1.605	\$0
2037	\$0	\$0	\$0	\$0	\$0	\$0	1.653	\$0
2038	\$0	\$0	\$0	\$0	\$0	\$0	1.702	\$0
2039	\$0	\$0	\$0	\$0	\$0	\$0	1.754	\$0
2040	\$0	\$0	\$0	\$0	\$0	\$0	1.806	\$0
2041	\$0	\$0	\$0	\$0	\$0	\$0	1.860	\$0
2042	\$0	\$0	\$0	\$0	\$0	\$0	1.916	\$0
2043	\$0	\$0	\$0	\$0	\$0	\$0	1.974	\$0
2044	\$0	\$0	\$0	\$0	\$0	\$0	2.033	\$0
2045	\$0	\$0	\$0	\$0	\$0	\$0	2.094	\$0
2046	\$0	\$0	\$0	\$0	\$0	\$0	2.157	\$0
2047	\$0	\$0	\$0	\$0	\$0	\$0	2.221	\$0
2048	\$0	\$0	\$0	\$0	\$0	\$0	2.288	\$0
2049	\$0	\$0	\$0	\$0	\$0	\$0	2.357	\$0
2051	\$0	\$0	\$0	\$0	\$0	\$0	2.427	\$0
2052	\$0	\$0	\$0	\$0	\$0	\$0	2.500	\$0
2053	\$0	\$0	\$0	\$0	\$0	\$0	2.575	\$0
2054	\$0	\$0	\$0	\$0	\$0	\$0	2.652	\$0
2055	\$0	\$0	\$0	\$0	\$0	\$0	2.732	\$0
2056	\$0	\$0	\$0	\$0	\$0	\$0	2.814	\$0
2057	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0
2060	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0
							3.262	\$0

Source: San Joaquin County; City of Lathrop; LWA; EPS.
AV/Blth ann

[1] Calculated as annual projected dwelling units/bldg. sq. ft. multiplied by AV per dwelling unit/bldg. sq. ft. See Table A-6 for development projections.
[2] Based on a 3 percent annual growth factor.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Table A-6
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Incremental Development Projections - Lathrop

Lathrop
Existing City

Fiscal Year Ending	Dwelling Units		Existing City				TOTAL	Building Square Feet				Total
	Single Family Residential	Multifamily Residential	Retail	Office	Industrial							
2020	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-
2022	538	64	131,071	87,380	461,090	602	87,380	-	-	461,090	679,541	
2023	144	184	262,141	174,761	922,180	328	174,761	-	-	922,180	1,359,082	
2024	-	82	262,141	174,761	922,180	82	174,761	-	-	922,180	1,359,082	
2025	20	82	262,141	174,761	922,180	102	174,761	-	-	922,180	1,359,082	
2026	20	82	250,831	167,221	922,180	102	167,221	-	-	922,180	1,340,232	
2027	20	80	250,831	167,221	1,039,650	100	167,221	-	-	1,039,650	1,457,702	
2028	20	-	250,831	167,221	864,113	20	167,221	-	-	864,113	1,282,165	
2029	20	-	250,831	167,221	638,423	20	167,221	-	-	638,423	1,056,475	
2030	20	29	321,490	214,326	638,423	49	214,326	-	-	638,423	1,174,239	
2031	20	29	80,935	80,935	347,502	49	80,935	-	-	347,502	482,393	
2032	20	29	80,935	80,935	347,502	49	80,935	-	-	347,502	482,393	
2033	20	-	80,935	80,935	347,502	20	80,935	-	-	347,502	482,393	
2034	16	-	80,935	80,935	347,502	16	80,935	-	-	347,502	482,393	
2035	-	-	80,935	80,935	347,502	-	80,935	-	-	347,502	482,393	
2036	-	-	80,935	80,935	347,502	-	80,935	-	-	347,502	482,393	
2037	-	-	80,935	80,935	347,502	-	80,935	-	-	347,502	482,393	
2038	-	-	80,935	80,935	347,502	-	80,935	-	-	347,502	482,393	
2039	-	-	80,935	80,935	347,502	-	80,935	-	-	347,502	482,393	
2040	169	-	-	-	-	169	-	-	-	-	134,891	
2041	169	-	6,070	4,047	-	169	6,070	-	-	4,047	134,891	
2042	169	-	6,070	4,047	-	169	6,070	-	-	4,047	134,891	
2043	169	-	6,070	4,047	-	169	6,070	-	-	4,047	134,891	
2044	169	-	6,070	4,047	-	169	6,070	-	-	4,047	134,891	
2045	169	-	6,070	4,047	-	169	6,070	-	-	4,047	134,891	
2046	169	-	6,070	4,047	-	169	6,070	-	-	4,047	134,891	
2047	169	-	6,070	4,047	-	169	6,070	-	-	4,047	134,891	
2048	169	-	6,070	4,047	-	169	6,070	-	-	4,047	134,891	
2049	169	-	6,070	4,047	-	169	6,070	-	-	4,047	134,891	
2050	169	-	6,070	4,047	-	169	6,070	-	-	4,047	134,891	
2051	169	-	-	-	-	169	-	-	-	-	134,891	
2052	169	-	-	-	-	169	-	-	-	-	134,891	
2053	169	-	-	-	-	169	-	-	-	-	134,891	
2054	169	-	-	-	-	169	-	-	-	-	134,891	
2055	169	-	-	-	-	169	-	-	-	-	134,891	
2056	169	-	-	-	-	169	-	-	-	-	134,891	
2057	169	-	-	-	-	169	-	-	-	-	134,891	
2058	169	-	-	-	-	169	-	-	-	-	134,891	
2059	169	-	-	-	-	169	-	-	-	-	134,891	
2060	-	-	-	-	-	-	-	-	-	-	-	
Total	4,258	661	3,031,422	2,020,948	9,415,432	4,919	3,031,422	2,020,948	9,415,432	14,467,802		

Source: San Joaquin County; City of Lathrop; LWA; EPS.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Table A-6
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Incremental Development Projections - Lathrop

Lathrop
Annexation Areas

Fiscal Year Ending	Dwelling Units			Annexation Area				TOTAL	Building Square Feet			Total
	Single Family Residential	Multifamily Residential		Retail	Office	Industrial						
2020	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	27,453	-	-	27,453	-	-	-	27,453
2026	-	-	-	-	27,453	-	-	27,453	-	-	-	27,453
2027	-	-	-	-	27,453	-	-	27,453	-	-	-	27,453
2028	-	-	-	-	27,453	-	-	27,453	-	-	-	27,453
2029	-	-	-	-	27,453	-	-	27,453	-	-	-	27,453
2030	-	-	-	-	27,453	-	-	27,453	-	-	-	27,453
2031	-	-	-	-	27,453	-	-	27,453	-	-	-	27,453
2032	-	-	-	-	27,453	-	-	27,453	-	-	-	27,453
2033	-	-	-	-	27,453	-	-	27,453	-	-	-	27,453
2034	-	-	-	-	27,453	-	-	27,453	-	-	-	27,453
2035	-	-	-	-	27,453	-	-	27,453	-	-	-	27,453
2036	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-
2057	-	-	-	-	-	-	-	-	-	-	-	-
2058	-	-	-	-	-	-	-	-	-	-	-	-
2059	-	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	274,530	-	-	274,530	-	-	-	274,530

Source: San Joaquin County; City of Lathrop; LWA; EPS. dev/lath

APPENDIX B:
City of Manteca EIFD
Revenue-Estimating Tables



Table B-1	Projected Tax Increment to EIFD—Manteca	D-21
Table B-2	Projected Tax Increment to EIFD— Manteca Existing City Boundaries	D-22
Table B-3	Projected Tax Increment to EIFD— Manteca Annexation Area	D-23
Table B-4	Assessed Value of New Development— Manteca Existing City.....	D-24
Table B-5	Assessed Value of New Development— Manteca Annexation Areas.....	D-25
Table B-6	Incremental Development Projections—Manteca	D-26

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Table B-1
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Tax Increment to EIFD - Manteca (Real %)

Manteca
Existing City and Annexation Areas

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment			Total EIFD
							City [1]	County [1]	County EIFD [3]	
Formula										
	a	b=a*3.0%	c	d=a+b*c	e	f=e*1.0%	h	g=h*73%	i	j=i*73%
2020	\$1,049,314,999	\$31,479,450	\$0	\$1,080,794,449	\$0	\$0	\$0	\$0	\$0	\$0
2021	\$1,080,794,449	\$32,423,833	\$0	\$1,113,218,282	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$1,113,218,282	\$33,396,548	\$176,588,725	\$1,323,183,556	\$209,965,274	\$2,099,653	\$391,544	\$19,577	\$543,435	\$249,255
2023	\$1,323,183,556	\$39,695,507	\$459,406,107	\$1,822,285,170	\$709,066,887	\$7,090,669	\$1,070,324	\$63,516	\$1,564,044	\$717,373
2024	\$1,822,285,170	\$54,668,555	\$353,564,711	\$2,202,285,170	\$1,117,300,154	\$11,173,002	\$1,617,104	\$90,855	\$2,406,158	\$1,103,621
2025	\$2,202,285,170	\$66,915,553	\$467,334,061	\$2,764,768,051	\$1,651,549,768	\$16,515,498	\$2,341,868	\$117,093	\$3,500,222	\$1,605,431
2026	\$2,764,768,051	\$82,943,042	\$342,844,017	\$3,190,555,109	\$2,077,336,827	\$20,773,368	\$2,909,286	\$145,464	\$4,381,046	\$2,009,434
2027	\$3,190,555,109	\$95,716,653	\$289,958,096	\$3,576,229,859	\$2,463,011,576	\$24,630,116	\$3,416,977	\$170,849	\$5,184,345	\$2,377,880
2028	\$3,576,229,859	\$107,286,896	\$279,617,285	\$3,963,134,039	\$2,849,915,757	\$28,499,158	\$3,923,940	\$196,197	\$5,992,246	\$2,748,436
2029	\$3,963,134,039	\$118,894,021	\$298,613,609	\$4,380,641,670	\$3,267,423,387	\$32,674,234	\$4,472,061	\$223,631	\$6,863,129	\$3,147,880
2030	\$4,380,641,670	\$131,419,250	\$303,002,702	\$4,815,063,622	\$3,701,845,339	\$37,018,453	\$5,041,656	\$1,008,331	\$7,769,932	\$1,553,986
2031	\$4,815,063,622	\$144,451,909	\$312,092,783	\$5,271,608,313	\$4,158,390,031	\$41,583,900	\$5,640,051	\$1,128,010	\$8,723,092	\$1,744,618
2032	\$5,271,608,313	\$158,148,249	\$318,675,333	\$5,748,431,895	\$4,635,213,613	\$46,352,136	\$6,282,847	\$1,252,569	\$9,720,485	\$1,944,097
2033	\$5,748,431,895	\$172,452,957	\$348,557,750	\$6,269,442,602	\$5,156,224,319	\$51,562,243	\$6,930,054	\$1,386,011	\$10,821,876	\$2,164,375
2034	\$6,269,442,602	\$188,083,278	\$358,258,187	\$6,815,784,067	\$5,702,565,785	\$57,025,658	\$7,629,227	\$1,525,845	\$11,977,227	\$2,395,445
2035	\$6,815,784,067	\$204,473,522	\$282,641,879	\$7,302,899,468	\$6,189,681,185	\$61,896,812	\$8,239,289	\$1,647,858	\$13,018,914	\$2,603,783
2036	\$7,302,899,468	\$219,086,984	\$241,768,389	\$7,763,754,840	\$6,650,536,558	\$66,505,366	\$8,807,180	\$1,761,436	\$14,012,520	\$2,802,504
2037	\$7,763,754,840	\$232,912,645	\$185,851,807	\$8,182,519,293	\$7,069,301,010	\$70,693,010	\$9,310,066	\$1,862,013	\$14,926,803	\$2,985,361
2038	\$8,182,519,293	\$245,475,579	\$89,377,736	\$8,517,372,607	\$7,404,154,325	\$74,041,543	\$9,762,155	\$1,952,431	\$15,614,423	\$3,122,885
2039	\$8,517,372,607	\$255,521,178	\$92,059,088	\$8,864,952,853	\$7,751,734,571	\$77,517,346	\$10,231,640	\$2,046,328	\$16,327,992	\$3,265,598
2040	\$8,864,952,853	\$265,948,586	\$83,984,172	\$9,214,885,611	\$8,101,667,329	\$84,013,676	\$10,703,666	\$2,140,733	\$17,046,945	\$3,409,389
2041	\$9,214,885,611	\$276,446,568	\$23,253,682	\$9,514,585,862	\$8,401,367,579	\$84,013,676	\$11,103,026	\$2,220,605	\$17,666,960	\$3,533,392
2042	\$9,514,585,862	\$285,437,576	\$23,951,293	\$9,823,974,730	\$8,710,756,448	\$87,107,564	\$11,515,941	\$2,308,073	\$18,306,959	\$3,661,392
2043	\$9,823,974,730	\$294,719,242	\$24,669,831	\$10,143,363,804	\$9,030,145,521	\$90,301,455	\$11,941,102	\$2,388,220	\$18,967,949	\$3,793,517
2044	\$10,143,363,804	\$304,300,914	\$25,409,926	\$10,473,073,644	\$9,359,856,362	\$93,598,564	\$12,380,668	\$2,476,134	\$19,649,497	\$3,929,899
2045	\$10,473,073,644	\$314,192,239	\$26,172,224	\$10,813,439,108	\$9,700,220,825	\$97,002,208	\$12,834,512	\$2,566,902	\$20,353,380	\$4,070,676
2046	\$10,813,439,108	\$324,043,173	\$26,957,391	\$11,164,799,672	\$10,051,581,389	\$100,515,814	\$13,303,888	\$2,657,378	\$21,079,937	\$4,215,987
2047	\$11,164,799,672	\$334,943,990	\$27,766,113	\$11,527,509,774	\$10,414,291,492	\$104,142,915	\$13,786,888	\$2,750,719	\$21,829,895	\$4,365,979
2048	\$11,527,509,774	\$345,825,293	\$28,599,096	\$11,901,934,164	\$10,798,715,881	\$107,887,159	\$14,286,388	\$2,857,278	\$22,604,005	\$4,520,801
2049	\$11,901,934,164	\$357,058,025	\$29,457,069	\$12,288,449,257	\$11,175,230,975	\$111,752,310	\$14,802,099	\$2,960,420	\$23,403,041	\$4,680,608
2050	\$12,288,449,257	\$368,653,478	\$30,340,781	\$12,687,443,516	\$11,574,225,233	\$115,742,252	\$15,334,545	\$3,066,909	\$24,227,802	\$4,845,560
2051	\$12,687,443,516	\$380,623,305	\$31,251,004	\$13,099,317,826	\$11,986,099,543	\$119,860,995	\$15,884,266	\$3,176,853	\$25,079,111	\$5,015,822
2052	\$13,099,317,826	\$392,979,535	\$32,188,534	\$13,524,485,895	\$12,411,267,612	\$124,112,676	\$16,451,819	\$3,290,364	\$25,957,820	\$5,191,564
2053	\$13,524,485,895	\$405,734,577	\$33,154,190	\$13,963,374,662	\$12,850,156,380	\$128,501,564	\$17,037,779	\$3,407,556	\$26,864,807	\$5,372,961
2054	\$14,012,240,000	\$418,901,240	\$34,148,816	\$14,416,424,718	\$13,303,206,436	\$133,032,064	\$17,642,740	\$3,528,548	\$27,800,977	\$5,560,195
2055	\$14,416,424,718	\$432,492,742	\$32,049,893	\$14,880,967,353	\$13,767,749,071	\$137,677,491	\$18,262,849	\$3,652,570	\$28,761,067	\$5,752,213
2056	\$14,880,967,353	\$446,429,021	\$0	\$15,327,396,374	\$14,214,178,091	\$142,141,781	\$18,856,740	\$3,771,148	\$29,686,363	\$5,937,273
2057	\$15,327,396,374	\$459,821,891	\$0	\$15,787,218,265	\$14,673,999,983	\$146,740,000	\$19,466,415	\$4,019,083	\$30,639,418	\$6,127,884
2058	\$15,787,218,265	\$473,616,548	\$0	\$16,260,834,813	\$15,147,616,530	\$151,476,165	\$20,095,415	\$4,148,657	\$31,621,065	\$6,324,213
2059	\$16,260,834,813	\$487,825,044	\$0	\$16,748,659,857	\$15,635,441,575	\$156,354,416	\$20,943,283	\$4,148,657	\$32,632,161	\$6,526,432
2060	\$16,748,659,857	\$502,459,796	\$0	\$17,251,119,653	\$16,137,901,371	\$161,379,014	\$21,410,587	\$4,282,117	\$33,673,591	\$6,734,718
2061	\$17,251,119,653	\$517,533,590	\$0	\$17,768,653,243	\$16,655,434,960	\$166,554,350	\$22,097,911	\$4,419,582	\$34,746,263	\$6,949,253

Source: San Joaquin County, City of Manteca, LWA, EPS.

- [1] See Table D-1 for Fiscal Year 2020-21 beginning assessed value.
- [2] See Table B-4 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs. In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value.
- [3] This analysis estimates the maximum annual EIFD revenue generated using the maximum tax allocation rate for each affected taxing entity (ATE). The initial EIFD allocations (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to remain constant at 20 percent and are consistent across all ATEs. A listing of all allocation rates by ATE is provided in Table 4.
- [4] The City and County tax allocation rates vary between TRAs within the existing City boundaries and the annexation area. See Table B-2 and Table B-3 for more details.

Attachment D: Tax Incremental Revenue Forecast - Maximum Tax Rate Scenario

Manteca
Existing City

Table B-2
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Tax Increment to EIFD - Manteca Existing City Boundaries (Real \$)

Fiscal Year	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	City [1]	City EIFD Allocation [3]	City EIFD	Net Tax Increment			County EIFD	County EIFD Allocation [3]	County EIFD	Total EIFD
										City [1]	City EIFD	County [1]				
Formula		b=a*3.0%	c	d=e+b+c	e	f=g*7.0%	g=f*14.30%	h	h*g	f*h*8.84%	k	k*h	m=h+k			
2020	\$1,049,314,999	\$31,479,450	\$0	\$1,080,794,449	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0	\$0	\$0	
2021	\$1,080,794,449	\$32,423,833	\$0	\$1,113,218,282	\$0	\$0	\$0	5%	\$19,577	\$19,577	5%	\$0	\$0	\$249,255	\$268,832	
2022	\$1,113,218,282	\$33,396,548	\$176,568,725	\$1,323,183,556	\$273,868,557	\$2,738,686	\$391,544	5%	\$543,435	\$543,435	46%	\$0	\$0	\$662,227	\$714,241	
2023	\$1,323,183,556	\$39,695,507	\$306,856,086	\$1,776,936,999	\$727,622,000	\$7,276,220	\$1,040,266	5%	\$77,759	\$77,759	46%	\$0	\$0	\$990,022	\$1,067,781	
2024	\$1,776,936,999	\$53,308,110	\$414,057,936	\$2,137,101,205	\$1,087,786,206	\$10,877,862	\$1,555,186	5%	\$112,310	\$112,310	46%	\$0	\$0	\$1,429,919	\$1,542,229	
2025	\$2,137,101,205	\$64,113,036	\$419,224,187	\$2,620,438,428	\$1,571,123,428	\$15,711,234	\$2,246,203	5%	\$138,895	\$138,895	46%	\$0	\$0	\$1,768,398	\$1,907,294	
2026	\$2,620,438,428	\$78,613,153	\$293,290,847	\$2,992,342,428	\$1,943,027,429	\$19,430,274	\$2,777,907	5%	\$162,391	\$162,391	46%	\$0	\$0	\$2,067,546	\$2,229,938	
2027	\$2,992,342,428	\$89,770,273	\$238,918,331	\$3,321,031,032	\$2,271,716,033	\$22,717,160	\$3,247,826	5%	\$211,041	\$211,041	46%	\$0	\$0	\$2,686,954	\$2,897,995	
2028	\$3,321,031,032	\$99,630,931	\$227,046,326	\$3,647,708,289	\$2,598,393,290	\$25,983,933	\$3,714,870	5%	\$249,255	\$249,255	46%	\$0	\$0	\$3,137,397	\$3,386,581	
2029	\$3,647,708,289	\$109,431,249	\$244,465,522	\$4,001,605,060	\$2,952,290,061	\$29,522,901	\$4,220,829	5%	\$299,987	\$299,987	46%	\$0	\$0	\$3,738,848	\$4,038,836	
2030	\$4,001,605,060	\$120,048,152	\$247,230,172	\$4,368,883,384	\$3,319,568,385	\$33,195,684	\$4,745,920	5%	\$351,986	\$351,986	46%	\$0	\$0	\$4,390,834	\$4,742,820	
2031	\$4,368,883,384	\$131,066,502	\$254,647,077	\$4,754,596,962	\$3,705,281,963	\$37,052,820	\$5,297,366	5%	\$419,537	\$419,537	46%	\$0	\$0	\$4,910,904	\$5,322,408	
2032	\$4,754,596,962	\$142,637,909	\$257,367,615	\$5,154,602,486	\$4,105,287,487	\$41,052,875	\$5,869,246	5%	\$499,845	\$499,845	46%	\$0	\$0	\$5,611,234	\$6,110,470	
2033	\$5,154,602,486	\$154,638,075	\$265,088,643	\$5,574,329,203	\$4,525,014,204	\$45,250,142	\$6,469,321	5%	\$599,886	\$599,886	46%	\$0	\$0	\$6,411,117	\$6,909,903	
2034	\$5,574,329,203	\$167,229,876	\$272,285,007	\$6,013,844,087	\$4,984,528,088	\$49,645,291	\$7,097,985	5%	\$717,773	\$717,773	46%	\$0	\$0	\$7,815,758	\$8,533,531	
2035	\$6,013,844,087	\$180,415,323	\$194,089,503	\$6,398,348,913	\$5,339,033,914	\$53,390,339	\$7,633,108	5%	\$852,359	\$852,359	46%	\$0	\$0	\$9,378,117	\$10,230,476	
2036	\$6,398,348,913	\$191,650,467	\$150,559,442	\$6,730,558,822	\$5,681,243,823	\$56,812,438	\$8,122,359	5%	\$1,000,429	\$1,000,429	46%	\$0	\$0	\$11,128,548	\$12,128,977	
2037	\$6,730,558,822	\$201,916,765	\$91,906,593	\$7,024,382,180	\$5,975,067,181	\$59,750,672	\$8,542,432	5%	\$1,167,773	\$1,167,773	46%	\$0	\$0	\$13,296,325	\$14,464,108	
2038	\$7,024,382,180	\$210,731,465	\$89,377,736	\$7,324,491,381	\$6,275,176,382	\$62,751,764	\$8,971,492	5%	\$1,349,886	\$1,349,886	46%	\$0	\$0	\$15,646,211	\$17,096,103	
2039	\$7,324,491,381	\$219,734,741	\$92,059,068	\$7,636,285,190	\$6,586,970,191	\$65,869,702	\$9,417,258	5%	\$1,547,985	\$1,547,985	46%	\$0	\$0	\$18,194,196	\$20,741,181	
2040	\$7,636,285,190	\$229,086,556	\$83,984,172	\$7,949,357,918	\$6,900,042,919	\$69,000,429	\$9,864,851	5%	\$1,767,886	\$1,767,886	46%	\$0	\$0	\$20,952,082	\$23,719,968	
2041	\$7,949,357,918	\$238,480,738	\$238,480,738	\$8,211,092,338	\$7,161,777,339	\$71,617,773	\$10,239,048	5%	\$2,000,429	\$2,000,429	46%	\$0	\$0	\$23,952,511	\$26,952,940	
2042	\$8,211,092,338	\$246,332,770	\$23,951,293	\$8,481,376,401	\$7,432,061,402	\$74,320,614	\$10,625,467	5%	\$2,255,153	\$2,255,153	46%	\$0	\$0	\$27,707,664	\$30,962,817	
2043	\$8,481,376,401	\$254,441,292	\$24,669,831	\$8,760,487,524	\$7,711,172,525	\$77,111,725	\$11,024,507	5%	\$2,529,985	\$2,529,985	46%	\$0	\$0	\$31,737,649	\$35,267,634	
2044	\$8,760,487,524	\$262,814,626	\$25,409,926	\$9,048,712,076	\$7,999,397,077	\$79,993,971	\$11,436,576	5%	\$2,825,515	\$2,825,515	46%	\$0	\$0	\$36,563,164	\$40,388,679	
2045	\$9,048,712,076	\$271,461,362	\$26,172,224	\$9,346,345,662	\$8,297,030,663	\$82,970,307	\$11,862,096	5%	\$3,149,886	\$3,149,886	46%	\$0	\$0	\$41,714,149	\$45,863,035	
2046	\$9,346,345,662	\$280,390,370	\$26,957,391	\$9,653,693,423	\$8,604,378,424	\$86,043,784	\$12,301,505	5%	\$3,500,429	\$3,500,429	46%	\$0	\$0	\$47,214,624	\$51,715,049	
2047	\$9,653,693,423	\$289,610,803	\$27,766,113	\$9,971,070,338	\$8,921,755,339	\$89,217,553	\$12,755,253	5%	\$3,886,985	\$3,886,985	46%	\$0	\$0	\$53,001,609	\$57,888,594	
2048	\$9,971,070,338	\$299,132,110	\$28,599,096	\$10,298,801,545	\$9,249,486,546	\$92,494,865	\$13,223,803	5%	\$4,300,429	\$4,300,429	46%	\$0	\$0	\$59,302,035	\$64,602,470	
2049	\$10,298,801,545	\$308,964,046	\$29,457,069	\$10,637,222,660	\$9,587,907,661	\$95,879,077	\$13,707,637	5%	\$4,749,886	\$4,749,886	46%	\$0	\$0	\$65,653,511	\$70,403,397	
2050	\$10,637,222,660	\$319,116,680	\$30,340,781	\$10,986,680,120	\$9,937,365,121	\$99,373,651	\$14,207,249	5%	\$5,200,429	\$5,200,429	46%	\$0	\$0	\$72,053,986	\$77,254,415	
2051	\$10,986,680,120	\$329,600,404	\$31,251,004	\$11,347,531,528	\$10,298,216,529	\$102,982,165	\$14,723,151	5%	\$5,686,985	\$5,686,985	46%	\$0	\$0	\$78,850,971	\$84,537,956	
2052	\$11,347,531,528	\$340,425,946	\$32,188,534	\$11,720,146,009	\$10,670,831,010	\$106,708,310	\$15,255,871	5%	\$6,200,429	\$6,200,429	46%	\$0	\$0	\$85,651,456	\$91,851,885	
2053	\$11,720,146,009	\$351,604,380	\$33,154,190	\$12,104,904,579	\$11,055,589,580	\$110,555,896	\$15,805,952	5%	\$6,729,985	\$6,729,985	46%	\$0	\$0	\$92,551,431	\$99,281,416	
2054	\$12,104,904,579	\$363,147,137	\$34,148,816	\$12,502,200,633	\$11,452,885,534	\$114,528,855	\$16,373,958	5%	\$7,279,985	\$7,279,985	46%	\$0	\$0	\$99,521,416	\$106,800,401	
2055	\$12,502,200,633	\$375,066,016	\$32,049,893	\$12,909,316,442	\$11,860,001,443	\$118,600,014	\$16,956,003	5%	\$7,859,985	\$7,859,985	46%	\$0	\$0	\$106,708,310	\$114,568,325	
2056	\$12,909,316,442	\$387,279,493	\$0	\$13,296,595,936	\$12,247,280,937	\$122,472,809	\$17,509,889	5%	\$8,479,985	\$8,479,985	46%	\$0	\$0	\$114,568,310	\$123,048,305	
2057	\$13,296,595,936	\$398,897,878	\$0	\$13,695,493,814	\$12,646,178,815	\$126,461,788	\$18,079,985	5%	\$9,119,985	\$9,119,985	46%	\$0	\$0	\$123,048,310	\$131,168,295	
2058	\$13,695,493,814	\$410,864,814	\$0	\$14,106,358,628	\$13,057,043,629	\$130,570,436	\$18,667,390	5%	\$9,779,985	\$9,779,985	46%	\$0	\$0	\$131,168,310	\$140,935,634	
2059	\$14,106,358,628	\$423,190,759	\$0	\$14,529,549,387	\$13,480,234,388	\$134,802,344	\$19,272,418	5%	\$10,479,985	\$10,479,985	46%	\$0	\$0	\$139,161,209	\$149,643,647	
2060	\$14,529,549,387	\$435,886,482	\$0	\$14,965,435,868	\$13,916,120,869	\$139,161,209	\$19,895,596	5%	\$11,229,985	\$11,229,985	46%	\$0	\$0	\$149,643,650	\$160,873,300	
2061	\$14,965,435,868	\$448,963,076	\$0	\$15,414,398,945	\$14,365,083,946	\$143,650,839	\$20,537,469	5%	\$12,000,429	\$12,000,429	46%	\$0	\$0	\$160,873,310	\$172,873,650	

Source: San Joaquin County; City of Manteca; LWA; EPS

- [1] See Table D-1 for Fiscal Year 2020-21 beginning assessed value
- [2] See Table B-4 for new AV added to roll from 2020-21 on. It is assumed that new AV is added to roll in year after development occurs in 2020-21 prior to the start of the EIFD. It is assumed that the growth in new assessed value will be 3% of the existing assessed value
- [3] This analysis estimates the maximum annual EIFD revenue generated using the maximum tax allocation rate for each affected taxing entity (ATE). The initial EIFD allocations (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to remain constant at 20 percent and are consistent across all ATEs. A listing of all allocation rates by ATE is provided in Table 4.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Table B-3
Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Projected Tax Increment to EIFD - Manteca Annexation Area (Real \$)

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2] [3]	Ending AV	Cumulative starting in 2022	Gross Tax Increment	City [1]	City EIFD Allocation [4]	City EIFD	Net Tax Increment			County EIFD	County Allocation [4]	County EIFD	Total EIFD
										County [1]	County [1]	County [1]				
Formula	a	b=a*3.0%	c	d=e+3*b-c	e	f=g*1.0%	g=f*6.63%	h	i=j*k	j=f*28.51%	k	l=k*i	m=j*k	n	o	p=m+n
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0	46%	\$0	\$0	46%	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0	46%	\$0	\$0	46%	\$0	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5%	\$1,503	\$120,230	46%	\$55,145	\$55,145	46%	\$56,648	\$56,648
2024	\$45,348,171	\$1,360,445	\$46,708,616	\$93,417,231	\$45,348,171	\$453,482	\$30,058	5%	\$3,096	\$247,674	46%	\$113,600	\$113,600	46%	\$116,696	\$116,696
2025	\$93,417,231	\$2,802,517	\$96,219,748	\$144,329,622	\$93,417,231	\$934,172	\$61,919	5%	\$4,783	\$382,657	46%	\$175,511	\$175,511	46%	\$180,295	\$180,295
2026	\$144,329,622	\$4,329,889	\$148,659,511	\$198,212,681	\$144,329,622	\$1,982,127	\$131,379	5%	\$6,569	\$525,516	46%	\$241,036	\$241,036	46%	\$247,605	\$247,605
2027	\$198,212,681	\$5,946,380	\$204,159,061	\$255,198,827	\$255,198,827	\$2,551,988	\$169,150	5%	\$8,458	\$676,601	46%	\$310,334	\$310,334	46%	\$318,791	\$318,791
2028	\$255,198,827	\$7,655,965	\$262,854,792	\$315,425,750	\$315,425,750	\$3,154,258	\$209,070	5%	\$10,453	\$836,279	46%	\$460,926	\$460,926	46%	\$473,488	\$473,488
2029	\$315,425,750	\$9,482,773	\$324,908,523	\$379,036,610	\$379,036,610	\$3,790,366	\$251,232	5%	\$12,562	\$1,004,929	46%	\$539,589	\$539,589	46%	\$555,736	\$555,736
2030	\$379,036,610	\$11,371,098	\$390,407,708	\$446,180,238	\$446,180,238	\$4,461,802	\$342,684	20%	\$69,147	\$1,182,945	20%	\$236,589	\$236,589	20%	\$274,147	\$274,147
2031	\$446,180,238	\$13,985,407	\$460,165,645	\$517,011,351	\$517,011,351	\$5,170,114	\$393,601	20%	\$86,537	\$1,370,737	20%	\$314,881	\$314,881	20%	\$363,601	\$363,601
2032	\$517,011,351	\$16,510,341	\$533,521,692	\$593,829,409	\$593,829,409	\$5,938,294	\$393,601	20%	\$92,147	\$1,474,403	20%	\$368,587	\$368,587	20%	\$425,232	\$425,232
2033	\$593,829,409	\$17,814,882	\$611,344,291	\$665,113,398	\$665,113,398	\$6,651,134	\$531,540	20%	\$106,308	\$1,626,160	20%	\$484,944	\$484,944	20%	\$531,540	\$531,540
2034	\$665,113,398	\$20,853,402	\$685,966,800	\$730,820,202	\$730,820,202	\$7,308,202	\$606,180	20%	\$121,236	\$1,826,628	20%	\$547,857	\$547,857	20%	\$606,180	\$606,180
2035	\$730,820,202	\$24,058,199	\$754,878,401	\$801,939,980	\$801,939,980	\$8,019,400	\$684,821	20%	\$136,964	\$2,079,283	20%	\$614,107	\$614,107	20%	\$684,821	\$684,821
2036	\$801,939,980	\$27,436,517	\$829,375,497	\$894,550,555	\$894,550,555	\$8,945,506	\$790,663	20%	\$158,133	\$2,359,551	20%	\$682,530	\$682,530	20%	\$790,663	\$790,663
2037	\$894,550,555	\$30,995,881	\$920,371,376	\$1,033,196,018	\$1,033,196,018	\$10,331,960	\$884,383	20%	\$182,877	\$2,735,276	20%	\$771,918	\$771,918	20%	\$884,383	\$884,383
2038	\$1,033,196,018	\$34,744,113	\$1,068,115,131	\$1,192,881,227	\$1,192,881,227	\$11,928,812	\$963,634	20%	\$203,318	\$3,039,662	20%	\$863,979	\$863,979	20%	\$963,634	\$963,634
2039	\$1,192,881,227	\$38,766,437	\$1,231,647,664	\$1,428,667,663	\$1,428,667,663	\$14,286,677	\$1,061,588	20%	\$226,327	\$3,426,543	20%	\$950,068	\$950,068	20%	\$1,061,588	\$1,061,588
2040	\$1,428,667,663	\$43,660,030	\$1,472,327,693	\$1,765,527,693	\$1,765,527,693	\$17,655,277	\$1,161,115	20%	\$253,756	\$3,873,276	20%	\$1,015,025	\$1,015,025	20%	\$1,161,115	\$1,161,115
2041	\$1,765,527,693	\$49,365,831	\$1,814,893,524	\$2,103,493,524	\$2,103,493,524	\$21,034,935	\$1,261,115	20%	\$289,210	\$4,426,543	20%	\$1,045,476	\$1,045,476	20%	\$1,261,115	\$1,261,115
2042	\$2,103,493,524	\$56,304,806	\$2,160,198,330	\$2,442,598,330	\$2,442,598,330	\$24,425,983	\$1,386,432	20%	\$329,210	\$5,009,185	20%	\$1,076,840	\$1,076,840	20%	\$1,386,432	\$1,386,432
2043	\$2,442,598,330	\$64,277,950	\$2,506,876,280	\$2,892,876,280	\$2,892,876,280	\$28,928,763	\$1,514,992	20%	\$374,460	\$5,545,728	20%	\$1,109,146	\$1,109,146	20%	\$1,514,992	\$1,514,992
2044	\$2,892,876,280	\$73,486,288	\$2,966,362,568	\$3,424,362,568	\$3,424,362,568	\$34,243,626	\$1,661,115	20%	\$423,223	\$6,409,185	20%	\$1,142,420	\$1,142,420	20%	\$1,661,115	\$1,661,115
2045	\$3,424,362,568	\$84,270,877	\$3,508,633,445	\$4,067,093,445	\$4,067,093,445	\$40,670,934	\$1,826,677	20%	\$481,919	\$7,259,592	20%	\$1,186,926	\$1,186,926	20%	\$1,826,677	\$1,826,677
2046	\$4,067,093,445	\$96,412,803	\$4,163,506,248	\$4,751,106,248	\$4,751,106,248	\$47,511,062	\$2,001,588	20%	\$541,326	\$8,182,945	20%	\$1,236,881	\$1,236,881	20%	\$2,001,588	\$2,001,588
2047	\$4,751,106,248	\$110,248,187	\$4,861,354,435	\$5,566,439,436	\$5,566,439,436	\$55,664,394	\$2,191,115	20%	\$603,634	\$9,116,115	20%	\$1,291,919	\$1,291,919	20%	\$2,191,115	\$2,191,115
2048	\$5,566,439,436	\$126,693,183	\$5,693,132,619	\$6,424,362,619	\$6,424,362,619	\$64,243,619	\$2,386,432	20%	\$674,460	\$10,259,592	20%	\$1,352,460	\$1,352,460	20%	\$2,386,432	\$2,386,432
2049	\$6,424,362,619	\$145,993,979	\$6,570,356,598	\$7,426,598	\$7,426,598	\$74,265,983	\$2,599,592	20%	\$753,276	\$11,514,992	20%	\$1,417,919	\$1,417,919	20%	\$2,599,592	\$2,599,592
2050	\$7,426,598	\$167,536,798	\$7,594,135,396	\$8,683,396	\$8,683,396	\$86,833,396	\$2,826,677	20%	\$833,223	\$12,545,728	20%	\$1,494,420	\$1,494,420	20%	\$2,826,677	\$2,826,677
2051	\$8,683,396	\$190,292,902	\$8,873,689	\$10,076,292	\$10,076,292	\$100,762,929	\$3,099,592	20%	\$916,115	\$13,873,276	20%	\$1,581,115	\$1,581,115	20%	\$3,099,592	\$3,099,592
2052	\$10,076,292	\$220,553,589	\$10,297,845	\$11,804,339,886	\$11,804,339,886	\$118,043,399	\$3,386,432	20%	\$1,009,185	\$15,545,728	20%	\$1,678,420	\$1,678,420	20%	\$3,386,432	\$3,386,432
2053	\$11,804,339,886	\$260,130,197	\$12,064,470,083	\$13,858,470,083	\$13,858,470,083	\$138,584,700	\$3,606,845	20%	\$1,109,146	\$17,545,728	20%	\$1,776,881	\$1,776,881	20%	\$3,606,845	\$3,606,845
2054	\$13,858,470,083	\$309,554,102	\$14,168,024,185	\$16,242,242	\$16,242,242	\$162,422,242	\$3,886,432	20%	\$1,218,227	\$19,826,628	20%	\$1,894,420	\$1,894,420	20%	\$3,886,432	\$3,886,432
2055	\$16,242,242,185	\$369,495,527	\$16,611,737,712	\$19,038,004,338	\$19,038,004,338	\$190,380,043	\$4,191,115	20%	\$1,336,881	\$22,359,592	20%	\$2,001,588	\$2,001,588	20%	\$4,191,115	\$4,191,115
2056	\$19,038,004,338	\$442,924,013	\$19,480,928,351	\$22,426,476,185	\$22,426,476,185	\$224,264,761	\$4,514,992	20%	\$1,466,115	\$25,735,276	20%	\$2,186,926	\$2,186,926	20%	\$4,514,992	\$4,514,992
2057	\$22,426,476,185	\$531,734,266	\$22,958,210,451	\$26,853,785	\$26,853,785	\$268,537,814	\$4,999,592	20%	\$1,609,185	\$29,599,592	20%	\$2,401,588	\$2,401,588	20%	\$4,999,592	\$4,999,592
2058	\$26,853,785	\$641,634,286	\$27,495,419,737	\$32,219,110,470	\$32,219,110,470	\$322,191,104	\$5,514,992	20%	\$1,766,292	\$34,243,626	20%	\$2,601,588	\$2,601,588	20%	\$5,514,992	\$5,514,992
2059	\$32,219,110,470	\$770,573,314	\$32,989,683,785	\$38,856,838	\$38,856,838	\$388,568,338	\$6,044,420	20%	\$1,926,628	\$39,116,115	20%	\$2,826,677	\$2,826,677	20%	\$6,044,420	\$6,044,420
2060	\$38,856,838	\$920,514,514	\$39,777,353,299	\$46,856,838	\$46,856,838	\$468,568,338	\$6,606,845	20%	\$2,101,588	\$43,243,626	20%	\$3,099,592	\$3,099,592	20%	\$6,606,845	\$6,606,845
2061	\$46,856,838	\$1,094,514,514	\$47,950,867,814	\$57,542,543	\$57,542,543	\$575,425,443	\$7,259,592	20%	\$2,291,919	\$48,116,115	20%	\$3,386,432	\$3,386,432	20%	\$7,259,592	\$7,259,592

b m ann

Source: San Joaquin County; City of Manteca; LWA; EPS.

[1] Prior to annexation of the annexation area to the City, the City receives no property tax revenue for these TRAs.
 [2] See Table B-5 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs.
 [3] As a conservative assumption, this analysis excludes incremental growth of the existing land value of parcels annexed into the City until the time that the parcel develops. The growth of existing value for these parcels will be included in the EIFD and a method for estimating incremental AV growth/revenue to the EIFD will be determined at the time of EIFD formation. Refer to Table D-2 for the anticipated value of parcels annexed into the City in the first year of development.
 [4] This analysis estimates the maximum annual EIFD revenue generated using the maximum tax allocation rate for each affected taxing entity (ATE). The initial EIFD allocations (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to remain constant at 20 percent and are consistent across all ATEs. A listing of all allocation rates by ATE is provided in Table 4.

Attachment D: Tax Incremental Revenue Forecast - Maximum Tax Rate Scenario

Table B-4
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Assessed Value of New Development - Manteca Existing City (2020 and Real \$)

Fiscal Year Ending	Assessed Value of New Development [1]							Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase	
	Single Family Low Density	Multifamily	Subtotal Residential	Retail	Office	Industrial	Subtotal Nonres.				
Assumption											
	AV per Dwelling Unit										
	\$ 500,000							\$ 250			
	\$ 200,000							\$ 100			
	AV per Bldg. Sq. Ft.										
	\$ 250							\$ 250			
	\$ 100										
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0	
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0	
2022	\$82,375,000	\$5,000,000	\$87,375,000	\$16,529,467	\$4,132,367	\$58,396,125	\$79,057,958	\$166,432,958	1.061	\$176,568,725	
2023	\$187,250,000	\$26,000,000	\$213,250,000	\$43,058,933	\$10,764,733	\$111,848,000	\$165,671,667	\$378,921,667	1.093	\$414,057,936	
2024	\$99,000,000	\$26,000,000	\$125,000,000	\$43,058,933	\$10,764,733	\$93,814,000	\$147,637,667	\$272,637,667	1.126	\$306,856,096	
2025	\$160,000,000	\$36,800,000	\$196,800,000	\$53,058,933	\$13,264,733	\$98,502,800	\$184,826,467	\$387,162,467	1.159	\$419,224,187	
2026	\$139,000,000	\$21,800,000	\$160,800,000	\$53,058,933	\$13,264,733	\$18,502,800	\$84,826,467	\$245,626,467	1.194	\$293,290,847	
2027	\$109,000,000	\$10,800,000	\$119,800,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$194,262,467	1.230	\$238,918,331	
2028	\$101,500,000	\$10,800,000	\$112,300,000	\$49,794,933	\$12,448,733	\$4,688,800	\$66,932,467	\$179,232,467	1.267	\$227,046,326	
2029	\$102,500,000	\$10,400,000	\$112,900,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$187,362,467	1.305	\$244,465,522	
2030	\$109,500,000	\$0	\$109,500,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$183,962,467	1.344	\$254,647,077	
2031	\$109,500,000	\$0	\$109,500,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$183,962,467	1.384	\$265,647,077	
2032	\$109,500,000	\$0	\$109,500,000	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	\$180,512,467	1.426	\$257,367,615	
2033	\$109,500,000	\$0	\$109,500,000	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	\$180,512,467	1.469	\$265,088,643	
2034	\$109,000,000	\$0	\$109,000,000	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	\$180,012,467	1.513	\$272,285,007	
2035	\$58,000,000	\$0	\$58,000,000	\$53,262,933	\$13,315,733	\$0	\$66,578,667	\$124,578,667	1.558	\$194,089,503	
2036	\$40,000,000	\$0	\$40,000,000	\$43,058,933	\$10,764,733	\$0	\$53,823,667	\$93,823,667	1.605	\$150,559,442	
2037	\$40,000,000	\$0	\$40,000,000	\$12,484,000	\$3,121,000	\$0	\$15,605,000	\$55,605,000	1.653	\$91,906,593	
2038	\$40,000,000	\$0	\$40,000,000	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$52,500,000	1.702	\$89,377,736	
2039	\$40,000,000	\$0	\$40,000,000	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$52,500,000	1.754	\$92,059,068	
2040	\$34,000,000	\$0	\$34,000,000	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$46,500,000	1.806	\$83,984,172	
2041	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	1.860	\$23,253,682	
2042	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	1.916	\$23,951,293	
2043	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	1.974	\$24,669,831	
2044	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.033	\$25,409,926	
2045	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.094	\$26,172,224	
2046	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.157	\$26,957,391	
2047	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.221	\$27,766,113	
2048	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.288	\$28,599,096	
2049	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.357	\$29,457,069	
2050	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.427	\$30,340,781	
2051	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.500	\$31,251,004	
2052	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.575	\$32,186,534	
2053	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.652	\$33,154,190	
2054	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	2.732	\$34,148,816	
2055	\$0	\$0	\$0	\$9,112,000	\$2,278,000	\$0	\$11,390,000	\$11,390,000	2.814	\$32,049,893	
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0	
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0	
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0	
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0	
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	

Source: San Joaquin County; City of Manteca; LWA; EPS.
 [1] Calculated as annual projected dwelling units/bldg. sq. ft. multiplied by AV per dwelling unit/bldg. sq. ft. See Table B-5 for development projections.
 [2] Based on a 3 percent annual growth factor.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Manteca
Annexation Area

Table B-5
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Assessed Value of New Development - Manteca Annexation Areas (2020 and Real \$)

Fiscal Year Ending	Assessed Value of New Development [1]					Subtotal Nonres.	Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase
	Low Density Residential	High Density Residential	Subtotal Residential	Retail	Office				
Assumption	AV per Dwelling Unit					AV per Bldg. Sq. Ft.			
	\$ 500,000					\$ 250			
	\$ 200,000					\$ 100			
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.061	\$0
2023	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$41,500,000	1.093	\$45,348,171
2024	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$41,500,000	1.126	\$46,708,616
2025	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$41,500,000	1.159	\$46,109,874
2026	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$41,500,000	1.194	\$49,553,170
2027	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$41,500,000	1.230	\$51,039,765
2028	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$41,500,000	1.267	\$52,570,958
2029	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$41,500,000	1.305	\$54,146,087
2030	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$41,500,000	1.344	\$55,772,530
2031	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$41,500,000	1.384	\$57,445,706
2032	\$43,000,000	\$0	\$43,000,000	\$0	\$0	\$0	\$43,000,000	1.426	\$61,307,718
2033	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	1.469	\$83,469,107
2034	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	1.513	\$85,973,180
2035	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	1.558	\$88,552,375
2036	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	1.605	\$91,208,946
2037	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	1.653	\$93,945,215
2038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.702	\$0
2039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.754	\$0
2040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.806	\$0
2041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.860	\$0
2042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.916	\$0
2043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.974	\$0
2044	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.033	\$0
2045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.094	\$0
2046	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.157	\$0
2047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.221	\$0
2048	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.288	\$0
2049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.357	\$0
2050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.427	\$0
2051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.500	\$0
2052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.575	\$0
2053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.652	\$0
2054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.732	\$0
2055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.814	\$0
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0

av man ann

Source: San Joaquin County; City of Manteca; LWA; EPS.

[1] Calculated as annual projected dwelling units/bldg. sq. ft. multiplied by AV per dwelling unit/bldg. sq. ft. See Table B-5 for development projections.

[2] Based on a 3 percent annual growth factor.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Manteca
Existing City and Annexation Areas

Table B-6
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Incremental Development Projections - Manteca

Fiscal Year Ending	Existing City					Annexation Area					Total			
	Dwelling Units		Building Square Feet			Dwelling Units		Building Square Feet						
	Low Density Residential	High Density Residential	TOTAL	Retail	Office	Industrial	Total	Low Density Residential	High Density Residential	TOTAL		Retail	Office	Industrial
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	190	66,118	16,529	583,961	666,609	-	-	-	-	-	-	-
2022	165	25	505	172,236	43,059	1,118,480	1,333,775	83	83	83	-	-	-	-
2023	198	130	328	172,236	43,059	938,140	1,153,435	83	83	83	-	-	-	-
2024	320	184	504	212,236	53,059	985,028	1,250,323	83	83	83	-	-	-	-
2025	278	109	387	212,236	53,059	185,028	450,323	83	83	83	-	-	-	-
2026	218	54	272	223,276	55,819	46,888	325,983	83	83	83	-	-	-	-
2027	203	54	257	199,180	49,795	46,888	295,863	83	83	83	-	-	-	-
2028	205	52	257	223,276	55,819	46,888	325,983	83	83	83	-	-	-	-
2029	219	-	219	223,276	55,819	46,888	325,983	83	83	83	-	-	-	-
2030	219	-	219	212,236	53,059	46,888	312,183	83	83	83	-	-	-	-
2031	219	-	219	212,236	53,059	46,888	312,183	83	83	83	-	-	-	-
2032	218	-	218	213,052	53,263	46,888	312,183	86	86	86	-	-	-	-
2033	116	-	116	172,236	43,059	46,888	266,315	-	-	-	76,500	-	-	453,634
2034	80	-	80	49,936	12,484	-	62,420	-	-	-	76,500	-	-	453,634
2035	80	-	80	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2036	80	-	80	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2037	80	-	80	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2038	80	-	80	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2039	80	-	80	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2040	68	-	68	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2041	-	-	-	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2042	-	-	-	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2043	-	-	-	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2044	-	-	-	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2045	-	-	-	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2046	-	-	-	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2047	-	-	-	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2048	-	-	-	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2049	-	-	-	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2050	-	-	-	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2051	-	-	-	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2052	-	-	-	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2053	-	-	-	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2054	-	-	-	40,000	10,000	-	50,000	-	-	-	76,500	-	-	453,634
2055	-	-	-	36,448	9,112	-	45,560	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2057	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2058	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2059	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	3,559	738	4,297	3,715,722	928,931	4,185,741	8,830,394	833	833	833	382,500	-	1,885,670	2,268,170

div.m

Source: San Joaquin County, City of Manteca; LWA; EPS.

APPENDIX C:
City of Stockton EIFD
Revenue-Estimating Tables



Table C-1	Projected Tax Increment to EIFD—Stockton	D-27
Table C-2	Projected Tax Increment to EIFD— Stockton Existing City Boundaries.....	D-28
Table C-3	Projected Tax Increment to EIFD— Stockton Annexation Area	D-29
Table C-4	Assessed Value of New Development— Stockton Existing City	D-30
Table C-5	Assessed Value of New Development— Stockton Annexation Areas	D-31
Table C-6	Incremental Development Projections—Stockton.....	D-32

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Table C-1
Messdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Tax Increment to EIFD - Stockton (Real \$)

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment			Total EIFD
							City [1]	County [1]	County [3]	
Fermulis	e	b=a*3.0%	c	d=e+b+c	e	F=a*7.0%	[4]	[4]	[4]	h=j
2020	\$1,393,216,599	\$41,796,498	\$0	\$1,435,013,097	\$0	\$0	\$0	\$0	\$0	\$0
2021	\$1,435,013,097	\$43,050,393	\$0	\$1,478,063,490	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$1,478,063,490	\$44,341,905	\$69,201,135	\$1,567,606,530	\$133,543,040	\$1,335,430	\$220,023	\$277,339	\$277,339	\$129,406
2023	\$1,611,606,530	\$48,348,196	\$96,336,178	\$1,756,290,904	\$278,227,414	\$2,782,274	\$448,784	\$586,324	\$586,324	\$268,927
2024	\$1,756,290,904	\$52,688,727	\$53,133,020	\$1,862,112,651	\$384,049,161	\$3,840,492	\$611,784	\$6,118	\$916,095	\$380,432
2025	\$1,862,112,651	\$55,663,380	\$21,736,389	\$1,939,712,419	\$461,648,929	\$4,616,489	\$726,626	\$7,268	\$986,561	\$460,687
2026	\$1,939,712,419	\$58,191,373	\$58,210,049	\$2,056,113,841	\$578,050,351	\$5,780,504	\$905,858	\$9,059	\$1,241,555	\$569,458
2027	\$2,056,113,841	\$61,683,415	\$67,643,063	\$2,185,440,319	\$707,376,829	\$7,073,768	\$1,098,315	\$10,983	\$1,528,339	\$711,980
2028	\$2,185,440,319	\$65,563,210	\$31,669,252	\$2,282,672,781	\$804,609,291	\$8,046,093	\$1,235,773	\$12,358	\$1,750,344	\$802,822
2029	\$2,282,672,781	\$68,480,183	\$32,619,330	\$2,383,772,294	\$905,708,804	\$9,057,088	\$1,378,266	\$13,783	\$1,981,558	\$908,872
2030	\$2,383,772,294	\$71,513,169	\$33,597,909	\$2,488,883,372	\$1,010,819,882	\$10,108,199	\$1,525,975	\$15,259	\$2,222,335	\$444,467
2031	\$2,488,883,372	\$74,666,501	\$34,605,847	\$2,598,155,720	\$1,120,092,230	\$11,200,922	\$1,679,082	\$33,516	\$2,473,040	\$494,608
2032	\$2,598,155,720	\$77,944,672	\$35,597,909	\$2,734,556,586	\$1,256,493,098	\$12,564,931	\$1,875,901	\$37,518	\$2,760,955	\$556,191
2033	\$2,734,556,586	\$82,036,698	\$118,951,231	\$2,935,544,516	\$1,457,481,026	\$16,608,180	\$2,484,175	\$496,635	\$3,671,747	\$734,349
2034	\$2,935,544,516	\$88,066,335	\$115,270,681	\$3,138,881,533	\$1,660,818,043	\$18,737,133	\$2,803,519	\$560,704	\$4,141,617	\$828,323
2035	\$3,138,881,533	\$94,166,446	\$118,728,802	\$3,351,776,781	\$1,873,713,291	\$20,965,573	\$3,137,566	\$633,640	\$4,614,817	\$926,728
2036	\$3,351,776,781	\$100,553,303	\$122,290,666	\$3,574,620,751	\$2,096,557,261	\$23,297,553	\$3,486,909	\$697,382	\$5,148,722	\$1,029,744
2037	\$3,574,620,751	\$107,239,623	\$125,959,386	\$3,807,818,759	\$2,329,755,269	\$25,577,251	\$3,825,423	\$765,085	\$5,654,902	\$1,130,980
2038	\$3,807,818,759	\$114,234,963	\$113,735,297	\$4,035,788,618	\$2,587,725,129	\$27,843,730	\$4,159,547	\$831,909	\$6,160,289	\$1,232,058
2039	\$4,035,788,618	\$121,073,659	\$105,574,216	\$4,262,436,493	\$2,874,373,003	\$30,322,757	\$4,516,216	\$903,243	\$6,720,830	\$1,344,166
2040	\$4,262,436,493	\$127,873,095	\$120,029,637	\$4,510,339,225	\$3,032,275,735	\$32,912,164	\$4,888,319	\$977,664	\$7,306,723	\$1,461,345
2041	\$4,510,339,225	\$135,310,177	\$123,630,526	\$4,769,279,928	\$3,291,216,438	\$35,616,343	\$5,276,460	\$1,055,292	\$7,918,886	\$1,583,797
2042	\$4,769,279,928	\$143,078,398	\$132,871,712	\$5,039,697,768	\$3,581,634,278	\$38,456,969	\$5,692,505	\$1,136,501	\$8,563,627	\$1,712,725
2043	\$5,039,697,768	\$151,190,933	\$132,871,712	\$5,323,760,413	\$3,845,696,923	\$40,562,296	\$5,975,877	\$1,195,175	\$9,048,083	\$1,809,617
2044	\$5,323,760,413	\$159,712,812	\$50,819,853	\$5,534,293,078	\$4,056,229,588	\$42,746,028	\$6,279,513	\$1,255,903	\$9,551,163	\$1,910,233
2045	\$5,534,293,078	\$166,028,792	\$52,344,448	\$5,752,666,319	\$4,274,602,829	\$45,010,976	\$6,593,767	\$1,318,753	\$10,073,551	\$2,014,710
2046	\$5,752,666,319	\$172,579,990	\$53,914,782	\$5,979,161,090	\$4,501,097,600	\$47,290,790	\$6,913,993	\$1,382,799	\$10,595,918	\$2,119,184
2047	\$5,979,161,090	\$179,374,833	\$48,607,352	\$6,207,143,279	\$4,729,079,790	\$49,581,927	\$7,240,092	\$1,448,018	\$11,117,094	\$2,223,419
2048	\$6,207,143,279	\$186,214,298	\$42,898,644	\$6,436,256,222	\$4,958,192,732	\$51,954,660	\$7,577,311	\$1,515,462	\$11,657,268	\$2,331,454
2049	\$6,436,256,222	\$193,087,687	\$44,185,603	\$6,673,529,512	\$5,195,466,022	\$54,411,831	\$7,926,025	\$1,585,205	\$12,217,113	\$2,443,423
2050	\$6,673,529,512	\$200,205,885	\$45,511,171	\$6,919,246,568	\$5,441,183,078	\$56,979,183	\$8,290,431	\$1,658,086	\$12,802,013	\$2,560,403
2051	\$6,919,246,568	\$207,577,397	\$49,157,830	\$7,175,981,795	\$5,697,918,305	\$59,453,863	\$8,696,523	\$1,727,305	\$13,370,355	\$2,674,071
2052	\$7,175,981,795	\$215,279,454	\$32,188,534	\$7,423,449,783	\$5,945,386,294	\$62,012,440	\$9,093,696	\$1,798,739	\$13,958,541	\$2,791,708
2053	\$7,423,449,783	\$222,703,494	\$33,154,190	\$7,679,307,467	\$6,201,243,978	\$64,667,720	\$9,362,304	\$1,872,461	\$14,567,249	\$2,913,450
2054	\$7,679,307,467	\$230,379,224	\$34,148,816	\$7,943,835,508	\$6,465,772,018	\$67,392,604	\$9,742,710	\$1,948,542	\$15,197,183	\$3,039,437
2055	\$7,943,835,508	\$238,315,065	\$35,173,281	\$8,217,323,864	\$6,739,260,364	\$70,257,039	\$10,137,965	\$2,027,593	\$15,859,756	\$3,171,951
2056	\$8,217,323,864	\$246,519,716	\$39,923,784	\$8,503,767,353	\$7,025,703,863	\$72,994,746	\$10,529,689	\$2,105,939	\$16,480,689	\$3,296,138
2057	\$8,503,767,353	\$255,113,021	\$18,667,667	\$8,777,538,040	\$7,299,474,551	\$75,820,181	\$10,933,587	\$2,186,717	\$17,117,868	\$3,424,374
2058	\$8,777,538,040	\$263,326,141	\$19,217,397	\$9,060,081,578	\$7,582,018,089	\$78,736,145	\$11,350,010	\$2,270,002	\$17,783,951	\$3,556,790
2059	\$9,060,081,578	\$271,802,447	\$19,793,919	\$9,351,677,944	\$7,873,614,455	\$81,745,529	\$11,779,355	\$2,355,871	\$18,467,614	\$3,693,523
2060	\$9,351,677,944	\$280,550,338	\$20,387,736	\$9,652,616,019	\$8,174,552,529	\$84,641,310	\$12,206,836	\$2,441,367	\$19,112,810	\$3,822,562
2061	\$9,652,616,019	\$289,578,481	\$0	\$9,942,194,500	\$8,464,131,010					

Source: San Joaquin County; City of Stockton; LWA; EPS.

[1] See Table D-1 for Fiscal Year 2020-21 beginning assessed value.
 [2] See Table C-4 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs.
 [3] This analysis estimates the maximum annual EIFD revenue generated using the maximum tax allocation rate for each affected taxing entity (ATE). The initial EIFD allocations (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to remain constant at 20 percent and are consistent across all ATEs. A listing of all allocation rates by ATE is provided in Table 4.
 [4] The City and County tax allocation rates vary between TRAs within the existing City boundaries and the annexation area. See Table C-2 and Table C-3 for more details.

Attachment D: Tax Incremental Revenue Forecast - Maximum Tax Rate Scenario

Stockton
Existing City

Table C-2
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Tax Increment to EIFD - Stockton Existing City Boundaries (Real \$)

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment			County EIFD Allocation [3]	County EIFD	Total EIFD
							City [1]	City EIFD Allocation [3]	City EIFD			
Formula	a	b=3.0%	c	d=a+b+c	e	f=a*1.0%	g=f*1.0%	h	i=g*1.0%	k	m=n+1	
2020	\$1,393,216,599	\$41,796,498	\$0	\$1,435,013,097	\$0	\$0	\$0	0%	\$0	0%	\$0	\$0
2021	\$1,435,013,097	\$43,050,393	\$0	\$1,478,063,490	\$0	\$1,302,277	\$217,626	1%	\$217,626	46%	\$122,807	\$124,983
2022	\$1,478,063,490	\$44,341,905	\$85,885,823	\$1,608,291,217	\$130,227,727	\$2,611,536	\$436,418	1%	\$436,418	46%	\$246,273	\$250,637
2023	\$1,608,291,217	\$48,248,737	\$82,677,091	\$1,739,217,044	\$261,153,555	\$5,523,942	\$588,891	1%	\$588,891	46%	\$332,314	\$338,203
2024	\$1,739,217,044	\$52,176,511	\$39,064,160	\$1,830,457,715	\$552,394,226	\$4,145,534	\$692,766	1%	\$692,766	46%	\$390,932	\$397,859
2025	\$1,830,457,715	\$54,913,731	\$7,245,463	\$1,892,616,910	\$414,553,420	\$5,146,163	\$859,983	1%	\$859,983	46%	\$485,293	\$493,893
2026	\$1,892,616,910	\$56,778,507	\$43,284,396	\$1,992,679,813	\$618,979,645	\$6,189,796	\$1,034,386	1%	\$1,034,386	46%	\$583,709	\$594,053
2027	\$1,992,679,813	\$59,780,394	\$44,582,928	\$2,097,043,135	\$889,808,252	\$6,898,083	\$1,152,749	1%	\$1,152,749	46%	\$719,522	\$732,273
2028	\$2,097,043,135	\$62,911,294	\$7,917,313	\$2,167,871,742	\$1,167,992,237	\$7,629,982	\$1,275,059	1%	\$1,275,059	46%	\$844,846	\$865,135
2029	\$2,167,871,742	\$65,036,152	\$8,154,832	\$2,241,062,727	\$1,401,448	\$8,386,306	\$1,401,448	20%	\$280,290	20%	\$344,846	\$825,135
2030	\$2,241,062,727	\$67,231,882	\$8,389,477	\$2,316,694,086	\$938,630,596	\$9,167,829	\$1,532,050	20%	\$306,410	20%	\$376,982	\$868,392
2031	\$2,316,694,086	\$69,500,823	\$8,651,462	\$2,394,846,370	\$916,782,880	\$9,167,829	\$1,705,125	20%	\$341,025	20%	\$419,570	\$760,594
2032	\$2,394,846,370	\$71,845,391	\$31,723,180	\$2,489,414,941	\$1,020,351,451	\$10,203,515	\$1,983,146	20%	\$396,629	20%	\$487,981	\$884,610
2033	\$2,489,414,941	\$74,952,448	\$91,416,224	\$2,664,783,613	\$1,353,573,255	\$11,867,201	\$2,261,977	20%	\$510,706	20%	\$628,331	\$1,139,037
2034	\$2,664,783,613	\$79,943,508	\$86,909,624	\$2,831,636,745	\$1,528,039,271	\$15,280,393	\$2,553,529	20%	\$571,663	20%	\$703,328	\$1,274,992
2035	\$2,831,636,745	\$84,949,102	\$89,516,913	\$3,006,102,761	\$1,710,424,774	\$17,104,248	\$2,856,316	20%	\$635,374	20%	\$857,040	\$1,553,640
2036	\$3,006,102,761	\$90,183,083	\$92,202,420	\$3,179,111,404	\$1,901,047,914	\$19,010,479	\$3,176,870	20%	\$696,600	20%	\$930,877	\$1,826,985
2037	\$3,188,488,264	\$95,654,648	\$94,968,493	\$3,379,111,404	\$2,084,235,933	\$20,842,359	\$3,482,998	20%	\$756,614	20%	\$1,007,826	\$1,826,985
2038	\$3,379,111,404	\$101,373,342	\$91,814,677	\$3,562,299,423	\$2,263,800,893	\$22,638,009	\$3,783,072	20%	\$819,158	20%	\$1,088,008	\$1,972,337
2039	\$3,562,299,423	\$106,868,983	\$72,695,977	\$3,741,864,383	\$2,450,933,681	\$24,509,337	\$4,095,132	20%	\$884,330	20%	\$1,171,546	\$2,123,775
2040	\$3,741,864,383	\$112,255,931	\$74,876,857	\$3,928,997,171	\$2,645,926,759	\$26,459,268	\$4,421,648	20%	\$952,229	20%	\$1,258,570	\$2,281,553
2041	\$3,928,997,171	\$117,869,915	\$77,123,162	\$4,123,990,249	\$2,849,083,323	\$28,490,833	\$4,761,146	20%	\$1,022,962	20%	\$1,346,868	\$2,448,259
2042	\$4,123,990,249	\$123,719,707	\$79,436,857	\$4,327,146,813	\$3,060,717,690	\$30,607,177	\$5,114,811	20%	\$1,072,717	20%	\$1,437,982	\$2,625,599
2043	\$4,327,146,813	\$129,814,407	\$81,819,963	\$4,538,781,107	\$3,292,021,339	\$33,520,213	\$5,485,704	20%	\$1,124,093	20%	\$1,535,649	\$2,813,703
2044	\$4,538,781,107	\$136,163,435	\$12,704,963	\$4,687,649,579	\$3,533,301,688	\$36,955,069	\$6,159,574	20%	\$1,177,141	20%	\$1,637,078	\$3,003,947
2045	\$4,687,649,579	\$145,240,955	\$13,078,695	\$5,000,084,829	\$3,685,906,940	\$38,551,256	\$6,442,358	20%	\$1,231,915	20%	\$1,731,262	\$3,193,427
2046	\$4,841,365,178	\$154,919,113	\$14,629,487	\$5,163,970,430	\$3,855,125,601	\$40,298,498	\$6,734,342	20%	\$1,288,472	20%	\$1,828,592	\$3,388,427
2047	\$5,000,084,829	\$160,022,545	\$13,883,056	\$5,163,970,430	\$3,855,125,601	\$42,102,576	\$7,030,924	20%	\$1,346,868	20%	\$1,927,110	\$3,583,427
2048	\$5,163,970,430	\$154,919,113	\$14,728,534	\$5,507,913,298	\$4,210,257,598	\$45,988,141	\$7,350,924	20%	\$1,407,165	20%	\$2,022,962	\$3,788,982
2049	\$5,333,189,091	\$159,985,673	\$14,728,534	\$5,507,913,298	\$4,210,257,598	\$47,567,159	\$7,645,552	20%	\$1,470,185	20%	\$2,119,522	\$3,983,427
2050	\$5,507,913,298	\$165,237,399	\$15,170,390	\$5,688,321,088	\$4,398,814,056	\$49,988,141	\$7,935,924	20%	\$1,529,110	20%	\$2,214,040	\$4,188,427
2051	\$5,688,321,088	\$170,649,633	\$17,906,825	\$6,053,183,878	\$4,575,120,382	\$52,751,204	\$8,226,552	20%	\$1,589,804	20%	\$2,314,040	\$4,383,427
2052	\$5,876,877,546	\$176,306,326	\$0	\$6,234,779,898	\$4,756,715,898	\$55,988,141	\$8,521,040	20%	\$1,652,318	20%	\$2,414,040	\$4,583,427
2053	\$6,063,183,872	\$181,595,516	\$0	\$6,421,822,770	\$4,943,759,280	\$59,437,593	\$8,761,590	20%	\$1,716,708	20%	\$2,514,040	\$4,783,427
2054	\$6,234,779,898	\$187,043,382	\$0	\$6,614,477,453	\$5,136,413,963	\$63,363,017	\$9,014,666	20%	\$1,783,209	20%	\$2,614,040	\$4,983,427
2055	\$6,421,822,770	\$192,654,683	\$0	\$6,812,911,777	\$5,334,848,287	\$67,348,483	\$9,266,999	20%	\$1,851,340	20%	\$2,714,040	\$5,183,427
2056	\$6,614,477,453	\$198,434,324	\$0	\$7,017,299,130	\$5,538,235,640	\$71,497,546	\$9,521,525	20%	\$1,921,700	20%	\$2,814,040	\$5,383,427
2057	\$6,812,911,777	\$204,387,353	\$0	\$7,227,818,104	\$5,749,479,614	\$76,497,546	\$9,781,146	20%	\$1,994,171	20%	\$2,914,040	\$5,583,427
2058	\$7,017,299,130	\$210,518,974	\$0	\$7,444,652,647	\$5,966,589,157	\$81,988,141	\$10,044,082	20%	\$2,068,816	20%	\$3,014,040	\$5,783,427
2059	\$7,227,818,104	\$216,834,543	\$0	\$7,667,992,226	\$6,189,287,736	\$87,988,141	\$10,298,505	20%	\$2,145,701	20%	\$3,114,040	\$5,983,427
2060	\$7,444,652,647	\$223,339,579	\$0	\$7,898,031,993	\$6,419,968,503	\$94,199,685	\$10,548,082	20%	\$2,224,040	20%	\$3,214,040	\$6,183,427
2061	\$7,667,992,226	\$230,039,767	\$0	\$8,138,071,760	\$6,659,968,290	\$101,499,685	\$10,803,082	20%	\$2,303,082	20%	\$3,314,040	\$6,383,427

Source: San Joaquin County, City of Stockton; LWA; EPS

[1] See Table D-1 for Fiscal Year 2020-21 beginning assessed value

[2] See Table C-4 for new AV added to roll from 2020-21 on. It is assumed that the growth in new assessed value will be 3% of the existing assessed value in 2019-20 and 2020-21 prior to the start of the EIFD. It is assumed that the growth in maximum tax allocation rate for each affected taxing entity (ATE). The initial EIFD allocations (FY ending 2023 through 2028) are based on

[3] This analysis estimates the maximum annual EIFD revenue generated using the maximum tax allocation rate for each affected taxing entity (ATE). The initial EIFD allocations (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to remain constant at 20 percent and are consistent across all ATEs. A listing of all allocation rates by ATE is provided in Table 4.

Attachment D: Tax Incremental Revenue Forecast - Maximum Tax Rate Scenario

Table C-3 Mossdale Tract Infrastructure Finance Plan EIFD Revenue Analysis Projected Tax Increment to EIFD - Stockton Annexation Area (Real \$)		Stockton Annexation Area	
--	--	--------------------------	--

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2] [3]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment				Total EIFD		
							City [1]	City EIFD Allocation [4]	City EIFD	County [1]			
Formula	a	b=93.0%	c	d=a+b+c	e	f=1.0%	g=77.23%	h	i=g+h	j=28.93%	k	l=g%	m=h+l
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$33,153	\$2,398	1%	\$2,398	\$0	46%	\$4,398	\$4,398
2022	\$3,315,313	\$99,459	\$13,659,088	\$17,073,859	\$3,315,313	\$33,153	\$123	1%	\$123	\$9,590	46%	\$22,777	\$22,777
2023	\$17,073,859	\$99,459	\$14,068,860	\$17,073,859	\$17,073,859	\$316,549	\$229	1%	\$229	\$49,391	46%	\$42,229	\$42,229
2024	\$31,654,935	\$99,459	\$14,490,926	\$31,654,935	\$31,654,935	\$470,955	\$341	1%	\$341	\$91,571	46%	\$82,487	\$82,487
2025	\$47,095,509	\$1,412,865	\$14,925,564	\$47,095,509	\$47,095,509	\$634,340	\$459	1%	\$459	\$183,501	46%	\$84,624	\$84,624
2026	\$63,434,028	\$1,903,021	\$23,060,135	\$63,434,028	\$63,434,028	\$883,972	\$639	1%	\$639	\$255,714	46%	\$117,287	\$117,287
2027	\$88,397,184	\$2,651,916	\$33,444,031	\$88,397,184	\$88,397,184	\$1,148,010	\$830	1%	\$830	\$332,095	46%	\$153,151	\$153,151
2028	\$114,801,039	\$3,444,031	\$42,864,497	\$114,801,039	\$114,801,039	\$1,427,096	\$1,032	20%	\$1,032	\$412,828	46%	\$189,350	\$189,350
2029	\$142,709,567	\$4,281,287	\$55,984,385	\$142,709,567	\$142,709,567	\$1,721,893	\$1,245	20%	\$1,245	\$498,106	20%	\$99,621	\$124,527
2030	\$172,189,286	\$5,165,679	\$72,595,350	\$172,189,286	\$172,189,286	\$2,033,093	\$1,473	20%	\$1,473	\$588,130	20%	\$117,626	\$147,033
2031	\$203,309,350	\$6,099,280	\$92,733,017	\$203,309,350	\$203,309,350	\$2,361,416	\$1,707	20%	\$1,707	\$683,107	20%	\$136,621	\$170,777
2032	\$236,141,647	\$7,084,249	\$113,893,975	\$236,141,647	\$236,141,647	\$2,707,609	\$1,958	20%	\$1,958	\$783,253	20%	\$156,651	\$195,813
2033	\$270,760,903	\$8,122,827	\$135,067,057	\$270,760,903	\$270,760,903	\$3,072,448	\$2,221	20%	\$2,221	\$888,793	20%	\$177,759	\$222,198
2034	\$307,244,788	\$9,217,344	\$156,361,057	\$307,244,788	\$307,244,788	\$3,456,740	\$2,499	20%	\$2,499	\$999,960	20%	\$203,400	\$249,990
2035	\$345,674,021	\$10,370,221	\$178,674,021	\$345,674,021	\$345,674,021	\$3,861,325	\$2,792	20%	\$2,792	\$1,116,998	20%	\$223,400	\$279,249
2036	\$386,132,487	\$11,583,975	\$203,086,246	\$386,132,487	\$386,132,487	\$4,287,074	\$3,109	20%	\$3,109	\$1,240,158	20%	\$248,032	\$310,039
2037	\$428,707,355	\$12,861,221	\$230,990,893	\$428,707,355	\$428,707,355	\$4,734,892	\$3,426	20%	\$3,426	\$1,369,702	20%	\$273,940	\$342,426
2038	\$473,489,195	\$14,204,676	\$262,878,238	\$473,489,195	\$473,489,195	\$5,205,721	\$3,767	20%	\$3,767	\$1,505,903	20%	\$301,181	\$376,476
2039	\$520,572,110	\$15,617,163	\$300,086,246	\$520,572,110	\$520,572,110	\$5,613,421	\$4,104	20%	\$4,104	\$1,651,684	20%	\$336,339	\$420,424
2040	\$581,342,054	\$17,083,975	\$345,674,021	\$581,342,054	\$581,342,054	\$6,052,897	\$4,452	20%	\$4,452	\$1,808,684	20%	\$373,337	\$466,671
2041	\$646,502,364	\$18,617,311	\$399,350,305	\$646,502,364	\$646,502,364	\$6,522,897	\$4,815	20%	\$4,815	\$1,970,671	20%	\$412,251	\$515,314
2042	\$712,550,955	\$19,358,690	\$456,902,364	\$712,550,955	\$712,550,955	\$7,125,510	\$5,181	20%	\$5,181	\$2,145,314	20%	\$454,155	\$567,694
2043	\$784,979,233	\$21,376,529	\$515,051,749	\$784,979,233	\$784,979,233	\$7,848,792	\$5,562	20%	\$5,562	\$2,328,198	20%	\$499,831	\$612,289
2044	\$864,643,499	\$23,549,377	\$581,114,889	\$864,643,499	\$864,643,499	\$8,466,435	\$5,959	20%	\$5,959	\$2,519,149	20%	\$549,049	\$669,049
2045	\$949,306,141	\$25,998,305	\$659,258,336	\$949,306,141	\$949,306,141	\$9,113,011	\$6,369	20%	\$6,369	\$2,716,163	20%	\$606,451	\$733,000
2046	\$1,039,034,034	\$28,372,288	\$749,306,141	\$1,039,034,034	\$1,039,034,034	\$9,790,723	\$6,786	20%	\$6,786	\$2,920,256	20%	\$666,535	\$812,256
2047	\$1,133,172,849	\$31,295,185	\$849,306,141	\$1,133,172,849	\$1,133,172,849	\$10,490,671	\$7,219	20%	\$7,219	\$3,133,884	20%	\$729,449	\$882,256
2048	\$1,237,172,849	\$33,092,014	\$949,306,141	\$1,237,172,849	\$1,237,172,849	\$11,302,541	\$7,674	20%	\$7,674	\$3,358,028	20%	\$799,971	\$959,971
2049	\$1,346,161,213	\$34,968,486	\$1,059,306,141	\$1,346,161,213	\$1,346,161,213	\$12,239,249	\$8,154	20%	\$8,154	\$3,593,884	20%	\$871,714	\$1,041,677
2050	\$1,461,612,133	\$36,927,764	\$1,179,306,141	\$1,461,612,133	\$1,461,612,133	\$13,299,049	\$8,673	20%	\$8,673	\$3,849,028	20%	\$951,606	\$1,147,214
2051	\$1,593,925,481	\$38,973,127	\$1,309,306,141	\$1,593,925,481	\$1,593,925,481	\$14,445,281	\$9,245	20%	\$9,245	\$4,116,163	20%	\$1,039,971	\$1,269,971
2052	\$1,739,104,249	\$41,107,977	\$1,444,528,079	\$1,739,104,249	\$1,739,104,249	\$15,721,728	\$9,839	20%	\$9,839	\$4,402,854	20%	\$1,139,971	\$1,419,971
2053	\$1,899,616,213	\$43,335,842	\$1,599,306,141	\$1,899,616,213	\$1,899,616,213	\$17,153,475	\$10,473	20%	\$10,473	\$4,707,674	20%	\$1,249,971	\$1,599,971
2054	\$1,661,612,133	\$45,660,382	\$1,760,238,911	\$1,661,612,133	\$1,661,612,133	\$18,750,249	\$11,154	20%	\$11,154	\$5,028,198	20%	\$1,384,971	\$1,784,971
2055	\$1,522,012,738	\$48,085,992	\$1,939,306,141	\$1,522,012,738	\$1,522,012,738	\$20,802,541	\$11,884	20%	\$11,884	\$5,384,028	20%	\$1,544,971	\$1,979,971
2056	\$1,602,846,401	\$50,725,667	\$2,129,306,141	\$1,602,846,401	\$1,602,846,401	\$23,002,541	\$12,673	20%	\$12,673	\$5,799,028	20%	\$1,734,971	\$2,214,971
2057	\$1,690,855,577	\$52,807,167	\$2,329,306,141	\$1,690,855,577	\$1,690,855,577	\$25,362,541	\$13,519	20%	\$13,519	\$6,258,028	20%	\$1,954,971	\$2,479,971
2058	\$1,832,263,475	\$54,967,904	\$2,549,306,141	\$1,832,263,475	\$1,832,263,475	\$27,897,028	\$14,423	20%	\$14,423	\$6,763,884	20%	\$2,214,971	\$2,754,971
2059	\$1,987,025,298	\$57,210,759	\$2,789,306,141	\$1,987,025,298	\$1,987,025,298	\$30,613,475	\$15,394	20%	\$15,394	\$7,319,028	20%	\$2,514,971	\$3,129,971
2060	\$1,907,025,298	\$59,538,714	\$3,039,306,141	\$1,907,025,298	\$1,907,025,298	\$33,644,162	\$16,425	20%	\$16,425	\$7,914,028	20%	\$2,854,971	\$3,514,971
2061	\$1,984,623,793	\$62,044,162	\$3,299,306,141	\$1,984,623,793	\$1,984,623,793	\$36,966,666	\$17,519	20%	\$17,519	\$8,558,028	20%	\$3,244,971	\$3,969,971

Source: San Joaquin County; City of Stockton; LWA; EPS.

- [1] Prior to annexation of the annexation area to the City, the City receives no property tax revenue for these TRAs.
- [2] See Table C-5 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs. In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value.
- [3] As a conservative assumption, this analysis excludes incremental growth of the existing land value of parcels annexed into the City until the time that the parcel develops. The growth of existing value for these parcels will be included in the EIFD and a method for estimating incremental AV growth/revenue to the EIFD will be determined at the time of EIFD formation. Refer to Table D-2 for the anticipated value of parcels annexed into the City in the first year of development.
- [4] This analysis estimates the maximum annual EIFD revenue generated using the maximum tax allocation rate for each affected taxing entity (ATE). The initial EIFD allocations (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to remain constant at 20 percent and are consistent across all ATEs. A listing of all allocation rates by ATE is provided in Table 4.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Stockton
Existing City

Table C-4
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Assessed Value of New Development - Stockton Existing City (2020 and Real \$)

Fiscal Year Ending	Assessed Value of New Development [1]										Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase	
	Single Family Low Density	Multifamily	Subtotal Residential	Retail	Office	Industrial	Subtotal Nonres.							
	AV per Dwelling Unit													
Assumption	\$ 425,000	\$ 200,000	AV per Bldg. Sq. Ft.							\$ 100				
				\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250			
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0	\$0
2022	\$17,000,000	\$15,000,000	\$32,000,000	\$34,269,938	\$14,686,698	\$0	\$0	\$0	\$0	\$0	\$48,955,625	1.061	\$85,885,823	\$85,885,823
2023	\$34,000,000	\$0	\$34,000,000	\$29,162,875	\$12,498,375	\$0	\$0	\$0	\$0	\$0	\$41,661,250	1.093	\$82,677,091	\$82,677,091
2024	\$28,458,000	\$0	\$28,458,000	\$4,375,000	\$1,875,000	\$0	\$0	\$0	\$0	\$0	\$6,250,000	1.126	\$39,064,160	\$39,064,160
2025	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$0	\$0	\$0	\$0	\$6,250,000	1.159	\$7,245,463	\$7,245,463
2026	\$0	\$30,000,000	\$30,000,000	\$4,375,000	\$1,875,000	\$0	\$0	\$0	\$0	\$0	\$6,250,000	1.194	\$43,284,396	\$43,284,396
2027	\$0	\$30,000,000	\$30,000,000	\$4,375,000	\$1,875,000	\$0	\$0	\$0	\$0	\$0	\$6,250,000	1.230	\$44,582,928	\$44,582,928
2028	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$0	\$0	\$0	\$0	\$6,250,000	1.267	\$7,917,313	\$7,917,313
2029	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$0	\$0	\$0	\$0	\$6,250,000	1.305	\$8,154,832	\$8,154,832
2030	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$0	\$0	\$0	\$0	\$6,250,000	1.344	\$8,399,477	\$8,399,477
2031	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$0	\$0	\$0	\$0	\$6,250,000	1.384	\$8,651,462	\$8,651,462
2032	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$16,000,000	\$0	\$0	\$0	\$0	\$6,250,000	1.426	\$31,723,180	\$31,723,180
2033	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$16,000,000	\$40,000,000	\$0	\$0	\$0	\$6,250,000	1.469	\$91,416,224	\$91,416,224
2034	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$16,000,000	\$35,207,500	\$0	\$0	\$0	\$62,250,000	1.513	\$86,909,624	\$86,909,624
2035	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$16,000,000	\$35,207,500	\$0	\$0	\$0	\$62,250,000	1.558	\$89,516,913	\$89,516,913
2036	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$16,000,000	\$35,207,500	\$0	\$0	\$0	\$62,250,000	1.605	\$92,202,420	\$92,202,420
2037	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$16,000,000	\$35,207,500	\$0	\$0	\$0	\$62,250,000	1.653	\$94,968,493	\$94,968,493
2038	\$0	\$6,600,000	\$6,600,000	\$4,375,000	\$1,875,000	\$6,600,000	\$35,207,500	\$0	\$0	\$0	\$41,457,500	1.702	\$81,814,677	\$81,814,677
2039	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$41,457,500	1.754	\$72,685,977	\$72,685,977
2040	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$41,457,500	1.806	\$74,876,857	\$74,876,857
2041	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$41,457,500	1.860	\$77,123,162	\$77,123,162
2042	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$41,457,500	1.916	\$79,436,857	\$79,436,857
2043	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$41,457,500	1.974	\$81,819,963	\$81,819,963
2044	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$41,457,500	2.033	\$12,704,963	\$12,704,963
2045	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$6,250,000	2.094	\$13,086,112	\$13,086,112
2046	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$6,250,000	2.157	\$13,478,695	\$13,478,695
2047	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$6,250,000	2.221	\$13,883,056	\$13,883,056
2048	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$6,250,000	2.288	\$14,299,548	\$14,299,548
2049	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$6,250,000	2.357	\$14,728,534	\$14,728,534
2050	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$6,250,000	2.427	\$15,170,390	\$15,170,390
2051	\$0	\$0	\$0	\$5,013,750	\$2,148,750	\$0	\$5,013,750	\$0	\$0	\$0	\$7,162,500	2.500	\$17,906,825	\$17,906,825
2052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.575	\$0	\$0
2053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.652	\$0	\$0
2054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.732	\$0	\$0
2055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.814	\$0	\$0
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0	\$0
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0	\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0	\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0	\$0
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0	\$0

Source: San Joaquin County; City of Stockton; LWA; EPS.

[1] Calculated as annual projected dwelling units/bldg. sq. ft. multiplied by AV per dwelling unit/bldg. sq. ft. See Table C-6 for development projections.
 [2] Based on a 3 percent annual growth factor.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Table C-5
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Assessed Value of New Development - Stockton Annexation Areas (2020 and Real \$)

Fiscal Year Ending	Assessed Value of New Development [1]					Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase	
	Single Family Low Density	Multifamily	Subtotal Residential	Retail	Office				Industrial
	AV per Dwelling Unit								
Assumption	\$ 425,000	\$ 200,000		\$ 250	\$ 250	\$ 100			
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
2022	\$0	\$0	\$0	\$3,125,000	\$0	\$0	\$3,315,313		
2023	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$13,659,088		
2024	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$14,068,860		
2025	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$14,490,926		
2026	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$14,925,654		
2027	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$23,060,135		
2028	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$23,751,939		
2029	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$24,464,497		
2030	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$25,198,432		
2031	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$25,954,385		
2032	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$26,733,017		
2033	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$27,535,007		
2034	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$28,361,057		
2035	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$29,211,889		
2036	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$30,088,246		
2037	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$30,990,893		
2038	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$31,920,620		
2039	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$32,878,238		
2040	\$0	\$0	\$0	\$25,000,000	\$0	\$0	\$45,152,781		
2041	\$0	\$0	\$0	\$25,000,000	\$0	\$0	\$47,902,585		
2042	\$0	\$0	\$0	\$25,000,000	\$0	\$0	\$51,051,749		
2043	\$0	\$0	\$0	\$25,867,500	\$0	\$0	\$58,114,889		
2044	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$39,258,336		
2045	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$40,436,086		
2046	\$0	\$0	\$0	\$15,632,500	\$0	\$0	\$34,724,300		
2047	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$28,599,096		
2048	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$29,457,069		
2049	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$30,340,781		
2050	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$31,251,004		
2051	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$32,188,534		
2052	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$33,154,190		
2053	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$34,148,816		
2054	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$35,173,281		
2055	\$0	\$0	\$0	\$13,775,000	\$0	\$0	\$39,923,784		
2056	\$0	\$0	\$0	\$6,250,000	\$0	\$0	\$18,657,667		
2057	\$0	\$0	\$0	\$6,250,000	\$0	\$0	\$19,217,397		
2058	\$0	\$0	\$0	\$6,250,000	\$0	\$0	\$19,793,919		
2059	\$0	\$0	\$0	\$6,250,000	\$0	\$0	\$20,387,736		
2060	\$0	\$0	\$0	\$6,250,000	\$0	\$0			

Source: San Joaquin County, City of Stockton; LWA; EPS.

[1] Calculated as annual projected dwelling units/bldg. sq. ft. multiplied by AV per dwelling unit/bldg. sq. ft. See Table C-6 for development projections.

[2] Based on a 3 percent annual growth factor.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Stockton
Existing City and Annexation Areas

Table C-6
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Incremental Development Projections - Stockton

Fiscal Year Ending	Existing City					Annexation Area								
	Dwelling Units		Building Square Feet			Dwelling Units		Building Square Feet						
	Single Family Residential	Multifamily Residential	TOTAL	Retail	Office	Industrial	Total	Single Family Residential	Multifamily Residential	TOTAL	Retail	Office	Industrial	Total
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	40	75	115	137,076	58,747	-	195,823	-	-	-	12,500	-	-	12,500
2023	80	-	80	116,652	49,994	-	166,645	-	-	-	50,000	-	-	50,000
2024	67	-	67	17,500	7,500	-	25,000	-	-	-	50,000	-	-	50,000
2025	-	-	-	17,500	7,500	-	25,000	-	-	-	50,000	-	-	50,000
2026	-	150	150	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2027	-	150	150	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2028	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2029	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2030	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2031	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2032	-	80	80	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2033	-	80	80	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2034	-	80	80	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2035	-	80	80	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2036	-	80	80	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2037	-	80	80	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2038	-	33	33	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2039	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2040	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2041	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2042	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2043	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2044	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2045	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2046	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2047	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2048	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2049	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2050	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2051	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000
2052	-	-	-	20,055	8,595	-	28,650	-	-	-	50,000	-	-	50,000
2053	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000
2054	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000
2055	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000
2056	-	-	-	-	-	-	-	-	-	-	55,100	-	-	55,100
2057	-	-	-	-	-	-	-	-	-	-	25,000	-	-	25,000
2058	-	-	-	-	-	-	-	-	-	-	25,000	-	-	25,000
2059	-	-	-	-	-	-	-	-	-	-	25,000	-	-	25,000
2060	-	-	-	-	-	-	-	-	-	-	25,000	-	-	25,000
Total	187	888	1,075	746,282	319,835	3,920,750	4,986,868	-	-	-	2,433,600	-	-	2,433,600

div.st

Source: San Joaquin County, City of Stockton, LWA, EPS.

APPENDIX D:

Supporting Tables for EIFD Revenue Analysis



Table D-1	Existing Land Use Assessed Value.....	D-33
Table D-2	Estimated Annexation Assessed Value	D-34
Table D-3	Gross Property Tax Revenue and Tax Allocation Percentages—Fiscal Year 2019–20	D-35
Table D-4	Preliminary Property Tax Allocations— City of Lathrop Annexation Area	D-36
Table D-5	Preliminary Property Tax Allocations— City of Manteca Annexation Areas.....	D-37
Table D-6	Preliminary Property Tax Allocations— City of Stockton Annexation Area	D-38

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

**Table D-1
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Existing Land Use Assessed Value (2020\$)**

Land Use	FY 2020-21 Assessed Value [1]			Total Existing Assessed Value
	Existing Land Value	Existing Land Improvement Value		
City of Lathrop	\$809,546,180	\$2,380,385,113		\$3,189,931,293
City of Manteca	\$331,548,841	\$717,766,158		\$1,049,314,999
City of Stockton	\$406,036,852	\$987,179,747		\$1,393,216,599
Unincorporated County [2]				
Lathrop Annexation Area	\$32,967,236	\$19,300,492		\$52,267,728
Manteca Annexation Area	\$6,897,128	\$7,918,291		\$14,815,419
Stockton Annexation Area	\$87,605,502	\$112,107,786		\$199,713,288
Total Unincorporated County	\$127,469,866	\$139,326,569		\$266,796,435

av det

Source: San Joaquin County; City of Manteca; City of Lathrop; City of Stockton; LWA; EPS.

[1] Includes FY 2020-21 total assessed value for parcels by jurisdiction, as provided by the County Auditor-Controller. The identified parcels are contained within the Project boundary and may not align with Tax Rate Area (TRA) boundaries. Details regarding implementing the tax increment allocation by jurisdiction will be determined at the time of EIFD formation.

[2] Reflects the FY 2020-21 total assessed value for parcels that are located within the unincorporated county, as provided by the County Auditor-Controller. These parcels are anticipated to be developed between 2021-2060 and annex to a proximate jurisdiction.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

**Table D-2
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Estimated Annexation Assessed Value (2020 and Real \$)**

Jurisdiction / Project	Estimated Timing of Annexation (Fiscal Year Ending) [1]	Escalated Assessed Value of Annexed Parcels (2020\$) [2]	Escalation Factor [3]	Escalated Assessed Value of Annexed Parcels (Real \$)
City of Stockton	2022	\$199,713,288	1.06	\$211,875,827
City of Manteca	2023	\$14,815,419	1.09	\$16,189,208
City of Lathrop	2025	\$52,267,728	1.16	\$60,592,622

Source: LWA; EPS.

- [1] It is assumed that the full project acreage will be annexed into the City on the initial year of development for each project.
- [2] Represents the loss of assessed value to the unincorporated San Joaquin County. Potential revenue from the newly developed TRAs within the City is calculated in the potential revenue from each jurisdiction. Refer to Table D-1 for details.
- [3] Assumes a 3 percent annual escalation factor.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

Table D-3
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Gross Property Tax Revenue and Tax Allocation Percentages - Fiscal Year 2020-21

TRA [1]	2020-21 Gross Property Tax Revenue			Tax Allocation Percentage	
	City	County	Total	City	County
Lathrop					
TRA: 007-000	\$82,442	\$123,718	\$678,334	12.15%	18.24%
TRA: 007-007	\$289,047	\$328,940	\$2,318,678	12.47%	14.19%
TRA: 007-008	\$467	\$606	\$3,950	11.82%	15.34%
TRA: 007-012	\$39,102	\$56,018	\$313,134	12.49%	17.89%
TRA: 007-013	\$119,036	\$106,303	\$661,636	17.99%	16.07%
TRA: 007-014	\$1,063,665	\$1,906,379	\$9,853,335	10.79%	19.35%
TRA: 007-022	\$85,551	\$121,875	\$689,323	12.41%	17.68%
TRA: 007-029	\$4,350	\$5,426	\$37,038	11.75%	14.65%
TRA: 007-041	\$88,366	\$98,436	\$578,696	15.27%	17.01%
TRA: 007-043	\$288,792	\$374,305	\$2,209,023	13.07%	16.94%
TRA: 007-046	\$989,152	\$916,810	\$5,653,075	17.50%	16.22%
TRA: 007-047	\$7,017	\$9,995	\$56,190	12.49%	17.79%
TRA: 007-048	\$189,204	\$169,785	\$1,065,719	17.75%	15.93%
TRA: 007-071	\$802,914	\$1,114,693	\$6,188,351	12.97%	18.01%
TRA: 007-074	\$5,570	\$21,061	\$102,361	5.44%	20.58%
TRA: 007-091	\$181,972	\$1,637,751	\$6,961,184	2.61%	23.53%
TRA: 007-092	\$21,321	\$85,283	\$414,996	5.14%	20.55%
TRA: 007-093	\$272	\$1,090	\$5,930	4.59%	18.38%
TRA: 007-095	\$0	\$34,298	\$129,149	0.00%	26.56%
Total Lathrop	\$4,258,238	\$7,112,774	\$37,920,102	11.23%	18.76%
Manteca					
TRAs [2]					
TRA: 002-000	\$6,133,116	\$8,411,167	\$42,568,079	14.41%	19.76%
TRA: 002-060	\$111,410	\$165,849	\$836,788	13.31%	19.82%
TRA: 002-063	\$193,705	\$335,544	\$1,515,697	12.78%	22.14%
TRA: 002-088	\$172,456	\$262,585	\$1,318,366	13.08%	19.92%
Subtotal	\$6,610,686	\$9,175,146	\$46,238,929	14.30%	19.84%
Total Manteca	\$6,610,686	\$9,175,146	\$46,238,929		
Stockton					
TRA: 003-159	\$136,444	\$161,150	\$799,722	17.06%	20.15%
TRA: 003-238	\$2,038,727	\$2,411,802	\$11,974,116	17.03%	20.14%
TRA: 003-240	\$123,480	\$168,345	\$720,887	17.13%	23.35%
TRA: 003-289	\$96,770	\$113,258	\$564,075	17.16%	20.08%
TRA: 003-312	\$6,487	\$11,238	\$46,985	13.81%	23.92%
TRA: 003-455	\$5,051	\$20,203	\$89,318	5.65%	22.62%
TRA: 003-463	\$25,521	\$100,124	\$333,024	7.66%	30.07%
TRA: 003-464	-\$179	-\$212	-\$1,045	17.15%	20.25%
TRA: 003-479	\$0	\$0	\$0	0.00%	0.00%
TRA: 003-481	\$2,383	\$9,531	\$42,136	5.65%	22.62%
Total Stockton	\$2,434,684	\$2,995,439	\$14,569,218	16.71%	20.56%
TOTAL	\$13,303,608	\$19,283,358	\$98,728,249		

tra all

Source: San Joaquin County Assessor; San Joaquin County Auditor-Controller; EPS.

[1] For each city, includes all TRAs in the existing city boundary within the Mossdale Tract boundary. This differs from the allocations used in the individual City fiscal impact analyses because those analyses include only the allocation for TRAs with anticipated development.

[2] City of Manteca TRA's reflect only those TRAs within the Mossdale Tract boundary that are not included in a redevelopment area.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

City of Lathrop
Annexation Areas

Table D-4
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Preliminary Property Tax Allocations - City of Lathrop Annexation Area

Tax Code	Entity	Existing Tax Rate Area (TRA)		Adjusted Existing Base Revenue [1]		Property Tax Sharing Agreement [2]	Post Annexation Average		
		102-100	102-121	102-100	102-121		Base Revenue	Post-ERAF Distribution	
		a	b	c	d	e	f = e * (\$20,642 + \$39,050) g = f / \$172,070		
Subject to Detachment									
10001	County General Fund	19.800000%	22.381900%	\$12,654	\$24,209	80%	\$47,754	27.75259%	
10527	Road District #5	3.877600%	4.267000%	\$2,478	\$4,615	-	-	0.000000%	
14901	Lathrop-Manteca Fire District (LMFD)	8.621900%	0.000000%	\$5,510	\$0	-	-	0.000000%	
14401	French Camp McKinley Rural Fire	0.000000%	9.454700%	\$0	\$10,226	-	-	0.000000%	
40600	City of Lathrop	0.000000%	0.000000%	-	-	20%	\$11,938	6.93815%	
	Subtotal	32.299500%	36.103600%	\$20,642	\$39,050	100%	\$59,692	27.75259%	
Not Subject to Detachment									
10618	County Library	1.597600%	1.803100%	\$1,021	\$1,950	-	\$2,971	1.72677%	
12601	Manteca Unified School District	26.254700%	29.629600%	\$16,779	\$32,048	-	\$48,827	28.37611%	
13001	San Joaquin Delta Community College	3.554400%	4.011500%	\$2,272	\$4,339	-	\$6,610	3.84172%	
13201	San Joaquin County Office of Education	1.264000%	1.389300%	\$808	\$1,503	-	\$2,310	1.34276%	
16001	San Joaquin Flood Control	0.155800%	0.175900%	\$100	\$190	-	\$290	0.16844%	
21901	Mosquito Abatement	0.699600%	0.789400%	\$447	\$854	-	\$1,301	0.75605%	
22001	Reclamation District #17	0.000000%	0.000000%	\$0	\$0	-	\$0	0.000000%	
24601	South San Joaquin Irrigation	5.279400%	0.000000%	\$3,374	\$0	-	\$3,374	1.96082%	
25301	CSA No. 4 Lathrop	1.542900%	0.000000%	\$986	\$0	-	\$986	0.57305%	
41100	Education Revenue Augmentation Fund (ERAF)	27.352100%	26.097600%	\$17,480	\$28,227	-	\$45,708	26.56353%	
	Subtotal	67.700500%	63.896400%	\$43,267	\$69,111	0%	\$112,378	65.30926%	
	Total	100.000000%	100.000000%	\$63,909	\$108,161	100%	\$172,070	100.000000%	

Source: San Joaquin County Auditor-Controller; EPS.

[1] Provided by the San Joaquin County Auditor-Controller.

[2] Based on the most recent tax-sharing agreement between San Joaquin County and the City of Lathrop dated November 2012 related to annexed areas to the City.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

City of Manteca
Annexation Areas

Table D-5
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Preliminary Property Tax Allocations - City of Manteca Annexation Areas

Tax Code	Entity	Existing Tax Rate Area (TRA)		Gross Revenue (FY 2019-20) [1]	Property Tax Sharing Agreement [2]	Post Annexation Average Base Revenue	Post-ERAF Distribution
		TRA 102-136	TRA 102-001				
		a	b	e	f	g = e + f	h
		Post-ERAF Distribution [1]		TRA 102-136		TRA 102-001	
		TRA 102-136		TRA 102-001		TRA 102-001	
						Formula	
						e = d * \$396,888	
						f = e / \$1,197,578	
						g = e + f	
						h	
Subject to Detachment							
10001	County General	20.32600%	20.29360%	\$228,594	80%	\$317,510	26.51271%
10527	Road District 5	3.97920%	3.97840%	\$44,751	-	-	0.00000%
14901	Lathrop-Manteca Rural Fire	8.83690%	8.84610%	\$99,384	-	-	0.00000%
40200	City of Manteca	0.00000%	0.00000%	-	20%	\$79,378	6.62818%
	Subtotal	33.14210%	33.11810%	\$372,728	100%	\$396,888	33.14089%
Not Subject to Detachment							
10618	County Library	1.63940%	1.63910%	\$18,437	-	\$19,633	1.63940%
12601	Manteca Unified Schools	26.94230%	26.93720%	\$303,000	-	\$322,650	26.94192%
13001	S.J. Delta Comm College	3.64750%	3.64670%	\$41,021	-	\$43,681	3.64745%
13201	County Office Of Education	1.28960%	1.31780%	\$14,501	-	\$15,463	1.29115%
16001	Sic Flood Control	0.16000%	0.15990%	\$1,799	-	\$1,916	0.15997%
21901	Sic Mosquito Abatement	0.71800%	0.71790%	\$8,075	-	\$8,598	0.71797%
24601	South San Joaquin Irrigation	5.41160%	5.41660%	\$60,861	-	\$64,813	5.41200%
41100	ERAF - Educational Revenue Augmentation Fund	27.04950%	27.04670%	\$304,205	-	\$323,936	27.04926%
	Subtotal	66.85790%	66.88190%	\$751,899	0%	\$800,690	66.85911%
Total		100.00000%	100.00000%	\$1,124,627	100%	\$1,197,578	100.00000%

Source: San Joaquin County Auditor-Controller; EPS.

[1] Provided by the San Joaquin County Auditor-Controller.

[2] Based on the most recent tax-sharing agreement between San Joaquin County and the City of Manteca dated November 2018 related to annexed areas to the City.

Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

City of Stockton
Annexation Areas

Table D-6
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Preliminary Property Tax Allocations - City of Stockton Annexation Area

Tax Code	Entity	Existing Tax Rate Area (TRA)		Gross Revenue (FY 2019-20) [1]	Property Tax Sharing Agreement [3]	Post Annexation Average	
		TRA 102-135	TRA 102-032			Base Revenue	Post-ERAF Distribution
		a	b	f	h	e = d * \$278,126	f = e / \$769,158
		TRA 102-135 TRA 102-032		Total	g = e + f		
Subject to Detachment							
10001	County General	22.29650%	22.30610%	\$172,291	80%	\$222,501	28.92784%
10527	Road District 1	4.26040%	4.26030%	\$32,921	-	-	0.00000%
14401	French Camp-Mc Kinley Rural Fire	9.60300%	9.60300%	\$74,205	-	-	0.00000%
40400	City of Stockton	0.00000%	0.00000%	-	20%	\$55,625	7.23196%
	Subtotal	36.15990%	36.16940%	\$279,417	100%	\$278,126	36.15980%
Not Subject to Detachment							
10618	County Library	1.80010%	1.80010%	\$13,910	-	\$13,846	1.80013%
12601	Manteca Unified Schools	29.58380%	29.58380%	\$228,602	-	\$227,546	29.58378%
13001	S.J. Delta Comm College	4.00510%	4.00510%	\$30,949	-	\$30,806	4.00514%
13201	County Office Of Education	1.43850%	1.42890%	\$11,116	-	\$11,065	1.43855%
16001	Sjc Flood Control	0.17560%	0.17570%	\$1,357	-	\$1,351	0.17564%
21901	Sjc Mosquito Abatement	0.78840%	0.78840%	\$6,092	-	\$6,064	0.78838%
41100	ERAF - Educational Revenue Augmentation Fund	26.04860%	26.04860%	\$201,285	-	\$200,355	26.04859%
	Subtotal	63.84010%	63.83060%	\$493,311	-	\$491,032	63.84020%
Total		100.00000%	100.00000%	\$772,729	100%	\$769,158	100.00000%

Source: San Joaquin County Auditor-Controller, EPS.

[1] Provided by the San Joaquin County Auditor-Controller.

[2] Based on information provided by the Auditor-Controller's office, a negative gross revenue value is a result of base revenue transfers from the jurisdictional changes when the TRA was formed or other jurisdictional changes that may occur in the TRA since formation.

[3] Based on the most recent tax-sharing agreement between San Joaquin County and the City of Stockton dated August 2015 related to annexed areas to the City.

ATTACHMENT E:

Tax Increment Revenue Forecast—
Variable Tax Rate Scenario



List of Tables

Table 1	Property Tax Summary for Fiscal Years 2021–22 through 2060–61	E-1
Table 2	EIFD Revenue Summary for Fiscal Years 2021–22 through 2060–61.....	E-2
Table 3	Net Fiscal Impact After EIFD Contribution	E-3
Table 4	Analysis Assumptions	E-4
Table 5	Projected Net Property Tax and EIFD Revenue Summary—Lathrop	E-5
Table 6	Projected Net Property Tax and EIFD Revenue—Lathrop Existing City Boundaries	E-6
Table 7	Projected Net Property Tax and EIFD Revenue—Lathrop Annexation Area	E-7
Table 8	Projected Net Property Tax and EIFD Revenue Summary—Manteca	E-8
Table 9	Projected Net Property Tax and EIFD Revenue—Manteca Existing City Boundaries	E-9
Table 10	Projected Net Property Tax and EIFD Revenue—Manteca Annexation Area	E-10
Table 11	Projected Net Property Tax and EIFD Revenue Summary—Stockton	E-11
Table 12	Projected Net Property Tax and EIFD Revenue—Stockton Existing City Boundaries	E-12
Table 13	Projected Net Property Tax and EIFD Revenue—Stockton Annexation Area	E-13

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Table 1
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Property Tax Summary for Fiscal Years 2021-22 through 2060-61 (Real \$)

Item	Cumulative Revenue (Fiscal Years 2021-22 through 2060-61)			
	Lathrop	Manteca [1]	Stockton	Total
Gross Property Tax Revenue	\$1,544,565,674	\$1,244,240,951	\$737,774,390	\$3,526,581,015
Property Tax Revenue to City	\$575,599,567	\$487,483,443	\$303,607,652	\$1,366,690,662
Property Tax Revenue to County	\$968,966,108	\$756,757,507	\$434,166,739	\$2,159,890,354
EIFD Revenue	\$79,533,446	\$79,468,741	\$32,951,135	\$191,953,322
EIFD Revenue from City	\$25,515,558	\$26,012,419	\$11,430,371	\$62,958,349
Percentage of Gross Property Tax Revenue	4%	5%	4%	5%
EIFD Revenue from County	\$54,017,887	\$53,456,322	\$21,520,764	\$128,994,973
Percentage of Gross Property Tax Revenue	6%	7%	5%	6%
Net Property Tax Revenue [2]	\$1,465,032,229	\$1,164,772,210	\$704,823,255	\$3,334,627,694
Property Tax Revenue to City [2]	\$550,084,008	\$461,471,024	\$292,177,281	\$1,303,732,313
Property Tax Revenue to County [2]	\$914,948,220	\$703,301,186	\$412,645,975	\$2,030,895,381

Source: EPS.

[1] Represents non-redevelopment area parcels only.

[2] Estimated property tax revenue to jurisdictions are net of an assumed contribution to an EIFD.

summ

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Table 2
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 EIFD Revenue Summary for Fiscal Years 2021-22 through 2060-61 (Real \$)

Fiscal Year Ending	Annual EIFD Revenue (Fiscal Years 2021-22 through 2060-61)				Total
	Lathrop [1]	Manteca [1]	Stockton [1]		
2021	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0
2023	\$507,063	\$268,832	\$129,406	\$905,301	\$1,998,882
2024	\$954,579	\$770,889	\$273,414	\$2,000,682	\$2,885,345
2025	\$1,320,436	\$1,184,477	\$380,432	\$2,885,345	\$3,910,153
2026	\$1,726,942	\$1,722,524	\$460,687	\$3,910,153	\$4,881,630
2027	\$2,148,215	\$2,154,898	\$578,517	\$4,881,630	\$5,864,529
2028	\$2,603,821	\$2,548,729	\$711,980	\$5,864,529	\$6,800,338
2029	\$3,040,526	\$2,944,633	\$815,180	\$6,800,338	\$7,763,624
2030	\$3,469,486	\$3,371,483	\$922,655	\$7,763,624	\$8,736,961
2031	\$1,584,174	\$1,665,506	\$487,280	\$3,736,961	\$4,128,290
2032	\$1,721,306	\$1,867,209	\$539,776	\$4,128,290	\$4,547,277
2033	\$1,864,053	\$2,077,833	\$605,391	\$4,547,277	\$4,966,764
2034	\$1,468,340	\$1,686,433	\$513,201	\$3,667,974	\$4,025,284
2035	\$1,577,858	\$1,862,613	\$584,813	\$4,025,284	\$4,363,823
2036	\$1,684,506	\$2,019,529	\$658,788	\$4,363,823	\$4,701,401
2037	\$1,795,265	\$2,167,871	\$738,265	\$4,701,401	\$5,016,811
2038	\$1,893,923	\$2,302,503	\$820,385	\$5,016,811	\$5,307,424
2039	\$1,996,018	\$2,410,775	\$900,631	\$5,307,424	\$5,605,216
2040	\$2,101,666	\$2,523,165	\$980,384	\$5,605,216	\$5,943,116
2041	\$2,239,289	\$2,636,308	\$1,067,519	\$5,943,116	\$6,275,427
2042	\$2,383,750	\$2,733,149	\$1,158,529	\$6,275,427	\$6,620,684
2043	\$2,533,995	\$2,833,121	\$1,253,567	\$6,620,684	\$6,979,950
2044	\$2,690,243	\$2,936,325	\$1,353,383	\$6,979,950	\$7,348,722
2045	\$1,351,287	\$1,441,357	\$676,078	\$3,468,722	\$3,637,143
2046	\$1,431,308	\$1,493,455	\$712,380	\$3,637,143	\$3,811,769
2047	\$1,514,503	\$1,547,236	\$750,029	\$3,811,769	\$3,991,692
2048	\$1,600,991	\$1,602,755	\$787,946	\$3,991,692	\$4,177,035
2049	\$1,690,894	\$1,660,068	\$826,073	\$4,177,035	\$4,369,126
2050	\$1,784,339	\$1,719,231	\$865,556	\$4,369,126	\$4,568,205
2051	\$1,881,458	\$1,780,306	\$906,441	\$4,568,205	\$4,774,046
2052	\$1,981,534	\$1,843,352	\$949,160	\$4,774,046	\$4,984,254
2053	\$2,085,511	\$1,908,434	\$990,310	\$4,984,254	\$5,201,998
2054	\$2,193,531	\$1,975,616	\$1,032,851	\$5,201,998	\$5,427,542
2055	\$2,305,745	\$2,044,967	\$1,076,830	\$5,427,542	\$5,660,678
2056	\$2,422,307	\$2,116,076	\$1,122,295	\$5,660,678	\$5,897,668
2057	\$2,543,376	\$2,184,395	\$1,169,897	\$5,897,668	\$6,139,348
2058	\$2,669,118	\$2,254,763	\$1,215,467	\$6,139,348	\$6,389,442
2059	\$2,799,705	\$2,327,242	\$1,262,495	\$6,389,442	\$6,648,236
2060	\$2,935,313	\$2,401,895	\$1,311,028	\$6,648,236	\$6,876,974
2061	\$3,037,073	\$2,478,788	\$1,361,114	\$6,876,974	\$7,101,822
Total	\$79,533,446	\$79,468,741	\$32,851,135	\$191,953,322	

EIFD rev

Source: EPS.

[1] Includes both City and County EIFD revenue resulting from the tax increment of existing and new development following the base year of each jurisdiction.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Table 3
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Net Fiscal Impact After EIFD Contribution (Real and Current 2020 \$)

Impacts of EIFD from New Development Only

Jurisdiction / Item	Formula	Net Fiscal Impact by Fiscal Year Ending					
		2025	2030	2035	2040	2050	2060
EIFD Allocation (1)	f1/g1	10%	10%	10%	10%	5%	5%
Lathrop							
EIFD Allocation							
Estimated EIFD Allocation (Real \$) [3]	a	\$152,452	\$396,739	\$584,910	\$780,116	\$663,797	\$1,093,301
Discount Factor	b	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EIFD Allocation (Current 2020\$)	c = a/b	\$131,506	\$295,211	\$375,431	\$431,931	\$273,476	\$335,159
Net Fiscal Impact [4]	d	\$264,000	\$3,276,000	\$4,303,000	\$4,691,000	\$1,568,000	(\$1,381,000)
Net Fiscal Surplus/(Deficit) (2020\$)	e = d - c	\$132,494	\$2,980,789	\$3,927,569	\$4,259,069	\$1,294,524	(\$1,716,159)
Net Fiscal Surplus/(Deficit) (after EIFD Contribution) [3]							
Mantecia							
EIFD Allocation							
Estimated EIFD Allocation (Real \$) [3]	f	\$60,855	\$219,499	\$724,777	\$972,006	\$666,094	\$933,448
Discount Factor	g	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EIFD Allocation (Current 2020\$)	h = f/g	\$69,746	\$163,328	\$465,206	\$538,176	\$274,422	\$286,155
Net Fiscal Impact [4]	i	(\$982,000)	\$1,245,000	\$3,225,000	\$3,921,000	\$4,777,000	\$5,199,000
Net Fiscal Surplus/(Deficit) (2020\$)	j = i - h	(\$1,031,746)	\$1,081,672	\$2,759,794	\$3,382,824	\$4,502,578	\$4,912,845
Net Fiscal Surplus/(Deficit) (after EIFD Contribution) [3]							
Stockton							
EIFD Allocation							
Estimated EIFD Allocation (Real \$) [3]	k	\$6,118	\$13,783	\$235,997	\$395,157	\$340,979	\$510,750
Discount Factor	l	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EIFD Allocation (Current 2020\$)	m = k/l	\$5,277	\$10,256	\$151,477	\$218,789	\$140,479	\$156,574
Net Fiscal Impact [4]	n	(\$1,639,000)	(\$920,000)	(\$6,000)	\$1,244,000	\$3,367,000	\$4,238,000
Net Fiscal Surplus/(Deficit) (2020\$)	o = n - m	(\$1,644,277)	(\$930,256)	(\$157,477)	\$1,025,211	\$3,226,521	\$4,081,426
Net Fiscal Surplus/(Deficit) (after EIFD Contribution) [3]							
San Joaquin County							
EIFD Allocation							
Estimated EIFD Allocation (Real \$) [3]	p	\$2,645,921	\$7,129,499	\$2,479,601	\$3,457,937	\$2,698,256	\$4,110,737
Discount Factor	q	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EIFD Allocation (Current 2020\$)	r = p/q	\$2,282,394	\$5,305,017	\$1,591,561	\$1,914,576	\$1,111,646	\$1,260,175
Net Fiscal Impact [4]	s	\$5,962,000	\$12,508,000	\$17,554,000	\$20,498,000	\$23,825,000	\$25,709,000
Net Fiscal Surplus/(Deficit) (2020\$)	t = s - r	\$3,679,606	\$7,202,983	\$15,962,439	\$18,583,424	\$22,713,354	\$24,448,825
Net Fiscal Surplus/(Deficit) (after EIFD Contribution) [3]							

Source: EPS.

NOTE: All fiscal impact analysis assumptions in this analysis, including assessed values, property tax allocations, and property tax revenues for each jurisdiction, are derived from fiscal impact analyses prepared in 2021 and based on Fiscal Year (FY) 2020-21 budgets, current 2020 market-based assumptions, and the current Project boundary identified in 2019.

[1] This analysis uses annual EIFD revenue requirements provided by LWA to estimate the annual EIFD funding goals and the corresponding allocations for each affected taxing entity (ATE). The initial EIFD allocation (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to be consistent across all ATEs and step down over time as funding needs change. A listing of all allocation rates by ATE is provided in Table 4.

[2] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessor values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[3] The EIFD contribution omits EIFD revenue derived from growth of existing development and includes EIFD revenue derived from new development only.

[4] This analysis is an interim draft analysis. Fiscal surplus/deficit estimates are anticipated to change as additional edits are made to the Fiscal Impact Analyses completed for each jurisdiction.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

**Table 4
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Analysis Assumptions**

Item	Jurisdiction					
	Lathrop		Manteca		Stockton	
	Existing City	Annexation Areas	Existing City	Annexation Areas	Existing City	Annexation Areas
Tax Increment [1]						
Existing City General Fund Property Tax Allocation [2]	11.23%	6.94%	14.30%	6.63%	16.71%	7.23%
Initial Percentage Of City Tax Increment to EIFD	10.00%	10.00%	5.00%	5.00%	1.00%	1.00%
Percentage of City Tax Increment to EIFD beginning FY ending 2030	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%
Percentage of City Tax Increment to EIFD beginning FY ending 2033	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%
Percentage of City Tax Increment to EIFD beginning FY ending 2044	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Existing County General Fund Property Tax Allocation [2]	18.76%	27.75%	19.84%	26.51%	20.56%	28.93%
Initial Percentage Of County Tax Increment to EIFD	45.87%	45.87%	45.87%	45.87%	45.87%	45.87%
Percentage of County Tax Increment to EIFD beginning FY ending 2030	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%
Percentage of County Tax Increment to EIFD beginning FY ending 2033	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%
Percentage of County Tax Increment to EIFD beginning FY ending 2044	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Assessed Value per Dwelling Unit (2020\$)	\$525,000	\$525,000	\$500,000	\$500,000	\$425,000	\$425,000
Low Density Residential	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
High Density Residential						
Assessed Value per Nonresidential Building Sq. Ft. (2020\$)						
Retail Commercial	\$250	\$250	\$250	\$250	\$250	\$250
Office Commercial	\$250	\$250	\$250	\$250	\$250	\$250
Industrial	\$100	\$100	\$100	\$100	\$100	\$100
AV Annual Growth						
Existing AV Growth [3]	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
New Development Annual Sales Price Increase	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

Source: The Gregory Group; San Joaquin County; Costar; Colliers, International; CBRE; San Joaquin County Auditor-Controller; LWA; EPS.

NOTE: All fiscal impact analysis assumptions in this analysis, including assessed values, property tax allocations, and property tax revenues for each jurisdiction, are derived from fiscal impact analyses prepared in 2021 and based on Fiscal Year (FY) 2020-21 budgets, current 2020 market-based assumptions, and the current Project boundary identified in 2019.

[1] This analysis uses annual EIFD revenue requirements provided by LWA to estimate the annual EIFD funding goals and the corresponding allocations for each ATE. The initial EIFD allocation (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to be consistent across all ATEs and step down over time as funding needs change.

[2] Refer to Table D-3 for details pertaining to property tax allocations for existing City and unincorporated areas.

[3] Assumes 2 percent annual growth plus an additional 1 percent to account for annual turnover.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Lathrop
Existing City and
Annexation Areas

Table 5
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Net Property Tax and EIFD Revenue Summary - Lathrop (Real \$)

Fiscal Year Ending	Net City Property Tax Revenue [1]			Net County Property Tax Revenue [1]			Net County Property Tax Revenue [1]			EIFD Revenue	
	Existing City Boundaries	Annexation Areas	Total	Existing City Boundaries	Annexation Areas	Total	City EIFD Revenue	County EIFD Revenue	Total	City EIFD Revenue	County EIFD Revenue
2021	\$3,689,598	\$0	\$3,689,598	\$6,162,942	\$0	\$6,162,942	\$0	\$0	\$0	\$0	\$0
2022	\$3,800,286	\$0	\$3,800,286	\$6,347,830	\$0	\$6,347,830	\$0	\$0	\$0	\$448,520	\$507,063
2023	\$4,327,174	\$0	\$4,327,174	\$6,877,190	\$0	\$6,877,190	\$0	\$0	\$0	\$844,367	\$954,579
2024	\$4,792,188	\$0	\$4,792,188	\$7,344,385	\$0	\$7,344,385	\$0	\$0	\$0	\$1,167,984	\$1,320,436
2025	\$5,172,350	\$0	\$5,172,350	\$7,726,330	\$0	\$7,726,330	\$0	\$0	\$0	\$1,528,238	\$1,726,942
2026	\$5,583,653	\$4,968	\$5,588,621	\$8,139,562	\$11,953	\$8,151,516	\$11,953	\$0	\$0	\$1,901,595	\$2,148,215
2027	\$6,009,634	\$10,235	\$6,019,869	\$8,567,542	\$24,624	\$8,592,166	\$24,624	\$0	\$0	\$2,305,363	\$2,603,821
2028	\$6,470,595	\$15,812	\$6,486,407	\$9,030,664	\$38,044	\$9,068,708	\$38,044	\$0	\$0	\$348,069	\$3,040,526
2029	\$6,911,189	\$21,716	\$6,932,905	\$9,473,325	\$52,246	\$9,525,572	\$52,246	\$0	\$0	\$396,739	\$3,072,747
2030	\$7,342,976	\$27,959	\$7,370,935	\$9,907,137	\$67,267	\$9,974,405	\$67,267	\$0	\$0	\$995,284	\$3,469,486
2031	\$7,707,912	\$33,405	\$7,741,317	\$10,374,957	\$133,621	\$10,508,578	\$133,621	\$0	\$0	\$1,081,941	\$1,584,174
2032	\$8,038,971	\$40,142	\$8,079,113	\$10,842,943	\$160,568	\$10,999,512	\$160,568	\$0	\$0	\$1,172,159	\$1,721,306
2033	\$8,383,401	\$47,253	\$8,430,654	\$11,303,264	\$189,012	\$11,492,276	\$189,012	\$0	\$0	\$1,255,264	\$1,864,053
2034	\$8,931,843	\$56,957	\$8,988,800	\$11,761,357	\$227,829	\$11,989,186	\$227,829	\$0	\$0	\$1,321,551	\$1,996,018
2035	\$9,307,136	\$65,184	\$9,372,321	\$12,214,231	\$260,737	\$12,474,968	\$260,737	\$0	\$0	\$1,407,844	\$2,039,289
2036	\$9,683,934	\$67,140	\$9,751,074	\$12,654,231	\$288,559	\$12,942,790	\$288,559	\$0	\$0	\$1,498,420	\$2,383,750
2037	\$10,075,288	\$69,154	\$10,144,442	\$13,093,318	\$320,294	\$13,413,612	\$320,294	\$0	\$0	\$1,592,622	\$2,533,995
2038	\$10,423,361	\$71,229	\$10,494,590	\$13,234,213	\$340,203	\$13,574,416	\$340,203	\$0	\$0	\$1,690,584	\$2,690,243
2039	\$10,783,576	\$73,366	\$10,856,942	\$13,374,111	\$369,769	\$13,743,880	\$369,769	\$0	\$0	\$1,784,339	\$2,844,511
2040	\$11,156,348	\$75,566	\$11,231,914	\$13,514,058	\$380,862	\$13,894,920	\$380,862	\$0	\$0	\$1,881,458	\$3,005,978
2041	\$11,643,062	\$77,833	\$11,720,895	\$13,654,072	\$392,288	\$13,996,360	\$392,288	\$0	\$0	\$1,981,534	\$3,177,512
2042	\$12,154,044	\$80,168	\$12,234,213	\$13,800,581	\$416,178	\$13,996,759	\$416,178	\$0	\$0	\$2,085,511	\$3,353,046
2043	\$12,685,532	\$82,574	\$12,768,106	\$13,949,554	\$428,663	\$14,178,217	\$428,663	\$0	\$0	\$2,192,307	\$3,545,353
2044	\$13,236,296	\$85,051	\$13,321,347	\$14,102,667	\$441,523	\$14,544,190	\$441,523	\$0	\$0	\$2,305,745	\$3,746,906
2045	\$14,366,329	\$92,442	\$14,458,771	\$14,250,481	\$454,769	\$14,705,250	\$454,769	\$0	\$0	\$2,422,307	\$3,954,557
2046	\$14,997,091	\$95,215	\$15,092,307	\$14,400,954	\$468,412	\$14,869,366	\$468,412	\$0	\$0	\$2,543,376	\$4,170,742
2047	\$15,652,923	\$98,072	\$15,750,995	\$14,550,887	\$482,464	\$14,993,351	\$482,464	\$0	\$0	\$2,669,346	\$4,394,698
2048	\$16,334,762	\$101,014	\$16,435,776	\$14,700,841	\$496,938	\$14,997,779	\$496,938	\$0	\$0	\$2,799,705	\$4,624,484
2049	\$17,043,577	\$104,044	\$17,147,621	\$14,850,554	\$511,846	\$15,162,400	\$511,846	\$0	\$0	\$2,844,511	\$4,870,915
2050	\$17,803,373	\$107,166	\$17,910,539	\$15,000,000	\$527,203	\$15,327,203	\$527,203	\$0	\$0	\$2,900,000	\$5,137,203
2051	\$18,546,193	\$110,381	\$18,656,574	\$15,150,000	\$543,000	\$15,493,000	\$543,000	\$0	\$0	\$2,960,000	\$5,403,000
2052	\$19,335,331	\$113,692	\$19,449,023	\$15,300,000	\$559,308	\$15,659,308	\$559,308	\$0	\$0	\$3,020,000	\$5,678,308
2053	\$20,155,280	\$117,103	\$20,272,383	\$15,450,000	\$576,000	\$15,826,000	\$576,000	\$0	\$0	\$3,080,000	\$5,954,000
2054	\$21,007,179	\$120,616	\$21,127,795	\$15,600,000	\$593,000	\$15,993,000	\$593,000	\$0	\$0	\$3,140,000	\$6,230,000
2055	\$21,892,205	\$124,235	\$22,016,440	\$15,750,000	\$610,000	\$16,160,000	\$610,000	\$0	\$0	\$3,200,000	\$6,510,000
2056	\$22,811,581	\$127,962	\$22,939,543	\$15,900,000	\$627,000	\$16,337,000	\$627,000	\$0	\$0	\$3,260,000	\$6,797,000
2057	\$23,766,569	\$131,800	\$23,898,369	\$16,050,000	\$644,000	\$16,514,000	\$644,000	\$0	\$0	\$3,320,000	\$7,084,000
2058	\$24,758,481	\$135,754	\$24,894,235	\$16,200,000	\$661,000	\$16,691,000	\$661,000	\$0	\$0	\$3,380,000	\$7,371,000
2059	\$25,788,672	\$139,827	\$25,928,499	\$16,350,000	\$678,000	\$16,868,000	\$678,000	\$0	\$0	\$3,440,000	\$7,658,000
2060	\$26,858,545	\$144,022	\$27,002,567	\$16,500,000	\$695,000	\$17,045,000	\$695,000	\$0	\$0	\$3,500,000	\$7,945,000
2061	\$27,659,171	\$148,343	\$27,807,514	\$16,650,000	\$712,000	\$17,222,000	\$712,000	\$0	\$0	\$3,560,000	\$8,232,000
TOTAL	\$547,066,607	\$3,017,401	\$550,084,008	\$903,007,240	\$11,940,980	\$914,948,220	\$25,515,558	\$54,017,887	\$79,533,446	\$25,515,558	\$79,533,446

Source: EPS.

[1] Includes property tax revenue from parcels within the Mossdale Tract boundary only.

Attachment E: Tax Incremental Revenue Forecast - Variable Tax Rate Scenario

Lathrop
Existing City

Table 6
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Net Property Tax and EIFD Revenue - Lathrop Existing City Boundaries (Real \$)

Fiscal Year Ending	Beginning Assessed Value	Gross Property Tax Revenue	Net City and County Property Tax Revenue			County EIFD			Total EIFD
			City	County	Net City	County	Amount [1]	Net County	
Formula	a	b=a*1.0%	c=b*11.23%	d	e=c-d	f=b*18.76%	g	h=f-g	i=d+g
2021	\$3,285,629,232	\$32,856,292	\$3,689,598	\$0	\$3,689,598	\$6,162,942	\$0	\$6,162,942	\$0
2022	\$3,384,198,109	\$33,841,981	\$3,800,286	\$0	\$3,800,286	\$6,347,830	\$0	\$6,347,830	\$507,063
2023	\$3,905,532,003	\$39,055,320	\$4,385,718	\$58,543	\$4,327,174	\$7,325,710	\$448,520	\$6,877,190	\$954,579
2024	\$4,365,643,245	\$43,656,432	\$4,902,400	\$110,211	\$4,792,188	\$8,188,753	\$844,367	\$7,344,385	\$1,320,436
2025	\$4,741,797,337	\$47,417,973	\$5,324,802	\$152,452	\$5,172,350	\$8,894,315	\$1,167,984	\$7,726,330	\$1,716,262
2026	\$5,148,763,973	\$51,487,640	\$5,781,805	\$198,152	\$5,583,653	\$9,657,673	\$1,518,110	\$8,139,562	\$2,126,214
2027	\$5,570,254,018	\$55,702,540	\$6,255,117	\$245,483	\$6,009,634	\$10,448,273	\$1,880,731	\$8,567,542	\$2,569,830
2028	\$6,026,354,958	\$60,263,550	\$6,767,296	\$296,701	\$6,470,595	\$11,303,793	\$2,273,129	\$9,030,664	\$2,993,845
2029	\$6,462,303,917	\$64,623,039	\$7,256,845	\$345,656	\$6,911,189	\$12,121,514	\$2,648,189	\$9,473,325	\$3,409,385
2030	\$6,889,538,634	\$68,895,386	\$7,736,608	\$393,632	\$7,342,976	\$13,850,275	\$3,015,752	\$9,907,137	\$1,559,216
2031	\$7,383,952,317	\$73,839,523	\$8,291,810	\$458,898	\$7,830,912	\$15,485,891	\$3,318	\$12,874,943	\$1,691,315
2032	\$7,722,816,475	\$77,228,165	\$8,672,338	\$533,367	\$8,138,971	\$17,147,179	\$3,975,318	\$13,427,943	\$1,828,749
2033	\$8,075,366,926	\$80,753,669	\$9,068,234	\$684,833	\$8,383,401	\$18,819,131	\$4,589,774	\$14,003,264	\$1,438,445
2034	\$8,433,602,373	\$84,336,024	\$9,470,515	\$788,672	\$9,311,843	\$20,511,809	\$5,278,067	\$15,143,915	\$1,543,645
2035	\$8,802,887,679	\$88,028,877	\$9,885,204	\$907,136	\$9,307,136	\$22,207,264	\$6,031,646	\$16,175,617	\$1,649,267
2036	\$9,173,652,934	\$91,736,529	\$10,301,555	\$1,016,621	\$9,683,934	\$24,075,288	\$6,810,267	\$17,263,667	\$1,758,969
2037	\$9,558,741,506	\$95,587,415	\$10,733,990	\$1,116,629	\$10,075,288	\$26,023,361	\$7,610,298	\$18,412,411	\$1,856,538
2038	\$9,901,242,319	\$99,012,423	\$11,186,601	\$1,228,183	\$10,423,361	\$28,023,220	\$8,428,515	\$19,594,706	\$1,957,511
2039	\$10,255,690,313	\$102,556,903	\$11,629,531	\$1,346,336	\$10,783,576	\$30,075,532	\$9,270,758	\$20,804,781	\$2,062,004
2040	\$10,622,494,068	\$106,224,941	\$12,075,531	\$1,471,116	\$11,156,348	\$32,154,044	\$10,143,646	\$22,012,402	\$2,169,437
2041	\$11,001,416,110	\$111,014,161	\$12,466,336	\$1,606,914	\$11,643,062	\$34,276,339	\$11,031,646	\$23,244,692	\$2,274,672
2042	\$11,604,218,379	\$116,042,184	\$13,030,958	\$1,748,876	\$12,154,044	\$36,428,515	\$11,928,821	\$24,499,694	\$2,381,672
2043	\$12,127,197,510	\$121,271,975	\$13,618,238	\$1,898,705	\$12,685,532	\$38,603,339	\$12,828,515	\$25,774,824	\$2,490,656
2044	\$12,671,111,592	\$126,711,116	\$14,229,026	\$2,062,606	\$13,238,296	\$40,799,897	\$13,710,758	\$27,089,139	\$2,600,603
2045	\$13,236,746,041	\$132,367,460	\$14,864,205	\$2,248,889	\$13,836,329	\$43,028,515	\$14,603,646	\$28,424,869	\$2,710,603
2046	\$13,824,914,557	\$138,249,146	\$15,524,689	\$2,444,424	\$14,497,091	\$45,299,897	\$15,489,139	\$29,810,758	\$2,820,603
2047	\$14,436,460,113	\$144,364,601	\$16,211,424	\$2,648,889	\$15,155,532	\$47,628,515	\$16,375,162	\$31,253,353	\$2,930,603
2048	\$15,072,255,978	\$150,722,560	\$16,925,391	\$2,868,889	\$15,836,329	\$49,999,897	\$17,263,646	\$32,736,251	\$3,040,603
2049	\$15,733,206,782	\$157,332,068	\$17,667,606	\$3,104,424	\$16,562,923	\$52,428,515	\$18,199,139	\$34,229,376	\$3,150,603
2050	\$16,420,249,603	\$164,202,496	\$18,439,121	\$3,354,424	\$17,338,577	\$54,899,897	\$19,143,646	\$35,755,251	\$3,260,603
2051	\$17,134,355,108	\$171,343,551	\$19,241,026	\$3,618,889	\$18,154,139	\$57,428,515	\$20,099,139	\$37,329,376	\$3,370,603
2052	\$17,870,205,389	\$178,702,054	\$20,067,349	\$3,894,424	\$19,022,923	\$60,028,515	\$21,063,646	\$38,964,869	\$3,480,603
2053	\$18,634,785,789	\$186,347,858	\$20,925,935	\$4,184,424	\$19,951,508	\$62,663,646	\$22,038,139	\$40,625,469	\$3,590,603
2054	\$19,429,157,786	\$194,291,578	\$21,817,975	\$4,488,889	\$20,959,089	\$65,313,646	\$23,022,923	\$42,296,166	\$3,700,603
2055	\$20,254,420,817	\$202,544,208	\$22,744,704	\$4,804,424	\$21,990,280	\$68,028,515	\$24,022,923	\$43,967,363	\$3,810,603
2056	\$21,111,713,387	\$211,117,134	\$23,707,401	\$5,134,424	\$22,993,026	\$70,799,897	\$25,038,139	\$45,755,251	\$3,920,603
2057	\$22,002,214,534	\$220,022,145	\$24,707,389	\$5,494,424	\$23,992,968	\$73,599,897	\$26,063,646	\$47,536,251	\$4,030,603
2058	\$22,927,145,207	\$229,271,452	\$25,746,040	\$5,894,424	\$24,981,616	\$76,428,515	\$27,099,139	\$49,329,376	\$4,140,603
2059	\$23,887,769,727	\$238,877,697	\$26,824,774	\$6,334,424	\$25,951,251	\$79,299,897	\$28,143,646	\$51,156,251	\$4,250,603
2060	\$24,885,397,288	\$248,853,973	\$27,945,059	\$6,814,424	\$26,885,545	\$82,199,897	\$29,199,139	\$53,006,406	\$4,360,603
2061	\$25,919,959,206	\$259,199,592	\$28,783,411	\$7,334,424	\$27,659,171	\$85,199,897	\$30,263,646	\$54,935,531	\$4,470,603

pt lahr ex

Source: San Joaquin County; City of Lathrop; LWA; EPS.

[1] Refer to Table A-2 for details.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Lathrop Annexation Area

Table 7
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Projected Net Property Tax and EIFD Revenue - Lathrop Annexation Area (Real \$)

Fiscal Year Ending	Beginning Assessed Value [1]	Gross Property Tax Revenue	Net City and County Property Tax Revenue				County EIFD Amount [2]	Net County	Total EIFD
			City	County	Net City	County			
Formula	a	b=a*1.0%	c=b*6.94%	d	e=c-d	f=b*27.76%	g	h=f-g	d+g
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2026	\$7,956,388	\$79,564	\$5,520	\$552	\$4,968	\$22,081	\$10,128	\$11,953	\$10,680
2027	\$16,390,159	\$163,902	\$11,372	\$1,137	\$10,235	\$45,487	\$20,863	\$24,624	\$22,000
2028	\$25,322,795	\$253,228	\$17,569	\$1,757	\$15,812	\$70,277	\$32,234	\$38,044	\$33,991
2029	\$34,776,639	\$347,766	\$24,129	\$2,413	\$21,716	\$96,514	\$44,268	\$52,246	\$46,681
2030	\$44,774,923	\$447,749	\$31,066	\$3,107	\$27,959	\$124,262	\$56,995	\$67,267	\$60,101
2031	\$55,341,805	\$553,418	\$38,397	\$4,992	\$33,405	\$153,588	\$73,993	\$89,991	\$79,991
2032	\$66,502,402	\$665,024	\$46,140	\$5,998	\$40,142	\$184,561	\$92,243	\$112,319	\$100,326
2033	\$78,282,827	\$782,828	\$54,314	\$7,061	\$47,253	\$217,255	\$108,116	\$135,369	\$122,316
2034	\$90,710,226	\$907,102	\$62,936	\$6,293	\$56,643	\$251,744	\$125,872	\$157,616	\$142,323
2035	\$103,812,814	\$1,038,128	\$72,027	\$7,203	\$64,824	\$288,107	\$144,054	\$182,151	\$166,148
2036	\$106,927,199	\$1,069,272	\$74,188	\$7,419	\$66,769	\$296,751	\$148,376	\$198,375	\$181,959
2037	\$110,135,015	\$1,101,350	\$76,413	\$7,641	\$68,772	\$305,653	\$152,717	\$213,935	\$197,286
2038	\$113,439,065	\$1,134,391	\$78,706	\$7,871	\$70,835	\$314,823	\$157,192	\$231,631	\$209,759
2039	\$116,842,237	\$1,168,422	\$81,067	\$8,107	\$72,960	\$324,268	\$161,717	\$250,547	\$227,631
2040	\$120,347,504	\$1,203,475	\$83,499	\$8,350	\$75,149	\$333,996	\$166,192	\$271,141	\$250,489
2041	\$123,957,929	\$1,239,579	\$86,004	\$8,600	\$77,404	\$344,015	\$170,717	\$287,691	\$267,974
2042	\$127,676,667	\$1,276,767	\$88,584	\$8,858	\$79,726	\$354,336	\$175,471	\$303,257	\$285,786
2043	\$131,506,967	\$1,315,070	\$91,241	\$9,124	\$82,117	\$364,966	\$180,366	\$324,623	\$307,501
2044	\$135,452,176	\$1,354,522	\$93,979	\$9,398	\$85,581	\$375,915	\$185,411	\$350,932	\$332,541
2045	\$139,515,742	\$1,395,157	\$96,798	\$9,679	\$89,119	\$387,192	\$190,910	\$380,062	\$362,152
2046	\$143,701,214	\$1,437,012	\$99,702	\$9,970	\$92,732	\$398,808	\$196,465	\$415,267	\$398,292
2047	\$148,012,250	\$1,480,123	\$102,893	\$10,289	\$96,604	\$410,772	\$202,096	\$458,868	\$446,572
2048	\$152,452,618	\$1,524,526	\$105,774	\$10,577	\$100,197	\$423,096	\$207,891	\$501,287	\$490,106
2049	\$157,026,196	\$1,570,262	\$108,947	\$10,895	\$104,052	\$435,788	\$213,836	\$554,618	\$538,723
2050	\$161,736,982	\$1,617,370	\$112,216	\$11,222	\$108,994	\$448,862	\$220,939	\$619,833	\$607,894
2051	\$166,589,092	\$1,665,891	\$115,582	\$11,558	\$114,024	\$462,328	\$228,606	\$706,630	\$695,604
2052	\$171,586,764	\$1,715,868	\$119,049	\$11,905	\$119,144	\$476,198	\$236,965	\$815,739	\$803,834
2053	\$176,734,367	\$1,767,344	\$122,621	\$12,262	\$124,359	\$490,484	\$245,999	\$941,483	\$928,184
2054	\$182,036,398	\$1,820,364	\$126,300	\$12,630	\$129,670	\$505,198	\$255,606	\$1,101,876	\$1,089,206
2055	\$187,497,490	\$1,874,975	\$130,089	\$13,009	\$134,080	\$520,354	\$265,965	\$1,316,845	\$1,303,880
2056	\$193,122,415	\$1,931,224	\$133,991	\$13,399	\$138,592	\$535,965	\$277,044	\$1,598,636	\$1,585,242
2057	\$198,916,087	\$1,989,161	\$138,011	\$13,801	\$143,210	\$552,044	\$288,867	\$1,987,107	\$1,973,296
2058	\$204,883,570	\$2,048,836	\$142,151	\$14,215	\$148,931	\$568,605	\$301,332	\$2,488,463	\$2,473,531
2059	\$211,030,077	\$2,110,301	\$146,416	\$14,642	\$155,758	\$585,663	\$315,333	\$3,003,811	\$2,988,073
2060	\$217,360,979	\$2,173,610	\$150,808	\$15,081	\$163,889	\$603,233	\$330,000	\$3,633,811	\$3,618,930
2061	\$223,881,809	\$2,238,818	\$155,333	\$15,533	\$173,866	\$621,330	\$345,330	\$4,379,147	\$4,363,817

pt lath ann

Source: San Joaquin County; City of Lathrop; LWA; EPS.

[1] Prior to annexation of the annexation area to the City, the City receives no property tax revenue for these TRAs.
 [2] Refer to Table A-3 for details.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

**Manteca
Existing City and
Annexation Areas**

Table 8
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Net Property Tax and EIFD Revenue Summary - Manteca (Real \$)

Fiscal Year Ending	Net City Property Tax Revenue [1]			Net County Property Tax Revenue [1]			EIFD Revenue		
	Existing City Boundaries	Annexation Areas	Total	Existing City Boundaries	Annexation Areas	Total	City EIFD Revenue	County EIFD Revenue	Total
2021	\$1,545,190	\$0	\$1,545,190	\$2,144,610	\$0	\$2,144,610	\$0	\$0	\$0
2022	\$1,591,546	\$0	\$1,591,546	\$2,208,948	\$0	\$2,208,948	\$0	\$0	\$268,832
2023	\$1,872,151	\$0	\$1,872,151	\$2,376,326	\$0	\$2,376,326	\$19,577	\$249,255	\$770,869
2024	\$2,488,437	\$28,555	\$2,516,992	\$2,863,732	\$65,085	\$2,928,816	\$53,516	\$717,373	\$1,184,477
2025	\$2,977,611	\$58,823	\$3,036,434	\$3,250,607	\$134,075	\$3,384,682	\$80,855	\$1,103,621	\$1,722,524
2026	\$3,634,077	\$90,881	\$3,724,959	\$3,769,791	\$207,145	\$3,976,937	\$117,093	\$1,605,431	\$2,154,898
2027	\$4,139,196	\$124,810	\$4,264,006	\$4,169,278	\$284,480	\$4,453,757	\$145,464	\$2,009,434	\$2,548,729
2028	\$4,585,619	\$160,693	\$4,746,312	\$4,522,343	\$366,268	\$4,888,611	\$170,849	\$2,377,880	\$2,944,633
2029	\$5,029,311	\$198,616	\$5,227,927	\$4,873,249	\$452,707	\$5,325,956	\$196,197	\$2,748,436	\$3,371,483
2030	\$5,509,972	\$238,671	\$5,748,643	\$5,253,824	\$544,003	\$5,797,827	\$223,603	\$3,147,880	\$1,665,506
2031	\$5,629,134	\$257,290	\$5,886,425	\$5,812,282	\$1,029,162	\$6,841,444	\$233,207	\$1,134,002	\$1,867,209
2032	\$6,108,893	\$298,135	\$6,407,028	\$6,478,694	\$1,192,541	\$7,671,236	\$733,207	\$1,263,663	\$2,077,833
2033	\$6,606,429	\$342,433	\$6,948,861	\$7,129,088	\$1,667,855	\$8,796,943	\$814,170	\$1,028,078	\$1,686,433
2034	\$7,354,920	\$416,964	\$7,771,884	\$10,208,088	\$1,924,175	\$12,132,263	\$724,777	\$1,137,837	\$1,862,613
2035	\$7,923,591	\$481,044	\$8,404,634	\$11,669,890	\$2,194,373	\$13,864,263	\$836,682	\$1,331,189	\$2,019,529
2036	\$8,408,147	\$548,593	\$8,956,741	\$12,284,425	\$2,479,051	\$14,763,476	\$884,456	\$1,483,370	\$2,302,503
2037	\$8,850,919	\$619,763	\$9,470,682	\$12,812,068	\$2,778,835	\$15,590,902	\$927,405	\$1,551,159	\$2,410,775
2038	\$9,619,385	\$715,550	\$10,334,935	\$13,350,999	\$2,862,200	\$16,213,198	\$972,006	\$1,619,460	\$2,523,165
2039	\$10,022,802	\$737,016	\$10,759,819	\$13,910,913	\$3,036,507	\$16,947,420	\$1,054,788	\$1,678,361	\$2,636,308
2040	\$10,427,875	\$759,127	\$11,187,002	\$14,473,123	\$3,127,603	\$17,600,726	\$1,093,960	\$1,739,161	\$2,733,121
2041	\$10,766,523	\$781,901	\$11,548,423	\$14,943,141	\$3,221,431	\$18,164,572	\$1,134,405	\$1,801,921	\$2,936,325
2042	\$11,116,232	\$805,358	\$11,921,590	\$15,428,513	\$3,318,074	\$18,746,587	\$557,130	\$884,227	\$1,441,357
2043	\$11,477,363	\$829,518	\$12,306,882	\$15,929,736	\$3,318,074	\$19,247,810	\$577,553	\$948,597	\$1,547,236
2044	\$12,422,114	\$901,609	\$13,323,723	\$17,240,981	\$3,606,434	\$20,847,415	\$598,639	\$982,345	\$1,602,755
2045	\$12,828,486	\$928,657	\$13,757,143	\$17,804,996	\$3,714,628	\$21,519,623	\$620,410	\$1,017,180	\$1,660,068
2046	\$13,248,122	\$956,517	\$14,204,639	\$18,387,419	\$3,826,066	\$22,213,485	\$642,887	\$1,053,137	\$1,719,231
2047	\$13,681,451	\$985,212	\$14,666,663	\$18,988,847	\$3,940,848	\$22,929,695	\$666,094	\$1,090,251	\$1,780,306
2048	\$14,128,916	\$1,014,788	\$15,143,704	\$19,609,897	\$4,059,074	\$23,668,971	\$714,792	\$1,128,560	\$1,843,352
2049	\$14,590,978	\$1,045,212	\$15,636,190	\$20,251,204	\$4,180,846	\$24,432,050	\$766,700	\$1,208,916	\$1,908,434
2050	\$15,068,107	\$1,076,588	\$16,144,695	\$20,913,425	\$4,306,271	\$25,219,696	\$821,828	\$1,251,044	\$2,044,967
2051	\$15,560,794	\$1,108,865	\$16,669,659	\$21,597,237	\$4,435,460	\$26,032,697	\$848,508	\$1,335,886	\$2,184,395
2052	\$16,069,541	\$1,142,131	\$17,211,672	\$22,303,341	\$4,568,523	\$26,871,864	\$875,989	\$1,422,948	\$2,327,242
2053	\$16,594,869	\$1,176,395	\$17,771,263	\$23,032,457	\$4,705,579	\$27,738,036	\$904,294	\$1,466,447	\$2,401,895
2054	\$17,137,314	\$1,211,687	\$18,349,001	\$23,785,332	\$4,846,746	\$28,632,078	\$933,478	\$1,515,312	\$2,478,788
2055	\$17,693,168	\$1,248,037	\$18,941,205	\$24,556,815	\$4,992,149	\$29,548,964	\$963,476	\$1,568,447	\$2,531,922
2056	\$18,221,937	\$1,285,478	\$19,507,416	\$25,296,709	\$5,141,913	\$30,438,622	\$983,478	\$1,623,312	\$2,605,790
2057	\$18,766,570	\$1,324,043	\$20,090,613	\$26,046,619	\$5,296,171	\$31,342,790	\$1,004,294	\$1,678,774	\$2,683,068
2058	\$19,327,542	\$1,363,764	\$20,691,306	\$26,825,207	\$5,455,056	\$32,280,263	\$1,029,948	\$1,734,774	\$2,764,722
2059	\$19,905,343	\$1,404,677	\$21,310,020	\$27,627,152	\$5,618,707	\$33,245,860	\$1,053,137	\$1,790,251	\$2,843,388
2060	\$20,500,478	\$1,446,817	\$21,947,295	\$28,453,156	\$5,787,269	\$34,240,425	\$1,078,361	\$1,843,352	\$2,921,713
2061	\$432,662,140	\$28,808,884	\$461,471,024	\$589,616,081	\$113,685,104	\$703,301,186	\$26,012,419	\$53,456,322	\$79,468,741
TOTAL									

Source: EPS.

[1] Includes property tax revenue from parcels within the Mossdale Tract boundary only.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Manteca
Existing City

Table 9
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Net Property Tax and EIFD Revenue - Manteca Existing City Boundaries (Real \$)

Fiscal Year Ending	Beginning Assessed Value	Gross Property Tax Revenue	Net City and County Property Tax Revenue				Total EIFD		
			City	County	Net City	Net County			
Formula	a	b=a*1.0%	c=b*14.30%	d	e=c+d	f=b*19.84%	g	h=f+g	d+g
2021	\$1,080,794,449	\$10,807,944	\$1,545,190	\$0	\$1,545,190	\$2,144,610	\$0	\$2,144,610	\$0
2022	\$1,113,218,282	\$11,132,183	\$1,591,546	\$0	\$1,591,546	\$2,208,948	\$0	\$2,208,948	\$268,832
2023	\$1,323,183,556	\$13,231,836	\$1,891,729	\$19,577	\$1,872,151	\$2,625,580	\$249,255	\$2,376,326	\$714,241
2024	\$1,776,936,999	\$17,769,370	\$2,540,451	\$52,013	\$2,488,437	\$3,525,959	\$662,227	\$2,863,732	\$1,067,761
2025	\$2,137,101,205	\$21,371,012	\$3,055,370	\$77,759	\$2,977,611	\$4,240,629	\$990,022	\$3,250,607	\$1,542,229
2026	\$2,620,438,428	\$26,204,384	\$3,746,388	\$112,310	\$3,634,077	\$5,199,711	\$1,429,919	\$3,769,791	\$1,907,294
2027	\$2,992,342,428	\$29,923,424	\$4,278,091	\$138,895	\$4,139,196	\$5,937,676	\$1,768,398	\$4,169,278	\$2,229,938
2028	\$3,321,031,032	\$33,210,310	\$4,748,011	\$162,391	\$4,585,619	\$6,589,890	\$2,067,546	\$4,522,343	\$2,550,607
2029	\$3,647,708,289	\$36,477,083	\$5,215,055	\$185,744	\$5,029,311	\$7,238,112	\$2,364,863	\$4,873,249	\$2,897,995
2030	\$4,001,605,060	\$40,016,051	\$5,721,014	\$211,041	\$5,509,972	\$7,940,346	\$2,686,954	\$5,253,392	\$1,473,278
2031	\$4,368,883,384	\$43,688,834	\$6,246,104	\$616,970	\$5,629,134	\$8,669,133	\$856,308	\$7,812,824	\$1,644,464
2032	\$4,754,596,962	\$47,545,970	\$6,797,551	\$688,658	\$6,108,893	\$9,434,501	\$955,806	\$8,478,694	\$1,821,993
2033	\$5,154,602,486	\$51,546,025	\$7,369,431	\$763,002	\$6,606,429	\$10,228,228	\$1,058,991	\$9,169,237	\$1,467,585
2034	\$5,574,329,203	\$55,743,292	\$7,969,505	\$614,585	\$7,354,920	\$11,061,087	\$852,999	\$10,208,088	\$1,610,132
2035	\$6,013,844,087	\$60,138,441	\$8,597,871	\$674,280	\$7,923,591	\$11,933,212	\$935,851	\$10,997,361	\$1,731,594
2036	\$6,730,558,822	\$67,305,588	\$9,133,293	\$725,145	\$8,408,147	\$12,676,339	\$1,006,448	\$11,669,890	\$1,842,582
2037	\$7,024,382,180	\$70,243,822	\$10,042,617	\$811,531	\$9,231,086	\$13,355,382	\$1,070,958	\$12,284,425	\$1,937,877
2038	\$7,324,491,381	\$73,244,914	\$10,917,442	\$894,639	\$10,022,805	\$14,533,917	\$1,182,918	\$13,350,999	\$2,035,210
2039	\$7,636,285,190	\$76,362,852	\$11,739,232	\$937,161	\$10,427,875	\$15,152,606	\$1,241,694	\$13,910,913	\$2,136,333
2040	\$7,949,357,918	\$79,493,579	\$12,524,691	\$972,710	\$10,766,523	\$15,773,834	\$1,300,710	\$14,473,123	\$2,232,759
2041	\$8,211,092,338	\$82,110,923	\$13,365,036	\$1,009,419	\$11,116,232	\$16,829,513	\$1,401,000	\$15,428,513	\$2,410,419
2042	\$8,481,376,401	\$84,813,764	\$14,256,682	\$1,047,328	\$11,477,363	\$17,383,350	\$1,453,614	\$15,929,736	\$2,500,943
2043	\$8,760,487,524	\$87,604,875	\$15,145,646	\$1,047,328	\$12,422,114	\$17,955,271	\$1,453,614	\$15,929,736	\$1,228,937
2044	\$9,048,712,076	\$90,487,121	\$16,048,875	\$533,794	\$12,828,486	\$18,545,863	\$740,867	\$17,240,981	\$1,274,662
2045	\$9,346,345,662	\$93,463,457	\$16,962,281	\$553,568	\$13,248,122	\$19,155,730	\$768,311	\$18,387,419	\$1,321,879
2046	\$9,653,683,423	\$96,536,934	\$17,881,690	\$573,986	\$13,681,451	\$19,785,498	\$796,651	\$18,988,847	\$1,370,637
2047	\$9,971,070,338	\$99,710,703	\$18,801,545	\$595,071	\$14,128,916	\$20,435,812	\$825,915	\$19,609,897	\$1,420,986
2048	\$10,298,801,545	\$102,988,015	\$19,723,988	\$616,844	\$14,590,978	\$21,107,338	\$856,134	\$20,251,204	\$1,472,977
2049	\$10,637,222,660	\$106,372,227	\$20,650,821	\$639,326	\$15,068,107	\$21,800,763	\$887,338	\$20,913,425	\$1,526,664
2050	\$11,347,531,528	\$113,475,315	\$21,570,434	\$662,542	\$15,560,794	\$22,516,797	\$919,559	\$21,597,237	\$1,582,101
2051	\$12,104,904,579	\$121,049,046	\$22,481,166	\$686,514	\$16,069,541	\$23,256,172	\$952,831	\$22,303,341	\$1,639,345
2052	\$12,909,316,442	\$129,093,164	\$23,396,055	\$711,268	\$16,594,869	\$24,019,645	\$987,187	\$23,032,457	\$1,698,455
2053	\$13,752,000,533	\$137,520,005	\$24,311,142	\$736,828	\$17,137,314	\$24,807,995	\$1,022,663	\$23,785,332	\$1,759,491
2054	\$14,639,595,936	\$146,395,936	\$25,236,188	\$763,020	\$17,693,168	\$25,615,831	\$1,059,016	\$24,556,815	\$1,822,036
2055	\$15,574,933,814	\$155,749,338	\$26,161,170	\$787,936	\$18,221,937	\$26,384,306	\$1,093,597	\$25,290,709	\$1,881,533
2056	\$16,562,628,628	\$165,626,287	\$27,095,586	\$813,599	\$18,766,570	\$27,175,835	\$1,129,216	\$26,046,619	\$1,942,815
2057	\$17,602,549,387	\$176,025,494	\$28,030,494	\$840,033	\$19,327,542	\$27,991,110	\$1,165,903	\$26,825,207	\$2,005,936
2058	\$18,702,772,602	\$187,027,602	\$29,000,478	\$867,259	\$19,905,342	\$28,830,844	\$1,203,691	\$27,627,152	\$2,070,950
2059	\$19,865,435,868	\$198,654,359	\$30,000,478	\$895,302	\$20,500,478	\$29,695,769	\$1,242,613	\$28,453,156	\$2,137,915

Source: San Joaquin County; City of Manteca; LWA; EPS.

[1] Refer to Table B-2 for details.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Manteca
Annexation Area

Table 10
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Net Property Tax and EIFD Revenue - Manteca Annexation Area (Real \$)

Fiscal Year Ending	Beginning Assessed Value [1]	Gross Property Tax Revenue	Net City and County Property Tax Revenue			County EIFD Amount [2]	Net County	Total EIFD
			City	Net City	County			
Formula	a	b=a*1.0%	c=b*6.63%	e=c*d	f=b*26.51%	g	h=f+g	i=g
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024	\$45,348,171	\$453,482	\$30,058	\$28,555	\$120,230	\$55,145	\$65,085	\$56,648
2025	\$83,417,231	\$934,172	\$61,919	\$58,823	\$247,874	\$113,600	\$134,075	\$116,696
2026	\$144,329,622	\$1,443,296	\$95,664	\$90,881	\$382,657	\$175,511	\$207,145	\$180,295
2027	\$198,212,681	\$1,982,127	\$131,379	\$124,810	\$525,516	\$241,036	\$284,480	\$247,605
2028	\$255,198,827	\$2,551,988	\$169,150	\$160,693	\$676,601	\$310,334	\$366,268	\$318,791
2029	\$315,425,750	\$3,154,258	\$209,070	\$198,616	\$836,279	\$383,572	\$452,707	\$394,026
2030	\$379,036,610	\$3,790,366	\$251,232	\$238,671	\$1,004,929	\$460,926	\$544,003	\$473,488
2031	\$446,180,238	\$4,461,802	\$295,736	\$257,290	\$1,182,945	\$53,783	\$1,192,541	\$192,229
2032	\$517,011,351	\$5,170,114	\$342,684	\$298,135	\$1,370,737	\$178,196	\$1,369,730	\$222,745
2033	\$593,829,409	\$5,938,294	\$393,601	\$342,433	\$1,574,403	\$204,672	\$1,667,855	\$255,840
2034	\$695,113,398	\$6,951,134	\$460,734	\$416,964	\$1,842,934	\$175,079	\$1,924,175	\$252,482
2035	\$801,939,980	\$8,019,400	\$531,540	\$481,044	\$2,126,160	\$201,985	\$2,303,349	\$287,936
2036	\$914,550,555	\$9,145,506	\$606,180	\$548,593	\$2,424,721	\$260,232	\$2,479,051	\$325,290
2037	\$1,033,196,018	\$10,331,960	\$684,821	\$619,763	\$2,739,283	\$291,701	\$2,778,835	\$364,626
2038	\$1,158,137,113	\$11,581,371	\$767,634	\$694,709	\$3,070,535	\$300,452	\$2,948,066	\$375,565
2039	\$1,192,881,227	\$11,928,812	\$790,663	\$715,550	\$3,162,651	\$309,465	\$2,984,437	\$386,832
2040	\$1,228,667,663	\$12,286,677	\$814,383	\$737,016	\$3,257,531	\$318,749	\$3,036,507	\$398,437
2041	\$1,265,527,693	\$12,655,277	\$838,814	\$759,127	\$3,355,257	\$328,312	\$3,127,603	\$410,390
2042	\$1,303,493,524	\$13,034,935	\$863,979	\$781,901	\$3,455,915	\$338,161	\$3,221,431	\$435,383
2043	\$1,342,598,330	\$13,425,983	\$889,898	\$805,358	\$3,559,592	\$348,306	\$3,318,074	\$460,376
2044	\$1,382,876,280	\$13,828,763	\$916,595	\$829,518	\$3,666,380	\$358,161	\$3,406,434	\$485,369
2045	\$1,424,362,568	\$14,243,626	\$944,093	\$851,609	\$3,776,371	\$369,937	\$3,514,628	\$510,362
2046	\$1,467,093,445	\$14,670,934	\$972,416	\$876,657	\$3,889,662	\$382,286	\$3,626,066	\$535,355
2047	\$1,511,106,248	\$15,111,062	\$1,001,588	\$901,609	\$4,006,352	\$395,001	\$3,714,628	\$560,348
2048	\$1,556,439,436	\$15,564,394	\$1,031,636	\$925,212	\$4,126,543	\$407,286	\$3,826,066	\$585,341
2049	\$1,603,132,619	\$16,031,326	\$1,062,585	\$948,517	\$4,250,339	\$420,001	\$3,940,848	\$610,334
2050	\$1,651,226,598	\$16,512,266	\$1,094,462	\$972,416	\$4,377,849	\$433,286	\$4,059,074	\$635,327
2051	\$1,700,763,395	\$17,007,634	\$1,127,296	\$1,001,609	\$4,509,185	\$446,517	\$4,180,846	\$660,320
2052	\$1,751,786,297	\$17,517,863	\$1,161,115	\$1,045,212	\$4,644,460	\$460,001	\$4,306,271	\$685,313
2053	\$1,804,339,886	\$18,043,399	\$1,195,949	\$1,088,865	\$4,783,794	\$473,286	\$4,435,460	\$710,306
2054	\$1,858,470,083	\$18,584,701	\$1,231,827	\$1,142,131	\$4,927,308	\$486,517	\$4,568,523	\$735,299
2055	\$1,914,224,185	\$19,142,242	\$1,268,782	\$1,176,395	\$5,075,127	\$499,750	\$4,705,579	\$760,292
2056	\$1,971,650,911	\$19,716,509	\$1,306,845	\$1,211,687	\$5,227,381	\$513,001	\$4,846,746	\$785,285
2057	\$2,030,800,438	\$20,308,004	\$1,346,051	\$1,248,037	\$5,384,202	\$526,250	\$4,992,149	\$810,278
2058	\$2,091,724,451	\$20,917,245	\$1,386,432	\$1,285,478	\$5,545,728	\$539,517	\$5,141,913	\$835,271
2059	\$2,154,476,185	\$21,544,762	\$1,428,025	\$1,324,043	\$5,712,100	\$552,786	\$5,296,171	\$860,264
2060	\$2,219,110,470	\$22,191,105	\$1,470,866	\$1,363,764	\$5,883,463	\$566,051	\$5,455,056	\$885,257
2061	\$2,285,683,785	\$22,856,838	\$1,514,992	\$1,404,677	\$6,059,967	\$579,326	\$5,618,707	\$910,250

pt man ann

Source: San Joaquin County; City of Manteca; LWA; EPS.

[1] Prior to annexation of the annexation area to the City, the City receives no property tax revenue for these TRAs.
[2] Refer to Table B-3 for details.

Attachment E: Tax Incremental Revenue Forecast - Variable Tax Rate Scenario

Stockton
Existing City and
Annexation Areas

Table 11
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Net Property Tax and EIFD Revenue Summary - Stockton (Real \$)

Fiscal Year Ending	Net City Property Tax Revenue [1]			Net County Property Tax Revenue [1]			EIFD Revenue	
	Existing City Boundaries	Annexation Areas	Total	Existing City Boundaries	Annexation Areas	Total	City EIFD Revenue	County EIFD Revenue
2021	\$2,398,072	\$0	\$2,398,072	\$2,950,394	\$0	\$2,950,394	\$0	\$0
2022	\$2,470,014	\$0	\$2,470,014	\$3,038,906	\$0	\$3,038,906	\$0	\$0
2023	\$2,685,463	\$2,374	\$2,687,837	\$3,183,848	\$5,192	\$3,189,040	\$2,200	\$127,206
2024	\$2,902,067	\$12,224	\$2,914,292	\$3,329,567	\$26,737	\$3,356,304	\$4,488	\$268,927
2025	\$3,053,016	\$22,864	\$3,075,880	\$3,431,116	\$49,570	\$3,480,687	\$6,118	\$374,315
2026	\$3,155,853	\$33,719	\$3,189,571	\$3,500,299	\$73,750	\$3,574,049	\$7,268	\$453,419
2027	\$3,321,397	\$45,416	\$3,366,814	\$3,611,667	\$99,335	\$3,711,003	\$9,059	\$569,458
2028	\$3,494,056	\$63,289	\$3,557,345	\$3,727,822	\$138,427	\$3,866,249	\$10,983	\$700,986
2029	\$3,611,235	\$82,193	\$3,693,429	\$3,806,654	\$179,774	\$3,986,428	\$12,358	\$802,822
2030	\$3,732,323	\$102,175	\$3,834,498	\$3,888,114	\$223,478	\$4,111,592	\$13,783	\$908,872
2031	\$3,689,274	\$108,338	\$3,797,612	\$4,333,353	\$433,353	\$4,766,706	\$198,377	\$288,904
2032	\$3,802,897	\$127,918	\$3,930,815	\$4,678,778	\$511,673	\$5,190,451	\$218,281	\$321,495
2033	\$3,953,472	\$148,576	\$4,102,048	\$4,864,034	\$594,303	\$5,458,337	\$243,867	\$361,524
2034	\$4,264,761	\$177,211	\$4,441,972	\$5,247,018	\$708,844	\$5,955,862	\$207,001	\$306,200
2035	\$4,517,103	\$201,089	\$4,718,192	\$5,557,479	\$804,358	\$6,361,837	\$235,997	\$348,816
2036	\$4,780,958	\$226,241	\$5,007,199	\$5,882,106	\$904,964	\$6,787,070	\$266,334	\$393,454
2037	\$5,056,790	\$252,721	\$5,309,511	\$6,221,467	\$1,122,343	\$7,343,810	\$287,351	\$440,196
2038	\$5,345,081	\$280,586	\$5,625,667	\$6,576,157	\$1,362,842	\$7,939,000	\$331,256	\$489,129
2039	\$5,622,127	\$309,895	\$5,932,022	\$6,917,012	\$1,669,349	\$8,586,361	\$363,415	\$537,216
2040	\$5,893,694	\$340,711	\$6,234,404	\$7,251,126	\$1,936,842	\$9,187,968	\$395,157	\$585,227
2041	\$6,176,706	\$380,484	\$6,557,190	\$7,599,321	\$2,233,937	\$9,833,258	\$429,041	\$694,139
2042	\$6,471,605	\$422,337	\$6,893,942	\$7,962,142	\$2,555,052	\$10,517,194	\$464,390	\$752,304
2043	\$6,778,851	\$466,359	\$7,245,210	\$8,340,152	\$2,865,437	\$11,205,589	\$501,264	\$813,545
2044	\$7,098,918	\$513,763	\$7,612,681	\$8,733,937	\$3,188,989	\$11,922,926	\$539,838	\$813,545
2045	\$7,592,240	\$584,736	\$8,176,976	\$9,340,880	\$3,538,945	\$12,879,825	\$588,914	\$813,545
2046	\$7,837,557	\$629,392	\$8,466,949	\$9,642,699	\$3,865,437	\$13,508,136	\$628,578	\$813,545
2047	\$8,090,860	\$676,201	\$8,767,061	\$9,954,342	\$4,188,879	\$14,143,221	\$676,078	\$813,545
2048	\$8,352,407	\$720,470	\$9,072,877	\$10,276,129	\$4,518,879	\$14,795,008	\$720,470	\$813,545
2049	\$8,622,466	\$761,836	\$9,384,302	\$10,608,387	\$4,854,342	\$15,462,729	\$761,836	\$813,545
2050	\$8,901,311	\$805,035	\$9,706,346	\$10,951,456	\$5,193,684	\$16,145,140	\$805,035	\$813,545
2051	\$9,189,226	\$850,141	\$10,039,368	\$11,305,684	\$5,528,917	\$16,834,599	\$849,160	\$813,545
2052	\$9,490,146	\$897,229	\$10,387,376	\$11,675,912	\$5,865,009	\$17,540,921	\$897,229	\$813,545
2053	\$9,771,516	\$946,377	\$10,717,893	\$12,022,086	\$6,196,671	\$18,218,757	\$946,377	\$813,545
2054	\$10,061,327	\$997,667	\$11,058,994	\$12,378,646	\$6,522,466	\$18,901,112	\$997,667	\$813,545
2055	\$10,359,832	\$1,051,181	\$11,411,014	\$12,745,903	\$6,850,335	\$19,596,238	\$1,051,181	\$813,545
2056	\$10,667,293	\$1,107,009	\$11,774,302	\$13,124,178	\$7,179,646	\$20,303,824	\$1,107,009	\$813,545
2057	\$10,983,977	\$1,167,793	\$12,151,770	\$13,513,801	\$7,513,173	\$21,026,974	\$1,167,793	\$813,545
2058	\$11,310,162	\$1,215,713	\$12,525,875	\$13,915,112	\$7,852,852	\$21,767,964	\$1,215,713	\$813,545
2059	\$11,646,132	\$1,265,457	\$12,911,589	\$14,328,463	\$8,197,827	\$22,526,290	\$1,265,457	\$813,545
2060	\$11,992,182	\$1,317,091	\$13,309,273	\$14,754,214	\$8,542,365	\$23,296,579	\$1,317,091	\$813,545
2061	\$12,348,613	\$1,370,685	\$13,719,298	\$15,192,738	\$8,891,478	\$24,084,216	\$1,370,685	\$813,545
TOTAL	\$271,492,983	\$20,654,298	\$292,147,281	\$330,568,736	\$82,077,239	\$412,645,975	\$11,430,371	\$21,520,764

Source: EPS. proj stock

[1] Includes property tax revenue from parcels within the Mossdale Tract boundary only.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Stockton
Existing City

Table 12
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Net Property Tax and EIFD Revenue - Stockton Existing City Boundaries (Real \$)

Fiscal Year Ending	Beginning Assessed Value	Gross Property Tax Revenue	Net City and County Property Tax Revenue			Total EIFD		
			City	County	County EIFD Amount [1]			
Formula		$b=a*7.0\%$	$c=b*16.71\%$	$e=c-d$	$f=b*20.56\%$	g	$h=f-g$	$d+g$
2021	\$1,435,013,097	\$14,350,131	\$2,398,072	\$2,950,394	\$0	\$2,950,394	\$0	\$2,950,394
2022	\$1,478,063,490	\$14,780,635	\$2,470,014	\$3,038,906	\$0	\$3,038,906	\$0	\$3,038,906
2023	\$1,608,291,217	\$16,082,912	\$2,687,639	\$3,306,655	\$122,807	\$3,183,848	\$122,807	\$3,306,655
2024	\$1,739,217,044	\$17,392,170	\$2,906,432	\$3,575,839	\$246,273	\$3,329,567	\$246,273	\$3,575,839
2025	\$1,830,457,715	\$18,304,577	\$3,058,905	\$3,763,431	\$332,314	\$3,431,116	\$332,314	\$3,763,431
2026	\$1,892,616,910	\$18,926,169	\$3,162,780	\$3,891,230	\$390,932	\$3,500,299	\$390,932	\$3,891,230
2027	\$1,992,679,813	\$19,926,798	\$3,329,997	\$4,096,960	\$485,293	\$3,611,667	\$485,293	\$4,096,960
2028	\$2,097,043,135	\$20,970,431	\$3,504,400	\$4,311,532	\$583,709	\$3,727,822	\$583,709	\$4,311,532
2029	\$2,167,871,742	\$21,678,717	\$3,622,763	\$4,457,156	\$650,502	\$3,806,654	\$650,502	\$4,457,156
2030	\$2,241,062,727	\$22,410,627	\$3,745,073	\$4,607,637	\$719,522	\$3,888,114	\$719,522	\$4,607,637
2031	\$2,316,694,086	\$23,166,941	\$3,871,462	\$4,763,135	\$782,150	\$3,986,985	\$782,150	\$4,763,135
2032	\$2,394,846,370	\$23,948,464	\$4,002,064	\$4,923,817	\$845,038	\$4,078,778	\$845,038	\$4,923,817
2033	\$2,498,414,941	\$24,984,149	\$4,175,139	\$5,136,754	\$907,272	\$4,239,506	\$907,272	\$5,136,754
2034	\$2,664,783,613	\$26,647,836	\$4,453,160	\$5,478,809	\$970,190	\$4,508,619	\$970,190	\$5,478,809
2035	\$2,831,636,745	\$28,316,367	\$4,731,990	\$5,821,860	\$1,033,103	\$4,788,757	\$1,033,103	\$5,821,860
2036	\$3,006,102,761	\$30,061,028	\$5,023,543	\$6,180,958	\$1,096,457	\$5,084,501	\$1,096,457	\$6,180,958
2037	\$3,188,488,264	\$31,884,883	\$5,328,330	\$6,555,549	\$1,160,314	\$5,395,235	\$1,160,314	\$6,555,549
2038	\$3,379,111,404	\$33,791,114	\$5,646,884	\$6,947,471	\$1,224,681	\$5,722,790	\$1,224,681	\$6,947,471
2039	\$3,562,299,423	\$35,622,994	\$5,953,012	\$7,324,106	\$1,289,594	\$6,034,512	\$1,289,594	\$7,324,106
2040	\$3,741,864,383	\$37,418,644	\$6,253,086	\$7,693,293	\$1,356,067	\$6,337,225	\$1,356,067	\$7,693,293
2041	\$3,928,997,171	\$39,289,972	\$6,565,806	\$8,078,039	\$1,423,100	\$6,654,939	\$1,423,100	\$8,078,039
2042	\$4,123,990,249	\$41,239,902	\$6,891,662	\$8,478,945	\$1,490,684	\$6,988,261	\$1,490,684	\$8,478,945
2043	\$4,327,146,813	\$43,271,468	\$7,231,160	\$8,896,636	\$1,558,319	\$7,338,317	\$1,558,319	\$8,896,636
2044	\$4,538,781,180	\$45,387,812	\$7,584,825	\$9,331,758	\$1,626,954	\$7,704,804	\$1,626,954	\$9,331,758
2045	\$4,687,649,579	\$46,876,496	\$7,833,601	\$9,637,832	\$1,696,589	\$8,001,243	\$1,696,589	\$9,637,832
2046	\$4,841,365,178	\$48,413,652	\$8,090,478	\$9,953,872	\$1,767,224	\$8,186,648	\$1,767,224	\$9,953,872
2047	\$5,000,084,829	\$50,000,848	\$8,355,717	\$10,280,201	\$1,839,859	\$8,446,342	\$1,839,859	\$10,280,201
2048	\$5,163,970,430	\$51,639,704	\$8,629,588	\$10,617,150	\$1,913,494	\$8,703,654	\$1,913,494	\$10,617,150
2049	\$5,333,189,091	\$53,331,891	\$8,912,372	\$10,965,065	\$1,988,129	\$8,976,936	\$1,988,129	\$10,965,065
2050	\$5,507,913,298	\$55,079,133	\$9,204,356	\$11,324,298	\$2,063,764	\$9,260,534	\$2,063,764	\$11,324,298
2051	\$5,688,321,088	\$56,883,211	\$9,505,838	\$11,695,218	\$2,139,399	\$9,555,819	\$2,139,399	\$11,695,218
2052	\$5,876,877,546	\$58,768,775	\$9,820,938	\$12,082,891	\$2,216,034	\$9,739,785	\$2,216,034	\$12,082,891
2053	\$6,053,183,872	\$60,531,839	\$10,115,566	\$12,445,378	\$2,292,669	\$9,932,716	\$2,292,669	\$12,445,378
2054	\$6,234,779,388	\$62,347,794	\$10,419,033	\$12,818,739	\$2,369,304	\$10,149,443	\$2,369,304	\$12,818,739
2055	\$6,421,822,770	\$64,218,228	\$10,731,604	\$13,203,301	\$2,446,939	\$10,364,364	\$2,446,939	\$13,203,301
2056	\$6,614,477,453	\$66,144,775	\$11,053,552	\$13,599,400	\$2,524,574	\$10,584,826	\$2,524,574	\$13,599,400
2057	\$6,812,911,777	\$68,129,118	\$11,385,159	\$14,007,382	\$2,602,209	\$10,809,613	\$2,602,209	\$14,007,382
2058	\$7,017,299,130	\$70,172,991	\$11,726,713	\$14,427,604	\$2,679,844	\$11,039,458	\$2,679,844	\$14,427,604
2059	\$7,227,818,104	\$72,278,181	\$12,078,515	\$14,860,432	\$2,757,479	\$11,272,953	\$2,757,479	\$14,860,432
2060	\$7,444,652,647	\$74,446,526	\$12,440,870	\$15,306,245	\$2,835,114	\$11,517,839	\$2,835,114	\$15,306,245
2061	\$7,667,992,226	\$76,679,922	\$12,814,096	\$15,765,432	\$2,912,749	\$11,772,725	\$2,912,749	\$15,765,432

pt stock ex

Source: San Joaquin County, City of Stockton; LWA; EPS.

[1] Refer to Table C-2 for details.

Attachment E: Tax Incremental Revenue Forecast - Variable Tax Rate Scenario

Table 13
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Projected Net Property Tax and EIFD Revenue - Stockton Annexation Area (Real \$)

Stockton
Annexation Area

Fiscal Year Ending	Beginning Assessed Value [1]	Gross Property Tax Revenue	Net City and County Property Tax Revenue			Net County	Total EIFD		
			City	County	County EIFD Amount [2]				
Formula		a	b=c*7.23%	d	e=c-d	f=b*28.93%	g	h=f-g	e+h
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	\$3,315,313	\$33,153	\$2,398	\$2,374	\$9,590	\$4,399	\$7,565	\$5,192	\$26,737
2024	\$17,073,859	\$170,739	\$12,348	\$12,224	\$49,391	\$22,654	\$36,961	\$26,737	\$36,961
2025	\$31,654,935	\$316,549	\$22,893	\$22,664	\$91,571	\$42,000	\$72,234	\$49,570	\$72,234
2026	\$47,095,509	\$470,955	\$34,059	\$33,719	\$136,237	\$62,487	\$107,469	\$73,750	\$107,469
2027	\$63,434,028	\$634,340	\$45,875	\$45,416	\$183,501	\$84,166	\$144,752	\$99,335	\$144,752
2028	\$86,397,184	\$863,972	\$63,928	\$63,289	\$255,714	\$117,287	\$201,716	\$138,427	\$201,716
2029	\$114,801,039	\$1,148,010	\$83,024	\$82,193	\$332,095	\$152,320	\$261,968	\$179,774	\$261,968
2030	\$142,709,567	\$1,427,096	\$103,207	\$102,175	\$412,828	\$189,350	\$325,653	\$223,478	\$325,653
2031	\$172,189,286	\$1,721,893	\$124,527	\$123,338	\$498,106	\$232,095	\$366,011	\$242,743	\$366,011
2032	\$203,309,350	\$2,033,093	\$147,033	\$145,576	\$588,130	\$276,457	\$311,673	\$209,216	\$311,673
2033	\$236,141,647	\$2,361,416	\$170,777	\$168,918	\$683,107	\$322,201	\$360,906	\$248,705	\$360,906
2034	\$270,760,903	\$2,707,609	\$195,813	\$193,253	\$783,253	\$374,409	\$408,844	\$284,435	\$408,844
2035	\$307,244,788	\$3,072,448	\$222,198	\$219,089	\$888,793	\$422,109	\$466,684	\$324,574	\$466,684
2036	\$345,674,021	\$3,456,740	\$249,990	\$246,241	\$999,960	\$474,990	\$524,970	\$359,980	\$524,970
2037	\$386,132,487	\$3,861,325	\$279,249	\$275,221	\$1,116,998	\$522,721	\$594,277	\$401,556	\$594,277
2038	\$428,707,355	\$4,287,074	\$310,039	\$305,986	\$1,240,158	\$581,158	\$659,016	\$437,858	\$659,016
2039	\$473,489,195	\$4,734,892	\$342,426	\$337,330	\$1,369,702	\$642,426	\$727,276	\$484,850	\$727,276
2040	\$520,572,110	\$5,205,721	\$376,476	\$370,711	\$1,505,903	\$707,711	\$798,192	\$537,483	\$798,192
2041	\$568,134,054	\$5,681,342	\$420,424	\$412,484	\$1,651,697	\$772,484	\$879,213	\$596,733	\$879,213
2042	\$645,289,680	\$6,452,897	\$466,671	\$456,337	\$1,866,684	\$856,337	\$980,347	\$671,013	\$980,347
2043	\$712,550,955	\$7,125,510	\$515,314	\$503,599	\$2,061,256	\$946,359	\$1,114,897	\$751,538	\$1,114,897
2044	\$784,979,233	\$7,849,792	\$567,694	\$553,931	\$2,270,776	\$1,033,931	\$1,236,845	\$832,914	\$1,236,845
2045	\$846,643,499	\$8,466,435	\$612,289	\$598,049	\$2,449,157	\$1,112,289	\$1,336,868	\$894,579	\$1,336,868
2046	\$911,301,141	\$9,113,011	\$659,049	\$629,392	\$2,636,198	\$1,198,629	\$1,437,569	\$948,937	\$1,437,569
2047	\$979,076,261	\$9,790,763	\$708,064	\$676,201	\$2,832,256	\$1,283,256	\$1,549,000	\$1,005,744	\$1,549,000
2048	\$1,043,172,849	\$10,431,728	\$754,418	\$720,470	\$3,017,674	\$1,370,470	\$1,647,204	\$1,076,734	\$1,647,204
2049	\$1,103,067,131	\$11,030,671	\$797,734	\$761,836	\$3,190,935	\$1,459,935	\$1,731,000	\$1,171,065	\$1,731,000
2050	\$1,165,616,213	\$11,656,162	\$842,969	\$805,035	\$3,371,876	\$1,551,876	\$1,819,999	\$1,268,123	\$1,819,999
2051	\$1,230,925,481	\$12,309,255	\$890,200	\$850,141	\$3,560,802	\$1,650,802	\$1,910,000	\$1,369,198	\$1,910,000
2052	\$1,299,104,249	\$12,991,042	\$939,507	\$897,229	\$3,758,028	\$1,758,028	\$1,980,200	\$1,461,172	\$1,980,200
2053	\$1,370,265,911	\$13,702,659	\$990,971	\$946,377	\$3,963,884	\$1,863,884	\$2,099,911	\$1,586,027	\$2,099,911
2054	\$1,444,528,079	\$14,445,281	\$1,044,677	\$997,667	\$4,178,708	\$1,978,708	\$2,201,000	\$1,702,292	\$2,201,000
2055	\$1,522,021,738	\$15,220,174	\$1,100,712	\$1,051,181	\$4,402,854	\$2,082,854	\$2,315,000	\$1,832,146	\$2,315,000
2056	\$1,602,846,401	\$16,028,462	\$1,159,172	\$1,107,009	\$4,636,689	\$2,206,689	\$2,430,000	\$1,963,311	\$2,430,000
2057	\$1,690,855,577	\$16,908,556	\$1,222,820	\$1,167,793	\$4,881,280	\$2,311,280	\$2,560,000	\$2,048,719	\$2,560,000
2058	\$1,760,238,911	\$17,602,389	\$1,272,998	\$1,215,713	\$5,091,991	\$2,421,991	\$2,690,000	\$2,168,009	\$2,690,000
2059	\$1,832,263,475	\$18,322,635	\$1,325,086	\$1,265,457	\$5,300,343	\$2,530,343	\$2,820,000	\$2,287,657	\$2,820,000
2060	\$1,907,025,298	\$19,070,253	\$1,379,153	\$1,317,091	\$5,516,613	\$2,641,613	\$2,950,000	\$2,408,387	\$2,950,000
2061	\$1,984,623,793	\$19,846,238	\$1,435,272	\$1,370,685	\$5,741,088	\$2,751,088	\$3,090,000	\$2,538,912	\$3,090,000

Source: San Joaquin County; City of Stockton; LWA; EPS.

[1] Prior to annexation of the annexation area to the City, the City receives no property tax revenue for these TRAs.
 [2] Refer to Table C-3 for details.

APPENDICES:

Appendix A: City of Lathrop EIFD
Revenue-Estimating Tables

Appendix B: City of Manteca EIFD
Revenue-Estimating Tables

Appendix C: City of Stockton EIFD
Revenue-Estimating Tables

Appendix D: Supporting Tables for
EIFD Revenue Analysis



APPENDIX A:
City of Lathrop EIFD
Revenue-Estimating Tables



Table A-1	Projected Tax Increment to EIFD—Lathrop	E-14
Table A-2	Projected Tax Increment to EIFD— Lathrop Existing City Boundaries	E-15
Table A-3	Projected Tax Increment to EIFD— Lathrop Annexation Area	E-16
Table A-4	Assessed Value of New Development— Lathrop Existing City.....	E-17
Table A-5	Assessed Value of New Development— Lathrop Annexation Areas.....	E-18
Table A-6	Incremental Development Projections— Lathrop (2 pages)	E-19

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Table A-1 Moosdale Tract Infrastructure Finance Plan EIFD Revenue Analysis Projected Tax Increment to EIFD - Lathrop (Real \$)	Lathrop Existing City and Annexation Areas
---	---

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment			Total EIFD
							City [1]	City EIFD [3]	County [1]	
Formula	a	b-a*3.0%	c	d+e+b+c	e	f=a*1.0%	h-g*75%	h	i	h+y
2020	\$3,189,931,293	\$95,697,939	\$0	\$3,285,629,232	\$0	\$0	\$0	\$0	\$0	\$0
2021	\$3,285,629,232	\$98,568,877	\$0	\$3,384,198,109	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$3,384,198,109	\$101,525,943	\$419,807,951	\$3,905,532,003	\$521,333,894	\$5,213,339	\$58,543	\$977,880	\$448,520	\$507,063
2023	\$3,905,532,003	\$117,165,960	\$342,945,282	\$4,365,643,245	\$981,445,136	\$9,814,451	\$1,102,114	\$1,840,923	\$844,367	\$954,579
2024	\$4,365,643,245	\$130,969,297	\$245,184,795	\$4,741,797,337	\$1,357,599,228	\$13,575,992	\$1,524,516	\$2,546,485	\$1,167,984	\$1,320,436
2025	\$4,741,797,337	\$142,253,920	\$272,689,104	\$5,156,720,361	\$1,772,522,252	\$17,725,223	\$1,987,040	\$3,331,924	\$1,528,238	\$1,726,942
2026	\$5,156,720,361	\$154,701,611	\$275,222,206	\$5,586,644,177	\$2,202,446,068	\$22,024,461	\$2,466,203	\$4,145,930	\$1,901,595	\$2,148,215
2027	\$5,586,644,177	\$167,599,325	\$287,434,251	\$6,051,677,753	\$2,667,479,644	\$26,674,796	\$2,984,580	\$5,026,241	\$2,305,363	\$2,603,821
2028	\$6,051,677,753	\$181,550,333	\$263,852,471	\$6,497,080,556	\$3,112,882,447	\$31,128,824	\$3,480,688	\$5,870,199	\$2,692,457	\$3,040,526
2029	\$6,497,080,556	\$194,912,417	\$242,320,584	\$6,934,313,557	\$3,550,115,448	\$35,501,154	\$3,967,388	\$6,699,322	\$3,072,747	\$3,469,486
2030	\$6,934,313,557	\$208,029,407	\$296,951,158	\$7,439,294,122	\$4,055,096,013	\$40,550,960	\$4,529,921	\$7,656,033	\$3,595,284	\$3,984,174
2031	\$7,439,294,122	\$223,178,824	\$126,845,932	\$7,789,318,877	\$4,405,120,769	\$44,051,208	\$4,918,192	\$8,322,623	\$1,081,941	\$1,721,306
2032	\$7,789,318,877	\$233,679,566	\$130,651,310	\$8,153,649,753	\$4,769,451,645	\$47,694,516	\$5,322,262	\$9,016,605	\$1,172,159	\$1,864,053
2033	\$8,153,649,753	\$244,609,493	\$126,053,354	\$8,524,312,599	\$5,140,114,491	\$51,401,145	\$5,733,165	\$9,723,046	\$923,689	\$1,468,340
2034	\$8,524,312,599	\$255,729,378	\$126,658,516	\$8,906,700,493	\$5,522,502,384	\$55,225,024	\$6,156,945	\$10,452,087	\$992,948	\$1,577,858
2035	\$8,906,700,493	\$267,201,015	\$106,678,625	\$9,280,580,133	\$5,896,382,024	\$58,963,820	\$6,575,457	\$11,156,184	\$1,059,838	\$1,684,506
2036	\$9,280,580,133	\$278,417,404	\$109,878,984	\$9,688,876,521	\$6,284,678,412	\$62,846,784	\$7,010,117	\$11,887,408	\$1,129,304	\$1,795,265
2037	\$9,688,876,521	\$290,066,296	\$55,738,567	\$10,014,681,384	\$6,630,483,275	\$66,304,833	\$7,397,021	\$12,539,015	\$1,191,206	\$1,893,923
2038	\$10,014,681,384	\$300,440,442	\$57,410,725	\$10,372,532,550	\$6,988,334,441	\$69,883,344	\$7,979,410	\$13,213,307	\$1,255,264	\$1,996,018
2039	\$10,372,532,550	\$311,175,976	\$59,133,046	\$10,742,841,573	\$7,358,643,464	\$73,586,435	\$8,211,744	\$13,911,059	\$1,321,551	\$2,101,666
2040	\$10,742,841,573	\$322,285,247	\$160,247,219	\$11,225,374,039	\$7,841,175,930	\$78,411,759	\$8,752,055	\$14,819,405	\$1,407,844	\$2,239,289
2041	\$11,225,374,039	\$336,761,221	\$169,759,786	\$11,731,895,046	\$8,347,696,937	\$83,476,969	\$9,319,257	\$15,772,845	\$1,498,420	\$2,383,750
2042	\$11,731,895,046	\$351,956,851	\$174,852,579	\$12,258,704,477	\$8,874,506,388	\$88,745,064	\$9,909,194	\$16,764,441	\$1,592,622	\$2,533,995
2043	\$12,258,704,477	\$367,761,134	\$180,098,157	\$12,806,563,768	\$9,422,365,690	\$94,223,657	\$10,522,719	\$17,795,624	\$1,690,584	\$2,690,243
2044	\$12,806,563,768	\$384,196,913	\$185,501,102	\$13,376,281,783	\$9,992,063,674	\$99,920,637	\$11,160,718	\$18,867,877	\$849,054	\$1,351,287
2045	\$13,376,281,783	\$401,287,853	\$191,066,135	\$13,968,615,771	\$10,584,417,682	\$105,844,177	\$11,824,106	\$19,982,736	\$899,223	\$1,431,308
2046	\$13,968,615,771	\$419,058,473	\$196,798,119	\$14,594,417,254	\$11,200,274,254	\$112,002,743	\$12,513,832	\$21,141,793	\$951,381	\$1,514,503
2047	\$14,594,417,254	\$437,534,171	\$202,702,062	\$15,224,708,596	\$11,840,510,487	\$118,405,105	\$13,230,880	\$22,346,695	\$1,005,601	\$1,600,991
2048	\$15,224,708,596	\$456,741,258	\$208,783,124	\$15,890,232,978	\$12,506,034,869	\$125,060,349	\$13,976,268	\$23,599,151	\$1,061,962	\$1,690,894
2049	\$15,890,232,978	\$476,706,989	\$215,046,618	\$16,581,986,585	\$13,197,788,476	\$131,977,885	\$14,751,051	\$24,900,929	\$1,120,542	\$1,784,339
2050	\$16,581,986,585	\$497,459,598	\$221,498,016	\$17,300,944,199	\$13,916,746,090	\$139,167,461	\$15,556,322	\$26,253,861	\$1,181,424	\$1,881,458
2051	\$17,300,944,199	\$519,028,326	\$228,474,217	\$18,111,520,136	\$15,427,322,027	\$154,273,220	\$16,386,113	\$27,647,985	\$1,244,159	\$1,981,534
2052	\$18,041,792,154	\$541,253,765	\$228,474,217	\$18,811,520,136	\$16,226,996,075	\$162,269,961	\$17,248,279	\$29,096,414	\$1,309,339	\$2,085,511
2053	\$18,811,520,136	\$564,345,604	\$235,328,444	\$19,611,194,184	\$17,026,996,075	\$170,270,202	\$18,143,989	\$30,601,154	\$1,377,052	\$2,193,543
2054	\$19,611,194,184	\$588,335,826	\$242,388,297	\$20,441,918,307	\$17,920,637,693	\$179,206,377	\$19,074,507	\$32,164,277	\$1,447,392	\$2,305,735
2055	\$20,441,918,307	\$613,257,549	\$249,659,946	\$21,304,835,802	\$18,816,932,512	\$188,169,325	\$20,041,106	\$33,787,934	\$1,520,457	\$2,422,307
2056	\$21,304,835,802	\$639,145,074	\$257,149,745	\$22,201,130,621	\$19,747,830,668	\$197,478,307	\$20,987,906	\$35,474,350	\$1,596,346	\$2,543,376
2057	\$22,201,130,621	\$663,033,919	\$264,864,237	\$23,132,028,777	\$20,714,601,695	\$207,146,017	\$21,970,904	\$37,375	\$1,675,162	\$2,669,118
2058	\$23,132,028,777	\$693,960,863	\$272,810,164	\$24,098,799,804	\$21,616,932,512	\$216,169,325	\$22,987,906	\$39,044,755	\$1,757,014	\$2,799,705
2059	\$24,098,799,804	\$722,963,994	\$280,994,469	\$25,102,758,267	\$22,512,758,267	\$225,128,824	\$23,987,906	\$40,933,601	\$1,842,012	\$2,935,313
2060	\$25,102,758,267	\$753,082,748	\$0	\$25,855,841,015	\$23,247,318,137	\$232,473,181	\$24,987,906	\$42,933,601	\$1,905,842	\$3,037,073
2061	\$25,855,841,015	\$775,675,230	\$0	\$26,631,516,246	\$23,247,318,137	\$232,473,181	\$26,006,620	\$43,813,040	\$1,971,587	\$3,141,885

Source: San Joaquin County, City of Lathrop, LWA; EPS.

- [1] See Table D-1 for Fiscal Year 2020-21 beginning assessed value.
- [2] See Table A-4 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs. In 2020-21 prior to the start of the EIFD, it is assumed that the growth in net assessed value will be 3% of the existing assessed value.
- [3] This analysis uses annual EIFD revenue requirements provided by LWA to estimate the annual EIFD funding goals and the corresponding allocations for each ATE. The initial EIFD allocation (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to be consistent across all ATEs and step down over time as funding needs change. A listing of all allocation rates by ATE is provided in Table 4.
- [4] The City and County tax allocation rates vary between TRAs within the existing City boundaries and the annexation area. See Table A-2 and Table A-3 for more details.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Table A-2
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Tax Increment to EIFD - Lathrop Existing City Boundaries (Real \$)

Lathrop Existing City

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment			County EIFD Allocation [3]	County Allocation [1]	County EIFD Allocation [3]	Total EIFD
							City [1]	City EIFD Allocation [3]	City EIFD				
Formula													
2020	\$3,189,931,293	\$95,697,939	\$0	\$3,285,629,232	\$0	\$0	\$0	\$0	0%	\$0	0%	\$0	
2021	\$3,285,629,232	\$98,568,877	\$0	\$3,384,198,109	\$21,333,894	\$5,213,339	\$585,432	\$585,432	10%	\$0	46%	\$448,520	
2022	\$1,015,253,943	\$117,165,960	\$419,807,951	\$3,905,532,003	\$98,144,451	\$9,814,451	\$1,102,114	\$1,102,114	10%	\$1,840,923	46%	\$844,367	
2023	\$3,905,532,003	\$130,969,297	\$245,184,795	\$4,741,797,337	\$1,357,599,228	\$13,575,992	\$1,524,516	\$1,524,516	10%	\$2,546,485	46%	\$1,167,984	
2024	\$4,365,643,245	\$142,253,920	\$264,712,716	\$5,148,763,973	\$1,764,565,864	\$17,645,659	\$1,981,519	\$1,981,519	10%	\$3,309,843	46%	\$1,518,110	
2025	\$5,148,763,973	\$154,462,919	\$288,993,319	\$5,570,254,018	\$2,186,055,910	\$21,860,559	\$2,454,832	\$2,454,832	10%	\$4,100,443	46%	\$1,880,731	
2026	\$5,570,254,018	\$167,107,621	\$288,993,319	\$6,026,354,958	\$2,642,156,849	\$26,421,568	\$2,967,010	\$2,967,010	10%	\$4,955,964	46%	\$2,273,129	
2027	\$6,026,354,958	\$180,790,649	\$233,365,599	\$6,462,303,917	\$3,078,105,808	\$30,781,058	\$3,458,559	\$3,458,559	10%	\$5,773,685	46%	\$2,648,189	
2028	\$6,462,303,917	\$193,869,118	\$221,518,570	\$6,889,538,634	\$3,505,340,525	\$35,053,405	\$3,936,332	\$3,936,332	10%	\$6,575,060	46%	\$3,015,752	
2029	\$6,889,538,634	\$206,686,159	\$221,518,570	\$7,383,952,317	\$3,999,754,208	\$39,997,542	\$4,491,524	\$4,491,524	13%	\$7,502,445	13%	\$975,318	
2030	\$7,383,952,317	\$221,518,570	\$117,345,589	\$7,722,816,475	\$4,338,618,367	\$43,386,184	\$4,872,052	\$4,872,052	13%	\$6,833,367	13%	\$1,057,948	
2031	\$7,722,816,475	\$231,684,494	\$117,345,589	\$8,075,366,926	\$4,691,168,817	\$46,911,688	\$5,267,949	\$5,267,949	13%	\$6,884,833	13%	\$1,143,915	
2032	\$8,075,366,926	\$242,261,008	\$115,974,440	\$8,433,602,373	\$5,049,404,265	\$50,494,043	\$5,670,229	\$5,670,229	10%	\$6,538,672	10%	\$899,774	
2033	\$8,433,602,373	\$253,008,071	\$116,277,234	\$8,802,887,679	\$5,418,689,570	\$54,186,896	\$6,084,918	\$6,084,918	10%	\$7,578,067	10%	\$985,578	
2034	\$8,802,887,679	\$264,086,630	\$106,678,825	\$9,173,652,934	\$5,789,454,826	\$57,894,548	\$6,501,269	\$6,501,269	10%	\$8,617,621	10%	\$1,031,646	
2035	\$9,173,652,934	\$275,209,588	\$109,878,984	\$9,558,741,506	\$6,174,543,397	\$61,745,434	\$6,933,704	\$6,933,704	10%	\$9,658,702	10%	\$1,100,267	
2036	\$9,558,741,506	\$286,762,245	\$55,738,567	\$9,901,242,319	\$6,517,044,210	\$65,170,442	\$7,316,315	\$7,316,315	10%	\$9,695,240	10%	\$1,161,298	
2037	\$9,901,242,319	\$297,037,270	\$57,410,725	\$10,255,690,313	\$6,871,492,204	\$68,714,922	\$7,716,343	\$7,716,343	10%	\$10,733,053	10%	\$1,224,459	
2038	\$10,255,690,313	\$307,670,709	\$59,133,046	\$10,622,494,068	\$7,238,295,960	\$72,382,960	\$8,128,245	\$8,128,245	10%	\$11,772,183	10%	\$1,289,821	
2039	\$10,622,494,068	\$318,674,822	\$60,247,219	\$11,011,416,110	\$7,717,218,001	\$77,172,180	\$8,666,051	\$8,666,051	10%	\$12,823,275	10%	\$1,375,162	
2040	\$11,011,416,110	\$333,042,483	\$169,759,786	\$11,604,218,378	\$8,220,020,270	\$82,200,203	\$9,230,673	\$9,230,673	10%	\$13,876,914	10%	\$1,464,758	
2041	\$11,604,218,379	\$348,126,551	\$174,852,579	\$12,127,197,510	\$8,742,999,401	\$87,429,994	\$9,817,952	\$9,817,952	10%	\$14,940,164	10%	\$1,557,950	
2042	\$12,127,197,510	\$363,815,923	\$180,098,157	\$12,671,111,592	\$9,286,913,483	\$92,868,135	\$10,428,740	\$10,428,740	10%	\$16,007,300	10%	\$1,654,872	
2043	\$12,671,111,592	\$380,133,348	\$185,501,102	\$13,236,746,041	\$9,852,547,933	\$98,525,479	\$11,063,920	\$11,063,920	5%	\$17,076,876	5%	\$831,631	
2044	\$13,236,746,041	\$397,102,381	\$191,066,135	\$13,824,914,557	\$10,440,716,449	\$104,407,164	\$11,724,404	\$11,724,404	5%	\$18,150,598	5%	\$881,277	
2045	\$13,824,914,557	\$414,747,437	\$196,798,119	\$14,436,460,113	\$11,052,262,004	\$110,522,620	\$12,411,139	\$12,411,139	5%	\$19,233,599	5%	\$932,896	
2046	\$14,436,460,113	\$433,093,803	\$202,702,062	\$15,072,255,978	\$11,688,057,870	\$116,880,579	\$13,125,106	\$13,125,106	5%	\$20,316,619	5%	\$986,562	
2047	\$15,072,255,978	\$452,167,679	\$208,783,124	\$15,733,206,782	\$12,349,008,673	\$123,490,087	\$13,867,321	\$13,867,321	5%	\$21,411,339	5%	\$1,042,351	
2048	\$15,733,206,782	\$471,996,203	\$215,046,618	\$16,420,249,603	\$13,036,051,494	\$130,360,515	\$14,638,835	\$14,638,835	5%	\$22,500,955	5%	\$1,100,343	
2049	\$16,420,249,603	\$492,607,488	\$221,498,016	\$17,134,355,108	\$13,750,156,999	\$137,501,570	\$15,440,740	\$15,440,740	5%	\$23,600,955	5%	\$1,160,619	
2050	\$17,134,355,108	\$514,030,653	\$221,819,629	\$17,870,205,389	\$14,486,007,281	\$144,860,073	\$16,267,063	\$16,267,063	5%	\$24,711,787	5%	\$1,222,730	
2051	\$17,870,205,389	\$536,106,162	\$228,474,217	\$18,634,785,769	\$15,250,587,660	\$152,505,877	\$17,125,649	\$17,125,649	5%	\$25,830,955	5%	\$1,287,267	
2052	\$18,634,785,769	\$558,043,573	\$235,328,444	\$19,429,157,786	\$16,044,959,677	\$160,449,597	\$18,017,689	\$18,017,689	5%	\$26,968,820	5%	\$1,354,318	
2053	\$19,429,157,786	\$582,874,734	\$242,388,297	\$20,254,420,817	\$16,870,222,708	\$168,702,227	\$18,944,418	\$18,944,418	5%	\$28,119,115	5%	\$1,423,977	
2054	\$20,254,420,817	\$607,632,624	\$249,659,946	\$21,111,713,387	\$17,727,515,279	\$177,275,153	\$19,907,115	\$19,907,115	5%	\$30,286,653	5%	\$1,496,339	
2055	\$21,111,713,387	\$633,351,402	\$257,149,745	\$22,002,214,534	\$18,618,016,425	\$186,180,164	\$20,907,103	\$20,907,103	5%	\$32,476,754	5%	\$1,571,504	
2056	\$22,002,214,534	\$660,066,436	\$264,864,237	\$22,927,145,207	\$19,542,947,098	\$195,429,471	\$21,945,754	\$21,945,754	5%	\$34,685,222	5%	\$1,649,575	
2057	\$22,927,145,207	\$687,814,356	\$272,810,164	\$23,887,769,727	\$20,503,571,618	\$205,035,716	\$23,024,488	\$23,024,488	5%	\$36,920,368	5%	\$1,730,659	
2058	\$23,887,769,727	\$716,633,092	\$280,994,469	\$24,885,397,288	\$21,501,199,179	\$215,011,992	\$24,144,774	\$24,144,774	5%	\$39,188,515	5%	\$1,814,867	
2059	\$24,885,397,288	\$746,561,919	\$0	\$25,631,959,206	\$22,247,761,098	\$222,477,611	\$24,983,126	\$24,983,126	5%	\$41,473,070	5%	\$1,877,882	
2060	\$25,631,959,206	\$768,958,776	\$0	\$26,400,917,983	\$23,016,719,874	\$230,167,199	\$25,846,628	\$25,846,628	5%	\$43,703,070	5%	\$1,942,788	
2061													

Source: San Joaquin County; City of Lathrop; LWA; EPS

[1] See Table D-1 for Fiscal Year 2020-21 beginning assessed value
 [2] See Table A-4 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after developing assessed value
 [3] This analysis uses annual EIFD revenue requirements provided by LWA to estimate the annual EIFD funding goals and the corresponding allocations for each ATE. The initial EIFD allocation (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to be consistent across all ATEs and step down over time as funding needs change. A listing of all allocation rates by ATE is provided in Table 4.

Attachment E: Tax Incremental Revenue Forecast - Variable Tax Rate Scenario

Table A-3
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Projected Tax Increment to EIFD - Lathrop Annexation Area (Real \$)

Lathrop
Annexation Area

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2] [3]	Ending AV	Cumulative Growth in AV Starting in 2022	Gross Tax Increment	Net Tax Increment				Total EIFD
							City [1] [4]	City EIFD	County [1]	County EIFD [4]	
Formula	b	b+a*3.0%	c	d+b+c	e	f=a*1.0%	g=h+g	h	k	j/k	m/n
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	46%	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	46%	\$0	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	46%	\$0	\$0
2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	46%	\$0	\$0
2025	\$0	\$0	\$7,956,388	\$7,956,388	\$7,956,388	\$79,564	\$5,520	10%	46%	\$22,081	\$10,128
2026	\$7,956,388	\$238,692	\$8,195,079	\$8,195,079	\$16,390,159	\$163,902	\$11,372	10%	46%	\$45,487	\$20,863
2027	\$16,390,159	\$491,705	\$8,440,932	\$8,440,932	\$25,322,795	\$253,228	\$17,569	10%	46%	\$70,277	\$33,991
2028	\$25,322,795	\$759,684	\$8,694,160	\$8,694,160	\$34,776,639	\$347,766	\$24,129	10%	46%	\$96,514	\$44,268
2029	\$34,776,639	\$1,043,299	\$8,954,985	\$8,954,985	\$44,774,923	\$447,479	\$31,066	10%	46%	\$124,262	\$56,995
2030	\$44,774,923	\$1,343,248	\$9,223,634	\$9,223,634	\$55,341,805	\$553,418	\$38,397	13%	13%	\$153,588	\$24,958
2031	\$55,341,805	\$1,660,254	\$9,500,343	\$9,500,343	\$66,502,402	\$665,024	\$46,140	13%	13%	\$184,561	\$23,993
2032	\$66,502,402	\$1,995,072	\$9,785,353	\$9,785,353	\$78,282,827	\$782,828	\$54,314	13%	13%	\$217,255	\$28,243
2033	\$78,282,827	\$2,348,485	\$10,078,914	\$10,078,914	\$90,710,226	\$907,102	\$62,936	10%	10%	\$251,744	\$23,916
2034	\$90,710,226	\$2,721,307	\$10,381,281	\$10,381,281	\$103,812,814	\$1,038,128	\$72,027	10%	10%	\$288,107	\$27,370
2035	\$103,812,814	\$3,114,384	\$0	\$106,927,199	\$106,927,199	\$1,069,272	\$74,188	10%	10%	\$296,751	\$28,191
2036	\$106,927,199	\$3,207,816	\$0	\$110,135,015	\$110,135,015	\$1,101,350	\$76,413	10%	10%	\$305,653	\$29,037
2037	\$110,135,015	\$3,304,050	\$0	\$113,439,065	\$113,439,065	\$1,134,391	\$78,706	10%	10%	\$314,823	\$29,908
2038	\$113,439,065	\$3,403,172	\$0	\$116,842,237	\$116,842,237	\$1,168,422	\$81,067	10%	10%	\$324,268	\$30,805
2039	\$116,842,237	\$3,505,267	\$0	\$120,347,504	\$120,347,504	\$1,203,475	\$83,499	10%	10%	\$333,996	\$31,730
2040	\$120,347,504	\$3,610,425	\$0	\$123,957,929	\$123,957,929	\$1,239,579	\$86,004	10%	10%	\$344,015	\$32,681
2041	\$123,957,929	\$3,718,738	\$0	\$127,676,667	\$127,676,667	\$1,276,767	\$88,584	10%	10%	\$354,336	\$33,662
2042	\$127,676,667	\$3,830,300	\$0	\$131,506,967	\$131,506,967	\$1,315,070	\$91,241	10%	10%	\$364,966	\$34,672
2043	\$131,506,967	\$3,945,209	\$0	\$135,452,176	\$135,452,176	\$1,354,522	\$93,979	10%	10%	\$375,915	\$35,712
2044	\$135,452,176	\$4,063,565	\$0	\$139,515,742	\$139,515,742	\$1,395,157	\$96,798	5%	5%	\$387,192	\$37,424
2045	\$139,515,742	\$4,185,472	\$0	\$143,701,214	\$143,701,214	\$1,437,012	\$99,720	5%	5%	\$398,808	\$37,946
2046	\$143,701,214	\$4,311,036	\$0	\$148,012,250	\$148,012,250	\$1,480,123	\$102,693	5%	5%	\$420,772	\$38,485
2047	\$148,012,250	\$4,440,368	\$0	\$152,452,618	\$152,452,618	\$1,524,526	\$105,774	5%	5%	\$443,099	\$39,039
2048	\$152,452,618	\$4,573,579	\$0	\$157,026,196	\$157,026,196	\$1,570,262	\$108,947	5%	5%	\$465,788	\$39,610
2049	\$157,026,196	\$4,710,786	\$0	\$161,736,982	\$161,736,982	\$1,617,370	\$112,216	5%	5%	\$488,862	\$40,199
2050	\$161,736,982	\$4,852,109	\$0	\$166,589,092	\$166,589,092	\$1,665,891	\$115,582	5%	5%	\$512,328	\$40,805
2051	\$166,589,092	\$4,997,673	\$0	\$171,586,764	\$171,586,764	\$1,715,868	\$119,049	5%	5%	\$537,198	\$41,429
2052	\$171,586,764	\$5,147,603	\$0	\$176,734,367	\$176,734,367	\$1,767,344	\$122,621	5%	5%	\$562,484	\$42,072
2053	\$176,734,367	\$5,302,031	\$0	\$182,036,398	\$182,036,398	\$1,820,364	\$126,300	5%	5%	\$588,198	\$42,734
2054	\$182,036,398	\$5,461,092	\$0	\$187,497,490	\$187,497,490	\$1,874,975	\$130,089	5%	5%	\$614,354	\$43,416
2055	\$187,497,490	\$5,624,925	\$0	\$193,122,415	\$193,122,415	\$1,931,224	\$133,991	5%	5%	\$641,044	\$44,118
2056	\$193,122,415	\$5,793,672	\$0	\$198,916,087	\$198,916,087	\$1,989,161	\$138,011	5%	5%	\$668,260	\$44,842
2057	\$198,916,087	\$5,967,483	\$0	\$204,883,570	\$204,883,570	\$2,048,836	\$142,151	5%	5%	\$705,965	\$45,587
2058	\$204,883,570	\$6,146,507	\$0	\$211,030,077	\$211,030,077	\$2,110,301	\$146,416	5%	5%	\$744,244	\$46,355
2059	\$211,030,077	\$6,330,902	\$0	\$217,360,979	\$217,360,979	\$2,173,610	\$150,808	5%	5%	\$783,145	\$47,145
2060	\$217,360,979	\$6,520,829	\$0	\$223,881,809	\$223,881,809	\$2,238,818	\$155,333	5%	5%	\$822,229	\$47,960
2061	\$223,881,809	\$6,716,454	\$0	\$230,598,263	\$230,598,263	\$2,305,983	\$159,992	5%	5%	\$861,330	\$48,799

1/1/1/1 ann

Source: San Joaquin County; City of Lathrop; LWA; EPS.

- [1] Prior to annexation of the annexation area to the City, the City receives no property tax revenue for these TRAs.
- [2] See Table A-5 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs.
- [3] As a conservative assumption, this analysis excludes incremental growth of the existing land value of parcels annexed into the City until the time that the parcel develops. The growth of existing value for these parcels will be included in the EIFD and a method for estimating incremental AV growth/revenue to the EIFD will be determined at the time of EIFD formation. Refer to Table D-2 for the anticipated value of parcels annexed into the City in the first year of development.
- [4] This analysis uses annual EIFD revenue requirements provided by LWA to estimate the annual EIFD funding goals and the corresponding allocations for each ATE. The initial EIFD allocation (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to be consistent across all ATEs and step down over time as funding needs change. A listing of all allocation rates by ATE is provided in Table 4.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Table A-4
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Assessed Value of New Development - Lathrop Existing City (2020 and Real \$)

Lathrop
Existing City

Fiscal Year Ending	Assessed Value of New Development [1]							Subtotal Nonres.	Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase
	Low Density Residential	High Density Residential	Subtotal Residential	Retail	Office	Industrial	Industrial				
<i>Assumption</i>	<i>AV per Dwelling Unit</i>	<i>AV per Dwelling Unit</i>									
	\$ 525,000	\$ 200,000									
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$282,187,500	\$12,800,000	\$294,987,500	\$32,767,650	\$21,845,100	\$46,109,007	\$100,721,757	\$395,709,257	\$419,807,951	1.061	\$419,807,951
2023	\$75,600,000	\$36,800,000	\$112,400,000	\$65,535,300	\$43,690,200	\$92,218,014	\$201,443,514	\$313,843,514	\$342,945,282	1.093	\$342,945,282
2024	\$0	\$16,400,000	\$16,400,000	\$65,535,300	\$43,690,200	\$92,218,014	\$201,443,514	\$217,843,514	\$245,184,795	1.126	\$245,184,795
2025	\$10,500,000	\$16,400,000	\$26,900,000	\$65,535,300	\$43,690,200	\$92,218,014	\$201,443,514	\$228,343,514	\$264,712,716	1.159	\$264,712,716
2026	\$10,500,000	\$16,400,000	\$26,900,000	\$62,707,800	\$41,805,200	\$92,218,014	\$196,731,014	\$223,631,014	\$267,027,126	1.194	\$267,027,126
2027	\$10,500,000	\$16,000,000	\$26,500,000	\$62,707,800	\$41,805,200	\$103,965,014	\$208,478,014	\$234,978,014	\$288,993,319	1.230	\$288,993,319
2028	\$10,500,000	\$0	\$10,500,000	\$62,707,800	\$41,805,200	\$86,411,327	\$190,824,327	\$201,424,327	\$255,158,311	1.267	\$255,158,311
2029	\$10,500,000	\$0	\$10,500,000	\$62,707,800	\$41,805,200	\$63,842,300	\$168,355,300	\$178,855,300	\$233,365,599	1.305	\$233,365,599
2030	\$10,500,000	\$5,800,000	\$16,300,000	\$80,372,400	\$53,581,600	\$63,842,300	\$197,796,300	\$214,096,300	\$287,727,524	1.344	\$287,727,524
2031	\$10,500,000	\$5,800,000	\$16,300,000	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$84,772,950	\$117,345,589	1.384	\$117,345,589
2032	\$10,500,000	\$5,800,000	\$16,300,000	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$84,772,950	\$120,865,956	1.426	\$120,865,956
2033	\$10,500,000	\$0	\$10,500,000	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$78,972,950	\$115,974,440	1.469	\$115,974,440
2034	\$8,400,000	\$0	\$8,400,000	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$68,472,950	\$116,277,234	1.513	\$116,277,234
2035	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$68,472,950	\$106,678,625	1.558	\$106,678,625
2036	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$68,472,950	\$109,878,984	1.605	\$109,878,984
2037	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$68,472,950	\$55,738,567	1.653	\$55,738,567
2038	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$68,472,950	\$57,410,725	1.702	\$57,410,725
2039	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$34,750,200	\$68,472,950	\$68,472,950	\$59,133,046	1.754	\$59,133,046
2040	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$160,247,219	1.806	\$160,247,219
2041	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	\$169,759,786	1.860	\$169,759,786
2042	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	\$174,852,579	1.916	\$174,852,579
2043	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	\$180,098,157	1.974	\$180,098,157
2044	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	\$185,501,102	2.033	\$185,501,102
2045	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	\$191,066,135	2.094	\$191,066,135
2046	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	\$196,798,119	2.157	\$196,798,119
2047	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	\$202,702,062	2.221	\$202,702,062
2048	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	\$208,783,124	2.288	\$208,783,124
2049	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	\$215,046,618	2.357	\$215,046,618
2050	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$0	\$2,529,250	\$91,254,250	\$221,498,016	2.427	\$221,498,016
2051	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$221,819,629	2.500	\$221,819,629
2052	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$228,474,217	2.575	\$228,474,217
2053	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$235,328,444	2.652	\$235,328,444
2054	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$242,388,297	2.732	\$242,388,297
2055	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$249,659,946	2.814	\$249,659,946
2056	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$257,149,745	2.898	\$257,149,745
2057	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$264,864,237	2.985	\$264,864,237
2058	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$272,810,164	3.075	\$272,810,164
2059	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$280,994,469	3.167	\$280,994,469
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0

av/laith bx

Source: San Joaquin County, City of Lathrop, LWA, EPS.

[1] Calculated as annual projected dwelling units/bldg. sq. ft. multiplied by AV per dwelling unit/bldg. sq. ft. See Table A-6 for development projections.
 [2] Based on a 3 percent annual growth factor.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Table A-5
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Assessed Value of New Development - Lathrop Annexation Areas (2020 and Real \$)

Lathrop
Annexation Area

Fiscal Year Ending	Assessed Value of New Development (1)						Subtotal Nonres.	Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase
	Low Density Residential	High Density Residential	Subtotal Residential	Retail	Office	Industrial				
Assumption	AV per Dwelling Unit									
	\$ 525,000						\$ 250			
	\$ 200,000						\$ 250			
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0	
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0	
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.061	\$0	
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.093	\$0	
2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.126	\$0	
2025	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	1.159	\$7,956,388	
2026	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	1.194	\$8,195,079	
2027	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	1.230	\$8,440,932	
2028	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	1.267	\$8,694,160	
2029	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	1.305	\$8,954,985	
2030	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	1.344	\$9,223,634	
2031	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	1.384	\$9,500,343	
2032	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	1.426	\$9,785,353	
2033	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	1.469	\$10,078,914	
2034	\$0	\$0	\$0	\$6,863,250	\$0	\$0	\$6,863,250	1.513	\$10,381,281	
2035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.558	\$0	
2036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.605	\$0	
2037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.653	\$0	
2038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.702	\$0	
2039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.754	\$0	
2040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.806	\$0	
2041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.860	\$0	
2042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.916	\$0	
2043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.974	\$0	
2044	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.033	\$0	
2045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.094	\$0	
2046	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.157	\$0	
2047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.221	\$0	
2048	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.288	\$0	
2049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.357	\$0	
2050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.427	\$0	
2051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.500	\$0	
2052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.575	\$0	
2053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.652	\$0	
2054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.732	\$0	
2055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.814	\$0	
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0	
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0	
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0	
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0	
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0	

AV / sq. ft. ann

Source: San Joaquin County; City of Lathrop; LWA; EPS.

[1] Calculated as annual projected dwelling units/bldg. sq. ft. multiplied by AV per dwelling unit/bldg. sq. ft. See Table A-6 for development projections.
 [2] Based on a 3 percent annual growth factor.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Table A-6
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Incremental Development Projections - Lathrop

Lathrop
Existing City

Fiscal Year Ending	Dwelling Units			Existing City					Building Square Feet			Total	
	Single Family Residential	Multifamily Residential	TOTAL	Retail	Office	Industrial	Total	Office	Industrial	Total			
2020	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	538	64	602	131,071	87,380	461,090	679,541	-	-	-	-	-	679,541
2023	144	184	328	262,141	174,761	922,180	1,359,082	-	-	-	-	-	1,359,082
2024	-	82	82	262,141	174,761	922,180	1,359,082	-	-	-	-	-	1,359,082
2025	20	82	102	262,141	174,761	922,180	1,359,082	-	-	-	-	-	1,359,082
2026	20	82	102	250,831	167,221	922,180	1,340,232	-	-	-	-	-	1,340,232
2027	20	80	100	250,831	167,221	1,039,650	1,457,702	-	-	-	-	-	1,457,702
2028	20	-	20	250,831	167,221	864,113	1,282,165	-	-	-	-	-	1,282,165
2029	20	-	20	250,831	167,221	638,423	1,056,475	-	-	-	-	-	1,056,475
2030	20	29	49	321,490	214,326	638,423	1,174,239	-	-	-	-	-	1,174,239
2031	20	29	49	80,935	53,956	347,502	482,393	-	-	-	-	-	482,393
2032	20	29	49	80,935	53,956	347,502	482,393	-	-	-	-	-	482,393
2033	20	-	20	80,935	53,956	347,502	482,393	-	-	-	-	-	482,393
2034	16	-	16	80,935	53,956	347,502	482,393	-	-	-	-	-	482,393
2035	-	-	-	80,935	53,956	347,502	482,393	-	-	-	-	-	482,393
2036	-	-	-	80,935	53,956	347,502	482,393	-	-	-	-	-	482,393
2037	-	-	-	80,935	53,956	347,502	482,393	-	-	-	-	-	482,393
2038	-	-	-	80,935	53,956	347,502	482,393	-	-	-	-	-	482,393
2039	-	-	-	80,935	53,956	347,502	482,393	-	-	-	-	-	482,393
2040	169	-	169	-	-	-	-	-	-	-	-	-	-
2041	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2042	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2043	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2044	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2045	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2046	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2047	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2048	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2049	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2050	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2051	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2052	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2053	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2054	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2055	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2056	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2057	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2058	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2059	169	-	169	6,070	4,047	-	10,117	-	-	-	-	-	10,117
2060	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	4,258	661	4,919	3,031,422	2,020,948	9,415,432	14,467,802	-	-	-	-	-	14,467,802

Source: San Joaquin County; City of Lathrop; LWA; EPS.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Table A-6
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Incremental Development Projections - Lathrop

Lathrop
 Annexation Areas

Fiscal Year Ending	Dwelling Units			Annexation Area				TOTAL	Building Square Feet				Total	
	Single Family Residential	Multifamily Residential	TOTAL	Retail	Office	Industrial	Total		Office	Industrial	Total			
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	27,453	-	-	-	-	-	-	27,453
2026	-	-	-	-	-	-	27,453	-	-	-	-	-	-	27,453
2027	-	-	-	-	-	-	27,453	-	-	-	-	-	-	27,453
2028	-	-	-	-	-	-	27,453	-	-	-	-	-	-	27,453
2029	-	-	-	-	-	-	27,453	-	-	-	-	-	-	27,453
2030	-	-	-	-	-	-	27,453	-	-	-	-	-	-	27,453
2031	-	-	-	-	-	-	27,453	-	-	-	-	-	-	27,453
2032	-	-	-	-	-	-	27,453	-	-	-	-	-	-	27,453
2033	-	-	-	-	-	-	27,453	-	-	-	-	-	-	27,453
2034	-	-	-	-	-	-	27,453	-	-	-	-	-	-	27,453
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2057	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2058	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2059	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	274,530	-	-	-	-	-	-	274,530

Source: San Joaquin County; City of Lathrop; LWA; EPS.

APPENDIX B:
City of Manteca EIFD
Revenue-Estimating Tables



Table B-1	Projected Tax Increment to EIFD—Manteca	E-21
Table B-2	Projected Tax Increment to EIFD— Manteca Existing City Boundaries	E-22
Table B-3	Projected Tax Increment to EIFD— Manteca Annexation Area	E-23
Table B-4	Assessed Value of New Development— Manteca Existing City	E-24
Table B-5	Assessed Value of New Development— Manteca Annexation Areas.....	E-25
Table B-6	Incremental Development Projections—Manteca	E-26

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Manteca
Existing City and Annexation Areas

Table B-1
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Tax Increment to EIFD - Manteca (Real \$)

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth [2]	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment			Total EIFD
							City [1]	City EIFD [3]	County [1]	
Formula										
	a	$b=3.0\%$	c	$d=AV \times b+c$	e	$F=1.0\%$	g	$h=g \times [3]$	i	$h+j$
2020	\$1,049,314,999	\$31,479,450	\$0	\$1,080,794,449	\$0	\$0	\$0	\$0	\$0	\$0
2021	\$1,080,794,449	\$32,423,833	\$0	\$1,113,218,282	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$1,113,218,282	\$33,396,548	\$176,568,725	\$1,323,183,556	\$209,965,274	\$2,099,653	\$391,544	\$19,577	\$543,435	\$268,832
2023	\$1,323,183,556	\$39,695,507	\$459,406,107	\$1,822,285,170	\$709,066,887	\$7,090,669	\$1,070,324	\$53,516	\$1,564,044	\$770,889
2024	\$1,822,285,170	\$54,668,555	\$353,564,711	\$2,230,518,436	\$1,117,300,154	\$11,173,002	\$1,617,104	\$80,855	\$2,406,158	\$1,103,621
2025	\$2,230,518,436	\$66,915,553	\$467,334,061	\$2,764,768,051	\$1,651,549,768	\$16,515,498	\$2,341,868	\$117,093	\$3,500,222	\$1,722,524
2026	\$2,764,768,051	\$82,943,042	\$342,844,017	\$3,190,555,109	\$2,077,336,827	\$20,773,368	\$2,909,286	\$145,464	\$4,381,046	\$2,154,898
2027	\$3,190,555,109	\$95,716,653	\$289,958,096	\$3,576,229,859	\$2,463,011,576	\$24,630,116	\$3,416,977	\$170,849	\$5,184,345	\$2,548,729
2028	\$3,576,229,859	\$107,286,896	\$279,617,285	\$3,963,134,039	\$2,849,915,757	\$28,499,158	\$3,923,940	\$196,197	\$5,992,246	\$2,944,633
2029	\$3,963,134,039	\$118,894,021	\$298,613,609	\$4,380,641,670	\$3,267,423,387	\$32,674,234	\$4,472,061	\$223,603	\$6,863,129	\$3,147,880
2030	\$4,380,641,670	\$131,419,250	\$303,002,702	\$4,815,063,622	\$3,701,845,339	\$37,018,453	\$5,041,656	\$655,415	\$7,769,932	\$3,371,483
2031	\$4,815,063,622	\$144,451,909	\$312,092,783	\$5,271,608,313	\$4,158,390,031	\$41,583,900	\$5,640,051	\$733,207	\$8,723,092	\$3,602,209
2032	\$5,271,608,313	\$158,148,249	\$318,675,333	\$5,748,431,895	\$4,635,213,613	\$46,352,136	\$6,262,847	\$814,170	\$9,720,485	\$3,833,833
2033	\$5,748,431,895	\$172,452,957	\$348,557,750	\$6,269,442,602	\$5,156,224,319	\$51,562,243	\$6,930,054	\$658,355	\$10,821,876	\$4,077,833
2034	\$6,269,442,602	\$188,083,278	\$358,258,187	\$6,815,784,067	\$5,702,565,785	\$57,025,658	\$7,629,227	\$724,777	\$11,977,227	\$4,333,633
2035	\$6,815,784,067	\$204,473,522	\$282,641,879	\$7,302,899,468	\$6,189,681,185	\$61,896,812	\$8,239,289	\$927,405	\$13,018,914	\$4,618,871
2036	\$7,302,899,468	\$219,086,984	\$241,768,389	\$7,763,754,840	\$6,650,536,558	\$66,505,366	\$8,807,180	\$936,682	\$14,012,520	\$4,918,046
2037	\$7,763,754,840	\$232,912,645	\$185,851,807	\$8,182,519,293	\$7,069,301,010	\$70,693,010	\$9,310,066	\$884,456	\$14,926,803	\$5,219,529
2038	\$8,182,519,293	\$245,475,579	\$69,377,736	\$8,517,372,607	\$7,404,154,325	\$74,041,543	\$9,762,155	\$972,006	\$16,327,922	\$5,519,159
2039	\$8,517,372,607	\$255,521,178	\$92,059,068	\$8,864,952,853	\$7,751,734,571	\$77,517,346	\$10,231,640	\$977,553	\$17,339,959	\$5,819,460
2040	\$8,864,952,853	\$265,948,566	\$83,984,172	\$9,214,885,611	\$8,101,667,329	\$81,016,673	\$10,703,666	\$1,016,848	\$17,666,960	\$6,119,921
2041	\$9,214,885,611	\$276,446,568	\$23,253,682	\$9,514,585,862	\$8,401,367,579	\$84,013,676	\$11,103,026	\$1,054,788	\$18,305,959	\$6,420,361
2042	\$9,514,585,862	\$285,437,576	\$23,951,293	\$9,823,974,730	\$8,710,756,448	\$87,107,564	\$11,515,365	\$1,093,960	\$19,306,959	\$6,739,161
2043	\$9,823,974,730	\$294,719,242	\$24,669,831	\$10,143,363,804	\$9,030,145,521	\$90,301,455	\$11,941,102	\$1,134,405	\$19,967,584	\$7,067,325
2044	\$10,143,363,804	\$304,300,914	\$25,409,926	\$10,473,074,644	\$9,359,856,362	\$93,598,564	\$12,380,668	\$557,130	\$19,649,497	\$7,404,957
2045	\$10,473,074,644	\$314,192,239	\$26,172,224	\$10,813,439,108	\$9,700,220,825	\$97,002,208	\$12,834,512	\$577,553	\$20,353,380	\$7,739,161
2046	\$10,813,439,108	\$324,403,173	\$26,957,391	\$11,164,799,672	\$10,051,581,389	\$100,515,814	\$13,303,093	\$598,639	\$21,079,937	\$8,082,326
2047	\$11,164,799,672	\$334,943,990	\$27,766,113	\$11,527,509,774	\$10,414,291,492	\$104,142,915	\$13,788,988	\$620,410	\$22,604,005	\$8,420,340
2048	\$11,527,509,774	\$345,825,293	\$28,599,096	\$11,901,934,164	\$10,788,715,881	\$107,887,159	\$14,286,388	\$642,887	\$22,604,005	\$8,739,161
2049	\$11,901,934,164	\$357,098,025	\$29,457,069	\$12,288,449,257	\$11,175,230,975	\$111,752,310	\$14,802,099	\$666,094	\$23,403,041	\$9,082,326
2050	\$12,288,449,257	\$368,653,478	\$30,340,781	\$12,687,443,516	\$11,574,225,233	\$115,742,252	\$15,334,545	\$690,055	\$24,227,802	\$9,433,352
2051	\$12,687,443,516	\$380,623,305	\$31,251,004	\$13,099,317,826	\$11,986,099,543	\$119,860,995	\$15,884,266	\$714,792	\$25,079,111	\$9,793,137
2052	\$13,099,317,826	\$392,979,535	\$32,188,534	\$13,524,485,895	\$12,411,267,612	\$124,112,678	\$16,451,819	\$740,332	\$25,957,820	\$10,153,137
2053	\$13,524,485,895	\$405,734,577	\$33,154,190	\$13,963,374,662	\$12,850,156,380	\$128,501,564	\$17,037,779	\$766,700	\$26,864,807	\$10,519,434
2054	\$13,963,374,662	\$418,901,240	\$34,148,816	\$14,416,424,718	\$13,303,206,436	\$133,032,064	\$17,642,740	\$793,923	\$27,800,977	\$10,896,616
2055	\$14,416,424,718	\$432,492,742	\$32,049,893	\$14,880,967,353	\$13,767,749,071	\$137,677,491	\$18,262,849	\$821,828	\$28,761,067	\$11,285,560
2056	\$14,880,967,353	\$446,429,021	\$0	\$15,327,396,374	\$14,214,178,091	\$142,141,781	\$18,855,740	\$848,508	\$29,686,363	\$11,693,137
2057	\$15,327,396,374	\$459,821,891	\$0	\$15,787,218,265	\$14,673,999,983	\$146,740,000	\$19,466,417	\$875,989	\$30,639,418	\$12,103,621
2058	\$15,787,218,265	\$473,616,548	\$0	\$16,260,834,813	\$15,147,616,530	\$151,476,165	\$20,095,415	\$904,294	\$31,621,065	\$12,519,434
2059	\$16,260,834,813	\$487,825,044	\$0	\$16,748,659,857	\$15,635,444,575	\$156,354,416	\$20,743,286	\$932,448	\$32,632,161	\$12,933,352
2060	\$16,748,659,857	\$502,459,796	\$0	\$17,251,119,653	\$16,137,901,371	\$161,379,014	\$21,410,587	\$963,476	\$33,673,591	\$13,353,137
2061	\$17,251,119,653	\$517,533,590	\$0	\$17,768,653,243	\$16,655,434,960	\$166,554,350	\$22,097,911	\$994,406	\$34,746,263	\$13,773,137

Source: San Joaquin County; City of Manteca; LWA; EPS.

- [1] See Table D-1 for Fiscal Year 2020-21 beginning assessed value.
- [2] See Table B-4 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs.
- [3] In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value. This analysis uses annual EIFD revenue requirements provided by LWA to estimate the annual EIFD funding goals and the corresponding allocations for each ATE. The initial EIFD allocation (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to be consistent across all ATEs and step down over time as funding needs change. A listing of all allocation rates by ATE is provided in Table 4.
- [4] The City and County tax allocation rates vary between TRAs within the existing City boundaries and the annexation area. See Table B-2 and Table B-3 for more details.

Attachment E: Tax Incremental Revenue Forecast - Variable Tax Rate Scenario

Table B-2
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Projected Tax Increment to EIFD - Manteca Existing City Boundaries (Real \$)

Manteca
 Existing City

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment			County Allocation [3]	County EIFD Allocation [3]	County EIFD	Total EIFD
							City [1]	City EIFD Allocation [3]	City EIFD				
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	g=f*14.30%	h	i=g*h	j=f*18.84%	k	l=j+k	m=l+h
2020	\$1,049,314,999	\$31,479,450	\$0	\$1,080,794,449	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$1,080,794,449	\$32,423,833	\$0	\$1,113,218,282	\$0	\$0	\$0	5%	\$19,577	\$543,435	46%	\$249,255	\$268,832
2022	\$1,113,218,282	\$33,396,548	\$176,568,725	\$1,323,183,556	\$273,868,557	\$2,738,686	\$391,544	5%	\$52,013	\$1,443,813	46%	\$662,227	\$714,241
2023	\$1,323,183,556	\$39,695,507	\$414,057,936	\$1,776,936,999	\$727,622,000	\$7,276,220	\$1,040,266	5%	\$77,759	\$2,158,484	46%	\$990,022	\$1,067,781
2024	\$1,776,936,999	\$53,308,110	\$306,856,096	\$2,137,101,205	\$1,087,786,206	\$10,877,862	\$1,555,186	5%	\$112,310	\$3,117,565	46%	\$1,429,919	\$1,542,229
2025	\$2,137,101,205	\$64,113,036	\$419,224,187	\$2,620,438,428	\$1,571,123,429	\$15,711,234	\$2,246,203	5%	\$138,995	\$3,855,530	46%	\$1,768,398	\$1,907,294
2026	\$2,620,438,428	\$78,613,153	\$293,250,847	\$2,992,342,428	\$1,943,027,429	\$19,430,274	\$2,777,907	5%	\$185,744	\$4,507,744	46%	\$2,067,546	\$2,229,938
2027	\$2,992,342,428	\$89,770,273	\$238,918,331	\$3,321,031,032	\$2,271,716,033	\$22,717,160	\$3,247,826	5%	\$259,833	\$5,155,967	46%	\$2,364,863	\$2,550,607
2028	\$3,321,031,032	\$99,630,931	\$227,046,326	\$3,647,708,289	\$2,598,383,280	\$25,983,933	\$3,714,870	5%	\$368,658	\$7,352,355	46%	\$2,686,954	\$2,897,995
2029	\$3,647,708,289	\$109,431,249	\$244,465,522	\$4,001,605,060	\$2,952,280,061	\$29,522,901	\$4,220,829	5%	\$616,970	\$6,586,987	13%	\$856,308	\$1,473,278
2030	\$4,001,605,060	\$120,048,152	\$247,230,172	\$4,368,883,384	\$3,319,568,385	\$33,195,684	\$4,745,920	13%	\$688,658	\$7,352,355	13%	\$955,806	\$1,644,464
2031	\$4,368,883,384	\$131,066,502	\$254,647,077	\$4,754,596,962	\$3,705,281,963	\$37,052,820	\$5,297,366	13%	\$763,002	\$8,146,082	13%	\$1,058,991	\$1,821,993
2032	\$4,754,596,962	\$142,637,909	\$257,367,615	\$5,154,602,486	\$4,105,287,487	\$41,052,875	\$5,869,241	13%	\$814,585	\$8,978,942	10%	\$852,999	\$1,467,585
2033	\$5,154,602,486	\$154,638,075	\$265,088,643	\$5,574,329,204	\$4,525,014,204	\$45,250,142	\$6,469,321	10%	\$674,280	\$9,851,067	10%	\$935,851	\$1,610,132
2034	\$5,574,329,203	\$167,229,876	\$272,285,007	\$6,013,844,087	\$4,964,529,088	\$49,645,291	\$7,097,686	10%	\$725,145	\$10,594,193	10%	\$1,006,448	\$1,731,594
2035	\$6,013,844,087	\$180,415,323	\$194,089,503	\$6,388,348,913	\$5,339,033,914	\$53,390,339	\$7,633,108	10%	\$771,624	\$11,273,237	10%	\$1,070,958	\$1,842,582
2036	\$6,388,348,913	\$191,650,467	\$92,059,068	\$7,636,285,190	\$5,681,243,823	\$56,812,438	\$8,127,359	10%	\$811,531	\$11,856,268	10%	\$1,126,345	\$1,937,877
2037	\$6,730,558,822	\$201,916,765	\$91,906,593	\$7,024,382,180	\$5,975,067,181	\$59,750,672	\$8,542,432	10%	\$852,292	\$12,451,772	10%	\$1,182,918	\$2,035,210
2038	\$7,024,382,180	\$210,731,465	\$89,377,736	\$7,324,491,381	\$6,275,176,382	\$62,751,764	\$8,971,492	10%	\$894,639	\$13,070,461	10%	\$1,241,694	\$2,136,333
2039	\$7,324,491,381	\$219,734,741	\$92,059,068	\$7,636,285,190	\$6,586,970,191	\$65,869,702	\$9,417,258	10%	\$937,161	\$13,691,688	10%	\$1,300,710	\$2,237,871
2040	\$7,636,285,190	\$229,088,556	\$93,984,172	\$7,949,357,198	\$6,900,042,919	\$69,000,429	\$9,864,851	10%	\$972,710	\$14,211,045	10%	\$1,350,049	\$2,322,759
2041	\$7,949,357,198	\$238,480,738	\$23,253,682	\$8,211,092,338	\$7,161,777,339	\$71,617,773	\$10,239,048	10%	\$1,009,419	\$14,747,367	10%	\$1,401,000	\$2,410,419
2042	\$8,211,092,338	\$246,332,770	\$23,951,293	\$8,481,376,401	\$7,432,061,402	\$74,320,614	\$10,625,467	10%	\$1,047,328	\$15,301,505	10%	\$1,453,614	\$2,500,943
2043	\$8,481,376,401	\$252,814,292	\$24,669,831	\$8,760,487,524	\$7,711,172,525	\$77,111,725	\$11,024,507	10%	\$1,086,096	\$15,873,126	5%	\$1,453,614	\$2,500,943
2044	\$8,760,487,524	\$262,814,292	\$25,409,926	\$9,048,712,076	\$7,999,397,077	\$79,993,971	\$11,436,576	5%	\$514,646	\$16,463,177	5%	\$740,867	\$1,274,662
2045	\$9,048,712,076	\$271,461,362	\$26,172,224	\$9,346,345,662	\$8,297,030,663	\$82,970,307	\$11,862,096	5%	\$553,794	\$17,073,584	5%	\$768,311	\$1,321,879
2046	\$9,346,345,662	\$280,390,370	\$26,957,391	\$9,653,693,423	\$8,604,378,423	\$86,043,784	\$12,301,505	5%	\$573,986	\$17,703,352	5%	\$796,651	\$1,370,637
2047	\$9,653,693,423	\$289,610,803	\$27,766,113	\$9,971,070,338	\$8,921,755,339	\$89,217,553	\$12,755,253	5%	\$595,071	\$18,353,666	5%	\$825,915	\$1,420,986
2048	\$9,971,070,338	\$299,132,110	\$28,599,096	\$10,298,801,545	\$9,249,486,546	\$92,494,865	\$13,223,803	5%	\$616,844	\$19,025,192	5%	\$856,134	\$1,472,977
2049	\$10,298,801,545	\$308,964,046	\$29,457,069	\$10,637,222,660	\$9,587,977,661	\$95,879,077	\$13,707,637	5%	\$639,326	\$19,718,617	5%	\$887,338	\$1,526,664
2050	\$10,637,222,660	\$319,116,680	\$30,340,781	\$10,986,680,120	\$9,937,365,121	\$99,373,651	\$14,207,249	5%	\$662,542	\$20,434,651	5%	\$919,559	\$1,582,101
2051	\$10,986,680,120	\$329,600,404	\$31,251,004	\$11,347,531,528	\$10,298,216,529	\$102,982,165	\$14,723,151	5%	\$686,514	\$21,174,026	5%	\$952,831	\$1,639,345
2052	\$11,347,531,528	\$340,425,946	\$32,188,534	\$11,720,146,009	\$10,670,831,010	\$106,708,310	\$15,255,871	5%	\$711,268	\$21,937,499	5%	\$987,187	\$1,698,455
2053	\$11,720,146,009	\$351,604,380	\$33,154,190	\$12,049,904,579	\$11,055,589,580	\$110,555,896	\$15,805,952	5%	\$736,828	\$22,725,849	5%	\$1,022,663	\$1,759,491
2054	\$12,049,904,579	\$363,147,137	\$34,148,816	\$12,502,200,533	\$11,452,885,534	\$114,528,855	\$16,373,958	5%	\$763,020	\$23,533,686	5%	\$1,059,016	\$1,822,036
2055	\$12,502,200,533	\$375,066,016	\$32,049,893	\$12,909,316,442	\$11,860,001,443	\$118,600,014	\$16,956,003	5%	\$787,936	\$24,302,161	5%	\$1,093,597	\$1,881,533
2056	\$12,909,316,442	\$387,279,493	\$0	\$13,296,595,936	\$12,247,280,937	\$122,472,809	\$17,509,689	5%	\$813,599	\$25,093,690	5%	\$1,129,216	\$1,942,815
2057	\$13,296,595,936	\$398,897,878	\$0	\$13,695,493,814	\$12,646,178,815	\$126,461,788	\$18,079,985	5%	\$840,033	\$25,908,965	5%	\$1,165,903	\$2,005,936
2058	\$13,695,493,814	\$410,864,814	\$0	\$14,106,358,628	\$13,057,043,629	\$130,570,436	\$18,667,390	5%	\$867,259	\$26,748,698	5%	\$1,203,691	\$2,070,950
2059	\$14,106,358,628	\$423,190,759	\$0	\$14,529,549,387	\$13,482,344,388	\$134,802,344	\$19,272,418	5%	\$895,302	\$27,613,623	5%	\$1,242,613	\$2,137,915
2060	\$14,529,549,387	\$435,886,482	\$0	\$14,965,435,868	\$13,916,120,869	\$139,161,209	\$19,895,596	5%	\$924,186	\$28,504,496	5%	\$1,282,702	\$2,206,888
2061	\$14,965,435,868	\$448,963,076	\$0	\$15,414,398,945	\$14,365,083,946	\$143,650,839	\$20,537,469	5%					

Source: San Joaquin County; City of Manteca; LWA; EPS

[1] See Table D-1 for Fiscal Year 2020-21 beginning assessed value
 [2] See Table B-4 for new AV added to roll from 2020-21 on. It is assumed that new AV is added to roll in year after development occurs
 In 2020-21, prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value
 [3] This analysis uses annual EIFD revenue requirements provided by LWA to estimate the annual EIFD funding goals and the corresponding allocations for each ATE. The initial EIFD allocation (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to be consistent across all ATEs and step down over time as funding needs change. A listing of all allocation rates by ATE is provided in Table 4.

Attachment E: Tax Incremental Revenue Forecast - Variable Tax Rate Scenario

Manteca Annexation Area

Table B-3
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Tax Increment to EIFD - Manteca Annexation Area (Real \$)

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2] [3]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	City [1] City EIFD Allocation [4]	City EIFD	Net Tax Increment			Total EIFD
									County [1]	County EIFD Allocation [4]	County EIFD	
Formula	a	b=3.0%	c	d=a+b+c	e	f=1.0%	g=76.63%	h	i=j+k	k	l=j+k	m=h
2020	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0	46%	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$453,482	5%	\$1,503	\$120,230	46%	\$55,145	\$56,648
2023	\$45,348,171	\$1,360,445	\$46,708,616	\$93,417,231	\$93,417,231	\$934,172	5%	\$3,096	\$247,674	46%	\$113,600	\$116,696
2024	\$93,417,231	\$2,802,517	\$46,109,874	\$144,329,622	\$144,329,622	\$1,443,296	5%	\$5,664	\$382,657	46%	\$175,511	\$180,295
2025	\$144,329,622	\$4,329,889	\$49,553,170	\$198,212,681	\$198,212,681	\$1,982,127	5%	\$6,569	\$458,516	46%	\$241,036	\$247,605
2026	\$198,212,681	\$5,946,380	\$51,039,765	\$255,198,827	\$255,198,827	\$2,551,988	5%	\$8,458	\$676,601	46%	\$310,334	\$318,791
2027	\$255,198,827	\$7,655,965	\$52,570,968	\$315,425,750	\$315,425,750	\$3,154,258	5%	\$10,453	\$836,279	46%	\$383,572	\$394,026
2028	\$315,425,750	\$9,462,773	\$54,146,087	\$379,036,610	\$379,036,610	\$3,790,366	5%	\$12,562	\$1,004,929	46%	\$460,926	\$473,488
2029	\$379,036,610	\$11,371,098	\$55,772,530	\$446,180,238	\$446,180,238	\$4,461,802	13%	\$38,446	\$1,182,945	13%	\$153,783	\$192,229
2030	\$446,180,238	\$13,385,407	\$57,445,706	\$517,011,351	\$517,011,351	\$5,170,114	-13%	\$44,549	\$1,370,737	13%	\$178,196	\$222,745
2031	\$517,011,351	\$15,510,341	\$61,307,718	\$593,829,409	\$593,829,409	\$5,938,294	13%	\$51,168	\$1,574,403	13%	\$204,672	\$255,840
2032	\$593,829,409	\$17,814,882	\$63,469,107	\$695,113,398	\$695,113,398	\$6,951,134	10%	\$43,770	\$1,842,934	10%	\$175,079	\$218,848
2033	\$695,113,398	\$20,853,402	\$65,973,180	\$801,939,980	\$801,939,980	\$8,019,400	10%	\$50,496	\$2,126,160	10%	\$201,985	\$252,482
2034	\$801,939,980	\$24,058,199	\$68,552,375	\$914,550,555	\$914,550,555	\$9,145,506	10%	\$60,610	\$2,424,721	10%	\$230,349	\$287,936
2035	\$914,550,555	\$27,436,517	\$71,208,946	\$1,033,196,018	\$1,033,196,018	\$10,331,960	10%	\$68,821	\$2,739,283	10%	\$260,232	\$325,290
2036	\$1,033,196,018	\$30,995,881	\$74,065,517	\$1,158,137,113	\$1,158,137,113	\$11,581,371	10%	\$72,925	\$3,070,535	10%	\$291,701	\$364,626
2037	\$1,158,137,113	\$34,744,113	\$77,081,227	\$1,292,881,227	\$1,292,881,227	\$12,928,812	10%	\$75,113	\$3,362,651	10%	\$300,452	\$375,565
2038	\$1,292,881,227	\$37,864,437	\$80,193,980	\$1,428,667,663	\$1,428,667,663	\$14,286,677	10%	\$77,366	\$3,657,531	10%	\$309,465	\$386,832
2039	\$1,428,667,663	\$40,853,402	\$83,067,375	\$1,565,527,693	\$1,565,527,693	\$15,655,277	10%	\$79,687	\$3,952,257	10%	\$318,749	\$398,437
2040	\$1,565,527,693	\$43,995,831	\$85,973,180	\$1,703,493,524	\$1,703,493,524	\$17,034,935	10%	\$82,078	\$4,250,339	10%	\$328,312	\$410,390
2041	\$1,703,493,524	\$47,194,806	\$88,552,375	\$1,842,598,330	\$1,842,598,330	\$18,425,983	10%	\$84,540	\$4,559,592	10%	\$338,161	\$422,702
2042	\$1,842,598,330	\$50,458,330	\$91,208,946	\$1,982,876,280	\$1,982,876,280	\$19,828,763	10%	\$87,077	\$4,868,380	10%	\$348,306	\$435,383
2043	\$1,982,876,280	\$53,784,288	\$94,065,517	\$2,124,362,568	\$2,124,362,568	\$21,243,626	10%	\$89,403	\$5,177,371	10%	\$358,161	\$447,902
2044	\$2,124,362,568	\$57,170,877	\$96,973,180	\$2,266,633,445	\$2,266,633,445	\$22,666,633	5%	\$92,416	\$5,486,849	5%	\$368,062	\$460,421
2045	\$2,266,633,445	\$60,610,341	\$99,981,227	\$2,411,106,244	\$2,411,106,244	\$24,111,062	5%	\$95,113	\$5,796,352	5%	\$377,535	\$473,488
2046	\$2,411,106,244	\$64,288,183	\$103,067,375	\$2,556,439,436	\$2,556,439,436	\$25,564,394	5%	\$97,816	\$6,105,888	5%	\$387,062	\$486,046
2047	\$2,556,439,436	\$67,814,882	\$106,193,980	\$2,703,493,524	\$2,703,493,524	\$27,034,935	5%	\$100,341	\$6,415,421	5%	\$396,597	\$498,605
2048	\$2,703,493,524	\$71,469,107	\$109,395,831	\$2,851,226,598	\$2,851,226,598	\$28,512,266	5%	\$102,925	\$6,724,954	5%	\$406,132	\$511,167
2049	\$2,851,226,598	\$75,170,877	\$112,607,375	\$3,000,000,438	\$3,000,000,438	\$30,000,438	5%	\$105,517	\$7,034,487	5%	\$415,667	\$523,726
2050	\$3,000,000,438	\$78,914,882	\$115,922,926	\$3,149,815,364	\$3,149,815,364	\$31,498,153	5%	\$108,111	\$7,344,020	5%	\$425,202	\$536,285
2051	\$3,149,815,364	\$82,695,831	\$119,278,750	\$3,299,911,245	\$3,299,911,245	\$32,999,124	5%	\$110,706	\$7,653,553	5%	\$434,737	\$548,844
2052	\$3,299,911,245	\$86,510,341	\$122,653,445	\$3,451,106,244	\$3,451,106,244	\$34,511,062	5%	\$113,301	\$7,963,086	5%	\$444,272	\$561,393
2053	\$3,451,106,244	\$90,368,330	\$126,065,517	\$3,603,493,524	\$3,603,493,524	\$36,034,935	5%	\$115,896	\$8,272,619	5%	\$453,807	\$573,952
2054	\$3,603,493,524	\$94,250,339	\$129,517,245	\$3,756,439,436	\$3,756,439,436	\$37,564,394	5%	\$118,491	\$8,582,152	5%	\$463,342	\$586,511
2055	\$3,756,439,436	\$98,169,107	\$133,000,438	\$3,909,911,245	\$3,909,911,245	\$39,099,124	5%	\$121,086	\$8,891,685	5%	\$472,877	\$599,070
2056	\$3,909,911,245	\$102,111,062	\$136,517,245	\$4,063,439,436	\$4,063,439,436	\$40,634,394	5%	\$123,681	\$9,201,218	5%	\$482,412	\$611,629
2057	\$4,063,439,436	\$106,095,831	\$140,065,517	\$4,217,911,245	\$4,217,911,245	\$42,179,124	5%	\$126,276	\$9,510,751	5%	\$491,947	\$624,188
2058	\$4,217,911,245	\$110,106,244	\$143,653,445	\$4,372,464,640	\$4,372,464,640	\$43,724,640	5%	\$128,871	\$9,820,284	5%	\$501,482	\$636,747
2059	\$4,372,464,640	\$114,148,882	\$147,278,750	\$4,528,013,445	\$4,528,013,445	\$45,280,134	5%	\$131,466	\$10,129,817	5%	\$511,017	\$649,306
2060	\$4,528,013,445	\$118,222,926	\$150,922,926	\$4,683,562,371	\$4,683,562,371	\$46,835,623	5%	\$134,061	\$10,439,350	5%	\$520,552	\$661,865
2061	\$4,683,562,371	\$122,337,445	\$154,660,375	\$4,839,222,816	\$4,839,222,816	\$48,392,816	5%	\$136,656	\$10,748,883	5%	\$530,087	\$674,424

Source: San Joaquin County; City of Manteca; LWA, EPS

[1] Prior to annexation of the annexation area to the City, the City receives no property tax revenue for these TRAs.
 [2] See Table B-5 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs.
 [3] As a conservative assumption, this analysis excludes incremental growth of the existing land value of parcels annexed into the City until the time that the parcel develops. The growth of existing value for these parcels will be included in the EIFD and a method for estimating incremental AV growth/revenue to the EIFD will be determined at the time of EIFD formation. Refer to Table D-2 for the anticipated value of parcels annexed into the City in the first year of development.
 [4] This analysis uses annual EIFD revenue requirements provided by LWA to estimate the annual EIFD funding goals and the corresponding allocations for each ATE. The initial EIFD allocation (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to be consistent across all ATEs and step down over time as funding needs change. A listing of all allocation by ATE is provided in Table 4.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Table B-4
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Assessed Value of New Development - Manteca Existing City (2020 and Real \$)

Manteca
Existing City

Fiscal Year Ending	Assessed Value of New Development [1]										Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase
	Single Family Low Density	Multifamily	Subtotal Residential	Retail	Office	Industrial	Subtotal Nonres.	Assessed Value of New Development [1]					
	AV per Dwelling Unit \$ 500,000	AV per Dwelling Unit \$ 200,000		AV per Bldg. Sq. Ft. \$ 250	AV per Bldg. Sq. Ft. \$ 250	AV per Bldg. Sq. Ft. \$ 250							
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$82,375,000	\$5,000,000	\$87,375,000	\$16,529,467	\$4,132,367	\$88,396,125	\$79,057,958	\$166,432,958	\$176,566,725	\$176,566,725	\$176,566,725	1.061	\$414,057,936
2023	\$187,250,000	\$26,000,000	\$213,250,000	\$43,058,933	\$10,764,733	\$111,848,000	\$185,671,667	\$378,921,667	\$414,057,936	\$414,057,936	\$414,057,936	1.093	\$906,856,096
2024	\$99,000,000	\$26,000,000	\$125,000,000	\$43,058,933	\$10,764,733	\$93,814,000	\$147,637,667	\$272,637,667	\$306,856,096	\$306,856,096	\$306,856,096	1.126	\$419,224,187
2025	\$160,000,000	\$36,800,000	\$196,800,000	\$53,058,933	\$13,264,733	\$88,502,800	\$164,826,467	\$316,264,667	\$353,290,847	\$353,290,847	\$353,290,847	1.159	\$493,290,847
2026	\$139,000,000	\$21,800,000	\$160,800,000	\$53,058,933	\$13,264,733	\$18,502,800	\$84,826,467	\$245,626,467	\$293,290,847	\$293,290,847	\$293,290,847	1.194	\$393,290,847
2027	\$109,000,000	\$10,800,000	\$119,800,000	\$55,818,933	\$13,954,733	\$4,688,800	\$66,932,467	\$194,262,467	\$238,918,331	\$238,918,331	\$238,918,331	1.230	\$277,046,326
2028	\$101,500,000	\$10,800,000	\$112,300,000	\$49,794,933	\$12,448,733	\$4,688,800	\$66,932,467	\$179,232,467	\$227,046,326	\$227,046,326	\$227,046,326	1.267	\$244,465,522
2029	\$102,500,000	\$10,400,000	\$112,900,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$187,362,467	\$244,465,522	\$244,465,522	\$244,465,522	1.305	\$247,230,172
2030	\$109,500,000	\$0	\$109,500,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$183,962,467	\$254,647,077	\$254,647,077	\$254,647,077	1.344	\$257,367,615
2031	\$109,500,000	\$0	\$109,500,000	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$183,962,467	\$265,088,643	\$265,088,643	\$265,088,643	1.384	\$272,285,007
2032	\$109,500,000	\$0	\$109,500,000	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	\$180,512,467	\$272,285,007	\$272,285,007	\$272,285,007	1.426	\$285,088,643
2033	\$109,500,000	\$0	\$109,500,000	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	\$180,512,467	\$285,088,643	\$285,088,643	\$285,088,643	1.469	\$294,465,522
2034	\$109,000,000	\$0	\$109,000,000	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	\$180,512,467	\$294,465,522	\$294,465,522	\$294,465,522	1.513	\$306,856,096
2035	\$88,000,000	\$0	\$88,000,000	\$53,262,933	\$13,315,733	\$0	\$66,578,667	\$124,578,667	\$306,856,096	\$306,856,096	\$306,856,096	1.558	\$319,224,187
2036	\$40,000,000	\$0	\$40,000,000	\$43,058,933	\$10,764,733	\$0	\$53,823,667	\$93,823,667	\$319,224,187	\$319,224,187	\$319,224,187	1.605	\$332,918,331
2037	\$40,000,000	\$0	\$40,000,000	\$12,464,000	\$3,121,000	\$0	\$15,605,000	\$55,605,000	\$332,918,331	\$332,918,331	\$332,918,331	1.653	\$347,230,172
2038	\$40,000,000	\$0	\$40,000,000	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$42,500,000	\$347,230,172	\$347,230,172	\$347,230,172	1.702	\$362,547,077
2039	\$40,000,000	\$0	\$40,000,000	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$42,500,000	\$362,547,077	\$362,547,077	\$362,547,077	1.754	\$378,921,667
2040	\$34,000,000	\$0	\$34,000,000	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$42,500,000	\$378,921,667	\$378,921,667	\$378,921,667	1.806	\$393,290,847
2041	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$42,500,000	\$393,290,847	\$393,290,847	\$393,290,847	1.860	\$409,224,187
2042	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$42,500,000	\$409,224,187	\$409,224,187	\$409,224,187	1.916	\$426,187,126
2043	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$42,500,000	\$426,187,126	\$426,187,126	\$426,187,126	1.974	\$444,465,522
2044	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$42,500,000	\$444,465,522	\$444,465,522	\$444,465,522	2.033	\$463,290,847
2045	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$42,500,000	\$463,290,847	\$463,290,847	\$463,290,847	2.094	\$483,290,847
2046	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$42,500,000	\$483,290,847	\$483,290,847	\$483,290,847	2.157	\$504,465,522
2047	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$42,500,000	\$504,465,522	\$504,465,522	\$504,465,522	2.221	\$527,230,172
2048	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$42,500,000	\$527,230,172	\$527,230,172	\$527,230,172	2.288	\$551,647,077
2049	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$42,500,000	\$551,647,077	\$551,647,077	\$551,647,077	2.357	\$577,615,115
2050	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$42,500,000	\$577,615,115	\$577,615,115	\$577,615,115	2.427	\$605,096,326
2051	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$42,500,000	\$605,096,326	\$605,096,326	\$605,096,326	2.500	\$634,465,522
2052	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$42,500,000	\$634,465,522	\$634,465,522	\$634,465,522	2.575	\$665,096,326
2053	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$42,500,000	\$665,096,326	\$665,096,326	\$665,096,326	2.652	\$697,615,115
2054	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$42,500,000	\$732,918,331	\$732,918,331	\$732,918,331	2.732	\$772,230,172
2055	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$42,500,000	\$772,230,172	\$772,230,172	\$772,230,172	2.814	\$809,224,187
2056	\$0	\$0	\$0	\$9,112,000	\$0	\$0	\$9,112,000	\$11,390,000	\$809,224,187	\$809,224,187	\$809,224,187	2.898	\$848,918,331
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$848,918,331	\$848,918,331	\$848,918,331	2.985	\$890,847,077
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$890,847,077	\$890,847,077	\$890,847,077	3.075	\$934,465,522
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$934,465,522	\$934,465,522	\$934,465,522	3.167	\$981,647,077
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$981,647,077	\$981,647,077	\$981,647,077	3.262	\$1,032,918,331

Source: San Joaquin County; City of Manteca; LWA; EPS.

[1] Calculated as annual projected dwelling units/bldg. sq. ft. multiplied by AV per dwelling unit/bldg. sq. ft. for development projections.
 [2] Based on a 3 percent annual growth factor.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Table B-5
 Mossdale Tract Infrastructure Finance Plan
 EIPD Revenue Analysis
 Assessed Value of New Development - Manteca Annexation Areas (2020 and Real \$)

Fiscal Year Ending	Assessed Value of New Development [1]					Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase		
	Low Density Residential	High Density Residential	Subtotal Residential	Retail	Office				Industrial	Subtotal Nonres.
	AV per Dwelling Unit									
Assumption	\$ 500,000	\$ 200,000		\$ 250	\$ 250	\$ 700				
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2023	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$45,348,171			
2024	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$46,708,616			
2025	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$48,109,874			
2026	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$49,553,170			
2027	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$51,039,765			
2028	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$52,570,958			
2029	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$54,148,087			
2030	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$55,772,530			
2031	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$57,445,706			
2032	\$43,000,000	\$0	\$43,000,000	\$0	\$0	\$0	\$61,307,718			
2033	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$83,469,107			
2034	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$85,973,180			
2035	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$88,552,375			
2036	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$91,208,946			
2037	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$93,945,215			
2038	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2039	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2040	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2041	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2042	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2043	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2044	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2045	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2046	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2047	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2048	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2049	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2050	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2051	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2052	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2053	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2054	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2055	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0			

Source: San Joaquin County; City of Manteca; LWA; EPS.

[1] Calculated as annual projected dwelling units/bldg. sq. ft. multiplied by AV per dwelling unit/bldg. sq. ft. See Table B-6 for development projections.
 [2] Based on a 3 percent annual growth factor.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Manteca
Existing City and Annexation Areas

Table B-6
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Incremental Development Projections - Manteca

Fiscal Year Ending	Existing City						Annexation Area						
	Dwelling Units			Building Square Feet			Dwelling Units			Building Square Feet			
	Low Density Residential	High Density Residential	TOTAL	Retail	Office	Industrial	Low Density Residential	High Density Residential	TOTAL	Retail	Office	Industrial	Total
2020	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	190	66,118	16,529	583,961	-	-	-	-	-	-	-
2022	165	25	190	172,236	43,059	1,118,480	83	-	83	-	-	-	-
2023	375	130	505	172,236	43,059	938,140	83	-	83	-	-	-	-
2024	198	130	328	212,236	53,059	985,028	83	-	83	-	-	-	-
2025	320	184	504	212,236	53,059	1,850,323	83	-	83	-	-	-	-
2026	278	109	387	212,236	53,059	1,850,323	83	-	83	-	-	-	-
2027	218	54	272	223,276	55,819	46,888	83	-	83	-	-	-	-
2028	203	54	257	199,180	49,795	46,888	83	-	83	-	-	-	-
2029	205	52	257	223,276	55,819	46,888	83	-	83	-	-	-	-
2030	219	-	219	223,276	55,819	46,888	83	-	83	-	-	-	-
2031	219	-	219	223,276	55,819	46,888	83	-	83	-	-	-	-
2032	219	-	219	212,236	53,059	46,888	86	-	86	-	-	-	-
2033	219	-	219	212,236	53,059	46,888	-	-	-	76,500	-	377,134	453,634
2034	218	-	218	212,236	53,059	46,888	-	-	-	76,500	-	377,134	453,634
2035	116	-	116	213,052	53,263	-	-	-	-	76,500	-	377,134	453,634
2036	80	-	80	172,236	43,059	-	-	-	-	-	-	-	-
2037	80	-	80	49,936	12,484	-	-	-	-	-	-	-	-
2038	80	-	80	40,000	10,000	-	-	-	-	-	-	-	-
2039	80	-	80	40,000	10,000	-	-	-	-	-	-	-	-
2040	68	-	68	40,000	10,000	-	-	-	-	-	-	-	-
2041	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2042	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2043	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2044	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2045	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2046	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2047	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2048	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2049	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2050	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2051	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2052	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2053	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2054	-	-	-	40,000	10,000	-	-	-	-	-	-	-	-
2055	-	-	-	36,448	9,112	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	-	-	-
2057	-	-	-	-	-	-	-	-	-	-	-	-	-
2058	-	-	-	-	-	-	-	-	-	-	-	-	-
2059	-	-	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	3,559	738	4,297	3,715,722	928,931	4,185,741	833	-	833	382,500	-	1,885,670	2,268,170

dev.m

Source: San Joaquin County; City of Manteca; LWA; EPS.

APPENDIX C:
City of Stockton EIFD
Revenue-Estimating Tables



Table C-1	Projected Tax Increment to EIFD—Stockton	E-27
Table C-2	Projected Tax Increment to EIFD— Stockton Existing City Boundaries.....	E-28
Table C-3	Projected Tax Increment to EIFD— Stockton Annexation Area	E-29
Table C-4	Assessed Value of New Development— Stockton Existing City	E-30
Table C-5	Assessed Value of New Development— Stockton Annexation Areas	E-31
Table C-6	Incremental Development Projections—Stockton.....	E-32

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Stockton Existing City and Annexation Areas
--

Table C-1
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Tax Increment to EIFD - Stockton (Real \$)

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	Net Tax Increment			Total EIFD
							City EIFD [3]	County [1]	County [3]	
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	g	h	i	j=k+l
2020	\$1,393,216,599	\$41,796,498	\$0	\$1,435,013,097	\$0	\$0	\$0	\$0	\$0	\$0
2021	\$1,435,013,097	\$43,050,393	\$0	\$1,478,063,490	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$1,478,063,490	\$44,341,905	\$89,201,135	\$1,611,606,530	\$133,543,040	\$1,335,430	\$220,023	\$2,200	\$277,339	\$129,406
2023	\$1,611,606,530	\$48,348,196	\$96,336,178	\$1,756,290,904	\$278,227,414	\$2,782,274	\$448,765	\$4,488	\$586,324	\$273,414
2024	\$1,756,290,904	\$52,688,727	\$53,133,020	\$1,862,112,651	\$384,049,161	\$3,840,492	\$611,784	\$6,118	\$816,095	\$380,432
2025	\$1,862,112,651	\$55,863,380	\$21,736,389	\$1,939,712,419	\$461,648,929	\$4,616,489	\$726,626	\$7,268	\$988,561	\$460,687
2026	\$1,939,712,419	\$58,191,373	\$58,210,049	\$2,056,113,841	\$578,050,351	\$5,780,504	\$905,858	\$9,059	\$1,241,555	\$578,517
2027	\$2,056,113,841	\$61,683,415	\$67,643,053	\$2,185,440,319	\$804,609,291	\$8,046,093	\$1,235,773	\$12,358	\$1,528,339	\$711,980
2028	\$2,185,440,319	\$65,563,210	\$31,669,252	\$2,282,672,781	\$905,708,804	\$9,057,088	\$1,378,266	\$13,783	\$1,815,558	\$922,655
2029	\$2,282,672,781	\$68,480,183	\$32,619,330	\$2,383,772,294	\$1,010,819,882	\$10,108,199	\$1,525,975	\$15,260	\$2,222,335	\$922,655
2030	\$2,383,772,294	\$71,513,169	\$33,597,909	\$2,488,883,372	\$1,120,092,230	\$11,200,922	\$1,679,082	\$16,790	\$2,473,040	\$820,822
2031	\$2,488,883,372	\$74,666,501	\$34,605,847	\$2,598,155,720	\$1,256,493,098	\$12,564,931	\$1,838,501	\$18,385	\$2,780,955	\$922,655
2032	\$2,598,155,720	\$77,944,672	\$35,621,781	\$2,734,566,588	\$1,457,481,026	\$14,574,810	\$2,000,119	\$20,001	\$3,223,156	\$922,655
2033	\$2,734,566,588	\$82,036,698	\$118,951,231	\$2,935,544,516	\$1,660,818,043	\$16,608,180	\$2,184,175	\$21,841	\$3,671,747	\$922,655
2034	\$2,935,544,516	\$88,066,335	\$115,270,681	\$3,138,881,533	\$1,873,713,291	\$18,737,133	\$2,400,519	\$24,005	\$4,141,617	\$922,655
2035	\$3,138,881,533	\$94,166,446	\$118,728,802	\$3,351,776,781	\$2,096,557,261	\$20,965,573	\$2,652,505	\$26,525	\$4,533,640	\$922,655
2036	\$3,351,776,781	\$100,553,303	\$122,290,666	\$3,574,620,751	\$2,329,755,269	\$23,297,553	\$3,025,423	\$30,254	\$5,148,722	\$922,655
2037	\$3,574,620,751	\$107,238,623	\$125,959,386	\$3,807,818,759	\$2,587,725,129	\$25,877,251	\$3,486,909	\$34,869	\$6,160,289	\$922,655
2038	\$3,807,818,759	\$114,234,563	\$113,735,297	\$4,035,788,618	\$2,857,725,129	\$28,577,251	\$4,159,547	\$41,595	\$7,306,723	\$922,655
2039	\$4,035,788,618	\$121,073,659	\$105,574,216	\$4,262,436,493	\$3,032,275,735	\$30,322,757	\$4,516,216	\$45,162	\$8,888,319	\$922,655
2040	\$4,262,436,493	\$127,873,095	\$120,029,637	\$4,510,339,225	\$3,291,216,438	\$32,912,164	\$4,888,319	\$48,883	\$10,918,986	\$922,655
2041	\$4,510,339,225	\$135,310,177	\$123,630,526	\$4,769,279,928	\$3,561,634,278	\$35,616,343	\$5,276,460	\$52,764	\$13,223,156	\$922,655
2042	\$4,769,279,928	\$143,078,398	\$127,339,442	\$5,039,697,768	\$3,846,696,923	\$38,466,969	\$5,682,505	\$56,825	\$15,888,319	\$922,655
2043	\$5,039,697,768	\$151,190,933	\$132,871,712	\$5,323,760,413	\$4,056,229,588	\$40,562,296	\$6,079,513	\$60,795	\$19,048,083	\$922,655
2044	\$5,323,760,413	\$159,712,812	\$150,819,853	\$5,534,293,078	\$4,274,602,829	\$42,746,028	\$6,593,767	\$65,937	\$22,850,163	\$922,655
2045	\$5,534,293,078	\$166,028,792	\$52,344,448	\$5,752,666,319	\$4,501,097,600	\$45,010,976	\$7,179,161	\$71,791	\$27,306,723	\$922,655
2046	\$5,752,666,319	\$172,579,990	\$53,914,782	\$5,979,161,090	\$4,729,079,790	\$47,290,790	\$7,840,431	\$78,404	\$33,223,156	\$922,655
2047	\$5,979,161,090	\$179,374,833	\$48,607,357	\$6,207,143,279	\$4,958,192,732	\$49,581,927	\$8,551,163	\$85,511	\$40,083,163	\$922,655
2048	\$6,207,143,279	\$186,214,298	\$42,898,644	\$6,436,256,222	\$5,195,466,022	\$51,954,660	\$9,306,671	\$93,067	\$47,306,723	\$922,655
2049	\$6,436,256,222	\$193,087,687	\$44,185,603	\$6,673,529,512	\$5,441,183,078	\$54,411,831	\$10,098,083	\$100,980	\$55,163	\$922,655
2050	\$6,673,529,512	\$200,205,885	\$45,511,171	\$6,919,246,568	\$5,695,918,305	\$56,919,246	\$10,918,986	\$109,189	\$63,223,156	\$922,655
2051	\$6,919,246,568	\$207,577,397	\$49,157,830	\$7,175,981,795	\$5,945,386,294	\$59,453,863	\$11,888,319	\$118,883	\$71,791	\$922,655
2052	\$7,175,981,795	\$215,279,454	\$32,188,534	\$7,423,449,783	\$6,201,243,978	\$62,012,440	\$12,918,986	\$129,189	\$84,083	\$922,655
2053	\$7,423,449,783	\$222,703,494	\$33,154,190	\$7,679,307,467	\$6,457,720,181	\$64,652,804	\$14,098,083	\$140,980	\$97,306,723	\$922,655
2054	\$7,679,307,467	\$230,379,224	\$34,148,816	\$7,943,835,508	\$6,730,260,364	\$67,302,604	\$15,390,163	\$153,901	\$113,223,156	\$922,655
2055	\$7,943,835,508	\$238,315,065	\$35,173,281	\$8,217,323,854	\$7,025,703,863	\$70,257,039	\$16,818,986	\$168,189	\$128,316	\$922,655
2056	\$8,217,323,854	\$246,519,716	\$39,923,784	\$8,503,767,353	\$7,329,474,516	\$73,294,746	\$18,390,163	\$183,901	\$144,083	\$922,655
2057	\$8,503,767,353	\$255,113,021	\$18,657,667	\$8,777,538,040	\$7,682,018,069	\$76,820,181	\$20,000,163	\$200,001	\$164,083	\$922,655
2058	\$8,777,538,040	\$263,326,141	\$19,217,387	\$9,060,081,578	\$8,064,145,455	\$80,641,455	\$21,888,319	\$218,883	\$186,083	\$922,655
2059	\$9,060,081,578	\$271,802,447	\$19,793,919	\$9,351,677,944	\$8,464,641,310	\$84,641,310	\$23,901,163	\$239,011	\$211,163	\$922,655
2060	\$9,351,677,944	\$280,550,338	\$20,387,736	\$9,652,616,019	\$8,888,319,246	\$88,883,163	\$26,163	\$261,63	\$236,163	\$922,655
2061	\$9,652,616,019	\$289,578,481	\$0	\$9,942,194,500	\$9,464,641,310	\$94,641,310	\$28,641,310	\$286,413	\$264,131	\$922,655

Source: San Joaquin County, City of Stockton; LWA; EPS.

[1] See Table D-1 for Fiscal Year 2020-21 beginning assessed value.
 [2] See Table C-4 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurs.
 [3] In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value.
 [4] This analysis uses annual EIFD revenue requirements provided by LWA to estimate the annual EIFD funding goals and the corresponding allocations for each ATE. The initial EIFD allocation (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to be consistent across all ATEs and step down over time as funding needs change. A listing of all allocation rates by ATE is provided in Table 4.
 [5] The City and County tax allocation rates vary between TRAs within the existing City boundaries and the annexation area. See Table C-2 and Table C-3 for more details.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Stockton
Existing City

Table C-2
Mosdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Tax Increment to EIFD - Stockton Existing City Boundaries (Real \$)

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2]	Ending AV	Cumulative Growth in AV starting in 2022	Gross Tax Increment	City [1]	City EIFD Allocation [3]	City EIFD	Net Tax Increment			Total EIFD
										County [1]	County EIFD Allocation [3]	County EIFD	
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	g=f*16.71%	h	i=g*h	j=f*20.56%	k	l=j*k	m=h+l
2020	\$1,393,216,599	\$41,796,498	\$0	\$1,435,013,097	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$1,435,013,097	\$43,050,393	\$0	\$1,478,063,490	\$130,227,727	\$1,302,277	\$217,626	1%	\$2,176	\$267,749	46%	\$122,807	\$124,983
2022	\$1,478,063,490	\$44,341,905	\$85,885,823	\$1,608,291,217	\$261,153,555	\$2,611,536	\$436,418	1%	\$4,364	\$536,933	46%	\$246,273	\$250,637
2023	\$1,608,291,217	\$48,248,737	\$82,677,091	\$1,739,217,044	\$352,394,226	\$3,523,942	\$588,891	1%	\$5,889	\$724,524	46%	\$332,314	\$338,203
2024	\$1,739,217,044	\$52,176,511	\$39,064,160	\$1,830,457,715	\$414,553,420	\$4,145,534	\$692,766	1%	\$6,928	\$852,324	46%	\$390,932	\$397,859
2025	\$1,830,457,715	\$56,913,731	\$7,245,463	\$1,892,616,910	\$514,616,323	\$5,146,163	\$859,983	1%	\$8,600	\$1,058,054	46%	\$483,893	\$493,893
2026	\$1,892,616,910	\$59,778,507	\$43,284,396	\$1,992,679,813	\$618,979,645	\$6,189,796	\$1,034,386	1%	\$10,344	\$1,272,625	46%	\$583,709	\$594,053
2027	\$1,992,679,813	\$59,780,394	\$44,582,928	\$2,097,043,135	\$689,808,252	\$6,898,083	\$1,152,749	1%	\$11,527	\$1,418,249	46%	\$650,502	\$662,029
2028	\$2,097,043,135	\$62,911,294	\$7,917,313	\$2,167,871,742	\$762,999,237	\$7,629,992	\$1,275,059	1%	\$12,751	\$1,568,730	46%	\$719,522	\$732,273
2029	\$2,167,871,742	\$65,036,152	\$8,154,832	\$2,241,062,727	\$838,630,596	\$8,386,306	\$1,401,448	13%	\$182,188	\$1,724,229	13%	\$224,150	\$406,338
2030	\$2,241,062,727	\$67,231,882	\$8,399,477	\$2,316,694,086	\$916,782,880	\$9,167,829	\$1,532,050	13%	\$199,166	\$1,884,910	13%	\$245,038	\$444,205
2031	\$2,316,694,086	\$69,500,823	\$8,651,462	\$2,394,846,370	\$1,020,351,451	\$10,203,515	\$1,705,125	13%	\$221,666	\$2,097,848	13%	\$272,720	\$494,386
2032	\$2,394,846,370	\$71,845,391	\$31,723,180	\$2,498,414,941	\$1,186,720,123	\$11,867,201	\$1,983,146	10%	\$188,399	\$2,439,903	10%	\$231,791	\$420,190
2033	\$2,498,414,941	\$74,952,448	\$81,416,224	\$2,664,783,613	\$1,353,573,255	\$13,535,733	\$2,261,977	10%	\$184,888	\$2,782,954	10%	\$264,381	\$479,268
2034	\$2,664,783,613	\$79,943,508	\$86,909,624	\$2,831,636,745	\$1,528,039,271	\$15,280,393	\$2,553,529	10%	\$242,585	\$3,141,657	10%	\$298,457	\$541,043
2035	\$2,831,636,745	\$84,949,102	\$89,516,913	\$3,006,102,761	\$1,710,424,774	\$17,104,248	\$2,858,316	10%	\$271,540	\$3,516,642	10%	\$334,081	\$603,621
2036	\$3,006,102,761	\$90,183,083	\$92,202,420	\$3,188,488,264	\$1,901,047,914	\$19,010,479	\$3,176,870	10%	\$301,803	\$3,908,564	10%	\$371,314	\$673,116
2037	\$3,188,488,264	\$95,654,648	\$94,968,493	\$3,379,111,404	\$2,084,235,933	\$20,842,359	\$3,482,988	10%	\$330,885	\$4,285,200	10%	\$407,094	\$737,979
2038	\$3,379,111,404	\$101,373,342	\$81,814,677	\$3,562,299,423	\$2,263,800,893	\$22,638,009	\$3,783,072	10%	\$359,392	\$4,654,386	10%	\$442,167	\$801,559
2039	\$3,562,299,423	\$106,868,983	\$72,695,977	\$3,741,864,383	\$2,450,933,681	\$24,509,337	\$4,095,792	10%	\$389,100	\$5,039,132	10%	\$478,718	\$867,818
2040	\$3,741,864,383	\$112,255,931	\$74,876,857	\$3,928,997,171	\$2,645,926,759	\$26,459,268	\$4,421,648	10%	\$420,057	\$5,440,039	10%	\$516,804	\$936,860
2041	\$3,928,997,171	\$117,869,915	\$77,123,162	\$4,123,990,249	\$2,849,083,323	\$28,490,893	\$4,761,146	10%	\$452,309	\$5,857,730	10%	\$556,484	\$1,008,793
2042	\$4,123,990,249	\$123,719,707	\$79,436,857	\$4,327,146,813	\$3,060,717,890	\$30,607,177	\$5,114,811	10%	\$485,907	\$6,292,852	10%	\$597,821	\$1,083,728
2043	\$4,327,146,813	\$129,814,404	\$81,819,963	\$4,538,781,180	\$3,209,586,089	\$32,095,861	\$5,363,564	5%	\$252,921	\$6,914,966	5%	\$296,952	\$338,313
2044	\$4,538,781,180	\$136,163,435	\$12,704,963	\$4,687,649,579	\$3,363,301,688	\$33,633,017	\$5,620,467	5%	\$264,857	\$7,241,294	5%	\$325,858	\$590,715
2045	\$4,687,649,579	\$140,629,487	\$13,086,112	\$4,841,365,178	\$3,522,021,339	\$35,220,213	\$5,885,703	5%	\$277,181	\$7,578,244	5%	\$341,021	\$618,202
2046	\$4,841,365,178	\$145,240,955	\$13,478,695	\$5,000,084,829	\$3,685,906,940	\$36,859,069	\$6,159,574	5%	\$289,906	\$7,926,158	5%	\$356,677	\$646,583
2047	\$5,000,084,829	\$150,002,545	\$13,883,056	\$5,163,970,430	\$3,855,125,601	\$38,551,256	\$6,442,358	5%	\$303,045	\$8,285,392	5%	\$372,843	\$675,888
2048	\$5,163,970,430	\$154,919,113	\$14,299,548	\$5,333,189,091	\$4,029,849,808	\$40,298,498	\$6,734,342	5%	\$316,612	\$8,656,312	5%	\$389,534	\$706,146
2049	\$5,333,189,091	\$159,995,673	\$14,728,534	\$5,688,321,088	\$4,210,257,598	\$42,102,576	\$7,035,824	5%	\$330,792	\$9,043,985	5%	\$406,979	\$737,771
2050	\$5,507,913,298	\$165,237,399	\$15,170,390	\$5,688,321,088	\$4,398,814,056	\$43,988,141	\$7,350,924	5%	\$344,050	\$9,406,471	5%	\$423,291	\$767,341
2051	\$5,688,321,088	\$170,649,633	\$17,906,825	\$5,876,877,546	\$4,575,120,382	\$45,751,204	\$7,645,552	5%	\$357,706	\$9,779,833	5%	\$440,082	\$797,798
2052	\$5,876,877,546	\$176,306,326	\$17,906,825	\$6,053,183,872	\$4,756,715,898	\$47,567,159	\$7,949,019	5%	\$371,772	\$10,164,395	5%	\$457,398	\$829,169
2053	\$6,053,183,872	\$181,595,516	\$18,150,382	\$6,234,779,388	\$4,943,759,280	\$49,437,593	\$8,261,590	5%	\$386,259	\$10,560,494	5%	\$475,222	\$861,481
2054	\$6,234,779,388	\$187,043,382	\$18,150,382	\$6,421,822,770	\$5,136,413,963	\$51,364,140	\$8,583,538	5%	\$401,182	\$10,968,476	5%	\$493,581	\$894,763
2055	\$6,421,822,770	\$192,654,683	\$19,612,911	\$6,614,477,453	\$5,339,235,640	\$53,392,356	\$8,915,145	5%	\$416,551	\$11,388,697	5%	\$511,969	\$929,043
2056	\$6,614,477,453	\$198,434,324	\$20,387,353	\$6,812,911,777	\$5,549,754,614	\$55,497,546	\$9,300,801	5%	\$432,383	\$11,821,525	5%	\$531,969	\$1,000,719
2057	\$6,812,911,777	\$204,387,353	\$20,387,353	\$7,017,299,130	\$5,749,818,104	\$57,497,546	\$9,698,501	5%	\$448,689	\$12,267,338	5%	\$552,030	\$1,084,351
2058	\$7,017,299,130	\$210,518,974	\$21,834,543	\$7,227,818,104	\$5,966,589,157	\$59,665,897	\$10,100,856	5%	\$465,484	\$12,726,526	5%	\$572,694	\$1,168,177
2059	\$7,227,818,104	\$216,834,543	\$22,339,579	\$7,444,652,647	\$6,189,928,736	\$61,895,287	\$10,344,082	5%	\$482,783	\$13,199,489	5%	\$593,977	\$1,258,157
2060	\$7,444,652,647	\$223,339,579	\$23,039,767	\$7,667,992,226	\$6,419,968,503	\$64,199,685	\$10,728,505	5%	\$500,000	\$13,683,471	5%	\$616,146	\$1,353,303
2061	\$7,667,992,226	\$230,039,767	\$23,039,767	\$7,898,032,993	\$6,649,968,503	\$64,199,685	\$11,072,850	5%	\$517,250	\$14,183,463	5%	\$633,421	\$1,453,724

Source: San Joaquin County; City of Stockton; LWA; EPS

[1] See Table D-1 for Fiscal Year 2020-21 beginning assessed value
 [2] See Table C-4 for new AV added to roll from 2020-21 on. It is assumed that new AV is added to roll in year after development occurs
 [3] This analysis uses annual EIFD revenue requirements provided by LWA to estimate the annual EIFD funding goals and the corresponding allocations for each ATE. The initial EIFD allocation (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to be consistent across all ATEs and step down over time as funding needs change. A listing of all allocation rates by ATE is provided in Table 4.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Table C-3
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Projected Tax Increment to EIFD - Stockton Annexation Area (Real \$)

Fiscal Year Ending	Beginning Assessed Value [1]	Existing AV Growth	New AV Added to Roll [2] [3]	Ending AV	Cumulative Growth in AV Starting in 2022	Gross Tax Increment	Net Tax Increment				County EIFD Allocation [4]	County	Total EIFD
							City [1]	City EIFD Allocation [4]	City	County [1]			
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=a*1.0%	g=f*7.23%	h	i=g*H	j=f*28.93%	k	l=j*k	m=i+h
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$33,153	\$2,398	1%	\$24	\$0	46%	\$4,399	\$4,423
2022	\$3,315,313	\$99,459	\$13,659,088	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2023	\$17,073,859	\$99,459	\$14,068,860	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2024	\$31,654,935	\$99,459	\$14,490,926	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2025	\$47,095,509	\$1,412,865	\$14,925,654	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2026	\$63,434,028	\$1,903,021	\$15,360,135	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2027	\$88,397,184	\$2,651,916	\$15,800,039	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2028	\$114,801,039	\$3,444,031	\$16,246,497	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2029	\$142,709,557	\$4,281,287	\$16,693,432	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2030	\$172,189,286	\$5,165,679	\$17,148,368	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2031	\$203,309,350	\$6,099,280	\$17,603,017	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2032	\$236,141,647	\$7,084,249	\$18,067,017	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2033	\$270,760,903	\$8,122,827	\$18,540,517	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2034	\$307,244,788	\$9,217,344	\$19,024,017	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2035	\$345,674,021	\$10,370,221	\$19,516,517	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2036	\$386,132,487	\$11,583,975	\$20,020,017	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2037	\$428,707,355	\$12,861,221	\$20,533,517	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2038	\$473,489,195	\$14,204,576	\$21,057,017	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2039	\$520,572,110	\$15,617,163	\$21,580,517	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2040	\$568,132,054	\$17,099,660	\$22,114,017	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2041	\$616,289,680	\$18,559,336	\$22,657,517	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2042	\$665,069,680	\$19,999,012	\$23,211,017	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2043	\$714,500,965	\$21,520,688	\$23,774,517	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2044	\$764,599,377	\$23,131,464	\$24,348,017	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2045	\$815,358,305	\$24,819,336	\$24,932,517	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2046	\$867,397,261	\$26,583,304	\$25,533,017	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2047	\$920,726,261	\$28,433,272	\$26,144,517	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2048	\$975,448,849	\$30,368,240	\$26,767,017	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2049	\$1,031,587,131	\$32,398,208	\$27,402,517	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2050	\$1,089,616,213	\$34,523,176	\$28,048,017	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2051	\$1,149,500,481	\$36,753,144	\$28,703,517	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2052	\$1,210,249,249	\$39,088,112	\$29,369,017	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2053	\$1,272,968,911	\$41,528,080	\$29,999,517	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2054	\$1,337,727,738	\$44,073,048	\$30,654,017	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2055	\$1,404,646,401	\$46,733,016	\$31,333,517	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2056	\$1,473,825,577	\$49,508,984	\$32,037,017	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2057	\$1,545,500,911	\$52,401,952	\$32,755,517	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2058	\$1,620,276,911	\$55,412,920	\$33,488,017	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2059	\$1,698,253,475	\$58,542,888	\$34,235,517	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2060	\$1,779,525,298	\$61,794,856	\$35,000,017	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777
2061	\$1,864,323,793	\$65,169,824	\$35,784,517	\$17,073,859	\$3,315,313	\$170,739	\$12,348	1%	\$123	\$9,590	46%	\$22,654	\$22,777

Source: San Joaquin County, City of Stockton; LWA; EPS.

[1] Prior to annexation of the annexation area to the City, the City receives no property tax revenue for these TRAs.
 [2] See Table C-5 for new AV added to roll from 2021-22 on. It is assumed that new AV is added to roll in year after development occurred.
 In 2020-21 prior to the start of the EIFD, it is assumed that the growth in new assessed value will be 3% of the existing assessed value.
 [3] As a conservative assumption, this analysis excludes incremental growth of the existing land value of parcels annexed into the City until the time that the parcel develops. The growth of existing value for these parcels will be included in the EIFD and a method for estimating incremental AV growth/revenue to the EIFD will be determined at the time of EIFD formation. Refer to Table D-2 for the anticipated value of parcels annexed into the City in the first year of development.
 [4] This analysis uses annual EIFD revenue requirements provided by LWA to estimate the annual EIFD funding goals and the corresponding allocations for each ATE. The initial EIFD allocation (FY ending 2023 through 2028) are based on negotiations between all ATEs and vary by ATE. For all years following FY ending 2028, allocation rates are assumed to be consistent across all ATEs and step down over time as funding needs change. A listing of all allocation rates by ATE is provided in Table 4.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Table C-4
 Mossdale Tract Infrastructure Finance Plan
 EFD Revenue Analysis
 Assessed Value of New Development - Stockton Existing City (2020 and Real \$)

Stockton
Existing City

Fiscal Year Ending	Assessed Value of New Development [1]										Subtotal Nonres.	Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase
	Single Family Low Density	Multifamily	Subtotal Residential	Retail	Office	Industrial	AV per Bldg. Sq. Ft.							
Assumption	\$ 425,000	\$ 200,000		\$ 250	\$ 250	\$ 100								
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$17,000,000	\$15,000,000	\$32,000,000	\$34,268,938	\$14,686,688	\$0	\$14,686,688	\$0	\$0	\$0	\$48,955,625	\$80,955,625	1.061	\$85,885,823
2023	\$34,000,000	\$0	\$34,000,000	\$29,162,875	\$12,498,375	\$0	\$12,498,375	\$0	\$0	\$0	\$41,661,250	\$75,661,250	1.093	\$82,677,091
2024	\$28,458,000	\$0	\$28,458,000	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$0	\$0	\$0	\$6,250,000	\$34,708,000	1.126	\$39,064,160
2025	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$0	\$0	\$0	\$6,250,000	\$6,250,000	1.159	\$7,245,463
2026	\$0	\$30,000,000	\$30,000,000	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$0	\$0	\$0	\$6,250,000	\$6,250,000	1.194	\$43,284,396
2027	\$0	\$30,000,000	\$30,000,000	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$0	\$0	\$0	\$6,250,000	\$6,250,000	1.230	\$44,582,928
2028	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$0	\$0	\$0	\$6,250,000	\$6,250,000	1.267	\$7,917,313
2029	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$0	\$0	\$0	\$6,250,000	\$6,250,000	1.305	\$8,154,832
2030	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$0	\$0	\$0	\$6,250,000	\$6,250,000	1.344	\$8,399,477
2031	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$0	\$0	\$0	\$6,250,000	\$6,250,000	1.384	\$8,651,462
2032	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$0	\$0	\$0	\$6,250,000	\$22,250,000	1.426	\$31,723,180
2033	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$0	\$0	\$0	\$6,250,000	\$22,250,000	1.469	\$31,416,224
2034	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$40,000,000	\$0	\$0	\$46,250,000	\$62,250,000	1.513	\$86,909,624
2035	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$35,207,500	\$0	\$0	\$41,457,500	\$57,457,500	1.558	\$89,516,913
2036	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$35,207,500	\$0	\$0	\$41,457,500	\$57,457,500	1.605	\$92,202,420
2037	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$35,207,500	\$0	\$0	\$41,457,500	\$57,457,500	1.653	\$94,968,493
2038	\$0	\$6,600,000	\$6,600,000	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$35,207,500	\$0	\$0	\$41,457,500	\$48,057,500	1.702	\$81,814,677
2039	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$35,207,500	\$0	\$0	\$41,457,500	\$41,457,500	1.754	\$72,695,977
2040	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$35,207,500	\$0	\$0	\$41,457,500	\$41,457,500	1.806	\$74,876,857
2041	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$35,207,500	\$0	\$0	\$41,457,500	\$41,457,500	1.860	\$77,123,162
2042	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$35,207,500	\$0	\$0	\$41,457,500	\$41,457,500	1.916	\$79,436,857
2043	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$35,207,500	\$0	\$0	\$41,457,500	\$41,457,500	1.974	\$81,819,963
2044	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$35,207,500	\$0	\$0	\$6,250,000	\$6,250,000	2.033	\$12,704,963
2045	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$0	\$0	\$0	\$6,250,000	\$6,250,000	2.094	\$13,086,112
2046	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$0	\$0	\$0	\$6,250,000	\$6,250,000	2.157	\$13,478,695
2047	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$0	\$0	\$0	\$6,250,000	\$6,250,000	2.221	\$13,883,056
2048	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$0	\$0	\$0	\$6,250,000	\$6,250,000	2.288	\$14,299,548
2049	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$0	\$0	\$0	\$6,250,000	\$6,250,000	2.357	\$14,728,534
2050	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$1,875,000	\$0	\$0	\$0	\$6,250,000	\$6,250,000	2.427	\$15,170,390
2051	\$0	\$0	\$0	\$5,013,750	\$2,148,750	\$0	\$2,148,750	\$0	\$0	\$0	\$7,162,500	\$7,162,500	2.500	\$17,906,825
2052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.575	\$0
2053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.652	\$0
2054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.732	\$0
2055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.814	\$0
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0

Source: San Joaquin County, City of Stockton; LWA, EPS.

[1] Calculated as annual projected dwelling units/bldg. sq. ft. multiplied by AV per dwelling unit/bldg. sq. ft. See Table C-6 for development projections.
 [2] Based on a 3 percent annual growth factor.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Stockton
Annexation Area

Table C-5
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Assessed Value of New Development - Stockton Annexation Areas (2020 and Real \$)

Fiscal Year Ending	Assessed Value of New Development [1]						Subtotal Nonres.	Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase
	Single Family Low Density	Multifamily	Subtotal Residential	Retail	Office	Industrial				
Assumption	AV per Dwelling Unit \$ 425,000	AV per Dwelling Unit \$ 200,000	AV per Bldg. Sq. Ft. \$ 250			AV per Bldg. Sq. Ft. \$ 100				
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$0	\$0	\$0	\$3,125,000	\$0	\$0	\$3,125,000	\$3,125,000	1.061	\$3,315,313
2023	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$12,500,000	\$12,500,000	1.093	\$13,659,088
2024	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$12,500,000	\$12,500,000	1.126	\$14,068,860
2025	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$12,500,000	\$12,500,000	1.159	\$14,490,926
2026	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$12,500,000	\$12,500,000	1.194	\$14,925,654
2027	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$18,750,000	\$18,750,000	1.230	\$23,060,135
2028	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$18,750,000	\$18,750,000	1.267	\$23,751,939
2029	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$18,750,000	\$18,750,000	1.305	\$24,464,497
2030	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$18,750,000	\$18,750,000	1.344	\$25,198,432
2031	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$18,750,000	\$18,750,000	1.384	\$25,954,385
2032	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$18,750,000	\$18,750,000	1.426	\$26,733,017
2033	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$18,750,000	\$18,750,000	1.469	\$27,535,007
2034	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$18,750,000	\$18,750,000	1.513	\$28,361,057
2035	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$18,750,000	\$18,750,000	1.558	\$29,211,889
2036	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$18,750,000	\$18,750,000	1.605	\$30,088,246
2037	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$18,750,000	\$18,750,000	1.653	\$30,990,893
2038	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$18,750,000	\$18,750,000	1.702	\$31,920,620
2039	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$18,750,000	\$18,750,000	1.754	\$32,878,238
2040	\$0	\$0	\$0	\$25,000,000	\$0	\$0	\$25,000,000	\$25,000,000	1.806	\$45,152,781
2041	\$0	\$0	\$0	\$25,000,000	\$0	\$0	\$25,000,000	\$25,000,000	1.860	\$46,507,364
2042	\$0	\$0	\$0	\$25,000,000	\$0	\$0	\$25,000,000	\$25,000,000	1.916	\$47,902,585
2043	\$0	\$0	\$0	\$25,867,500	\$0	\$0	\$25,867,500	\$25,867,500	1.974	\$51,051,749
2044	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$18,750,000	\$18,750,000	2.033	\$38,114,889
2045	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$18,750,000	\$18,750,000	2.094	\$39,258,336
2046	\$0	\$0	\$0	\$18,750,000	\$0	\$0	\$18,750,000	\$18,750,000	2.157	\$40,436,086
2047	\$0	\$0	\$0	\$15,632,500	\$0	\$0	\$15,632,500	\$15,632,500	2.221	\$34,724,300
2048	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.288	\$28,599,096
2049	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.357	\$29,457,069
2050	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.427	\$30,340,781
2051	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.500	\$31,251,004
2052	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.575	\$32,188,534
2053	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.652	\$33,154,190
2054	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.732	\$34,148,816
2055	\$0	\$0	\$0	\$12,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.814	\$35,173,281
2056	\$0	\$0	\$0	\$13,775,000	\$0	\$0	\$13,775,000	\$13,775,000	2.898	\$39,923,784
2057	\$0	\$0	\$0	\$6,250,000	\$0	\$0	\$6,250,000	\$6,250,000	2.985	\$18,657,667
2058	\$0	\$0	\$0	\$6,250,000	\$0	\$0	\$6,250,000	\$6,250,000	3.075	\$19,217,397
2059	\$0	\$0	\$0	\$6,250,000	\$0	\$0	\$6,250,000	\$6,250,000	3.167	\$19,793,919
2060	\$0	\$0	\$0	\$6,250,000	\$0	\$0	\$6,250,000	\$6,250,000	3.262	\$20,387,736

AV \$/ANN

Source: San Joaquin County; City of Stockton; LWA; EPS.

[1] Calculated as annual projected dwelling units/bldg. sq. ft. multiplied by AV per dwelling unit/bldg. sq. ft. See Table C-6 for development projections.
 [2] Based on a 3 percent annual growth factor.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Table C-6
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Incremental Development Projections - Stockton

Stockton
Existing City and Annexation Areas

Fiscal Year Ending	Existing City					Building Square Feet					Annexation Area					Total
	Dwelling Units					Building Square Feet					Building Square Feet					
	Single Family Residential	Multifamily Residential	TOTAL	Retail	Office	Industrial	Total	Single Family Residential	Multifamily Residential	TOTAL	Retail	Office	Industrial	TOTAL		
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2022	40	75	115	137,076	58,747	-	195,823	-	-	-	12,500	-	-	12,500	12,500	
2023	80	-	80	116,652	49,994	-	166,645	-	-	-	50,000	-	-	50,000	50,000	
2024	67	-	67	17,500	7,500	-	25,000	-	-	-	50,000	-	-	50,000	50,000	
2025	-	-	-	17,500	7,500	-	25,000	-	-	-	50,000	-	-	50,000	50,000	
2026	-	150	150	17,500	7,500	-	25,000	-	-	-	50,000	-	-	50,000	50,000	
2027	-	150	150	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000	75,000	
2028	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000	75,000	
2029	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000	75,000	
2030	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000	75,000	
2031	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000	75,000	
2032	-	-	-	17,500	7,500	-	25,000	-	-	-	75,000	-	-	75,000	75,000	
2033	-	80	80	17,500	7,500	400,000	425,000	-	-	-	75,000	-	-	75,000	75,000	
2034	-	80	80	17,500	7,500	352,075	377,075	-	-	-	75,000	-	-	75,000	75,000	
2035	-	80	80	17,500	7,500	352,075	377,075	-	-	-	75,000	-	-	75,000	75,000	
2036	-	80	80	17,500	7,500	352,075	377,075	-	-	-	75,000	-	-	75,000	75,000	
2037	-	80	80	17,500	7,500	352,075	377,075	-	-	-	75,000	-	-	75,000	75,000	
2038	-	33	33	17,500	7,500	352,075	377,075	-	-	-	75,000	-	-	75,000	75,000	
2039	-	-	-	17,500	7,500	352,075	377,075	-	-	-	75,000	-	-	75,000	75,000	
2040	-	-	-	17,500	7,500	352,075	377,075	-	-	-	100,000	-	-	100,000	100,000	
2041	-	-	-	17,500	7,500	352,075	377,075	-	-	-	100,000	-	-	100,000	100,000	
2042	-	-	-	17,500	7,500	352,075	377,075	-	-	-	100,000	-	-	100,000	100,000	
2043	-	-	-	17,500	7,500	352,075	377,075	-	-	-	103,470	-	-	103,470	103,470	
2044	-	-	-	17,500	7,500	352,075	377,075	-	-	-	75,000	-	-	75,000	75,000	
2045	-	-	-	17,500	7,500	352,075	377,075	-	-	-	75,000	-	-	75,000	75,000	
2046	-	-	-	17,500	7,500	352,075	377,075	-	-	-	75,000	-	-	75,000	75,000	
2047	-	-	-	17,500	7,500	352,075	377,075	-	-	-	62,530	-	-	62,530	62,530	
2048	-	-	-	17,500	7,500	352,075	377,075	-	-	-	50,000	-	-	50,000	50,000	
2049	-	-	-	17,500	7,500	352,075	377,075	-	-	-	50,000	-	-	50,000	50,000	
2050	-	-	-	17,500	7,500	352,075	377,075	-	-	-	50,000	-	-	50,000	50,000	
2051	-	-	-	20,055	8,595	-	28,650	-	-	-	50,000	-	-	50,000	50,000	
2052	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000	50,000	
2053	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000	50,000	
2054	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000	50,000	
2055	-	-	-	-	-	-	-	-	-	-	55,100	-	-	55,100	55,100	
2056	-	-	-	-	-	-	-	-	-	-	25,000	-	-	25,000	25,000	
2057	-	-	-	-	-	-	-	-	-	-	25,000	-	-	25,000	25,000	
2058	-	-	-	-	-	-	-	-	-	-	25,000	-	-	25,000	25,000	
2059	-	-	-	-	-	-	-	-	-	-	25,000	-	-	25,000	25,000	
2060	-	-	-	-	-	-	-	-	-	-	25,000	-	-	25,000	25,000	
Total	187	888	1,075	746,282	319,835	3,920,750	4,986,868	-	-	-	2,433,600	-	-	2,433,600	2,433,600	

div. \$f

Source: San Joaquin County; City of Stockton; LWA; EPS.

APPENDIX D:

Supporting Tables for EIFD Revenue Analysis



Table D-1	Existing Land Use Assessed Value.....	E-33
Table D-2	Estimated Annexation Assessed Value	E-34
Table D-3	Gross Property Tax Revenue and Tax Allocation Percentages—Fiscal Year 2019–20	E-35
Table D-4	Preliminary Property Tax Allocations— City of Lathrop Annexation Area	E-36
Table D-5	Preliminary Property Tax Allocations— City of Manteca Annexation Areas.....	E-37
Table D-6	Preliminary Property Tax Allocations— City of Stockton Annexation Area	E-38

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

**Table D-1
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Existing Land Use Assessed Value (2020\$)**

	FY 2020-21 Assessed Value [1]			
Land Use	Existing Land Value	Existing Land Improvement Value	Total Existing Assessed Value	
City of Lathrop	\$809,546,180	\$2,380,385,113	\$3,189,931,293	
City of Manteca	\$331,548,841	\$717,766,158	\$1,049,314,999	
City of Stockton	\$406,036,852	\$987,179,747	\$1,393,216,599	
Unincorporated County [2]				
Lathrop Annexation Area	\$32,967,236	\$19,300,492	\$52,267,728	
Manteca Annexation Area	\$6,897,128	\$7,918,291	\$14,815,419	
Stockton Annexation Area	\$87,605,502	\$112,107,786	\$199,713,288	
Total Unincorporated County	\$127,469,866	\$139,326,569	\$266,796,435	

av det

Source: San Joaquin County; City of Manteca; City of Lathrop; City of Stockton; LWA; EPS.

[1] Includes FY 2020-21 total assessed value for parcels by jurisdiction, as provided by the County Auditor-Controller. The identified parcels are contained within the Project boundary and may not align with Tax Rate Area (TRA) boundaries. Details regarding implementing the tax increment allocation by jurisdiction will be determined at the time of EIFD formation.

[2] Reflects the FY 2020-21 total assessed value for parcels that are located within the unincorporated county, as provided by the County Auditor-Controller. These parcels are anticipated to be developed between 2021-2060 and annex to a proximate jurisdiction.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

**Table D-2
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Estimated Annexation Assessed Value (2020 and Real \$)**

Jurisdiction / Project	Estimated Timing of Annexation (Fiscal Year Ending) [1]	Escalated Assessed Value of Annexed Parcels (2020\$) [2]	Escalation Factor [3]	Escalated Assessed Value of Annexed Parcels (Real \$)
City of Stockton	2022	\$199,713,288	1.06	\$211,875,827
City of Manteca	2023	\$14,815,419	1.09	\$16,189,208
City of Lathrop	2025	\$52,267,728	1.16	\$60,592,622

Source: LWA; EPS.
 av ann

[1] It is assumed that the full project acreage will be annexed into the City on the initial year of development for each project.
 [2] Represents the loss of assessed value to the unincorporated San Joaquin County. Potential revenue from the newly developed TRAs within the City is calculated in the potential revenue from each jurisdiction. Refer to Table D-1 for details.
 [3] Assumes a 3 percent annual escalation factor.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Table D-3
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Gross Property Tax Revenue and Tax Allocation Percentages - Fiscal Year 2020-21

TRA [1]	2020-21 Gross Property Tax Revenue			Tax Allocation Percentage	
	City	County	Total	City	County
Lathrop					
TRA: 007-000	\$82,442	\$123,718	\$678,334	12.15%	18.24%
TRA: 007-007	\$289,047	\$328,940	\$2,318,678	12.47%	14.19%
TRA: 007-008	\$467	\$606	\$3,950	11.82%	15.34%
TRA: 007-012	\$39,102	\$56,018	\$313,134	12.49%	17.89%
TRA: 007-013	\$119,036	\$106,303	\$661,636	17.99%	16.07%
TRA: 007-014	\$1,063,665	\$1,906,379	\$9,853,335	10.79%	19.35%
TRA: 007-022	\$85,551	\$121,875	\$689,323	12.41%	17.68%
TRA: 007-029	\$4,350	\$5,426	\$37,038	11.75%	14.65%
TRA: 007-041	\$88,366	\$98,436	\$578,696	15.27%	17.01%
TRA: 007-043	\$288,792	\$374,305	\$2,209,023	13.07%	16.94%
TRA: 007-046	\$989,152	\$916,810	\$5,653,075	17.50%	16.22%
TRA: 007-047	\$7,017	\$9,995	\$56,190	12.49%	17.79%
TRA: 007-048	\$189,204	\$169,785	\$1,065,719	17.75%	15.93%
TRA: 007-071	\$802,914	\$1,114,693	\$6,188,351	12.97%	18.01%
TRA: 007-074	\$5,570	\$21,061	\$102,361	5.44%	20.58%
TRA: 007-091	\$181,972	\$1,637,751	\$6,961,184	2.61%	23.53%
TRA: 007-092	\$21,321	\$85,283	\$414,996	5.14%	20.55%
TRA: 007-093	\$272	\$1,090	\$5,930	4.59%	18.38%
TRA: 007-095	\$0	\$34,298	\$129,149	0.00%	26.56%
Total Lathrop	\$4,258,238	\$7,112,774	\$37,920,102	11.23%	18.76%
Manteca					
TRAs [2]					
TRA: 002-000	\$6,133,116	\$8,411,167	\$42,568,079	14.41%	19.76%
TRA: 002-060	\$111,410	\$165,849	\$836,788	13.31%	19.82%
TRA: 002-063	\$193,705	\$335,544	\$1,515,697	12.78%	22.14%
TRA: 002-088	\$172,456	\$262,585	\$1,318,366	13.08%	19.92%
Subtotal	\$6,610,686	\$9,175,146	\$46,238,929	14.30%	19.84%
Total Manteca	\$6,610,686	\$9,175,146	\$46,238,929		
Stockton					
TRA: 003-159	\$136,444	\$161,150	\$799,722	17.06%	20.15%
TRA: 003-238	\$2,038,727	\$2,411,802	\$11,974,116	17.03%	20.14%
TRA: 003-240	\$123,480	\$168,345	\$720,887	17.13%	23.35%
TRA: 003-289	\$96,770	\$113,258	\$564,075	17.16%	20.08%
TRA: 003-312	\$6,487	\$11,238	\$46,985	13.81%	23.92%
TRA: 003-455	\$5,051	\$20,203	\$89,318	5.65%	22.62%
TRA: 003-463	\$25,521	\$100,124	\$333,024	7.66%	30.07%
TRA: 003-464	-\$179	-\$212	-\$1,045	17.15%	20.25%
TRA: 003-479	\$0	\$0	\$0	0.00%	0.00%
TRA: 003-481	\$2,383	\$9,531	\$42,136	5.65%	22.62%
Total Stockton	\$2,434,684	\$2,995,439	\$14,569,218	16.71%	20.56%
TOTAL	\$13,303,608	\$19,283,358	\$98,728,249		

tra all

Source: San Joaquin County Assessor; San Joaquin County Auditor-Controller; EPS.

[1] For each city, includes all TRAs in the existing city boundary within the Mossdale Tract boundary. This differs from the allocations used in the individual City fiscal impact analyses because those analyses include only the allocation for TRAs with anticipated development.

[2] City of Manteca TRA's reflect only those TRAs within the Mossdale Tract boundary that are not included in a redevelopment area.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

City of Lathrop
Annexation Areas

Table D-4
Moosdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Preliminary Property Tax Allocations - City of Lathrop Annexation Area

Tax Code	Entity	Existing Tax Rate Area (TRA) Post-ERAF		Adjusted Existing Base Revenue [1]		Property Tax Sharing Agreement [2]	Post Annexation Average		
		102-100	102-121	102-100	102-121		Base Revenue	Post-ERAF Distribution	
		a	b	c	d	e	f = e * (\$20,642 + \$39,050) / \$172,070		
Subject to Detachment									
10001	County General Fund	19.800000%	22.381900%	\$12,654	\$24,209	80%	\$47,754	27.75259%	
10527	Road District #5	3.877600%	4.267000%	\$2,478	\$4,615	-	-	0.000000%	
14901	Lathrop-Manteca Fire District (LMFD)	8.621900%	0.000000%	\$5,510	\$0	-	-	0.000000%	
14401	French Camp McKinley Rural Fire	0.000000%	9.454700%	\$0	\$10,226	-	-	0.000000%	
40600	City of Lathrop	0.000000%	0.000000%	-	-	20%	\$11,938	6.93815%	
	Subtotal	32.299500%	36.103600%	\$20,642	\$39,050	100%	\$59,692	27.75259%	
Not Subject to Detachment									
10618	County Library	1.597600%	1.803100%	\$1,021	\$1,950	-	\$2,971	1.72677%	
12601	Manteca Unified School District	26.254700%	29.629600%	\$16,779	\$32,048	-	\$48,827	28.37611%	
13001	San Joaquin Delta Community College	3.554400%	4.011500%	\$2,272	\$4,339	-	\$6,610	3.84172%	
13201	San Joaquin County Office of Education	1.264000%	1.389300%	\$808	\$1,503	-	\$2,310	1.34276%	
16001	San Joaquin Flood Control	0.155800%	0.175900%	\$100	\$190	-	\$290	0.16844%	
21901	Mosquito Abatement	0.699600%	0.789400%	\$447	\$854	-	\$1,301	0.75605%	
22001	Reclamation District #17	0.000000%	0.000000%	\$0	\$0	-	\$0	0.000000%	
24601	South San Joaquin Irrigation	5.279400%	0.000000%	\$3,374	\$0	-	\$3,374	1.96082%	
25301	CSA No. 4 Lathrop	1.542900%	0.000000%	\$986	\$0	-	\$986	0.57305%	
41100	Education Revenue Augmentation Fund (ERAF)	27.352100%	26.097600%	\$17,480	\$28,227	-	\$45,708	26.56353%	
	Subtotal	67.700500%	63.896400%	\$43,267	\$69,111	0%	\$112,378	65.30926%	
Total		100.000000%	100.000000%	\$63,909	\$108,161	100%	\$172,070	100.000000%	

Source: San Joaquin County Auditor-Controller; EPS.

[1] Provided by the San Joaquin County Auditor-Controller.

[2] Based on the most recent tax-sharing agreement between San Joaquin County and the City of Lathrop dated November 2012 related to annexed areas to the City.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

City of Manteca
Annexation Areas

Table D-5
Mossdale Tract Infrastructure Finance Plan
EIFD Revenue Analysis
Preliminary Property Tax Allocations - City of Manteca Annexation Areas

Tax Code	Entity	Existing Tax Rate Area (TRA)		Gross Revenue (FY 2019-20) [1]	Property Tax Sharing Agreement [2]	Post Annexation Average	
		TRA 102-136	TRA 102-001			Base Revenue	Post-ERAF Distribution
		a	b	f	h	e = d * \$396,888	f = e / \$1,197,578
		TRA 102-136		TRA 102-136	g = e + f		
Subject to Detachment							
10001	County General	20.32600%	20.29360%	\$14,804	80%	\$317,510	26.51271%
10527	Road District 5	3.97920%	3.97840%	\$2,902	-	-	0.00000%
14901	Lathrop-Manteca Rural Fire	8.83690%	8.84610%	\$6,453	-	-	0.00000%
40200	City of Manteca	0.00000%	0.00000%	-	20%	\$79,378	6.62818%
	Subtotal	33.14210%	33.11810%	\$24,160	100%	\$396,888	33.14089%
Not Subject to Detachment							
10618	County Library	1.63940%	1.63910%	\$1,196	-	\$19,633	1.63940%
12601	Manteca Unified Schools	26.94230%	26.93720%	\$19,651	-	\$322,650	26.94192%
13001	S.J. Delta Comm College	3.64750%	3.64670%	\$2,660	-	\$43,681	3.64745%
13201	County Office Of Education	1.28960%	1.31780%	\$961	-	\$15,463	1.29115%
16001	Sjc Flood Control	0.16000%	0.15990%	\$117	-	\$1,916	0.15997%
21901	Sjc Mosquito Abatement	0.71800%	0.71790%	\$524	-	\$8,598	0.71797%
24601	South San Joaquin Irrigation	5.41160%	5.41660%	\$3,951	-	\$64,813	5.41200%
41100	ERAF - Educational Revenue Augmentation Fund	27.04950%	27.04670%	\$19,731	-	\$323,936	27.04926%
	Subtotal	66.85790%	66.88190%	\$48,791	0%	\$800,690	66.85911%
	Total	100.00000%	100.00000%	\$72,951	100%	\$1,197,578	100.00000%

Source: San Joaquin County Auditor-Controller, EPS.

[1] Provided by the San Joaquin County Auditor-Controller.

[2] Based on the most recent tax-sharing agreement between San Joaquin County and the City of Manteca dated November 2018 related to annexed areas to the City.

Attachment E: Tax Increment Revenue Forecast - Variable Tax Rate Scenario

Table D-6
 Mossdale Tract Infrastructure Finance Plan
 EIFD Revenue Analysis
 Preliminary Property Tax Allocations - City of Stockton Annexation Area

City of Stockton
Annexation Areas

Tax Code	Entity	Existing Tax Rate Area (TRA)		Gross Revenue (FY 2019-20)	Property Tax Sharing Agreement [3]	Post Annexation Average	
		Post-ERAF Distribution [1]	TRA 102-032			Base Revenue	Post-ERAF Distribution
		a	b	e	g = e + f	h	f = e / \$769,158
		TRA 102-135	TRA 102-032	TRA 102-135	Total		o = d * \$278,126
Subject to Detachment							
10001	County General	22.29650%	22.30610%	\$172,291	\$171,495	80%	\$222,501
10527	Road District 1	4.26040%	4.26030%	\$32,921	\$32,769	-	-
14401	French Camp-Mc Kinley Rural Fire	9.60300%	9.60300%	\$74,205	\$73,862	-	-
40400	City of Stockton	0.00000%	0.00000%	-	-	20%	\$55,625
	Subtotal	36.15990%	36.16940%	\$279,417	\$278,126	100%	\$278,126
Not Subject to Detachment							
10618	County Library	1.80010%	1.80010%	\$13,910	\$13,846	-	\$13,846
12601	Manteca Unified Schools	29.58380%	29.58380%	\$228,602	\$227,546	-	\$227,546
13001	S.J. Delta Comm College	4.00510%	4.00510%	\$30,949	\$30,806	-	\$30,806
13201	County Office Of Education	1.43850%	1.42890%	\$11,116	\$11,065	-	\$11,065
16001	Sjc Flood Control	0.17560%	0.17570%	\$1,357	\$1,351	-	\$1,351
21901	Sjc Mosquito Abatement	0.78840%	0.78840%	\$6,092	\$6,064	-	\$6,064
41100	ERAF - Educational Revenue Augmentation Fund	26.04860%	26.04860%	\$201,285	\$200,355	-	\$200,355
	Subtotal	63.84010%	63.83060%	\$493,311	\$491,032	-	\$491,032
Total		100.00000%	100.00000%	\$772,729	\$769,158	100%	\$769,158

Source: San Joaquin County Auditor-Controller, EPS.

[1] Provided by the San Joaquin County Auditor-Controller.

[2] Based on information provided by the Auditor-Controller's office, a negative gross revenue value is a result of base revenue transfers from the jurisdictional changes when the TRA was formed or other jurisdictional changes that may occur in the TRA since formation.

[3] Based on the most recent tax-sharing agreement between San Joaquin County and the City of Stockton dated August 2015 related to annexed areas to the City.

ATTACHMENT F:
Lathrop Fiscal Impact Analysis



List of Tables

Table 1	Summary of Annual Surplus/Deficits.....	F-1
Table 2	Estimated Annual Revenues and Expenditures	F-2

Attachment F: Lathrop Fiscal Impact Analysis

City of Lathrop

Table 1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Summary of Annual Surplus/Deficits (2020\$)

Item	Estimated Annual Revenues/Expenditures (Rounded)					
	2025 [1]	2030	2035	2040	2050	Buildout (2060)
Annual Fiscal Impact Summary						
Prior to EIFD Allocation						
Annual General Fund Revenues	\$4,356,000	\$9,517,000	\$11,412,000	\$12,590,000	\$14,715,000	\$16,450,000
Annual General Fund Expenditures	\$4,092,000	\$6,241,000	\$7,109,000	\$7,899,000	\$13,147,000	\$17,831,000
Net General Fund Surplus/(Deficit)	\$264,000	\$3,276,000	\$4,303,000	\$4,691,000	\$1,568,000	(\$1,381,000)
Net of EIFD Allocation - Maximum Tax Rate						
EIFD Contribution [2]	(\$130,300)	(\$501,800)	(\$594,000)	(\$652,100)	(\$857,000)	(\$1,036,400)
Net General Fund Surplus/(Deficit)	\$133,700	\$2,774,200	\$3,709,000	\$4,038,900	\$711,000	(\$2,417,400)
Net of EIFD Allocation - Variable Tax Rate						
EIFD Contribution [2]	(\$130,300)	(\$326,200)	(\$282,200)	(\$309,700)	(\$192,800)	(\$233,200)
Net General Fund Surplus/(Deficit)	\$133,700	\$2,949,800	\$4,020,800	\$4,381,300	\$1,375,200	(\$1,614,200)

Source: EPS.

sum

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] EIFD Allocation represents the portion of City property tax revenues diverted to the EIFD. Refer to Table B-3 for details.

Attachment F: Lathrop Fiscal Impact Analysis

Table 2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Estimated Annual Revenues and Expenditures (2020\$)

City of
Lathrop

Item	Estimated Annual Revenues/Expenditures (Rounded)				
	2025 [1]	2030	2035	2040	2050 Buildout (2060)
General Fund					
Annual General Fund Revenues					
Property Tax	\$1,302,600	\$2,508,900	\$2,970,200	\$3,260,300	\$4,285,100
Property Tax In Lieu of VLF	\$524,200	\$1,014,400	\$1,204,400	\$1,320,900	\$1,732,300
Property Transfer Tax	\$51,600	\$84,500	\$98,300	\$109,900	\$180,400
Sales and Use Tax	\$2,173,900	\$5,370,000	\$6,510,000	\$7,203,900	\$7,536,100
Transient Occupancy Tax	\$98,000	\$174,100	\$203,100	\$224,200	\$316,500
Franchise Tax	\$149,700	\$265,900	\$310,200	\$342,500	\$483,400
Licenses and Permits	\$38,800	\$69,000	\$80,500	\$88,900	\$125,500
Fines	\$17,100	\$30,400	\$35,400	\$39,100	\$55,300
Total Annual General Fund Revenues	\$4,355,900	\$9,517,200	\$11,412,100	\$12,589,700	\$14,714,600
Annual General Fund Expenditures					
General Government	\$376,800	\$669,400	\$780,700	\$862,000	\$1,216,800
Human Resources	\$65,900	\$117,200	\$136,600	\$150,900	\$213,000
Central Services	\$175,400	\$311,700	\$363,500	\$401,400	\$566,600
Finance and Information Technology	\$626,100	\$1,112,400	\$1,297,300	\$1,432,400	\$2,022,100
Animal Services	\$66,800	\$118,700	\$138,500	\$152,900	\$215,800
Community Development	\$423,200	\$751,800	\$876,800	\$968,200	\$1,366,700
Culture and Recreation	\$242,300	\$300,700	\$329,400	\$369,800	\$773,700
Police Services (Non-Contract)	\$147,900	\$183,600	\$201,100	\$225,800	\$472,400
Police Services (Contract)	\$1,532,200	\$1,902,000	\$2,083,300	\$2,339,200	\$4,893,700
Public Works	\$435,400	\$773,600	\$902,200	\$996,200	\$1,406,300
Total Annual General Fund Expenditures	\$4,092,000	\$6,241,100	\$7,109,400	\$7,898,800	\$13,147,100
EIFD Contribution [2]					
Maximum Tax Rate	(\$130,300)	(\$501,800)	(\$594,000)	(\$652,100)	(\$1,036,400)
Variable Tax Rate	(\$130,300)	(\$326,200)	(\$282,200)	(\$309,700)	(\$192,800)
Net General Fund Surplus/(Deficit)					
Prior to EIFD Allocation	\$263,900	\$3,276,100	\$4,302,700	\$4,690,900	\$1,567,500
Net of EIFD Allocation - Maximum Tax	\$133,600	\$2,774,300	\$3,708,700	\$4,038,800	\$2,417,800
Net of EIFD Allocation - Variable Tax	\$133,600	\$2,949,900	\$4,020,500	\$4,381,200	\$1,614,600

Source: EPS.

del sum

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] EIFD Contribution represents the portion of City property tax revenues diverted to the EIFD. Refer to Table B-3 for details.

APPENDICES:

Appendix A: General Assumptions

Appendix B: General Fund Revenue Analysis

Appendix C: General Fund Expenditure Analysis

Appendix D: Supporting Tables for
Revenue and Expenditure Analysis



APPENDIX A:
General Assumptions



Table A-1	General Assumptions	F-3
Table A-2	Cumulative Land Use Projections	F-4
Table A-3	Cumulative Occupied Dwelling Units and Building Square Footage.....	F-5
Table A-4	Cumulative Estimated Population and Employees	F-6
Table A-5	Land Use Assumptions	F-7

Attachment F: Lathrop Fiscal Impact Analysis

City of Lathrop

Table A-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
General Assumptions

Item	Assumption
General Assumptions	
Fiscal Year of Budget Analysis [1]	FY 2020-21
Base Fiscal Year of Potential EIFD [2]	FY 2022-23
General Demographic Characteristics	
City of Lathrop	
Population [3]	26,833
Employees [4]	10,200
City of Lathrop Persons Served [5]	31,933

gen assumps

Source: California Department of Finance; City of Lathrop; Lathrop-Manteca Fire District; EPS.

- [1] Reflects the City of Lathrop Fiscal Year 2020-21 adopted budget. Revenues and expenditures are in 2020 dollars. This analysis does not reflect changes in values resulting from inflation or appreciation.
- [2] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.
- [3] Based on population estimates from the California Department of Finance (DOF) data for January 1, 2020.
- [4] US Census Onthemap.ces.census.gov estimated a total of 9,090 jobs in Lathrop, CA in 2018. California EDD reports an annual average growth rate of 0.95% since 2018 for the Stockton-Lodi MSA. EPS adjusted the 2018 employment figure to arrive at a 2020 employment estimate using this growth rate and further increased the total by 10% to account for self-employed workers. Estimate is rounded to the nearest hundred employees.
- [5] Defined as total City population plus half of total employees within the City.

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

Table A-2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Cumulative Land Use

Land Use	Cumulative Dwelling Units/Square Footage																
	2025 [1]			2030			2035			2040			2050			Buildout (2060)	
	Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	
Development Projections in Current City Limits [2]																	
Residential Land Uses [4]																	
Low Density Residential	702	-	-	802	-	-	878	-	-	1,047	-	-	2,737	-	-	4,258	-
High Density Residential	412	-	-	603	-	-	661	-	-	661	-	-	661	-	-	661	-
Subtotal Residential	1,114	-	-	1,405	-	-	1,539	-	-	1,708	-	-	3,398	-	-	4,919	-
Nonresidential Land Uses																	
Retail Commercial [5]	-	917,494	-	2,242,309	-	-	2,646,982	-	-	2,970,720	-	-	3,031,422	-	-	3,031,422	-
Office Commercial [5]	-	611,663	-	1,494,872	-	-	1,764,654	-	-	1,980,480	-	-	2,020,948	-	-	2,020,948	-
Industrial	-	3,227,631	-	7,330,420	-	-	9,067,930	-	-	9,415,432	-	-	9,415,432	-	-	9,415,432	-
Subtotal Nonresidential	-	4,756,788	-	11,067,601	-	-	13,479,566	-	-	14,366,632	-	-	14,467,802	-	-	14,467,802	-
Total All Land Uses	1,114	4,756,788	1,405	11,067,601	1,539	13,479,566	1,708	14,366,632	1,708	14,467,802	3,398	14,467,802	4,919	14,467,802	4,919	14,467,802	-
Development Projections in Annexation Area [3]																	
Nonresidential Land Uses																	
Retail Commercial [5]	-	27,453	-	164,718	-	-	274,530	-	-	274,530	-	-	274,530	-	-	274,530	-
Subtotal Nonresidential	-	27,453	-	164,718	-	-	274,530	-	-	274,530	-	-	274,530	-	-	274,530	-
Total All Land Uses	-	27,453	-	164,718	-	-	274,530	-	-	274,530	-	-	274,530	-	-	274,530	-
Total City of Lathrop Development Projections																	
Residential Land Uses [4]																	
Low Density Residential	702	-	-	802	-	-	878	-	-	1,047	-	-	2,737	-	-	4,258	-
High Density Residential	412	-	-	603	-	-	661	-	-	661	-	-	661	-	-	661	-
Subtotal Residential	1,114	-	-	1,405	-	-	1,539	-	-	1,708	-	-	3,398	-	-	4,919	-
Nonresidential Land Uses																	
Retail Commercial [5]	-	944,947	-	2,407,027	-	-	2,821,512	-	-	3,245,250	-	-	3,305,952	-	-	3,305,952	-
Office Commercial [5]	-	611,663	-	1,494,872	-	-	1,764,654	-	-	1,980,480	-	-	2,020,948	-	-	2,020,948	-
Industrial	-	3,227,631	-	7,330,420	-	-	9,067,930	-	-	9,415,432	-	-	9,415,432	-	-	9,415,432	-
Subtotal Nonresidential	-	4,784,241	-	11,232,319	-	-	13,754,096	-	-	14,641,162	-	-	14,742,332	-	-	14,742,332	-
Total All Land Uses	1,114	4,784,241	1,405	11,232,319	1,539	13,754,096	1,708	14,641,162	1,708	14,742,332	3,398	14,742,332	4,919	14,742,332	4,919	14,742,332	-

Source: City of Lathrop; LWA; EPS.

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] Development projections were provided by LWA and are based on land use data provided by the City as of February, 2020. Includes development projections in Central Lathrop, Mossdale Landing, South Lathrop, Lathrop Gateway, Crossroads, Historic/East Lathrop, and Sharpe Depot.

[3] Includes development projections in the South Lathrop Specific Plan.

[4] For the purpose of this analysis, low density residential is considered to be owner-occupied and high density residential is assumed to be renter-occupied.

[5] Nonresidential commercial land use projections provided by the City reflect a general commercial land use designation. This analysis assumes general commercial will comprise both retail and office land uses. EPS determined a preliminary estimated allocation of retail and office space based on the existing proportion of retail and office space in the City, the City's current General Plan, and the proposed land use plans of anticipated development projects within the EIFD boundary.

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

Table A-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Cumulative Occupied Dwelling Units and Building Square Footage

Land Use	Vacancy Rate [1]	Occupied Dwelling Units/Building Square Feet					Buildout (2060)
		2025	2030	2035	2040	2050	
Development Projections in Current City Limits							
Residential Land Uses							
Low Density Residential	6.0%	659	753	825	984	2,572	4,002
High Density Residential	6.0%	387	567	621	621	621	621
Subtotal Residential		1,047	1,320	1,446	1,605	3,194	4,623
Nonresidential Land Uses							
Retail Commercial	7.5%	848,682	2,074,135	2,448,458	2,747,916	2,804,065	2,804,065
Office Commercial	7.5%	565,788	1,382,757	1,632,305	1,831,944	1,869,377	1,869,377
Industrial	7.5%	2,985,558	6,780,639	8,387,835	8,709,275	8,709,275	8,709,275
Subtotal Nonresidential		4,400,028	10,237,531	12,468,599	13,289,135	13,382,717	13,382,717
Development Projections in Annexation Area							
Nonresidential Land Uses							
Retail Commercial	7.5%	25,394	152,364	253,940	253,940	253,940	253,940
Subtotal Nonresidential		25,394	152,364	253,940	253,940	253,940	253,940
Total City of Lathrop Development Projections							
Residential Land Uses							
Low Density Residential	6.0%	659	753	825	984	2,572	4,002
High Density Residential	6.0%	387	567	621	621	621	621
Subtotal Residential		1,047	1,320	1,446	1,605	3,194	4,623
Nonresidential Land Uses							
Retail Commercial	7.5%	874,076	2,226,500	2,702,398	3,001,856	3,058,006	3,058,006
Office Commercial	7.5%	565,788	1,382,757	1,632,305	1,831,944	1,869,377	1,869,377
Industrial	7.5%	2,985,558	6,780,639	8,387,835	8,709,275	8,709,275	8,709,275
Subtotal Nonresidential		4,425,422	10,389,895	12,722,539	13,543,075	13,636,657	13,636,657

occupied

Source: California Department of Finance; City of Lathrop; San Joaquin County; Costar; LWA; EPS.

[1] For details pertaining to vacancy rate assumptions, refer to Table A-5.

Attachment F: Lathrop Fiscal Impact Analysis

City of Lathrop

**Table A-4
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Cumulative Estimated Population and Employees**

Land Use	Assumption [1]	Estimated Population/Employees					Buildout (2060)
		2025	2030	2035	2040	2050	
Project Residents							
Residential Land Uses							
Low Density Residential	PPH 3.30	2,176	2,486	2,722	3,246	8,489	13,207
High Density Residential	2.50	968	1,417	1,553	1,553	1,553	1,553
Subtotal Residential		3,144	3,903	4,275	4,800	10,042	14,760
Total Resident Population		3,144	3,903	4,275	4,800	10,042	14,760
Project Employees							
Nonresidential Land Uses							
Retail Commercial	<u>Sq. Ft. per Emp.</u> 400	2,185	5,566	6,756	7,505	7,645	7,645
Office Commercial	400	1,414	3,457	4,081	4,580	4,673	4,673
Industrial	2,000	1,493	3,390	4,194	4,355	4,355	4,355
Subtotal Nonresidential		5,092	12,413	15,031	16,439	16,673	16,673
Total Employee Population		5,092	12,413	15,031	16,439	16,673	16,673
Project Persons Served		5,690	10,110	11,791	13,019	18,379	23,097

Source: California Department of Finance; EPS.

[1] For persons per household and square feet per employee assumptions, refer to Table A-5.

pop

Attachment F: Lathrop Fiscal Impact Analysis

Table A-5
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Land Use Assumptions

City of
Lathrop

Land Use	Estimated Assessed Value [1]	Property Turnover Rate [2]	Vacancy Rate [3]	Persons Per Household/ Sq. Ft. per Employee [4]
Residential Land Uses	<i>per Unit</i>			
Owner-Occupied Residential				
Low Density Residential	\$525,000	14.3%	6.0%	3.30
Renter Occupied Residential				
High Density Residential	\$200,000	6.7%	6.0%	2.50
Nonresidential Land Uses	<i>per Sq. Ft.</i>			
Retail Commercial	\$250	5.0%	7.5%	400
Office Commercial	\$250	5.0%	7.5%	400
Industrial	\$100	5.0%	7.5%	2,000

lu assum

Source: The Gregory Group; Costar; Colliers, International; CBRE; US Census; EPS.

- [1] Residential assessed values are based on sales data of comparable products as obtained through The Gregory Group for the last 4 quarters (Q1 2020 through Q4 2020). Nonresidential values per square foot based on comparable transaction data for transactions made in San Joaquin County since 2005 obtained from Costar, data accessed on March 25, 2021. Commercial retail and office categories are a blended average of retail and commercial uses.
- [2] Owner-occupied residential assumed to turn over once every 7 years and renter-occupied residential is assumed to turn over once every 15 years. Nonresidential uses are assumed to turn over once every 20 years.
- [3] Residential vacancy rates obtained from the US Census American Community Survey, 2018 estimates, for San Joaquin County. Commercial and industrial vacancy rates based on Q3 2019 Costar and Q3 2019 Colliers International market reports for the Stockton/Modesto area.
- [4] Persons per household figures obtained from the US Census American Community Survey, 2018 estimates. Square feet per employee values are based on empirical research for proposed land uses.

APPENDIX B:

General Fund Revenue Analysis



Table B-1	Revenue-Estimating Procedures Based on City of Lathrop FY 2020-21 Budget	F-8
Table B-2	Estimated Annual General Fund Revenues	F-9
Table B-3	Estimated Annual Property Tax Revenues (2 pages)	F-10
Table B-4	Real Property Transfer Tax	F-12
Table B-5	Estimated Annual Taxable Sales and Use Tax Revenue	F-13
Table B-5A	Estimated Annual Taxable Sales from Proposed Development, Market Support Method.....	F-14
Table B-5B	Estimated Annual Taxable Sales from Onsite Nonresidential.....	F-15

Attachment F: Lathrop Fiscal Impact Analysis

Table B-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Revenue-Estimating Procedures Based on City of Lathrop FY 2020-21 Budget (2020\$)

City of
 Lathrop

Item	Estimating Procedure	Case Study Reference	FY 2020-21 Budgeted General Fund Revenues [1]	FY 2020-21 Budgeted Net General Fund Revenues	Service Population [2]	Revenue Multiplier
General Fund Revenues						
Property Tax	Case Study	Table B-3	\$4,800,000	-	N/A	-
Property Tax in Lieu of VLF	Case Study	Table B-3	\$2,000,000	-	N/A	-
Property Transfer Tax [3]	Case Study	Table B-4	\$0	-	N/A	-
Sales and Use Tax	Case Study	Table B-5	\$4,000,000	-	N/A	-
Prop. 172 Public Safety Sales Tax [4]	[4]	-	\$0	-	N/A	-
Transient Occupancy Tax	Persons Served	-	\$550,000	-	31,933	\$17.22
Franchise Tax	Persons Served	-	\$840,000	-	31,933	\$26.31
Licenses and Permits	Persons Served	-	\$218,006	-	31,933	\$6.83
Intergovernmental Revenue	[5]	-	\$335,000	-	N/A	-
Current Service Charges	[6]	-	\$710,320	(\$710,320)	N/A	-
Fines	Persons Served	-	\$96,000	-	31,933	\$3.01
Use of Money and Property	[5]	-	\$190,900	-	N/A	-
Other	[5]	-	\$995,370	-	N/A	-
Indirect Cost/Transfer In	[5]	-	\$5,349,840	-	N/A	-
Subtotal General Fund Revenues			\$20,085,436	(\$710,320)		\$19,375,116

rev. pro

Source: City of Lathrop FY 2019-21 Adopted Budget and Budget Amendments (Dated March 4, 2021); EPS.

- [1] Based on amended Fiscal Year 2020-21 Budgeted General Fund revenues as provided by City staff, current as of March, 2021.
- [2] Refer to Table A-1 for details.
- [3] City Property Transfer Tax revenues are included in the Property Tax total.
- [4] Cities that did not receive property tax or exist in 1980 are ineligible for Proposition 172 revenues. The City of Lathrop incorporated in 1989 and is therefore ineligible to receive Proposition 172 revenue.
- [5] This revenue source is not expected to be affected by anticipated development and therefore is not evaluated in this analysis.
- [6] This revenue source is dedicated to and directly offsets costs as shown in Table C-1.

Attachment F: Lathrop Fiscal Impact Analysis

City of Lathrop

**Table B-2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Estimated Annual Project Revenues by Phase (2020\$)**

Revenues	Source	Cumulative Estimated Annual Revenues				Buildout (2060)
		2025	2030	2035	2040	
General Fund						
Property Tax	Table B-3	\$1,302,600	\$2,508,900	\$2,970,200	\$3,260,300	\$4,285,100
Property Tax in Lieu of VLF	Table B-3	\$524,200	\$1,014,400	\$1,204,400	\$1,320,900	\$1,732,300
Property Transfer Tax	Table B-4	\$51,600	\$84,500	\$98,300	\$109,900	\$180,400
Sales and Use Tax	Table B-5	\$2,173,900	\$5,370,000	\$6,510,000	\$7,203,900	\$7,699,700
Transient Occupancy Tax	-	\$98,000	\$174,100	\$203,100	\$224,200	\$316,500
Franchise Tax	-	\$149,700	\$265,900	\$310,200	\$342,500	\$483,400
Licenses and Permits	-	\$38,800	\$69,000	\$80,500	\$88,900	\$125,500
Fines	-	\$17,100	\$30,400	\$35,400	\$39,100	\$55,300
Total Annual General Fund Revenues		\$4,355,900	\$9,517,200	\$11,412,100	\$12,589,700	\$14,714,600
Less EIFD Contribution		(\$130,260)	(\$501,772)	(\$594,039)	(\$652,066)	(\$857,014)
Net General Fund Revenues		\$4,225,640	\$9,015,428	\$10,818,061	\$11,937,634	\$13,857,586
EIFD Contribution - Maximum Tax Rate						
Less EIFD Contribution		(\$130,260)	(\$501,772)	(\$594,039)	(\$652,066)	(\$857,014)
Net General Fund Revenues		\$4,095,380	\$8,513,657	\$10,224,021	\$11,285,568	\$13,000,573
EIFD Contribution - Variable Tax Rate						
Less EIFD Contribution		(\$130,260)	(\$326,152)	(\$282,169)	(\$309,731)	(\$192,828)
Net General Fund Revenues		\$4,095,380	\$8,689,277	\$10,535,892	\$11,627,903	\$13,664,758

rev

Source: City of Lathrop FY 2020-21 Adopted Budget; EPS.

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

Table B-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Estimated Annual Property Tax Revenues (2020\$)

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)					Buildout (2060)
			2025	2030	2035	2040	2050	
Assessed Value of New Development								
Assessed Value of New Development in Current City Limits	Table D-2	a	\$1,155,739,800	\$2,208,724,755	\$2,602,589,505	\$2,860,955,705	\$3,773,488,205	\$4,572,023,205
Assessed Value of New Development in Annexation Area		b	\$6,863,250	\$41,179,500	\$68,632,500	\$68,632,500	\$68,632,500	\$68,632,500
Total Assessed Value		c = a + b	\$1,162,603,050	\$2,249,904,255	\$2,671,222,005	\$2,929,588,205	\$3,842,130,705	\$4,640,655,705
Property Tax Revenue (1% of Assessed Value)								
Property Tax Revenue in Current City Limits	1.0000%	d = a * 1.00%	\$11,557,398	\$22,087,248	\$26,025,895	\$28,609,557	\$37,734,982	\$45,720,232
Property Tax Revenue in Annexation Area		e = b * 1.00%	\$68,633	\$411,795	\$686,325	\$686,325	\$686,325	\$686,325
Total Property Tax Revenue		f = d + e	\$11,626,031	\$22,499,043	\$26,712,220	\$29,295,882	\$38,421,307	\$46,406,557
Estimated Property Tax Allocation								
Estimated Property Tax Allocation in Current City Limits [1]								
City of Lathrop General Fund	11.2295%	g = d * 11.23%	\$1,297,838	\$2,480,288	\$2,922,578	\$3,212,711	\$4,237,450	\$5,134,154
Other Agencies/ERAF	88.7705%	h = d * 88.77%	\$10,259,560	\$19,606,960	\$23,103,317	\$25,396,847	\$33,497,532	\$40,586,078
Property Tax Allocation in Annexation Area [2]								
City of Lathrop General Fund	6.9381%	i = e * 6.94%	\$4,762	\$28,571	\$47,618	\$47,618	\$47,618	\$47,618
Other Agencies/ERAF	93.0619%	j = e * 93.06%	\$63,871	\$363,224	\$638,707	\$638,707	\$638,707	\$638,707
Total City of Lathrop General Fund Property Tax		k = g + i	\$1,302,600	\$2,508,859	\$2,970,196	\$3,260,329	\$4,285,068	\$5,181,772
EIFD Allocation - Maximum Tax Rate								
EIFD Allocation Percentage [3]		l	10.0%	20.0%	20.0%	20.0%	20.0%	20.0%
EIFD Allocation		m = k * l	\$130,260	\$501,772	\$594,039	\$652,066	\$857,014	\$1,036,354
Net City General Fund Property Tax		n = k - m	\$1,172,340	\$2,007,087	\$2,376,157	\$2,608,263	\$3,428,055	\$4,145,418
EIFD Allocation - Variable Tax Rate								
EIFD Allocation Percentage [3]		l	10.0%	13.0%	9.5%	9.5%	4.5%	4.5%
EIFD Allocation		m = k * l	\$130,260	\$326,152	\$282,169	\$309,731	\$192,828	\$233,180
Net City General Fund Property Tax		n = k - m	\$1,172,340	\$2,182,707	\$2,688,028	\$2,950,598	\$4,092,240	\$4,948,592

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

Table B-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Estimated Annual Property Tax Revenues (2020\$)

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)				
			2025	2030	2035	2040	2050
Property Tax In-Lieu of Motor Vehicle In-Lieu Fee Revenue (VLF)							
Total Citywide Assessed Value [4]		i	\$4,435,798,404	\$4,435,798,404	\$4,435,798,404	\$4,435,798,404	\$4,435,798,404
Total Assessed Value of Project		m	\$1,162,603,050	\$2,249,904,255	\$2,671,222,005	\$2,929,588,205	\$3,842,130,705
Total Assessed Value		$n = i + m$	\$5,598,401,454	\$6,685,702,659	\$7,107,020,409	\$7,365,386,609	\$8,277,929,109
Percent Change in AV		$o = m / i$	26.21%	50.72%	60.22%	66.04%	86.62%
Property Tax In-Lieu of VLF [5]	\$2,000,000	$p = o * \$2,000,000$	\$524,191	\$1,014,430	\$1,204,393	\$1,320,884	\$1,732,329
							\$2,092,365

prop tax

Source: City of Lathrop; San Joaquin County Auditor-Controller; EPS.

- [1] Reflects the average property tax allocation to the City General Fund for all TRAs within the 200-year flood plain that are within the boundaries of the City of Lathrop. TRAs include: 007-000, 007-007, 007-008, 007-012, 007-013, 007-014, 007-022, 007-029, 007-041, 007-043, 007-046, 007-047, 007-048, 007-049, 007-071, 007-074, 007-091, 007-092, 007-093, and 007-095.
- [2] Refer to Table D-1 for details.
- [3] EIFD allocation percentage represents the portion of property tax revenues to be diverted to the EIFD. Allocation percentages are negotiated allocation amounts based on discussions between the County, the Cities of Lathrop, Stockton, and Manieca, and Project Consultants. Reflects the Initial Base Rate for the period ending 2029 and the Maximum Tax Allocation Rate for 2030 and beyond.
- [4] Reflects Assessed Valuation for FY 2020-21. Includes Citywide secured, unsecured, homeowner exemption, and public utility roll.
- [5] Property tax in-lieu of VLF amount derived from the City of Lathrop FY 2020-21 Annual Budget. Refer to Table B-1 for details.

Attachment F: Lathrop Fiscal Impact Analysis

City of Lathrop

**Table B-4
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Real Property Transfer Tax (2020\$)**

Item	Assumption/ Source	Estimated Annual Property Transfer Tax Revenue (2020\$)					Buildout (2060)
		2025	2030	2035	2040	2050	
Rate per \$1,000 of AV	\$0.55						
Project Assessed Value	Table D-2						
Owner-Occupied Residential		\$368,287,500	\$420,787,500	\$460,687,500	\$549,412,500	\$1,436,662,500	\$2,235,187,500
Renter-Occupied Residential		\$82,400,000	\$120,600,000	\$132,200,000	\$132,200,000	\$132,200,000	\$132,200,000
Nonresidential		\$711,915,550	\$1,708,516,755	\$2,078,334,505	\$2,247,975,705	\$2,273,268,205	\$2,273,268,205
Total Assessed Value		\$1,162,603,050	\$2,249,904,255	\$2,671,222,005	\$2,929,588,205	\$3,842,130,705	\$4,640,655,705
Turnover Rate							
Owner-Occupied Residential	14.30%						
Renter-Occupied Residential	6.70%						
Nonresidential	5.00%						
Annual Transfer Tax Revenue [1]							
Owner-Occupied Residential		\$28,966	\$33,095	\$36,233	\$43,211	\$112,994	\$175,797
Renter-Occupied Residential		\$3,036	\$4,444	\$4,872	\$4,872	\$4,872	\$4,872
Nonresidential		\$19,578	\$46,984	\$57,154	\$61,819	\$62,515	\$62,515
Total Annual Transfer Tax Revenue		\$51,580	\$84,523	\$98,259	\$109,902	\$180,380	\$243,184

Source: San Joaquin County Auditor Assessor; City of Lathrop; EPS.

[1] Formula for Transfer Tax = Assessed Value/\$1,000 * Rate per \$1,000 of Assessed Value * Turnover rate.

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

Table B-5
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Estimated Annual Taxable Sales and Use Tax Revenue (2020\$)

Item	Formula	Source/ Assumptions	Annual Sales Tax Revenue					Buildout (2060)
			2025	2030	2035	2040	2050	
Estimated Annual Taxable Sales								
Annual Taxable Sales from Market Support (Residents and Employees)	<i>a</i>		\$23,862,923	\$35,879,306	\$40,846,091	\$45,671,517	\$78,967,069	\$108,705,661
Annual Taxable Sales from Onsite Commercial Uses	<i>b</i>		\$193,525,754	\$501,119,932	\$610,149,049	\$674,720,431	\$674,648,037	\$661,263,670
Annual Taxable Sales from New Development	<i>c = a + b</i>		\$217,388,677	\$536,999,238	\$650,995,140	\$720,391,948	\$753,613,106	\$769,969,332
Annual Sales Tax Revenue [1]								
Bradley Burns Local Sales Tax Revenue	<i>d = c * 1.0000%</i>	1.0000%	\$2,173,887	\$5,369,992	\$6,509,951	\$7,203,919	\$7,536,131	\$7,699,693
City of Lathrop Prop 172 Public Safety Sales Tax Revenue [2]								
	<i>f = d * 0.0000%</i>	0.0000%	-	-	-	-	-	-

Source: City of Lathrop; California State Board of Equalization; EPS.

[1] This analysis excludes Measure C sales tax revenues. Approved by voters in November 2012, Measure C enacts a permanent one percent "general purpose tax" rate to generate revenue that may be used by the City to pay for general City operations and programs, including public safety provided by the City or through contract with entities such as the County Sheriff Department and Lathrop Manteca Fire District.

[2] Cities that did not receive property tax or incorporate by 1980 are ineligible for Proposition 172 revenues. The City of Lathrop incorporated in 1989 and is therefore ineligible to receive Proposition 172 revenue.

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

Table B-5A
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Estimated Annual Taxable Sales from Proposed Development, Market Support Method (2020\$)

	Assumption	Estimated Annual Taxable Sales (2020\$)				Buildout (2060)
		2025	2030	2035	2040	
Annual Taxable Sales from Market Support						
Annual Taxable Sales from New Residents						
Residential Development						
Owner-Occupied Residential	Table A-3	659	753	825	984	2,572
Renter-Occupied Residential		387	567	621	621	621
Total Residential Development		1,047	1,320	1,446	1,605	3,194
Taxable Retail Expenditures						
Low Density Residential	per Household [1]	\$17,144,660	\$19,588,660	\$21,446,100	\$25,576,460	\$66,880,060
High Density Residential		\$5,809,200	\$8,502,300	\$9,320,100	\$9,320,100	\$9,320,100
Total Taxable Retail Expenditures		\$22,953,860	\$28,090,960	\$30,766,200	\$34,896,560	\$76,200,160
Estimated Citywide Capture from New Households [2]						
Estimated Taxable Sales inside Project Area	80%	\$18,363,088	\$22,472,768	\$24,612,960	\$27,917,248	\$60,960,128
Estimated Taxable Sales outside Project Area	50%	\$9,181,544	\$11,236,384	\$12,306,480	\$13,958,624	\$30,480,064
Estimated Taxable Sales outside Project Area	50%	\$9,181,544	\$11,236,384	\$12,306,480	\$13,958,624	\$30,480,064
Annual Taxable Sales from New Employment						
Taxable Sales from New Employment						
Employees	Table A-4	5,092	12,413	15,031	16,439	16,673
Average Daily Taxable Sales per New Employee	\$10.00					
Work Days per Year	240					
Taxable Sales from New Employees [3]	50%					
Total Taxable Sales from New Employees		\$6,110,928	\$14,896,153	\$18,036,812	\$19,726,966	\$20,007,712
Estimated Citywide Capture from New Employees [2]						
Estimated Taxable Sales inside Project Area	90%	\$5,499,835	\$13,406,538	\$16,233,131	\$17,754,269	\$18,006,941
Estimated Taxable Sales outside Project Area	70%	\$3,849,884	\$9,384,576	\$11,363,191	\$12,427,988	\$12,604,859
Estimated Taxable Sales outside Project Area	30%	\$1,649,950	\$4,021,961	\$4,869,939	\$5,326,281	\$5,402,082
Total Annual Taxable Sales from Market Support						
Taxable City Sales inside Project Area		\$23,862,923	\$35,879,306	\$40,846,091	\$45,671,517	\$78,967,069
Taxable City Sales outside Project Area		\$13,031,428	\$20,620,960	\$23,669,671	\$26,386,612	\$43,084,923
Taxable City Sales outside Project Area		\$10,831,494	\$15,258,345	\$17,176,419	\$19,284,905	\$35,882,146

Source: Costar; Gregory Group; Bureau of Labor Statistics; City of Lathrop; EPS.

[1] For details pertaining to household taxable expenditure assumptions, refer to Table D-3.
 [2] Represents the portion of household and employee retail expenditures estimated to take place within the City of Lathrop.
 [3] Taxable sales from employees discounted by 50 percent to account for employees who are also residents.

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

**Table B-5B
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Estimated Annual Taxable Sales from Onsite Nonresidential (2020\$)**

Item	Annual Taxable Sales per Sq. Ft. [1]	Estimated Annual Taxable Sales (2020\$)				Buildout (2060)
		2025	2030	2035	2040	
Taxable Sales from Commercial Development						
Taxable Sales Generating Occupied Commercial Development Square Feet						
Retail Commercial				<i>Occupied Building Square Feet</i>		
Total		874,076	2,226,500	2,702,398	3,001,856	3,058,006
		874,076	2,226,500	2,702,398	3,001,856	3,058,006
Annual Taxable Sales from Onsite Commercial Development						
Retail Commercial	\$240	\$209,778,278	\$534,359,905	\$648,575,575	\$720,445,500	\$733,921,344
Total		\$209,778,278	\$534,359,905	\$648,575,575	\$720,445,500	\$733,921,344
<i>Less Total Annual Taxable Sales from Market Support (within the Project) [2]</i>						
Annual Sales Less Market Support		\$13,031,428	\$20,620,960	\$23,669,671	\$26,386,612	\$43,084,923
		\$196,746,850	\$513,738,945	\$624,905,904	\$694,058,888	\$675,967,125
<i>Less Shift of Sales from Existing Retail to the Project [3]</i>						
Less Shift of Sales from Existing Retail to the Project [3]	10%	\$20,977,828	\$53,435,991	\$64,857,558	\$72,044,550	\$69,083,642
		\$175,769,022	\$460,302,954	\$560,048,346	\$622,014,338	\$608,370,413
Total Taxable Sales from Retail Commercial Uses						
Occupied Nonretail Commercial Uses						
Office Commercial		565,788	1,382,757	1,632,305	1,831,944	1,869,377
Industrial		2,885,558	6,780,639	8,387,835	8,709,275	8,709,275
Total		3,551,346	8,163,396	10,020,141	10,541,219	10,578,652
Total Taxable Sales from Nonretail Commercial Uses						
Office Commercial	\$5	\$2,828,940	\$6,913,785	\$8,161,527	\$9,159,720	\$9,346,885
Industrial	\$5	\$14,827,791	\$33,903,193	\$41,939,176	\$43,546,373	\$43,546,373
Total		\$17,756,732	\$40,816,978	\$50,100,703	\$52,706,093	\$52,893,258
Total Taxable Sales from Nonretail Commercial Development						
		\$17,756,732	\$40,816,978	\$50,100,703	\$52,706,093	\$52,893,258
Total Nonresidential Taxable Sales						
		\$193,525,754	\$501,119,932	\$610,149,049	\$674,720,431	\$674,646,037

Source: U.S. Department of Labor Bureau of Labor Statistics; Urban Land Institute; EPS.

[1] Commercial taxable sales assumptions based on an analysis of data from ULIs Dollars & Cents of Shopping Centers: 2008 and escalated to current dollars. Industrial taxable sales per square foot based on research of industrial development, this analysis includes a conservative taxable sales per square foot assumption representing onsite business-to-business sales activity.

[2] Estimated in Table B-5A.

[3] Represents a discount factor to account for taxable sales transactions that may shift from the City's existing retail centers to those included in the Project. Applied only to Retail uses within the Project.

APPENDIX C:
General Fund Expenditure Analysis



Table C-1	Expenditure-Estimating Procedures Based on City of Lathrop FY 2020-21 Budget	F-16
Table C-2	Estimated Annual General Fund Expenditures	F-17
Table C-3	Estimated Annual Police Expenditures	F-18

Attachment F: Lathrop Fiscal Impact Analysis

Table C-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Expenditure-Estimating Procedures Based on City of Lathrop FY 2020-21 Budget (2020\$)

City of
Lathrop

Item	Estimating Procedure	FY 2020-21 Budgeted Expenditures [1]	Less Offsetting Revenue	FY 2020-21 Net City Expenditures	Population or Persons Served	FY 2020-21 Avg. Cost	Adjustment Factor [2]	Net FY 2020-21 Avg. Cost
General Fund [3]								
General Government	Persons Served	\$2,153,257	(\$39,000)	\$2,114,257	31,933	\$66.21	100%	\$66.21
Human Resources	Persons Served	\$370,064	-	\$370,064	31,933	\$11.59	100%	\$11.59
Central Services	Persons Served	\$984,529	-	\$984,529	31,933	\$30.83	100%	\$30.83
Finance and Information Technology	Persons Served	\$3,548,550	(\$35,100)	\$3,513,450	31,933	\$110.03	100%	\$110.03
Animal Services	Persons Served	\$376,487	(\$1,500)	\$374,987	31,933	\$11.74	100%	\$11.74
Community Development	Persons Served	\$2,433,677	(\$59,000)	\$2,374,677	31,933	\$74.36	100%	\$74.36
Parks and Recreation	Per Capita	\$2,352,679	(\$285,300)	\$2,067,379	26,833	\$77.05	100%	\$77.05
Police Services (Non-Contract) [4]	Per Capita	\$1,284,634	(\$22,289)	\$1,262,345	26,833	\$47.04	100%	\$47.04
Police Services (Contract) [4]	Case Study	\$9,436,505	-	\$9,436,505	NA	NA	100%	NA
Public Works	Persons Served							
City Hall [5]	Persons Served	\$495,704	(\$6,066)	\$489,638	31,933	\$15.33	100%	\$15.33
Administration [5] [6]	Persons Served	\$1,329,646	(\$6,066)	\$1,323,580	31,933	\$41.45	100%	\$41.45
Utility Engineering [5]	Persons Served	\$246,545	(\$6,066)	\$240,479	31,933	\$7.53	100%	\$7.53
Building Maintenance [5]	Persons Served	\$395,882	(\$6,066)	\$389,816	31,933	\$12.21	100%	\$12.21
Code Compliance [6]	Persons Served	\$0	(\$6,000)	(\$6,000)	31,933	\$0.00	100%	\$0.00
Total Public Works		\$2,467,777	(\$30,264)	\$2,437,513		\$76.52		\$76.52
Other [6]	[7]	\$1,000,000	-	\$1,000,000	NA	-	-	-
Subtotal Annual General Fund Expenditures		\$26,408,159	(\$472,453)	\$25,935,706				
Transfer Out	[7]	\$217,921	-	\$217,921	NA	-	-	-
Total Annual General Fund Expenditures		\$26,626,080	(\$472,453)	\$26,153,627				

Source: City of Lathrop FY 2019-21 Adopted Budget and Budget Amendments (Dated March 4, 2021); EPS.

- [1] Based on amended Fiscal Year 2020-21 Budgeted General Fund expenditures as provided by City staff, current as of March 4, 2021.
- [2] An adjustment factor may be used to reflect the fact that new employees may not increase certain General Fund department expenditures at a 1:1 ratio. This analysis does not assume an adjustment at this time.
- [3] With the exception of Police expenditures, this analysis estimates impacts of proposed development on City General Fund expenditures only. Fire services are provided to the City by the Lathrop Manteca Fire District and are excluded from this analysis.
- [4] Police costs include expenditures allocated to the General Fund, COPS, Mossdale, and Measure C.
- [5] Offsetting Revenues for Public Works categories of City Hall, Administration, Utility Engineering, and Building Maintenance totals \$24,264 as provided by City Staff. As the allocation of these revenues is not available at this time, it is assumed that the revenue is divided evenly between these four categories.
- [6] Amended Fiscal Year 2020-21 Public Works Administration expenditures include Code Compliance
- [6] Includes capital replacement and pension stability.
- [7] This expenditure category is not expected to be affected by the project and not evaluated as part of this analysis.

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

Table C-2
Mosdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Estimated Annual General Fund Expenditures (2020\$)

Expenditure Category	Estimated Annual Expenditure [1]					
	2025	2030	2035	2040	2050	Buildout (2060)
General Fund						
General Government	\$376,761	\$669,377	\$780,652	\$861,988	\$1,216,826	\$1,529,210
Human Resources	\$65,946	\$117,163	\$136,640	\$150,876	\$212,984	\$267,662
Central Services	\$175,443	\$311,703	\$363,520	\$401,395	\$566,630	\$712,095
Finance and Information Technology	\$626,098	\$1,112,363	\$1,297,279	\$1,432,442	\$2,022,109	\$2,541,226
Animal Services	\$66,823	\$118,721	\$138,457	\$152,883	\$215,818	\$271,222
Community Development	\$423,168	\$751,826	\$876,807	\$968,162	\$1,366,707	\$1,717,568
Culture and Recreation	\$242,253	\$300,734	\$329,400	\$369,790	\$773,695	\$1,137,210
Police Services (Non-Contract)	\$147,920	\$183,629	\$201,132	\$225,794	\$472,420	\$694,382
Police Services (Contract)	\$1,532,158	\$1,902,039	\$2,083,325	\$2,339,172	\$4,893,743	\$7,192,954
Public Works	\$435,435	\$773,620	\$902,224	\$996,226	\$1,406,324	\$1,767,356
Total Annual General Fund Expenditures	\$4,092,005	\$6,241,176	\$7,109,435	\$7,898,728	\$13,147,256	\$17,830,887

exp est

Source: City of Lathrop FY 2020-21 Adopted Budget; EPS.

[1] Annual expenditure estimated on a per persons served or per capita basis. Refer to Table C-1 for estimating procedure and Table A-5 for population and employment estimates.

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

Table C-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Estimated Annual Police Expenditures (2020\$)

Expenditure Category	Assumption / Source	Estimated Annual Police Expenditure					Buildout (2060)
		2025	2030	2035	2040	2050	
Estimated Project Residents	Table A-4	3,144	3,903	4,275	4,800	10,042	14,760
Estimated Annual Police Staffing Required for Development							
Officers Required per 1,000 Residents [1]	1.5 Officers						
Officers Required to Serve Project Development		5	6	6	7	15	22
Estimated Annual Police Expenditures							
Annual Operating Expenditures per Officer [2]	\$324,885						
Estimated Annual Police Expenditures		\$1,532,158	\$1,902,039	\$2,083,325	\$2,339,172	\$4,893,743	\$7,192,954

police

Source: City of Lathrop FY 2020-21 Adopted Budget; EPS.

[1] Based on information provided by the City, Citywide level of service standard for police services is 1.5 officers per 1,000 residents.

[2] Based on information provided by the City, current as of June 2020.

APPENDIX D:
Supporting Tables for
Revenue and Expenditure Analysis



Table D-1	Preliminary Property Tax Allocations for Annexation Area	F-19
Table D-2	Cumulative Assessed Valuation	F-20
Table D-3	Estimated Average Annual Household Income	F-21
Table D-4	Total and Taxable Retail Sales per Square Feet.....	F-22

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

Table D-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Preliminary Property Tax Allocations for Annexation Area

Tax Code	Entity	Existing Tax Rate Area (TRA) Post-ERAF Distribution [1]:			Adjusted Existing Base Revenue [1]	Property Tax Sharing Agreement [2]	Post Annexation Average	
		102-100	102-121	102-121			Base Revenue	Post-ERAF Distribution
		a	b	c	d	e	f = e * (\$20,642 + \$39,050) / \$172,070	
Subject to Detachment								
10001	County General Fund	19.800000%	22.381900%	\$12,654	\$24,209	80%	\$47,754	27.75259%
10527	Road District #5	3.877600%	4.267000%	\$2,478	\$4,615	-	-	0.000000%
14901	Lathrop-Manteca Fire District (LMFD)	8.621900%	0.000000%	\$5,510	\$0	-	-	0.000000%
14401	French Camp McKinley Rural Fire	0.000000%	9.454700%	\$0	\$10,226	-	-	0.000000%
40600	City of Lathrop	0.000000%	0.000000%	-	-	20%	\$11,938	6.93815%
	Subtotal	32.299500%	36.103600%	\$20,642	\$39,050	100%	\$59,692	27.75259%
Not Subject to Detachment								
10618	County Library	1.597600%	1.803100%	\$1,021	\$1,950	-	\$2,971	1.72677%
12601	Manteca Unified School District	26.254700%	29.629600%	\$16,779	\$32,048	-	\$48,827	28.37611%
13001	San Joaquin Delta Community College	3.554400%	4.011500%	\$2,272	\$4,339	-	\$6,610	3.84172%
13201	San Joaquin County Office of Education	1.264000%	1.389300%	\$808	\$1,503	-	\$2,310	1.34276%
16001	San Joaquin Flood Control	0.155800%	0.175900%	\$100	\$190	-	\$290	0.16844%
21901	Mosquito Abatement	0.699600%	0.789400%	\$447	\$854	-	\$1,301	0.75605%
22001	Reclamation District #17	0.000000%	0.000000%	\$0	\$0	-	\$0	0.000000%
24601	South San Joaquin Irrigation	5.279400%	0.000000%	\$3,374	\$0	-	\$3,374	1.96082%
25301	CSA No. 4 Lathrop	1.542900%	0.000000%	\$986	\$0	-	\$986	0.57305%
41100	Education Revenue Augmentation Fund (ERAF)	27.352100%	26.097600%	\$17,480	\$28,227	-	\$45,708	26.56353%
	Subtotal	67.700500%	63.896400%	\$43,267	\$69,111	0%	\$112,378	65.30926%
	Total	100.000000%	100.000000%	\$63,909	\$108,161	100%	\$172,070	100.000000%

TRA

Source: San Joaquin County Auditor-Controller; EPS.

[1] Provided by the San Joaquin County Auditor-Controller.

[2] Based on the most recent tax-sharing agreement between San Joaquin County and the City of Lathrop dated November 2012 related to annexed areas to the City.

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

Table D-2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Cumulative Assessed Valuation (2020\$)

Item	Rounded Value per Unit/Sq. Ft. [1]	Total Assessed Value (2020\$)					Buildout (2060)
		2025	2030	2035	2040	2050	
Development Projections in Current City Limits							
Residential Land Uses							
Low Density Residential	<i>per Unit</i> \$525,000	\$368,287,500	\$420,787,500	\$460,687,500	\$549,412,500	\$1,436,662,500	\$2,235,187,500
High Density Residential	\$200,000	\$82,400,000	\$120,600,000	\$132,200,000	\$132,200,000	\$132,200,000	\$132,200,000
Subtotal Residential		\$450,687,500	\$541,387,500	\$592,887,500	\$681,612,500	\$1,568,862,500	\$2,367,387,500
Nonresidential Land Uses							
Retail Commercial	<i>per Sq. Ft.</i> \$250	\$229,373,550	\$560,577,150	\$661,745,400	\$742,680,000	\$757,855,500	\$757,855,500
Office Commercial	\$250	\$152,915,700	\$373,718,100	\$441,163,600	\$495,120,000	\$505,237,000	\$505,237,000
Industrial	\$100	\$322,763,050	\$733,042,005	\$906,793,005	\$941,543,205	\$941,543,205	\$941,543,205
Subtotal Nonresidential		\$705,052,300	\$1,667,337,255	\$2,009,702,005	\$2,179,343,205	\$2,204,635,705	\$2,204,635,705
Total All Land Uses		\$1,155,739,800	\$2,208,724,755	\$2,602,589,505	\$2,860,955,705	\$3,773,498,205	\$4,572,023,205
Development Projections in Annexation Area							
Nonresidential Land Uses							
Retail Commercial	<i>per Sq. Ft.</i> \$250	\$6,863,250	\$41,179,500	\$68,632,500	\$68,632,500	\$68,632,500	\$68,632,500
Subtotal Nonresidential		\$6,863,250	\$41,179,500	\$68,632,500	\$68,632,500	\$68,632,500	\$68,632,500
Total All Land Uses		\$6,863,250	\$41,179,500	\$68,632,500	\$68,632,500	\$68,632,500	\$68,632,500
Total City of Lathrop Development Projections							
Residential Land Uses							
Low Density Residential	<i>per Unit</i> \$525,000	\$368,287,500	\$420,787,500	\$460,687,500	\$549,412,500	\$1,436,662,500	\$2,235,187,500
High Density Residential	\$200,000	\$82,400,000	\$120,600,000	\$132,200,000	\$132,200,000	\$132,200,000	\$132,200,000
Subtotal Residential		\$450,687,500	\$541,387,500	\$592,887,500	\$681,612,500	\$1,568,862,500	\$2,367,387,500
Nonresidential Land Uses							
Retail Commercial	<i>per Sq. Ft.</i> \$250	\$236,236,800	\$601,756,650	\$730,377,900	\$811,312,500	\$826,488,000	\$826,488,000
Office Commercial	\$250	\$152,915,700	\$373,718,100	\$441,163,600	\$495,120,000	\$505,237,000	\$505,237,000
Industrial	\$100	\$322,763,050	\$733,042,005	\$906,793,005	\$941,543,205	\$941,543,205	\$941,543,205
Subtotal Nonresidential		\$711,915,550	\$1,708,516,755	\$2,078,334,505	\$2,247,975,705	\$2,273,268,205	\$2,273,268,205
Total All Land Uses		\$1,162,603,050	\$2,249,904,255	\$2,671,222,005	\$2,929,588,205	\$3,842,130,705	\$4,640,655,705

AV

Source: Costar; CBRE; The Gregory Group; EPS.

[1] Refer to Table A-5 for details.

Attachment F: Lathrop Fiscal Impact Analysis

City of
Lathrop

**Table D-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Estimated Average Annual Household Income (2020\$)**

Residential Land Use	Estimated Home Value [1]	Total Annual Mortgage or Rent [2]	Estimated Household Income [3]	Taxable Expenditures as a Percent of Income [4]	Annual Taxable Expenditures per Household (Rounded)
Owner-Occupied Residential Low Density Residential	\$525,000	\$39,356	\$112,000	23%	\$26,000
Renter-Occupied Residential High Density Residential	\$200,000	\$18,000	\$51,000	30%	\$15,000

Source: Costar; The Gregory Group; Bureau of Labor Statistics; EPS.

[1] See Table A-5 for detail on estimated values for owner-occupied units.
 [2] Based on a 5%, 30-year fixed-rate mortgage with a 20% down payment, \$150 monthly Homeowner's association dues and 2% annual taxes and insurance.
 High density residential based on an average monthly rent assumption of \$1,500 based on data on similar multifamily residential obtained from Costar and an average size of 1,000 square feet.
 [3] Assumes 35% of income dedicated to housing costs (mortgage, taxes, insurance, and HOA dues) or rent payments. Rounded to the nearest \$1,000.
 [4] Based on household expenditures data from the Bureau of Labor Statistics, 2018 Consumer Expenditure Survey.

Attachment F: Lathrop Fiscal Impact Analysis

Table D-4
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Lathrop
Total and Taxable Retail Sales per Square Feet (2020\$)

Item	Original Data [see Note] (2020\$) [1]	Total Retail Sales per Square Foot											
		Escalated Data		Neighborhood		Community		Regional					
		(2020\$)	(2020\$)	% [2]	No.	% [2]	No.	% [2]	No.				
Total Retail Sales per Square Foot													
Motor Vehicle and Parts Dealers [3]	\$250	\$279	\$8	3%	\$8	2%	\$6	1%	\$3				
Home Furnishings and Appliance Stores	\$525	\$586	\$0	0%	\$0	7%	\$41	10%	\$59				
Bldg. Matri. and Garden Equip. and Supplies	\$356	\$398	\$0	0%	\$0	15%	\$60	1%	\$4				
Food and Beverage Stores [4]	-	\$578	\$318	55%	\$318	24%	\$139	3%	\$17				
Gasoline Stations [5]	\$1,321	\$1,664	\$17	1%	\$17	2%	\$33	1%	\$17				
Clothing and Clothing Accessories Stores	\$370	\$413	\$8	2%	\$8	5%	\$21	20%	\$83				
General Merchandise Stores	\$360	\$402	\$20	5%	\$20	20%	\$80	20%	\$80				
Food Services and Drinking Places	\$492	\$550	\$44	8%	\$44	10%	\$55	20%	\$110				
Other Retail	\$209	\$234	\$28	12%	\$28	7%	\$16	18%	\$42				
Nonretail [6]	NA	\$0	\$0	14%	\$0	8%	\$0	6%	\$0				
Total			\$440	100%	\$440	100%	\$450	100%	\$410				

Taxable Retail Sales per Square Foot by Retail Center Type

Percent Taxable by Shopping Center Type [7]	44%	54%	98%
Taxable Sales per Square Foot (Rounded)	\$190	\$240	\$400

Note: Original data is based on an average of multiple sources and is presented in 2016\$ unless noted otherwise in footnotes.

Source: BizMiner 2016; ULI Dollars & Cents 2008; State of California Board of Equalization (BOE) Publication 61; Bureau of Labor Statistics, "CPI-All Urban Consumers (Current Series) - West Urban"; RetailSales http://retailsales.files.wordpress.com/2011/09/rs_spsf.pdf; eMarketer pulled February 2019; respective annual 10-K reports; EPS.

[1] Sales adjusted to year-end 2020 based on the Consumer Price Index. All items in West urban, all urban consumers, not seasonally adjusted:

Year	CPI	Adjustment to 2020\$
2008	219.65	25.9%
2016	247.71	11.7%
2018	263.26	5.1%
2019	270.35	2.3%
2020	276.59	0.0%

[2] Reflects percentage of total square footage by retail category by retail center type, estimated based on ULI's Dollars & Cents 2008.

[3] Reflects motor vehicle parts only; excludes taxable sales per square foot for dealerships.

[4] Sales per square foot for Food and Beverage stores estimated based on the averages from BizMiner, RetailSales, eMarketer, and annual 10-K reports, escalated to 2020\$.

[5] Estimated using ULI's Dollars & Cents, 2008, escalated to 2020\$.

[6] Included to account for non-taxable retail space occupants, such as services.

[7] Based on BOE Publication 61, March 2018.

ATTACHMENT G:
Manteca Fiscal Impact Analysis



List of Tables

Table 1 Summary of Annual Surplus/Deficits.....G-1
Table 2 Estimated Annual Revenues and ExpendituresG-2

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

Table 1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Manteca
Summary of Annual Surplus/Deficits (2020\$)

Item	Estimated Annual Revenues/Expenditures (Rounded)					
	2025 [1]	2030	2035	2040	2050	
					Buildout (2060)	
Annual Fiscal Impact Summary						
Prior to EIFD Allocation						
Annual General Fund Revenues	\$4,922,000	\$10,196,000	\$15,653,000	\$17,714,000	\$18,846,000	\$19,403,000
Annual General Fund Expenditures	\$5,884,000	\$8,951,000	\$12,428,000	\$13,793,000	\$14,069,000	\$14,204,000
Net General Fund Surplus/(Deficit)	(\$962,000)	\$1,245,000	\$3,225,000	\$3,921,000	\$4,777,000	\$5,199,000
Net of EIFD Allocation - Maximum Tax Rate						
EIFD Contribution [2]	(\$88,900)	(\$666,300)	(\$943,000)	(\$1,044,100)	(\$1,079,900)	(\$1,097,400)
Net General Fund Surplus/(Deficit)	(\$1,050,900)	\$578,700	\$2,282,000	\$2,876,900	\$3,697,100	\$4,101,600
Net of EIFD Allocation - Variable Tax Rate						
EIFD Contribution [2]	(\$88,900)	(\$433,100)	(\$447,900)	(\$496,000)	(\$243,000)	(\$246,900)
Net General Fund Surplus/(Deficit)	(\$1,050,900)	\$811,900	\$2,777,100	\$3,425,000	\$4,534,000	\$4,952,100

sum

Source: EPS.

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] EIFD Contribution represents the portion of City property tax revenues diverted to the EIFD. Refer to Table B-3 for details.

Attachment G: Manteca Fiscal Impact Analysis

Table 2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Manteca
Estimated Annual Revenues and Expenditures (2020\$)

City of
Manteca

Item	Estimated Annual Revenues / Expenditures (Rounded)				
	2020 [1]	2030	2035	2040	2050 Buildout (2060)
Annual General Fund Revenues					
Property Taxes	\$1,777,900	\$3,331,400	\$4,715,100	\$5,220,700	\$5,399,400
Property Tax In-Lieu of Vehicle License Fees	\$1,024,500	\$2,815,000	\$2,815,000	\$3,137,400	\$3,282,300
Real Property Transfer Tax	\$71,200	\$144,000	\$204,000	\$225,300	\$230,500
Sales and Use Taxes	\$1,621,400	\$3,966,700	\$6,814,500	\$7,893,500	\$8,702,000
Public Safety Sales and Use Tax	\$46,900	\$115,600	\$197,000	\$228,200	\$263,100
Transient Occupancy Tax	\$115,200	\$197,600	\$275,000	\$305,700	\$312,100
Licenses and Permits	-	-	-	-	-
Business Licenses	\$72,300	\$124,100	\$172,700	\$191,900	\$197,900
Franchise Fees	\$192,600	\$330,600	\$460,000	\$511,200	\$522,300
Total General Fund Revenue	\$4,922,000	\$10,196,100	\$15,653,300	\$17,713,900	\$18,846,400
Annual General Fund Expenditures					
General Government					
Legislation and Policy	\$170,100	\$281,900	\$406,200	\$451,400	\$460,900
Legal Services	\$99,800	\$171,200	\$238,200	\$264,700	\$273,100
City Administration	\$86,800	\$149,000	\$207,300	\$230,400	\$237,600
Public Works Administration	\$16,700	\$28,700	\$40,000	\$44,400	\$45,800
Non-Departmental	\$985,200	\$1,707,800	\$2,376,400	\$2,641,000	\$2,696,700
Human Resources	\$178,200	\$305,800	\$425,600	\$473,000	\$482,900
Fiscal and Revenue Management	\$66,600	\$165,700	\$230,600	\$266,300	\$264,400
Economic and Community Development	\$79,300	\$189,400	\$189,400	\$210,500	\$217,200
Fleet Maintenance	\$48,800	\$83,800	\$116,600	\$129,600	\$133,700
Subtotal General Government	\$1,771,500	\$3,040,000	\$4,230,300	\$4,761,300	\$4,849,300
Public Safety					
Police Protection	\$2,015,500	\$3,458,800	\$4,812,900	\$5,346,900	\$5,517,100
Animal Services	\$21,400	\$36,800	\$51,200	\$56,900	\$58,700
Fire Protection	\$1,700,000	\$1,692,300	\$2,394,800	\$2,617,000	\$2,699,300
Subtotal Public Safety	\$3,736,900	\$5,187,900	\$7,218,900	\$8,020,800	\$8,275,100
Parks, Recreation, and Community Services					
Parks Maintenance	\$161,200	\$368,100	\$492,600	\$534,200	\$534,200
Library	\$6,200	\$16,700	\$22,400	\$24,200	\$24,200
Recreational and Senior Services	\$61,500	\$125,000	\$167,300	\$181,400	\$181,400
Subtotal Parks, Recreation, and Community Svcs	\$250,900	\$509,800	\$682,300	\$739,800	\$739,800
Public Utilities					
Storm Drainage	\$72,800	\$124,900	\$173,800	\$193,100	\$197,200
Subtotal Public Utilities	\$72,800	\$124,900	\$173,800	\$193,100	\$197,200
Transportation					
Streets	\$51,400	\$88,200	\$122,700	\$136,400	\$140,700
Subtotal Transportation	\$51,400	\$88,200	\$122,700	\$136,400	\$140,700
Total General Fund Expenditures	\$5,883,500	\$9,950,800	\$12,428,000	\$13,793,400	\$14,204,100
EIFD Contribution [2]					
Maximum Tax Rate	(\$88,900)	(\$666,300)	(\$943,000)	(\$1,044,100)	(\$1,097,400)
Variable Tax Rate	(\$88,900)	(\$433,100)	(\$447,900)	(\$496,000)	(\$246,900)
Net General Fund Surplus/(Deficit)					
Prior to EIFD Allocation	(\$961,500)	\$1,245,300	\$3,225,300	\$3,920,500	\$5,198,400
Net of EIFD Allocation - Maximum Tax	(\$1,050,400)	\$799,000	\$2,282,300	\$2,876,400	\$4,101,000
Net of EIFD Allocation - Variable Tax	(\$1,050,400)	\$812,200	\$2,777,400	\$3,424,500	\$4,951,500

Source: EPS.

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] EIFD Contribution represents the portion of City property tax revenues diverted to the EIFD. Refer to Table B-2 for details.

deficit

APPENDICES:

- Appendix A: General Assumptions
- Appendix B: General Fund Revenue Analysis
- Appendix C: General Fund Expenditure Analysis
- Appendix D: Supporting Tables for
Revenue and Expenditure Analysis



APPENDIX A: General Assumptions



Table A-1	General Assumptions	G-3
Table A-2	Cumulative Land Use Projections	G-4
Table A-3	Cumulative Occupied Dwelling Units and Building Square Footage.....	G-5
Table A-4	Cumulative Estimated Population and Employees	G-6
Table A-5	Land Use Assumptions	G-7

Attachment G: Manteca Fiscal Impact Analysis

City of Manteca

Table A-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Manteca
General Assumptions

Item	Assumption
General Assumptions	
Fiscal Year of Budget Analysis [1]	FY 2020-21
Base Fiscal Year of Potential EIFD [2]	FY 2022-23
General Demographic Characteristics	
City of Manteca	
Population [3]	84,800
Employees [4]	21,000
City of Manteca Persons Served [5]	95,300

gen assumps

Source: California Department of Finance; EDD; U.S. Census LED; EPS.

- [1] Reflects the City of Manteca Fiscal Year 2020-21 adopted budget. Revenues and expenditures are in 2020 dollars. This analysis does not reflect changes in values resulting from inflation or appreciation.
- [2] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.
- [3] Based on population estimates from the California Department of Finance (DOF) data for January 1, 2020.
- [4] US Census Onthemap.ces.census.gov estimated a total of 18,767 jobs in Manteca, CA in 2018. California EDD reports an annual average growth rate of 0.95% since 2018 for the Stockton-Lodi MSA. EPS adjusted the 2018 employment figure to arrive at a 2020 employment estimate using this growth rate and further increased the total by 10% to account for self-employed workers. Estimate is rounded to the nearest hundred employees.
- [5] Persons served is defined as total population plus half of total employees. Used to estimate specific revenues and expenditures that are assumed to be impacted by growth in resident and employment populations and to avoid double counting of employees who reside in the City.

Attachment G: Manteca Fiscal Impact Analysis

Table A-2
 Mossdale Tract Infrastructure Finance Plan
 Fiscal Impact Analysis - City of Manteca
 Cumulative Land Use Projections

City of
 Manteca

Land Use	Cumulative Dwelling Units/Square Footage											
	2025 (1)		2030		2035		2040		2050		Buildout (2060)	
	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.
Residential Land Uses [4]												
Low Density Residential	1,057	-	2,180	-	3,171	-	3,559	-	3,559	-	3,559	-
High Density Residential	469	-	738	-	738	-	738	-	738	-	738	-
Subtotal Residential	1,526	-	2,918	-	3,909	-	4,297	-	4,297	-	4,297	-
Nonresidential Land Uses												
Retail Commercial [5]	-	622,825	-	1,704,068	-	2,777,102	-	3,119,274	-	3,519,274	-	3,715,722
Office Commercial [5]	-	155,706	-	426,017	-	694,276	-	779,619	-	879,619	-	928,931
Industrial	-	3,625,609	-	3,998,189	-	4,185,741	-	4,185,741	-	4,185,741	-	4,185,741
Subtotal Nonresidential	-	4,404,141	-	6,128,274	-	7,657,119	-	8,084,834	-	8,584,834	-	8,830,394
Total All Land Uses	1,526	4,404,141	2,918	6,128,274	3,909	7,657,119	4,297	8,084,834	4,297	8,584,834	4,297	8,830,394
Development Projections in Annexation Areas [3]												
Residential Land Uses [4]												
Low Density Residential	276	-	691	-	860	-	860	-	860	-	860	-
Subtotal Residential	276	-	691	-	860	-	860	-	860	-	860	-
Nonresidential Land Uses												
Retail Commercial [5]	-	-	-	229,500	-	-	-	382,500	-	-	-	382,500
Industrial	-	-	-	1,131,402	-	-	-	1,885,670	-	-	-	1,885,670
Subtotal Nonresidential	-	-	-	1,360,902	-	-	-	2,268,170	-	-	-	2,268,170
Total All Land Uses	276	-	691	-	860	-	860	2,268,170	860	2,268,170	860	2,268,170
Total City of Manteca Development Projections												
Residential Land Uses [4]												
Low Density Residential	1,333	-	2,871	-	4,031	-	4,419	-	4,419	-	4,419	-
High Density Residential	469	-	738	-	738	-	738	-	738	-	738	-
Subtotal Residential	1,802	-	3,609	-	4,769	-	5,157	-	5,157	-	5,157	-
Nonresidential Land Uses												
Retail Commercial [5]	-	622,825	-	1,704,068	-	3,006,602	-	3,501,774	-	3,901,774	-	4,098,222
Office Commercial [5]	-	155,706	-	426,017	-	694,276	-	779,619	-	879,619	-	928,931
Industrial	-	3,625,609	-	3,998,189	-	5,317,143	-	6,071,411	-	6,071,411	-	6,071,411
Subtotal Nonresidential	-	4,404,141	-	6,128,274	-	9,018,021	-	10,353,004	-	10,853,004	-	11,098,564
Total All Land Uses	1,802	4,404,141	3,609	6,128,274	4,769	9,018,021	5,157	10,353,004	5,157	10,853,004	5,157	11,098,564

Source: City of Manteca; LWA; EPS.

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] Development projections were provided by LWA and are based on land use data provided by the City as of February, 2020. Includes development projections in railroad industrial area, Center Point South, Teles and Wilson, Villa Trichio West, Yosemite Greens, Kiper, Alma Apartments, Yosemite/Frisback, Family Entertainment Zone, Embarrasdeno, Airport/Daniels, Highway 120, Oakwood Trails, Denali, Sundance, The Trails of Manteca, Cerri, Terra Ranch, Wackerly, Lewis Estates, and Cleander.

[3] Includes development projections in the Manteca Annexation Area, and Oakwood Shores.

[4] For the purpose of this analysis, low density residential is considered to be owner-occupied and high density residential is assumed to be renter-occupied.

[5] Nonresidential commercial land use projections provided by the City reflect a general commercial land use designation. This analysis assumes general commercial will comprise both retail and office land uses. EPS determined a preliminary estimated allocation of retail and office space based on the existing proportion of retail and office space in the City, the City's current General Plan, and the proposed land use plans of anticipated development projects within the EIFD boundary.

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

Table A-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Manteca
Cumulative Occupied Dwelling Units and Building Square Footage

Land Use	Vacancy Rate [1]	Occupied Dwelling Units/Building Square Feet				
		2025	2030	2040	2050	Buildout (2060)
Development Projections in Current City Limits						
Residential Land Uses						
Low Density Residential	6.0%	994	2,049	3,346	3,346	3,346
High Density Residential	6.0%	441	694	694	694	694
Subtotal Residential Land Uses		1,435	2,743	4,039	4,039	4,039
Nonresidential Land Uses						
Retail Commercial	7.5%	576,113	1,576,263	2,568,820	2,885,329	3,437,043
Office Commercial	7.5%	144,028	394,066	642,205	721,332	859,261
Industrial	7.5%	3,353,689	3,698,325	3,871,811	3,871,811	3,871,811
Subtotal Nonresidential		4,073,830	5,668,653	7,082,835	7,478,471	8,168,114
Development Projections in Annexation Areas						
Residential Land Uses						
Low Density Residential	6.0%	259	649	808	808	808
Subtotal Residential Land Uses		259	649	808	808	808
Nonresidential Land Uses						
Retail Commercial	7.5%	-	-	212,288	353,813	353,813
Industrial	7.5%	-	-	1,046,547	1,744,245	1,744,245
Subtotal Nonresidential		-	-	1,258,834	2,098,057	2,098,057
Total City of Manteca Development Projections						
Residential Land Uses						
Low Density Residential	6.0%	1,253	2,699	4,154	4,154	4,154
High Density Residential	6.0%	441	694	694	694	694
Subtotal Residential Land Uses		1,694	3,392	4,848	4,848	4,848
Nonresidential Land Uses						
Retail Commercial	7.5%	576,113	1,576,263	2,781,107	3,239,141	3,609,141
Office Commercial	7.5%	144,028	394,066	642,205	721,332	813,832
Industrial	7.5%	3,353,689	3,698,325	4,918,358	5,616,055	5,616,055
Subtotal Nonresidential		4,073,830	5,668,653	8,341,670	9,576,529	10,039,029

Source: California Department of Finance; City of Manteca; Costar; LWA; EPS.

[1] For details pertaining to vacancy rate assumptions, refer to Table A-5.

Attachment G: Manteca Fiscal Impact Analysis

City of Manteca

Table A-4
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Manteca
Cumulative Estimated Population and Employees

Land Use	Assumption [1]	Estimated Population/Employees					Buildout (2060)
		2025	2030	2035	2040	2050	
Project Residents							
Residential Land Uses							
	<i>PPH</i>						
Low Density Residential	3.30	4,135	8,906	12,504	13,708	13,708	13,708
High Density Residential	2.50	1,102	1,734	1,734	1,734	1,734	1,734
Subtotal Residential Land Uses		5,237	10,640	14,238	15,442	15,442	15,442
Total Resident Population		5,237	10,640	14,238	15,442	15,442	15,442
Project Employees							
Nonresidential Land Uses							
	<i>Sq. Ft. per Emp.</i>						
Retail Commercial	400	1,440	3,941	6,953	8,098	9,023	9,477
Office Commercial	400	360	985	1,606	1,803	2,035	2,148
Industrial	2,000	8,384	9,246	12,296	14,040	14,040	14,040
Subtotal Nonresidential		10,185	14,172	20,854	23,941	25,098	25,665
Total Employee Population		10,185	14,172	20,854	23,941	25,098	25,665
Project Persons Served		10,329	17,726	24,666	27,413	27,991	28,275

Source: California Department of Finance; EPS.

[1] For persons per household and square feet per employee assumptions, refer to Table A-5.

Attachment G: Manteca Fiscal Impact Analysis

**Table A-5
 Mossdale Tract Infrastructure Finance Plan
 Fiscal Impact Analysis - City of Manteca
 Land Use Assumptions**

City of Manteca

Land Use	Estimated Assessed Value [1]	Property Turnover Rate [2]	Vacancy Rate [3]	Persons per Household/ Sq. Ft. per Employee [4]
Residential Land Uses				
<i>per Unit</i>				
Owner-Occupied Residential Low Density Residential	\$500,000	14.3%	6.0%	3.30
Renter-Occupied Residential High Density Residential	\$200,000	6.7%	6.0%	2.50
Nonresidential Land Uses				
	<i>per Sq. Ft.</i>			
Retail Commercial	\$250	5.0%	7.5%	400
Office Commercial	\$250	5.0%	7.5%	400
Industrial	\$100	5.0%	7.5%	2,000

Source: The Gregory Group; Costar; Colliers, International; CBRE; US Census; EPS.
 lu assum

[1] Residential assessed values are based on sales data of comparable products as obtained through The Gregory Group for the last 4 quarters (Q1 2020 through Q4 2020). Nonresidential values per square foot based on comparable transaction data for transactions made in San Joaquin County since 2005 obtained from Costar, data accessed on March 25, 2021. Commercial retail and office categories are a blended average of retail and commercial uses.

[2] Owner-occupied residential assumed to turn over once every 7 years and renter-occupied residential is assumed to turn over once every 15 years. Nonresidential uses are assumed to turn over once every 20 years.

[3] Residential vacancy rates obtained from the US Census American Community Survey, 2018 estimates, for San Joaquin County. Commercial and industrial vacancy rates based on Q3 2019 Costar and Q3 2019 Colliers International market reports for the Stockton/Modesto area.

[4] Persons per household figures obtained from the US Census American Community Survey, 2018 estimates. Square feet per employee values are based on empirical research for proposed land uses.

APPENDIX B:
General Fund Revenue Analysis



Table B-1	Revenue-Estimating Procedures Based on City of Lathrop FY 2020-21 Budget	G-8
Table B-2	Estimated Annual General Fund Revenues	G-9
Table B-3	Estimated Annual Property Tax Revenues (2 pages)	G-10
Table B-4	Real Property Transfer Tax	G-12
Table B-5	Estimated Annual Taxable Sales and Use Tax Revenue	G-13
Table B-5A	Estimated Annual Taxable Sales from Proposed Development, Market Support Method.....	G-14
Table B-5B	Estimated Annual Taxable Sales from Onsite Nonresidential.....	G-15

Attachment G: Manteca Fiscal Impact Analysis

Table B-1

**Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Manteca**

Revenue-Estimating Procedures Based on City of Manteca FY 2020-21 Budget (2020\$)

City of Manteca

Item	Estimating Procedure	Case Study Reference	FY 2020-21 Budgeted		Offsetting Revenues	FY 2020-21 Budgeted		Service Population [2]	Revenue Multiplier
			General Fund Revenues [1]	Net General Fund Revenues		Net General Fund Revenues	Net General Fund Revenues		
General Fund Revenues									
Property Taxes	Case Study	Table B-3	\$10,600,345	\$10,600,345	-	-	NA	-	-
Property Tax In-Lieu of Vehicle License Fees	Case Study	Table B-3	\$7,228,240	\$7,228,240	-	-	NA	-	-
Real Property Transfer Tax	Case Study	Table B-4	\$678,590	\$678,590	-	-	NA	-	-
Sales and Use Taxes	Case Study	Table B-5	\$11,770,857	\$11,770,857	-	-	NA	-	-
Public Safety Sales and Use Tax	Case Study	Table B-5	\$340,315	\$340,315	-	-	NA	-	-
Transient Occupancy Tax	Persons Served	-	\$1,062,469	\$1,062,469	-	-	95,300	\$11.15	-
Licenses and Permits	Persons Served	-	\$252,635	\$252,635	(\$252,635)	-	95,300	-	-
Business Licenses	Persons Served	-	\$667,000	\$667,000	-	-	95,300	\$7.00	-
Franchise Fees	Persons Served	-	\$1,777,125	\$1,777,125	-	-	95,300	\$18.65	-
Excise Tax	[3]	-	\$450,000	\$450,000	-	-	NA	-	-
Intergovernmental	[3]	-	\$1,746,492	\$1,746,492	(\$295,000)	-	NA	-	-
Charges for Services	[3]	-	\$8,699,849	\$8,699,849	(\$4,940,845)	-	NA	-	-
Fines and Forfeitures	[3]	-	\$304,980	\$304,980	(\$304,980)	-	NA	-	-
Use of Money & Property	[3]	-	\$920,000	\$920,000	-	-	95,300	-	-
All Other Revenue	[3]	-	\$57,650	\$57,650	-	-	NA	-	-
Total General Fund Revenues			\$46,556,547	\$46,556,547	(\$5,793,460)	\$0	\$920,000	\$0	-
Fund Reserves			\$8,315,434	\$8,315,434	-	-	\$57,650	-	-
Total General Fund Revenues (Incl. Reserves)			\$54,871,981	\$54,871,981			\$40,763,087		

Source: City of Manteca FY 2020-21 Final Budget including Midyear Budget Amendments (Current as of March 10, 2021); EPS.

[1] Includes midyear budget amendments as provided by City staff, current as of March 10, 2021.

[2] Refer to Table A-1 for details.

[3] This revenue source is not expected to be affected by anticipated development and therefore is not evaluated in this analysis.

Attachment G: Manteca Fiscal Impact Analysis

City of Manteca

**Table B-2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Manteca
Estimated Annual General Fund Revenues (2020\$)**

Revenue Category	Case Study Reference	Estimated Annual Revenue (Rounded)					Buildout (2060)
		2025	2030	2035	2040	2050	
General Fund Revenues							
Property Taxes	Table B-3	\$1,777,900	\$3,331,400	\$4,715,100	\$5,220,700	\$5,399,400	\$5,487,100
Property Tax In-Lieu of Vehicle License Fees	Table B-3	\$1,024,500	\$1,956,100	\$2,815,000	\$3,137,400	\$3,234,600	\$3,282,300
Real Property Transfer Tax	Table B-4	\$71,200	\$144,000	\$204,000	\$225,300	\$228,800	\$230,500
Sales and Use Taxes	Table B-5	\$1,621,400	\$3,996,700	\$6,814,500	\$7,893,500	\$8,702,000	\$9,099,000
Public Safety Sales and Use Tax	Table B-5	\$46,900	\$115,600	\$197,000	\$228,200	\$251,600	\$263,100
Transient Occupancy Tax	-	\$115,200	\$197,600	\$275,000	\$305,700	\$312,100	\$315,300
Licenses and Permits	-	-	-	-	-	-	-
Business Licenses	-	\$72,300	\$124,100	\$172,700	\$191,900	\$195,900	\$197,900
Franchise Fees	-	\$192,600	\$330,600	\$460,000	\$511,200	\$522,000	\$527,300
Fines and Forfeitures	-	-	-	-	-	-	-
Total General Fund Revenue		\$4,922,000	\$10,196,100	\$15,653,300	\$17,713,900	\$18,846,400	\$19,402,500
EIFD Contribution - Maximum Tax Rate							
Less EIFD Contribution		(\$88,893)	(\$666,284)	(\$943,014)	(\$1,044,130)	(\$1,079,872)	(\$1,097,426)
Net General Fund Revenues		\$4,833,107	\$9,529,816	\$14,710,286	\$16,669,770	\$17,766,528	\$18,305,074
EIFD Contribution - Variable Tax Rate							
Less EIFD Contribution		(\$88,893)	(\$433,084)	(\$447,932)	(\$495,962)	(\$242,971)	(\$246,921)
Net General Fund Revenues		\$4,833,107	\$9,763,016	\$15,205,368	\$17,217,938	\$18,603,429	\$19,155,579

Source: City of Manteca FY 2020-21 Adopted Budget; EPS.

rev

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

Table B-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Manteca
Estimated Annual Property Tax Revenues (2020\$)

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)						
			2025	2030	2035	2040	2050	Buildout (2060)	
Assessed Value of New Development	Table D-2								
Assessed Value of New Development in Current City Limits		a	\$1,179,618,758	\$2,170,065,092	\$3,019,643,625	\$3,320,572,292	\$3,445,572,292	\$3,506,962,292	
Assessed Value of New Development in Annexation Area		b	\$137,875,000	\$345,375,000	\$600,390,200	\$714,067,000	\$714,067,000	\$714,067,000	
Total Assessed Value		$c = a + b$	\$1,317,493,758	\$2,515,440,092	\$3,620,033,825	\$4,034,639,292	\$4,159,639,292	\$4,221,029,292	
Property Tax Revenue (1% of Assessed Value)	1.0000%								
Property Tax Revenue in Current City Limits		$d = a * 1.00\%$	\$11,796,188	\$21,700,651	\$30,196,436	\$33,205,723	\$34,455,723	\$35,069,623	
Property Tax Revenue in Annexation Areas		$e = b * 1.00\%$	\$1,378,750	\$3,453,750	\$6,003,902	\$7,140,670	\$7,140,670	\$7,140,670	
Total Property Tax Revenue		$f = d + e$	\$13,174,938	\$25,154,401	\$36,200,338	\$40,346,393	\$41,596,393	\$42,210,293	
Estimated Property Tax Allocation									
Property Tax Allocation in Current City Limits [1]									
City of Manteca General Fund	14.2968%	$g = d * 14.30\%$	\$1,686,477	\$3,102,498	\$4,317,123	\$4,747,355	\$4,926,065	\$5,013,833	
Other Agencies/ERAF	85.7032%	$h = d * 85.70\%$	\$10,109,711	\$18,598,153	\$25,879,313	\$28,458,368	\$29,529,658	\$30,055,790	
Property Tax Allocation in Annexation Areas [2]									
City of Manteca General Fund	6.6282%	$i = e * 6.63\%$	\$91,386	\$228,921	\$397,949	\$473,296	\$473,296	\$473,296	
Other Agencies/ERAF	93.3718%	$j = e * 93.37\%$	\$1,287,364	\$3,224,829	\$5,605,953	\$6,667,374	\$6,667,374	\$6,667,374	
Total City of Manteca General Fund Property Tax		$k = g + i$	\$1,777,863	\$3,331,419	\$4,715,072	\$5,220,651	\$5,399,361	\$5,487,129	
EIFD Allocation - Maximum Tax Rate									
EIFD Allocation Percentage [3]		l	5.0%	20.0%	20.0%	20.0%	20.0%	20.0%	
EIFD Allocation		$m = k * l$	\$88,893	\$666,284	\$943,014	\$1,044,130	\$1,079,872	\$1,097,426	
Net City General Fund Property Tax		$n = k - m$	\$1,688,970	\$2,665,135	\$3,772,058	\$4,176,521	\$4,319,489	\$4,389,703	
EIFD Allocation - Variable Tax Rate									
EIFD Allocation Percentage [3]		l	5.0%	13.0%	9.5%	9.5%	4.5%	4.5%	
EIFD Allocation		$m = k * l$	\$88,893	\$433,084	\$447,932	\$495,962	\$242,971	\$246,921	
Net City General Fund Property Tax		$n = k - m$	\$1,688,970	\$2,898,334	\$4,267,141	\$4,724,689	\$5,156,390	\$5,240,208	

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

Table B-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Manteca
Estimated Annual Property Tax Revenues (2020\$)

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)					Buildout (2060)
			2025	2030	2035	2040	2050	
Property Tax In-Lieu of Motor Vehicle In-Lieu Fee Revenue (VLF)								
Total Citywide Assessed Value [4]		i	\$9,295,356,393	\$9,295,356,393	\$9,295,356,393	\$9,295,356,393	\$9,295,356,393	
Total Assessed Value of Project		m	\$1,317,493,758	\$2,515,440,092	\$3,620,033,825	\$4,034,639,292	\$4,221,029,292	
Total Assessed Value		$n = i + m$	\$10,612,850,151	\$11,810,796,485	\$12,915,390,218	\$13,329,995,685	\$13,516,385,685	
Percent Change in AV		$o = m / i$	14.17%	27.06%	38.94%	43.40%	44.75%	
Property Tax In-Lieu of VLF [5]		$p = o * \$7,228,240$	\$1,024,507	\$1,956,052	\$2,815,005	\$3,137,410	\$3,282,350	

prop tax

Source: City of Manteca; San Joaquin County Auditor-Controller; EPS.

- [1] Reflects the average property tax allocation to the City's General Fund for all TRAs within the 200-year flood plain that are within the City's boundary and not included in a redevelopment area. TRAs located in redevelopment area include: 002-000, 002-005, 002-006, 002-057, 002-058, 002-060, 002-063, 002-064, 002-074, 002-076, 002-078, 002-080, 002-087, and 002-088.
- [2] Reflects the estimated property tax allocation to the City's General Fund of TRAs anticipated to annex into the City of Manteca within the boundary of the flood basin. Refer to Table D-1 for details.
- [3] EIFD allocation percentage represents the portion of property tax revenues to be diverted to the EIFD. Allocation percentages are negotiated allocation amounts based on discussions between the County, the Cities of Lathrop, Stockton, and Manteca, and Project Consultants. Reflects the Initial Base Rate for the period ending 2029 and the Maximum Tax Allocation Rate for 2030 and beyond.
- [4] Reflects Assessed Valuation for FY 2019-20. Includes Citywide secured, unsecured, homeowner exemption, and public utility roll.
- [5] Property tax in-lieu of VLF amount derived from the City of Manteca FY 2019-20 Annual Budget. Refer to Table B-1 for details.

Attachment G: Manteca Fiscal Impact Analysis

Table B-4
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Manteca
Real Property Transfer Tax (2020\$)

City of
 Manteca

Description	Assumption/ Source	Estimated Annual Property Transfer Tax Revenue (2020\$)					Buildout (2060)
		2025	2030	2035	2040	2050	
Rate per \$1,000 of AV	\$0.55						
Project Assessed Value	Table D-2						
Low Density Residential		\$666,500,000	\$1,435,500,000	\$2,015,500,000	\$2,209,500,000	\$2,209,500,000	\$2,209,500,000
High Density Residential		\$93,800,000	\$147,600,000	\$147,600,000	\$147,600,000	\$147,600,000	\$147,600,000
Nonresidential		\$557,193,758	\$932,340,092	\$1,456,933,825	\$1,677,539,292	\$1,802,539,292	\$1,863,929,292
Total Assessed Value		\$1,317,493,758	\$2,515,440,092	\$3,620,033,825	\$4,034,639,292	\$4,159,639,292	\$4,221,029,292
Turnover Rate							
Low Density Residential	14.30%						
High Density Residential	6.70%						
Nonresidential	5.00%						
Annual Transfer Tax Revenue [1]							
Low Density Residential		\$52,420	\$112,902	\$158,519	\$173,777	\$173,777	\$173,777
High Density Residential		\$3,457	\$5,439	\$5,439	\$5,439	\$5,439	\$5,439
Nonresidential		\$15,323	\$25,639	\$40,066	\$46,132	\$49,570	\$51,258
Total Annual Transfer Tax Revenue		\$71,200	\$143,980	\$204,024	\$225,349	\$228,786	\$230,474

Source: City of Manteca; San Joaquin County Auditor-Controller; EPS.

[1] Formula for Transfer Tax = Assessed Value/\$1,000 * Rate per \$1,000 of Assessed Value * Turnover rate.

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

Table B-5
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Manteca
Estimated Annual Taxable Sales and Use Tax Revenue (2020\$)

Item	Formula	Source/ Assumptions	Annual Sales Tax Revenue					Buildout (2060)
			2025	2030	2035	2040	2050	
Estimated Annual Taxable Sales								
Annual Taxable Sales from Market Support (Residents and Employees)	a		\$40,347,645	\$75,445,812	\$103,598,636	\$113,935,379	\$115,184,129	\$115,797,415
Annual Taxable Sales from Onsite Commercial Uses	b		\$121,792,711	\$324,229,106	\$577,848,534	\$675,416,296	\$755,012,084	\$794,103,167
Annual Taxable Sales from New Development	c = a + b		\$162,140,356	\$399,674,918	\$681,447,170	\$789,351,675	\$870,196,213	\$909,900,582
Annual Sales Tax Revenue								
Bradley Burns Local Sales Tax Revenue	d = c * 1.0000%	1.0000%	\$1,621,404	\$3,996,749	\$6,814,472	\$7,893,517	\$8,701,962	\$9,099,006
City of Manteca Prop 172 Public Safety Sales Tax Revenue [1]								
	e = d * 2.8912%	2.8912%	\$46,877	\$115,553	\$197,018	\$228,215	\$251,588	\$263,067

Source: City of Manteca; California State Board of Equalization; EPS.

[1] Calculated as the ratio of Proposition 172 Public Safety Tax revenue to total sales tax revenue based on the FY 2020-21 Budget. Any variation in the relationship between Proposition 172 Public Safety Tax revenue and total sales tax revenue affecting the estimate of this revenue source is estimated to be nominal.

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

Table B-5A
 Mossdale Tract Infrastructure Finance Plan
 Fiscal Impact Analysis - City of Manteca
 Estimated Annual Taxable Sales from Proposed Development, Market Support Method (2020\$)

	Assumption	Estimated Annual Taxable Sales (2020\$)				Buildout (2060)
		2025	2030	2035	2040	
Annual Taxable Sales from Market Support						
Annual Taxable Sales from New Residents						
Residential Development						
Low Density Residential	Table A-3	1,253	2,699	3,789	4,154	4,154
High Density Residential		441	694	694	694	694
Total Residential Development		1,694	3,392	4,483	4,848	4,848
Taxable Retail Expenditures						
Low Density Residential	<i>per Household [1]</i>	\$30,072,480	\$64,769,760	\$90,939,360	\$99,692,640	\$99,692,640
High Density Residential		\$6,612,900	\$10,405,800	\$10,405,800	\$10,405,800	\$10,405,800
Total Taxable Retail Expenditures		\$36,685,380	\$75,175,560	\$101,345,160	\$110,098,440	\$110,098,440
Estimated Citywide Capture from New Households [2]						
Estimated Taxable Sales inside Project Area	80%	\$29,348,304	\$60,140,448	\$81,076,128	\$88,078,752	\$88,078,752
Estimated Taxable Sales outside Project Area	50%	\$14,674,152	\$30,070,224	\$40,538,064	\$44,039,376	\$44,039,376
Total Taxable Sales from New Households		\$44,022,456	\$90,210,672	\$121,614,192	\$132,118,128	\$132,118,128
Annual Taxable Sales from New Employment						
Taxable Sales from New Employment						
Employees	Table A-4	10,185	14,172	20,854	23,941	25,665
Average Daily Taxable Sales per New Employee	\$10.00					
Work Days per Year	240					
Total Taxable Sales from New Employment	50%	\$12,221,490	\$17,005,960	\$25,025,009	\$28,729,586	\$30,798,515
Estimated Citywide Capture from New Employees [2]						
Estimated Taxable Sales inside Project Area	90%	\$10,999,341	\$15,305,364	\$22,522,508	\$25,856,627	\$27,718,663
Estimated Taxable Sales outside Project Area	70%	\$7,699,539	\$10,713,755	\$15,765,756	\$18,099,639	\$19,403,064
Total Taxable Sales from New Employees	30%	\$18,698,880	\$26,019,119	\$38,288,264	\$43,956,266	\$47,121,727
Total Annual Taxable Sales from Market Support						
Taxable City Sales inside Project Area		\$40,347,645	\$75,445,812	\$103,598,636	\$113,935,379	\$115,184,129
Taxable City Sales outside Project Area		\$22,373,691	\$40,783,979	\$56,303,820	\$62,139,015	\$63,013,140
Total Annual Taxable Sales from Market Support		\$62,721,336	\$116,229,791	\$159,902,456	\$176,074,394	\$178,197,269

Source: Costar; Gregory Group; Bureau of Labor Statistics; City of Manteca; EPS.

[1] For details pertaining to household taxable expenditure assumptions, refer to Table D-3.
 [2] Represents the portion of household and employee retail expenditures estimated to take place within the City of Manteca.
 [3] Taxable sales from employees discounted by 50 percent to account for employees who are also residents.

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

Table B-5B
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Manteca
Estimated Annual Taxable Sales from Onsite Nonresidential (2020\$)

Item	Annual Taxable Sales per Sq. Ft. [1]	Estimated Annual Taxable Sales (2020\$)				
		2025	2030	2035	2040	2050
Taxable Sales from Commercial Development						
Taxable Sales Generating Occupied Commercial Development Square Feet						
Retail Commercial		576,113	1,576,263	2,781,107	3,239,141	3,609,141
Total		576,113	1,576,263	2,781,107	3,239,141	3,609,141
Total Taxable Sales from Onsite Commercial Development						
Retail Commercial	\$240	\$138,267,165	\$378,303,037	\$667,465,733	\$777,393,858	\$866,193,858
Total		\$138,267,165	\$378,303,037	\$667,465,733	\$777,393,858	\$866,193,858
<i>Less Total Annual Taxable Sales from Market Support (within the Project) [2]</i>						
		\$22,373,691	\$40,793,979	\$56,303,820	\$62,139,015	\$63,013,140
Annual Sales Less Market Support		\$115,893,474	\$337,519,058	\$611,161,913	\$715,254,843	\$803,180,718
<i>Less Shift of Sales from Existing Regional and Community Retail to the Project [3]</i>						
	10%	\$11,589,347	\$33,751,906	\$61,116,191	\$71,525,484	\$80,318,072
Total Taxable Sales from Retail Commercial Uses		\$104,304,127	\$303,767,152	\$550,045,722	\$643,729,358	\$722,862,646
Occupied Nonretail Commercial Uses						
Office Commercial		144,028	394,066	642,205	721,332	813,832
Industrial		3,353,689	3,698,325	4,918,358	5,616,055	5,616,055
Total		3,497,717	4,092,391	5,560,562	6,337,368	6,429,888
Total Taxable Sales from Nonretail Commercial Uses						
Office Commercial	\$5	\$720,141	\$1,970,328	\$3,211,025	\$3,606,661	\$4,069,161
Industrial	\$5	\$16,768,443	\$18,491,625	\$24,591,788	\$28,080,277	\$28,080,277
Total		\$17,488,584	\$20,461,954	\$27,802,812	\$31,686,938	\$32,149,438
Total Taxable Sales from Nonretail Commercial Development		\$17,488,584	\$20,461,954	\$27,802,812	\$31,686,938	\$32,149,438
Total Taxable Sales from Onsite Commercial Uses		\$121,792,711	\$324,229,106	\$577,848,534	\$675,416,296	\$755,012,084

sales, b

Source: U.S. Department of Labor Bureau of Labor Statistics; Urban Land Institute; EPS.

[1] See Table D-4 for the taxable retail sales calculation. All retail is assumed to be community serving retail. Sales per square foot for the Retail space is based on average total sales per square foot figure derived from BizMiner and eMarketer data (escalated to 2020\$) and converts total sales to taxable sales per square foot to account for a small portion of non-taxable goods sold.

[2] Estimated in Table B-5A

[3] Represents a discount factor to account for taxable sales transactions that may shift from the City's existing retail centers to those included in the Project. Applied only to Retail uses within the Project.

APPENDIX C:
General Fund Expenditure Analysis



Table C-1	Expenditure-Estimating Procedures Based on City of Lathrop FY 2020-21 Budget	G-16
Table C-2	Estimated Annual General Fund Expenditures	G-17

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

Table C-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Manteca
Expenditure-Estimating Procedures Based on City of Manteca FY 2020-21 Budget (2020\$)

Item	Estimating Procedure	FY 2020-21 Budgeted Expenditures [1]	Less Offsetting Revenue	FY 2020-21 Net City Expenditures	Population or Persons Served	FY 2020-21 Avg. Cost	Adjustment Factor [2]	Net FY 2019-20 Avg. Cost
General Fund Expenditures								
General Government								
Legislation and Policy	Persons Served	\$1,569,362	-	\$1,569,362	95,300	\$16.47	100%	\$16.47
Legal Services	Persons Served	\$920,326	-	\$920,326	95,300	\$9.66	100%	\$9.66
City Administration	Persons Served	\$1,276,411	(\$475,458)	\$800,953	95,300	\$8.40	100%	\$8.40
Public Works Administration	Persons Served	\$1,709,398	(\$1,554,893)	\$154,505	95,300	\$1.62	100%	\$1.62
Non Departmental	Persons Served	\$9,181,518	-	\$9,181,518	95,300	\$96.34	100%	\$96.34
Human Resources	Persons Served	\$1,644,221	-	\$1,644,221	95,300	\$17.25	100%	\$17.25
Fiscal and Revenue Management	Persons Served	\$1,713,751	(\$822,631)	\$891,120	95,300	\$9.35	100%	\$9.35
Economic and Community Development	Persons Served	\$365,978	-	\$365,978	95,300	\$3.84	200%	\$7.68
Fleet Maintenance	Persons Served	\$450,675	-	\$450,675	95,300	\$4.73	100%	\$4.73
Subtotal General Government		\$18,831,640	(\$2,852,981)	\$15,978,659				
Public Safety								
Police Protection [3]	Persons Served	\$19,436,258	(\$840,780)	\$18,595,478	95,300	\$195.13	100%	\$195.13
Animal Services	Persons Served	\$450,319	(\$252,635)	\$197,684	95,300	\$2.07	100%	\$2.07
Fire Protection [3] [4]	Persons Served	\$10,890,170	(\$1,792,064)	\$9,098,106	95,300	\$95.47	100%	\$95.47
Subtotal Public Safety		\$30,776,747	(\$2,885,479)	\$27,891,268				
Parks, Recreation, and Community Services								
Parks Maintenance	Per Capita	\$2,988,546	(\$55,000)	\$2,933,546	84,800	\$34.59	100%	\$34.59
Library	Per Capita	\$133,160	-	\$133,160	84,800	\$1.57	100%	\$1.57
Recreational and Senior Services	Per Capita	\$996,298	-	\$996,298	84,800	\$11.75	100%	\$11.75
Subtotal Parks, Recreation, and Community Svcs		\$4,118,004	(\$55,000)	\$4,063,004				
Public Utilities								
Storm Drainage	Persons Served	\$671,420	-	\$671,420	95,300	\$7.05	100%	\$7.05
Subtotal Public Utilities		\$671,420	-	\$671,420				
Transportation								
Streets	Persons Served	\$474,170	-	\$474,170	95,300	\$4.98	100%	\$4.98
Subtotal Transportation		\$474,170	-	\$474,170				
Total General Fund Expenditures		\$54,871,981	(\$5,793,460)	\$49,078,521				

Source: City of Manteca FY 2020-21 Final Budget including Midyear Budget Amendments (Current as of March 10, 2021); EPS.

- [1] Includes midyear budget amendments as provided by City staff, current as of March 10, 2021.
- [2] An adjustment factor may be used to reflect the fact that new employees may not increase certain General Fund department expenditures at a 1:1 ratio. This analysis does not assume an adjustment at this time.
- [3] Police and Fire protection expenditures included reflect only City General Fund Police expenditures and excludes any Measure M funded expenditures (Fund 320) for one-time capital expenditures included in the public safety endowment fund (Fund 330).
- [4] It is anticipated that Project development would result in the need for an additional fire station to serve the Project area to the south of the City prior to development of the first phase of the Project, based on information provided by the Fire Chief. This ongoing operations of a new fire station in the initial phase of Project development (2020 - 2025).

Attachment G: Manteca Fiscal Impact Analysis

Table C-2
 Mossdale Tract Infrastructure Finance Plan
 Fiscal Impact Analysis - City of Manteca
 Estimated Annual General Fund Expenditures (2020\$)

Expenditure Category	Estimated Annual Expenditure [1]				Buildout (2060)
	2025	2030	2035	2040	
City of Manteca					
General Fund					
General Government					
Legislation and Policy	\$170,100	\$291,904	\$406,182	\$451,421	\$460,942
Legal Services	\$99,753	\$171,182	\$238,199	\$264,728	\$270,311
City Administration	\$86,814	\$148,979	\$207,303	\$230,391	\$235,250
Public Works Administration	\$16,747	\$28,738	\$39,989	\$44,443	\$45,380
Non Departmental	\$995,169	\$1,707,778	\$2,376,361	\$2,641,030	\$2,696,729
Human Resources	\$178,214	\$305,828	\$425,557	\$472,954	\$482,929
Fiscal and Revenue Management	\$96,587	\$165,750	\$230,640	\$256,328	\$261,733
Economic and Community Development	\$79,335	\$136,145	\$189,445	\$210,544	\$214,985
Fleet Maintenance	\$48,848	\$83,826	\$116,644	\$129,635	\$132,369
Subtotal General Government	\$1,771,567	\$3,040,130	\$4,230,319	\$4,701,475	\$4,800,628
Public Safety					
Police Protection	\$2,015,532	\$3,458,790	\$4,812,882	\$5,348,922	\$5,461,729
Animal Services	\$21,427	\$36,770	\$51,165	\$56,863	\$58,062
Fire Protection [2]	\$1,700,000	\$1,692,263	\$2,354,772	\$2,617,037	\$2,672,230
Subtotal Public Safety	\$3,736,959	\$5,187,822	\$7,218,819	\$8,022,822	\$8,192,021
Parks, Recreation, and Community Services					
Parks Maintenance	\$181,171	\$368,082	\$492,561	\$534,197	\$534,197
Library	\$8,224	\$16,708	\$22,358	\$24,248	\$24,248
Recreational and Senior Services	\$61,530	\$125,009	\$167,285	\$181,425	\$181,425
Subtotal Parks, Recreation, and Community Svcs	\$250,925	\$509,799	\$682,204	\$739,871	\$739,871
Public Utilities					
Storm Drainage	\$72,774	\$124,885	\$173,777	\$193,132	\$197,205
Subtotal Public Utilities	\$72,774	\$124,885	\$173,777	\$193,132	\$197,205
Transportation					
Streets	\$51,394	\$88,196	\$122,725	\$136,393	\$139,270
Subtotal Transportation	\$51,394	\$88,196	\$122,725	\$136,393	\$139,270
Total Annual General Fund Expenditures	\$5,883,619	\$8,950,832	\$12,427,844	\$13,793,693	\$14,068,994
					<i>exp est</i>

Source: City of Manteca FY 2020-21 Adopted Budget; EPS.

[1] Annual expenditure estimated on a per persons served or per capita basis. Refer to Table C-1 for estimating procedure and Table A-5 for population and employment estimates.
 [2] Based on information provided by the Fire Chief, it is anticipated that an additional fire station would be required to service Project development south of the City. Staffing for an additional Fire station would consist of Three Fire Captains, Three Fire Engineers, Three Firefighters and two Firefighter floaters. It is estimated that staffing and operations of this station would result in annual expenditures equaling \$1,700,000 annually, based on information provided by the Manteca Fire Department. The ongoing annual operational costs of a new fire station is included in the initial phase of the development. It is assumed that this cost is captured in the annual expenditures calculated using the multiplier method for all remaining phases.

APPENDIX D:
Supporting Tables for
Revenue and Expenditure Analysis



Table D-1	Preliminary Property Tax Allocations for Annexation Area	G-18
Table D-2	Cumulative Assessed Valuation	G-19
Table D-3	Estimated Average Annual Household Income	G-20
Table D-4	Total and Taxable Retail Sales per Square Feet.....	G-21

Attachment G: Manteca Fiscal Impact Analysis

Table D-1
 Mossdale Tract Infrastructure Finance Plan
 Fiscal Impact Analysis - City of Manteca
 Preliminary Property Tax Allocations for Annexation Areas

City of
Manteca

Tax Code	Entity	Existing Tax Rate Area (TRA)		Gross Revenue (FY 2019-20) [1]	Property Tax Sharing Agreement [2]	Post Annexation Average	
		Post-ERAF TRA 102-136	TRA 102-001			Base Revenue	Post-ERAF Distribution
		a	b	e	h	g = e + f	f = e / \$1,197,578
Subject to Detachment							
10001	County General	20.32600%	20.29360%	\$228,594	80%	\$243,398	26.51271%
10527	Road District 5	3.97920%	3.97840%	\$44,751	-	\$47,653	0.00000%
14901	Lathrop-Manteca Rural Fire	8.83690%	8.84610%	\$99,384	-	\$105,837	0.00000%
40200	City of Manteca	0.00000%	0.00000%	-	20%	\$79,378	6.62818%
	Subtotal	33.14210%	33.11810%	\$372,728	100%	\$396,888	33.14089%
Not Subject to Detachment							
10618	County Library	1.63940%	1.63910%	\$18,437	-	\$19,633	1.63940%
12601	Manteca Unified Schools	26.94230%	26.93720%	\$303,000	-	\$322,650	26.94192%
13001	S.J. Delta Comm College	3.64750%	3.64670%	\$41,021	-	\$43,681	3.64745%
13201	County Office Of Education	1.28960%	1.31780%	\$14,501	-	\$15,463	1.29115%
16001	Sjc Flood Control	0.16000%	0.15990%	\$1,799	-	\$1,916	0.15997%
21901	Sjc Mosquito Abatement	0.71800%	0.71790%	\$8,075	-	\$8,598	0.71797%
24601	South San Joaquin Irrigation	5.41160%	5.41660%	\$60,861	-	\$64,813	5.41200%
41100	ERAF - Educational Revenue Augmentation Fund	27.04950%	27.04670%	\$304,205	-	\$323,936	27.04926%
	Subtotal	66.85790%	66.88190%	\$751,899	0%	\$800,690	66.85911%
Total		100.00000%	100.00000%	\$1,124,627	100%	\$1,197,578	100.00000%

Source: San Joaquin County Auditor-Controller; EPS.

[1] Provided by the San Joaquin County Auditor-Controller.

[2] Based on the most recent tax-sharing agreement between San Joaquin County and the City of Manteca dated November 2018 related to annexed areas to the City.

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

Table D-2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Manteca
Cumulative Assessed Valuation (2020\$)

Item	Rounded Value per Unit/Sq. Ft. [1]	Total Assessed Value (2020\$)					Buildout (2060)
		2025	2030	2035	2040	2050	
Development Projections in Current City Limits							
Residential Land Uses							
Low Density Residential	<i>per Unit</i> \$500,000	\$528,625,000	\$1,090,125,000	\$1,585,625,000	\$1,779,625,000	\$1,779,625,000	\$1,779,625,000
High Density Residential	\$200,000	\$93,800,000	\$147,600,000	\$147,600,000	\$147,600,000	\$147,600,000	\$147,600,000
Subtotal Residential		\$622,425,000	\$1,237,725,000	\$1,733,225,000	\$1,927,225,000	\$1,927,225,000	\$1,927,225,000
Nonresidential Land Uses							
Retail Commercial	<i>per Sq. Ft.</i> \$250	\$155,706,267	\$426,016,933	\$694,275,600	\$779,818,533	\$879,818,533	\$928,930,533
Office Commercial	\$250	\$38,926,567	\$106,504,233	\$173,568,900	\$194,954,633	\$219,954,633	\$232,232,633
Industrial	\$100	\$362,560,925	\$399,818,925	\$418,574,125	\$418,574,125	\$418,574,125	\$418,574,125
Subtotal Nonresidential		\$557,193,758	\$932,340,092	\$1,286,418,625	\$1,393,347,292	\$1,518,347,292	\$1,579,737,292
Total All Land Uses		\$1,179,618,758	\$2,170,065,092	\$3,019,643,625	\$3,320,572,292	\$3,445,572,292	\$3,506,962,292
Development Projections in Annexation Areas							
Residential Land Uses							
Low Density Residential	<i>per Unit</i> \$500,000	\$137,875,000	\$345,375,000	\$429,875,000	\$429,875,000	\$429,875,000	\$429,875,000
Subtotal Residential		\$137,875,000	\$345,375,000	\$429,875,000	\$429,875,000	\$429,875,000	\$429,875,000
Nonresidential Land Uses							
Retail Commercial	<i>per Sq. Ft.</i> \$250	-	-	\$57,375,000	\$95,625,000	\$95,625,000	\$95,625,000
Industrial	\$100	-	-	\$113,140,200	\$188,567,000	\$188,567,000	\$188,567,000
Subtotal Nonresidential		-	-	\$170,515,200	\$284,192,000	\$284,192,000	\$284,192,000
Total All Land Uses		\$137,875,000	\$345,375,000	\$600,390,200	\$714,067,000	\$714,067,000	\$714,067,000
Total City of Manteca Development Projections							
Residential Land Uses							
Low Density Residential	<i>per Unit</i> \$500,000	\$666,500,000	\$1,435,500,000	\$2,015,500,000	\$2,209,500,000	\$2,209,500,000	\$2,209,500,000
High Density Residential	\$200,000	\$93,800,000	\$147,600,000	\$147,600,000	\$147,600,000	\$147,600,000	\$147,600,000
Subtotal Residential		\$760,300,000	\$1,583,100,000	\$2,163,100,000	\$2,357,100,000	\$2,357,100,000	\$2,357,100,000
Nonresidential Land Uses							
Retail Commercial	<i>per Sq. Ft.</i> \$250	\$155,706,267	\$426,016,933	\$751,650,600	\$875,443,533	\$975,443,533	\$1,024,555,533
Office Commercial	\$250	\$38,926,567	\$106,504,233	\$173,568,900	\$194,954,633	\$219,954,633	\$232,232,633
Industrial	\$100	\$362,560,925	\$399,818,925	\$531,714,325	\$607,141,125	\$607,141,125	\$607,141,125
Subtotal Nonresidential		\$557,193,758	\$932,340,092	\$1,456,933,825	\$1,677,539,292	\$1,802,539,292	\$1,863,929,292
Total All Land Uses		\$1,317,493,758	\$2,515,440,092	\$3,620,033,825	\$4,034,639,292	\$4,159,639,292	\$4,221,029,292

Source: Costar, CBRE, The Gregory Group, EPS.

[1] Refer to Table A-5 for details.

Attachment G: Manteca Fiscal Impact Analysis

City of
Manteca

Table D-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Manteca
Estimated Average Annual Household Income (2020\$)

Residential Land Use	Estimated Home Value [1]	Total Annual Mortgage or Rent [2]	Estimated Household Income [3]	Taxable Expenditures as a Percentage of Income [4]	Annual Taxable Expenditures per Household (Rounded)
Owner-Occupied Residential Low Density Residential	\$500,000	\$35,767	\$102,000	23%	\$24,000
Renter-Occupied Residential High Density Residential	\$200,000	\$18,000	\$51,000	30%	\$15,000

Source: Costar; Gregory Group; Bureau of Labor Statistics; EPS.
income

[1] See Table A-5 for detail on estimated values for residential units.

[2] Based on a 5%, 30-year fixed-rate mortgage with a 20% down payment, \$150 monthly Homeowner's association dues and 2% annual taxes and insurance.

High density residential based on an average monthly rent assumption of \$1,500 based on data on similar multifamily residential obtained from Costar, September 2019 with an average unit size of 1,000 square feet.

[3] Assumes 35% of income dedicated to housing costs (mortgage, taxes, insurance, and HOA dues) or rent payments. Rounded to the nearest \$1,000.

[4] Based on household expenditures data from the Bureau of Labor Statistics, 2018 Consumer Expenditure Survey.

Attachment G: Manteca Fiscal Impact Analysis

Table D-4
 Mossdale Tract Infrastructure Finance Plan
 Fiscal Impact Analysis - City of Manteca
 Total and Taxable Retail Sales per Square Foot (2020\$)

Item	Total Retail Sales per Square Foot							
	Original Data [see Note]	Escalated Data (2019\$) [1]	Neighborhood		Community		Regional	
			% [2]	No.	% [2]	No.	% [2]	No.
Total Retail Sales per Square Foot								
Motor Vehicle and Parts Dealers [3]	\$250	\$279	3%	\$8	2%	\$6	1%	\$3
Home Furnishings and Appliance Stores	\$525	\$586	0%	\$0	7%	\$41	10%	\$59
Bldg. Matri. and Garden Equip. and Supplies	\$356	\$398	0%	\$0	15%	\$60	1%	\$4
Food and Beverage Stores [4]	-	\$578	55%	\$318	24%	\$139	3%	\$17
Gasoline Stations [5]	\$1,321	\$1,664	1%	\$17	2%	\$33	1%	\$17
Clothing and Clothing Accessories Stores	\$370	\$413	2%	\$8	5%	\$21	20%	\$83
General Merchandise Stores	\$360	\$402	5%	\$20	20%	\$80	20%	\$80
Food Services and Drinking Places	\$492	\$550	8%	\$44	10%	\$55	20%	\$110
Other Retail	\$209	\$234	12%	\$28	7%	\$16	18%	\$42
Nonretail [6]	NA	\$0	14%	\$0	8%	\$0	6%	\$0
Total			100%	\$440	100%	\$450	100%	\$410

Taxable Retail Sales per Square Foot by Retail Center Type
 Percent Taxable by Shopping Center Type [7]
Taxable Sales per Square Foot (Rounded)

	44%	54%	98%
	\$190	\$240	\$400

retail sales

Note: Original data is based on an average of multiple sources and is presented in 2016\$ unless noted otherwise in footnotes.

Source: BizMiner 2016; ULI Dollars & Cents 2008; State of California Board of Equalization (BOE) Publication 61; Bureau of Labor Statistics, "CPI-All Urban Consumers (Current Series) - West Urban"; RetailSails http://retailsails.files.wordpress.com/2011/09/rs_spsf.pdf; eMarketer pulled February 2019; respective annual 10-K reports; EPS.

[1] Sales adjusted to year-end 2020 based on the Consumer Price Index. All items in West urban, all urban consumers, not seasonally adjusted:

Year	CPI	Adjustment to 2020\$
2008	219.65	25.9%
2016	247.71	11.7%
2018	263.26	5.1%
2019	270.35	2.3%
2020	276.59	0.0%

[2] Reflects percentage of total square footage by retail category by retail center type, estimated based on ULI's Dollars & Cents 2008.

[3] Reflects motor vehicle parts only; excludes taxable sales per square foot for dealerships.

[4] Sales per square foot for Food and Beverage stores estimated based on the averages from BizMiner, RetailSales, eMarketer, and annual 10-K reports, escalated to 2020\$.

[5] Estimated using ULI's Dollars & Cents, 2008, escalated to 2020\$.

[6] Included to account for non-taxable retail space occupants, such as services.

[7] Based on BOE Publication 61, March 2018.

THIS PAGE INTENTIONALLY LEFT BLANK

ATTACHMENT H:
Stockton Fiscal Impact Analysis



List of Tables

Table 1	Summary of Annual Surplus/Deficits.....	H-1
Table 2	Estimated Annual Revenues and Expenditures	H-2

Attachment H: Stockton Fiscal Impact Analysis

Table 1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
Summary of Annual Surplus/Deficits (2020\$)

City of
Stockton

Item	Estimated Annual Revenues/Expenditures (Rounded)				
	2025 [1]	2030	2035	2040	2050
					Buildout (2060)
Annual Fiscal Impact Summary					
Prior to EIFD Allocation					
Annual General Fund Revenues	\$1,352,000	\$2,886,000	\$4,905,000	\$7,103,000	\$10,075,000
Annual General Fund Expenditures	\$2,988,000	\$3,708,000	\$4,730,000	\$5,582,000	\$6,348,000
Net General Fund Surplus/(Deficit)	(\$1,639,000)	(\$920,000)	(\$6,000)	\$1,244,000	\$3,367,000
Net of EIFD Allocation - Maximum Tax Rate					
EIFD Contribution [2]	(\$2,800)	(\$98,700)	(\$181,000)	(\$277,600)	(\$360,600)
Net General Fund Surplus/(Deficit)	(\$1,641,800)	(\$1,018,700)	(\$187,000)	\$966,400	\$3,006,400
Net of EIFD Allocation - Variable Tax Rate					
EIFD Contribution [2]	(\$2,800)	(\$64,200)	(\$86,000)	(\$131,900)	(\$81,100)
Net General Fund Surplus/(Deficit)	(\$1,641,800)	(\$984,200)	(\$92,000)	\$1,112,100	\$3,285,900
					\$4,153,000

Source: EPS. sum

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] EIFD Contribution represents the portion of City property tax revenues diverted to the EIFD. Refer to Table B-3 for details.

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

Table 2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
Estimated Annual Revenues and Expenditures (2020\$)

Item	Estimated Annual Revenues/Expenditures (Rounded)					Buildout (2060)
	2025 [1]	2030	2035	2040	2050	
Annual General Fund Revenues						
Property Tax	\$277,700	\$493,500	\$905,000	\$1,388,200	\$1,803,100	\$1,888,400
Property Tax in Lieu of VLF	\$196,300	\$381,800	\$692,400	\$1,051,200	\$1,417,800	\$1,530,300
Property Transfer Tax	\$9,400	\$14,900	\$23,700	\$33,600	\$43,300	\$46,300
Sales and Use Tax	\$657,400	\$1,556,900	\$2,559,600	\$3,636,900	\$5,530,500	\$6,384,400
Prop. 172 Public Safety Sales Tax	\$24,400	\$57,700	\$94,900	\$134,800	\$205,000	\$236,600
Utility User Taxes	\$103,000	\$211,200	\$346,000	\$474,600	\$594,500	\$637,800
Franchise Taxes	\$44,600	\$91,400	\$150,600	\$205,500	\$257,400	\$276,100
Transient Occupancy Tax	\$8,200	\$16,800	\$27,700	\$37,800	\$47,300	\$50,800
Business License Tax	\$29,900	\$61,200	\$100,900	\$137,500	\$172,300	\$184,800
Licenses and Permits	\$600	\$1,300	\$2,100	\$2,900	\$3,600	\$3,900
Total Annual General Fund Revenue	\$1,351,500	\$2,886,100	\$4,904,900	\$7,103,000	\$10,074,800	\$11,239,400
Annual General Fund Expenditures						
General Government Administration	\$52,800	\$108,200	\$178,200	\$243,100	\$304,500	\$326,700
Police Services	\$404,000	\$828,100	\$1,364,300	\$1,860,600	\$2,330,700	\$2,500,300
Fire Services	\$136,500	\$279,700	\$460,800	\$628,500	\$787,300	\$844,600
Fire Station Expenditures	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
Public Works	\$50,200	\$103,000	\$169,600	\$231,300	\$289,800	\$310,900
Economic Development	\$4,100	\$8,500	\$13,900	\$19,000	\$23,800	\$25,500
Office of Violence Prevention	\$6,200	\$12,700	\$20,900	\$28,500	\$35,700	\$38,300
Library and Recreation (prior to 2034)	\$17,900	\$34,600	\$12,700	\$28,500	\$35,700	\$38,300
Library and Recreation (2034 and beyond)	-	-	-	-	-	-
Entertainment Venues	\$11,400	\$22,000	\$171,600	\$206,800	\$206,800	\$206,800
Downtown Marina	\$700	\$1,400	\$3,200	\$40,100	\$40,100	\$40,100
Golf Courses	\$1,300	\$2,600	\$2,100	\$2,500	\$2,500	\$2,500
Development Services	\$2,500	\$4,200	\$7,000	\$9,500	\$11,900	\$12,800
Total Annual General Fund Expenditures	\$2,987,600	\$3,707,600	\$4,730,100	\$5,581,500	\$6,347,600	\$6,624,100
EIFD Contribution [2]						
Maximum Tax Rate	(\$2,800)	(\$98,700)	(\$181,000)	(\$277,600)	(\$360,600)	(\$377,700)
Variable Tax Rate	(\$2,800)	(\$64,200)	(\$86,000)	(\$131,900)	(\$81,100)	(\$85,000)
Net General Fund Surplus/(Deficit)						
Prior to EIFD Allocation	(\$1,636,100)	(\$821,500)	\$174,800	\$1,521,500	\$3,727,200	\$4,615,300
Net of EIFD Allocation - Maximum Tax	(\$1,638,900)	(\$920,200)	(\$6,200)	\$1,243,900	\$3,366,600	\$4,237,600
Net of EIFD Allocation - Variable Tax	(\$1,638,900)	(\$885,700)	\$88,800	\$1,389,600	\$3,646,100	\$4,530,300

Source: EPS. det sum

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] EIFD Contribution represents the portion of City property tax revenues diverted to the EIFD. Refer to Table B-3 for details.



APPENDICES:

- Appendix A: General Assumptions
- Appendix B: General Fund Revenue Analysis
- Appendix C: General Fund Expenditure Analysis
- Appendix D: Supporting Tables for
Revenue and Expenditure Analysis

APPENDIX A: General Assumptions



Table A-1	General Assumptions	H-3
Table A-2	Cumulative Land Use Projections	H-4
Table A-3	Cumulative Occupied Dwelling Units and Building Square Footage.....	H-5
Table A-4	Cumulative Estimated Population and Employees	H-6
Table A-5	Land Use Assumptions	H-7

Attachment H: Stockton Fiscal Impact Analysis

City of Stockton

Table A-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
General Assumptions

Item	Assumption
General Assumptions	
Fiscal Year of Budget Analysis [1]	FY 2020-21
Base Fiscal Year of Potential EIFD [2]	FY 2022-23
General Demographic Characteristics	
City of Stockton	
Population [3]	318,522
Employees [4]	123,000
City of Stockton Persons Served [5]	380,022

Source: California Department of Finance; EDD; U.S. Census LED; EPS.
gen assumps

- [1] Reflects the City of Stockton Fiscal Year 2020-21 adopted budget. Revenues and expenditures are in 2020 dollars. This analysis does not reflect changes in values resulting from inflation or appreciation.
- [2] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.
- [3] Based on population estimates from the California Department of Finance (DOF) data for January 1, 2020.
- [4] US Census Onthemap.ces.census.gov estimated a total of 109,746 jobs in Stockton, CA in 2018. California EDD reports an annual average growth rate of 0.95% since 2018 for the Stockton-Lodi MSA. EPS adjusted the 2018 employment figure to arrive at a 2020 employment estimate using this growth rate and further increased the total by 10% to account for self-employed workers. Estimate is rounded to the nearest hundred employees.
- [5] Persons served is defined as total population plus half of total employees. Used to estimate specific revenues and expenditures that are assumed to be impacted by growth in resident and employment populations and to avoid double counting of employees who reside in the City.

Attachment H: Stockton Fiscal Impact Analysis

City of Stockton

Table A-2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
Cumulative Land Use Projections

Land Use	Cumulative Dwelling Units/Building Square Footage														
	2025 (1)			2030			2035			2040			2050		
	Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.		Dwelling Units	Building Sq. Ft.	
Residential Land Uses [4]															
Low Density Residential	187	-	-	187	-	-	187	-	-	187	-	-	187	-	
High Density Residential	75	-	-	375	-	-	895	-	-	888	-	-	888	-	
Subtotal Residential	262	-	-	562	-	-	882	-	-	1,075	-	-	1,075	-	
Nonresidential Land Uses															
Retail Commercial [5]	-	151,652	-	-	239,152	-	-	326,652	-	-	414,152	-	-	589,152	
Office Commercial [5]	-	64,994	-	-	102,494	-	-	139,994	-	-	177,494	-	-	252,494	
Industrial	-	-	-	-	-	-	-	1,104,150	-	-	2,864,525	-	-	3,920,750	
Subtotal Nonresidential	-	216,645	-	-	341,645	-	-	1,570,795	-	-	3,456,170	-	-	4,791,045	
Total All Land Uses	262	216,645	562	562	341,645	882	1,570,795	1,075	3,456,170	1,075	4,762,395	1,075	4,791,045	-	
Development Projections in Annexation Areas [3]															
Nonresidential Land Uses															
Retail Commercial [5]	-	162,500	-	-	512,500	-	-	887,500	-	-	1,287,500	-	-	2,028,500	
Subtotal Nonresidential	-	162,500	-	-	512,500	-	-	887,500	-	-	1,287,500	-	-	2,028,500	
Total All Land Uses	-	162,500	-	-	512,500	-	-	887,500	-	-	1,287,500	-	-	2,028,500	
Total City of Stockton Development Projections															
Residential Land Uses [4]															
Low Density Residential	187	-	-	187	-	-	187	-	-	187	-	-	187	-	
High Density Residential	75	-	-	375	-	-	895	-	-	888	-	-	888	-	
Subtotal Residential	262	-	-	562	-	-	882	-	-	1,075	-	-	1,075	-	
Nonresidential Land Uses															
Retail Commercial [5]	-	314,152	-	-	751,652	-	-	1,214,152	-	-	1,701,652	-	-	2,617,652	
Office Commercial [5]	-	64,994	-	-	102,494	-	-	139,994	-	-	177,494	-	-	252,494	
Industrial	-	-	-	-	-	-	-	1,104,150	-	-	2,864,525	-	-	3,920,750	
Subtotal Nonresidential	-	379,145	-	-	854,145	-	-	2,458,295	-	-	4,743,670	-	-	6,790,895	
Total All Land Uses	262	379,145	562	562	854,145	882	2,458,295	1,075	4,743,670	1,075	6,790,895	1,075	7,224,645	-	

Source: City of Stockton; LWA; EPS.

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 9-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] Development projections were provided by LWA and are based on land use data provided by the City as of February, 2020. Includes development projections in Weston Ranch and the South Airport Area.

[3] Includes development projections in the future Stockton Annexation Area.

[4] For the purpose of this analysis, low density residential is considered to be owner-occupied and high density residential is assumed to be renter-occupied.

[5] Nonresidential commercial land use projections provided by the City reflect a general commercial land use designation. This analysis assumes general commercial will comprise both retail and office land uses. EPS determined a preliminary estimated allocation of retail and office space based on the existing proportion of retail and office space in the City, the City's current General Plan, and the proposed land use plans of anticipated development projects within the EIFD boundary.

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

Table A-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
Cumulative Occupied Dwelling Units and Building Square Footage

Land Use	Vacancy Rate [1]	Occupied Dwelling Units/Building Square Feet				
		2025	2030	2035	2040	2050
						Buildout (2060)
Development Projections in Current City Limits						
Residential Land Uses						
Low Density Residential	6.0%	176	176	176	176	176
High Density Residential	6.0%	71	353	653	835	835
Subtotal Residential Land Uses		246	528	829	1,010	1,010
Nonresidential Land Uses						
Retail Commercial	7.5%	140,278	221,215	302,153	383,090	544,965
Office Commercial	7.5%	60,119	94,806	129,494	164,181	233,556
Industrial	7.5%	-	-	1,021,339	2,649,686	3,626,694
Subtotal Nonresidential		200,397	316,022	1,452,985	3,196,957	4,431,717
Development Projections in Annexation Areas						
Nonresidential Land Uses						
Retail Commercial	7.5%	150,313	474,063	820,938	1,190,938	1,876,363
Subtotal Nonresidential		150,313	474,063	820,938	1,190,938	2,251,080
Total City of Stockton Development Projections						
Residential Land Uses						
Low Density Residential	6.0%	176	176	176	176	176
High Density Residential	6.0%	71	353	653	835	835
Subtotal Residential Land Uses		246	528	829	1,010	1,010
Nonresidential Land Uses						
Retail Commercial	7.5%	290,590	695,278	1,123,090	1,574,028	2,421,328
Office Commercial	7.5%	60,119	94,806	129,494	164,181	233,556
Industrial	7.5%	-	-	1,021,339	2,649,686	3,626,694
Subtotal Nonresidential		350,709	790,084	2,273,923	4,387,895	6,682,797

occupied

Source: California Department of Finance; City of Stockton; Costar, LWA; EPS.

[1] For details pertaining to vacancy rate assumptions, refer to Table A-5.

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

Table A-4
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
Cumulative Estimated Population and Employees

Land Use	Assumption [1]	Estimated Population/Employees					Buildout (2060)
		2025	2030	2035	2040	2050	
Project Residents							
Residential Land Uses							
	<i>PPH</i>						
Low Density Residential	3.30	580	580	580	580	580	580
High Density Residential	2.50	176	881	1,633	2,087	2,087	2,087
Subtotal Residential Land Uses		756	1,461	2,213	2,667	2,667	2,667
Total Resident Population		756	1,461	2,213	2,667	2,667	2,667
Project Employees							
Nonresidential Land Uses							
	<i>Sq. Ft. per Emp.</i>						
Retail Commercial	400	726	1,738	2,808	3,935	6,053	7,036
Office Commercial	400	150	237	324	410	584	604
Industrial	2,000	0	0	511	1,325	1,813	1,813
Subtotal Nonresidential		877	1,975	3,642	5,670	8,451	9,454
Total Employee Population		877	1,975	3,642	5,670	8,451	9,454
Project Persons Served		1,195	2,449	4,034	5,502	6,892	7,394

pop

Source: California Department of Finance; EPS.

[1] For persons per household and square feet per employee assumptions, refer to Table A-5.

Attachment H: Stockton Fiscal Impact Analysis

**Table A-5
 Mossdale Tract Infrastructure Finance Plan
 Fiscal Impact Analysis - City of Stockton
 Land Use Assumptions**

City of
Stockton

Land Use	Estimated Assessed Value [1]	Property Turnover Rate [2]	Vacancy Rate [3]	Persons Per Household/ Sq. Ft. per Employee [4]
Residential Land Uses				
Low Density Residential	<i>per Unit</i> \$425,000	14.3%	6.0%	<i>PPH</i> 3.30
High Density Residential	\$200,000	6.7%	6.0%	2.50
Nonresidential Land Uses				
Retail Commercial	<i>per Sq. Ft.</i> \$250	5.0%	7.5%	<i>Sq. Ft. per Emp.</i> 400
Office Commercial	\$250	5.0%	7.5%	400
Industrial	\$100	5.0%	7.5%	2,000

Source: The Gregory Group; Costar; Colliers, International; CBRE; US Census; EPS.
lu assum

[1] Residential assessed values are based on sales data of comparable products as obtained through The Gregory Group for the last 4 quarters (Q3 2018 through Q2 2019). Nonresidential values per square foot based on comparable transaction data for transactions made in San Joaquin County since 2005 obtained from Costar, data accessed on March 25, 2021. Commercial retail and office categories are a blended average of retail and commercial uses.

[2] Owner-occupied residential (low density) assumed to turn over once every 7 years and renter-occupied (high density) residential is assumed to turn over once every 15 years. Nonresidential uses are assumed to turn over once every 20 years.

[3] Residential vacancy rates obtained from the US Census American Community Survey, 2018 estimates, for San Joaquin County. Commercial and industrial vacancy rates based on Q3 2019 Costar and Q3 2019 Colliers International market reports for the Stockton/Modesto area.

[4] Persons per household figures obtained from the US Census American Community Survey, 2018 estimates. Square feet per employee values are based on empirical research for proposed land uses.

APPENDIX B:
General Fund Revenue Analysis



Table B-1	Revenue-Estimating Procedures Based on City of Lathrop FY 2020-21 Budget	H-8
Table B-2	Estimated Annual General Fund Revenues	H-9
Table B-3	Estimated Annual Property Tax Revenues (2 pages)	H-10
Table B-4	Real Property Transfer Tax	H-12
Table B-5	Estimated Annual Taxable Sales and Use Tax Revenue	H-13
Table B-5A	Estimated Annual Taxable Sales from Proposed Development, Market Support Method.....	H-14
Table B-5B	Estimated Annual Taxable Sales from Onsite Nonresidential.....	H-15

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

Table B-1
 Mossdale Tract Infrastructure Finance Plan
 Fiscal Impact Analysis - City of Stockton
 Revenue-Estimating Procedures Based on City of Stockton FY 2020-21 Budget (2020\$)

Item	Estimating Procedure	Case Study Reference	FY 2020-21 Budgeted General Fund Revenues	Offsetting Revenue	FY 2020-21 Budgeted Net General Fund Revenues	Service Population [1]	Revenue Multiplier
General Fund Revenues							
Taxes							
Property Tax	Case Study	Table B-3	\$37,023,000	-	\$37,023,000	N/A	-
Property Tax in Lieu of VLF	Case Study	Table B-3	\$25,626,000	-	\$25,626,000	N/A	-
Property Transfer Tax	Case Study	Table B-4	\$780,000	-	\$780,000	N/A	-
Sales and Use Tax	Case Study	Table B-5	\$43,229,000	-	\$43,229,000	N/A	-
Measure A Transaction Tax	[2]	-	\$28,472,000	-	\$28,472,000	N/A	-
Prop. 172 Public Safety Sales Tax	Case Study	Table B-5	\$1,602,000	-	\$1,602,000	N/A	-
Utility User Taxes	Persons Served	-	\$32,780,000	-	\$32,780,000	380,022	\$86.26
Franchise Taxes	Persons Served	-	\$14,191,000	-	\$14,191,000	380,022	\$37.34
Transient Occupancy Tax	Persons Served	-	\$2,609,000	-	\$2,609,000	380,022	\$6.87
Business License Tax	Persons Served	-	\$9,500,000	-	\$9,500,000	380,022	\$25.00
Total Taxes			\$195,812,000	-	\$195,812,000	N/A	-
Licenses and Permits	Persons Served	-	\$530,735	(\$329,550)	\$201,185	380,022	\$0.53
Intergovernmental Revenue	[3]	-	\$3,106,730	(\$85,000)	\$3,021,730	N/A	-
Charges for Services	[4]	-	\$9,033,455	(\$8,376,275)	\$657,180	N/A	-
Uses of Money and Property	[3]	-	\$6,111,582	(\$378,804)	\$5,732,778	N/A	-
Sale of Fixed Assets	[3]	-	\$100,000	-	\$100,000	N/A	-
Fines and Forfeitures	[4]	-	\$1,057,657	(\$843,655)	\$214,002	N/A	-
Reimbursements/Other Revenue	[3]	-	\$7,330,167	(\$2,079,215)	\$5,250,952	N/A	-
Subtotal General Fund Revenue			\$223,082,326	(\$12,692,499)	\$210,389,827	N/A	-
Transfers In			\$368,000	-	\$368,000	N/A	-
Total General Fund Revenue			\$223,450,326	(\$12,692,499)	\$210,757,827	N/A	-

Source: City of Stockton Fiscal Year 2020-21 Approved Annual Budget; EPS.

[1] Refer to Table A-1.
 [2] Measure A is a 0.75% transaction and use tax approved by voters in November 2013 and is set to expire in 2024 or sooner if certain conditions are met. As it is unknown if Measure A will be extended beyond the initial 10 year period, it has been excluded from this analysis.
 [3] These revenue sources are not anticipated to be impacted by development included in this analysis.
 [4] Based on the City of Stockton Fiscal Year 2020-21 Approved Annual Budget, these revenue categories are fully offset by expenditures as shown on Table C-1.

Attachment H: Stockton Fiscal Impact Analysis

**Table B-2
 Mossdale Tract Infrastructure Finance Plan
 Fiscal Impact Analysis - City of Stockton
 Estimated Annual General Fund Revenues (2020\$)**

City of
Stockton

Revenue Category	Case Study Reference	Estimated Annual Revenue (Rounded)					Buildout (2060)
		2025	2030	2035	2040	2050	
General Fund Revenues							
Property Tax	Table B-3	\$277,700	\$493,500	\$905,000	\$1,388,200	\$1,803,100	\$1,888,400
Property Tax in Lieu of VLF	Table B-3	\$196,300	\$381,800	\$692,400	\$1,051,200	\$1,417,800	\$1,530,300
Property Transfer Tax	Table B-4	\$9,400	\$14,900	\$23,700	\$33,600	\$43,300	\$46,300
Sales and Use Tax	Table B-5	\$657,400	\$1,556,300	\$2,559,600	\$3,636,900	\$5,530,500	\$6,384,400
Prop. 172 Public Safety Sales Tax	Table B-5	\$24,400	\$57,700	\$94,900	\$134,800	\$205,000	\$236,600
Utility User Taxes	-	\$103,000	\$211,200	\$348,000	\$474,600	\$594,500	\$637,800
Franchise Taxes	-	\$44,600	\$91,400	\$150,600	\$205,500	\$257,400	\$276,100
Transient Occupancy Tax	-	\$8,200	\$16,800	\$27,700	\$37,800	\$47,300	\$50,800
Business License Tax	-	\$29,900	\$61,200	\$100,900	\$137,500	\$172,300	\$184,800
Licenses and Permits	-	\$600	\$1,300	\$2,100	\$2,900	\$3,600	\$3,900
Total General Fund Revenue		\$1,351,500	\$2,886,100	\$4,904,900	\$7,103,000	\$10,074,800	\$11,239,400
EIFD Contribution - Maximum Tax Rate							
Less EIFD Contribution		(\$2,777)	(\$98,702)	(\$181,000)	(\$277,645)	(\$360,630)	(\$377,672)
Net General Fund Revenues		\$1,348,723	\$2,787,398	\$4,723,900	\$6,825,355	\$9,714,170	\$10,861,728
EIFD Contribution - Variable Tax Rate							
Less EIFD Contribution		(\$2,777)	(\$64,156)	(\$85,975)	(\$131,881)	(\$81,142)	(\$84,976)
Net General Fund Revenues		\$1,348,723	\$2,821,944	\$4,818,925	\$6,971,119	\$9,993,658	\$11,154,424

Source: City of Stockton Fiscal Year 2020-21 Approved Annual Budget; EPS.

rev est

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

Table B-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
Estimated Annual Property Tax Revenues (2020\$)

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)					
			2025	2030	2035	2040	2050	Buildout (2060)
Assessed Value of New Development								
Assessed Value of New Development in Current City Limits	Table D-2	a	\$148,619,250	\$239,869,250	\$445,534,250	\$691,421,750	\$859,544,250	\$866,706,750
Assessed Value of New Development in Annexation Area		b	\$40,625,000	\$128,125,000	\$221,875,000	\$321,875,000	\$507,125,000	\$608,400,000
Total Assessed Value		c = a + b	\$189,244,250	\$367,994,250	\$667,409,250	\$1,013,296,750	\$1,366,669,250	\$1,475,106,750
Property Tax Revenue (1% of Assessed Value)								
Property Tax Revenue in Current City Limits	1.0000%	d = a * 1.00%	\$1,486,193	\$2,398,693	\$4,455,343	\$6,914,218	\$8,595,443	\$8,667,068
Property Tax Revenue in Annexation Areas		e = b * 1.00%	\$406,250	\$1,281,250	\$2,218,750	\$3,218,750	\$5,071,250	\$6,084,000
Total Property Tax Revenue		f = d + e	\$1,892,443	\$3,679,943	\$6,674,093	\$10,132,968	\$13,666,693	\$14,751,068
Estimated Property Tax Allocation								
Property Tax Allocation in Current City Limits [1]								
City of Stockton General Fund	16.7111%	g = d * 16.71%	\$248,360	\$400,849	\$744,539	\$1,155,445	\$1,436,397	\$1,448,367
Other Agencies/ERAF	83.2889%	h = d * 83.29%	\$1,237,833	\$1,997,843	\$3,710,804	\$5,758,772	\$7,159,045	\$7,218,701
Property Tax Allocation in Annexation Areas [2]								
City of Stockton General Fund	7.2320%	i = e * 7.23%	\$29,380	\$92,659	\$160,459	\$232,779	\$366,751	\$439,992
Other Agencies/ERAF	92.7680%	j = e * 92.77%	\$376,870	\$1,188,591	\$2,058,291	\$2,985,971	\$4,704,499	\$5,644,008
Total City of Stockton General Fund Property Tax		k = g + i	\$277,740	\$493,509	\$904,998	\$1,388,224	\$1,803,148	\$1,888,359
EIFD Allocation - Maximum Tax Rate								
EIFD Allocation Percentage [3]		l	1.0%	20.0%	20.0%	20.0%	20.0%	20.0%
EIFD Allocation		m = k * l	\$2,777	\$98,702	\$181,000	\$277,645	\$360,630	\$377,672
Net City General Fund Property Tax		n = k - m	\$274,962	\$394,807	\$723,998	\$1,110,579	\$1,442,518	\$1,510,687
EIFD Allocation - Variable Tax Rate								
EIFD Allocation Percentage [3]		l	1.0%	13.0%	9.5%	9.5%	4.5%	4.5%
EIFD Allocation		m = k * l	\$2,777	\$64,156	\$85,975	\$131,881	\$81,142	\$84,976
Net City General Fund Property Tax		n = k - m	\$274,962	\$429,352	\$819,023	\$1,256,343	\$1,722,006	\$1,803,383

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

Table B-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
Estimated Annual Property Tax Revenues (2020\$)

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)					
			2025	2030	2035	2040	2050	Buildout (2060)
Property Tax In-Lieu of Motor Vehicle In-Lieu Fee Revenue (VLF)								
Total Citywide Assessed Value [4]		i	\$24,701,295,559	\$24,701,295,559	\$24,701,295,559	\$24,701,295,559	\$24,701,295,559	\$24,701,295,559
Total Assessed Value of Project		m	\$189,244,250	\$367,994,250	\$667,409,250	\$1,013,296,750	\$1,366,669,250	\$1,475,106,750
Total Assessed Value		$n = i + m$	\$24,890,539,809	\$25,069,289,809	\$25,368,704,809	\$25,714,592,309	\$26,067,964,809	\$26,176,402,309
Percent Change in AV		$o = m / i$	0.77%	1.49%	2.70%	4.10%	5.53%	5.97%
Property Tax In-Lieu of VLF [5]		$p = o * \$25,626,000$	\$196,329	\$381,770	\$692,394	\$1,051,230	\$1,417,831	\$1,530,328

Source: City of Stockton; San Joaquin County Auditor-Controller; EPS. *prop tax*

[1] Reflects the average property tax allocation to the City's General Fund for all TRAs within the 200-year flood plain that are within the City's boundary. TRAs include: 003-159, 003-206, 003-238, 003-240, 003-289, 003-312, 003-455, 003-463, 003-464, 003-479, and 003-481.
 [2] Refer to Table D-1 for details.
 [3] EFD allocation percentage represents the portion of property tax revenues to be diverted to the EFD. Allocation percentages are negotiated allocation amounts based on discussions between the County, the Cities of Lathrop, Stockton, and Manteca, and Project Consultants. Reflects the Initial Base Rate for the period ending 2029 and the Maximum Tax Allocation Rate for 2030 and beyond.
 [4] Reflects Assessed Valuation for FY 2020-21. Includes Citywide secured, unsecured, homeowner exemption, and public utility roll.
 [5] Property tax in-lieu of VLF amount derived from the City of Stockton FY 2020-21 Annual Budget. Refer to Table B-1 for details.

Attachment H: Stockton Fiscal Impact Analysis

Table B-4

**Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
Real Property Transfer Tax (2020\$)**

City of Stockton

Description	Assumption/ Source	Estimated Annual Property Transfer Tax Revenue (2020\$)				
		2025	2030	2035	2040	2050
Rate per \$1,000 of AV	\$0.55					
Project Assessed Value	Table D-2					
Low Density Residential		\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000
High Density Residential		\$15,000,000	\$75,000,000	\$139,000,000	\$177,600,000	\$177,600,000
Nonresidential		\$94,786,250	\$213,536,250	\$448,951,250	\$756,238,750	\$1,109,611,250
Total Assessed Value		\$189,244,250	\$367,994,250	\$667,409,250	\$1,013,296,750	\$1,366,669,250
Turnover Rate						
Low Density Residential	14.30%					
High Density Residential	6.70%					
Nonresidential	5.00%					
Annual Transfer Tax Revenue [1]						
Low Density Residential		\$6,249	\$6,249	\$6,249	\$6,249	\$6,249
High Density Residential		\$553	\$2,764	\$5,122	\$6,545	\$6,545
Nonresidential		\$2,607	\$5,872	\$12,346	\$20,797	\$30,514
Total Annual Transfer Tax Revenue		\$9,409	\$14,885	\$23,718	\$33,590	\$43,308

transfer

Source: City of Stockton; San Joaquin County Auditor-Controller; EPS.

[1] Formula for Transfer Tax = Assessed Value/\$1000 * Rate per \$1,000 of Assessed Value * Turnover rate.

Attachment H: Stockton Fiscal Impact Analysis

Table B-5

**Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
Estimated Annual Taxable Sales and Use Tax Revenue (2020\$)**

City of
Stockton

Item	Formula	Source/ Assumptions	Annual Sales Tax Revenue					
			2025	2030	2035	2040	2050	Buildout (2060)
Estimated Annual Taxable Sales								
Annual Taxable Sales from Market Support (Residents and Employees)	a		\$5,167,169	\$9,737,481	\$15,147,354	\$19,514,889	\$22,517,496	\$23,600,786
Annual Taxable Sales from Onsite Commercial Uses	b		\$60,572,394	\$145,888,155	\$240,817,294	\$344,175,286	\$530,532,359	\$614,835,607
Annual Taxable Sales from New Development	c = a + b		\$65,739,563	\$155,625,636	\$255,964,648	\$363,690,175	\$553,049,855	\$638,436,394
Annual Sales Tax Revenue								
Bradley Burns Local Sales Tax Revenue	$d = c * 1.0000\%$	1.0000%	\$657,396	\$1,556,256	\$2,559,646	\$3,636,902	\$5,530,499	\$6,384,364
City of Stockton Prop 172 Public Safety Sales Tax Revenue [1]	$e = d * 3.7058\%$	3.7058%	\$24,362	\$57,672	\$94,857	\$134,778	\$204,952	\$236,595

Source: City of Stockton; California State Board of Equalization; EPS.

[1] Calculated as the ratio of Proposition 172 Public Safety Tax revenue to total sales tax revenue based on the FY 2020-21 Budget. Any variation in the relationship between Proposition 172 Public Safety Tax revenue and total sales tax revenue affecting the estimate of this revenue source is estimated to be nominal.

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

Table B-5A
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
Estimated Annual Taxable Sales from Proposed Development, Market Support Method (2020\$)

	Assumption	Estimated Annual Taxable Sales (2020\$)				Buildout (2060)
		2025	2030	2040	2050	
Annual Taxable Sales from Market Support						
Annual Taxable Sales from New Residents						
Residential Development						
Low Density Residential	Table A-3	176	176	176	176	176
High Density Residential		71	353	835	835	835
Total Residential Development		246	528	1,010	1,010	1,010
Taxable Retail Expenditures						
Low Density Residential	<i>per Household [1]</i>	\$4,217,818	\$4,217,818	\$4,217,818	\$4,217,818	\$4,217,818
High Density Residential		\$1,057,500	\$5,287,500	\$9,799,500	\$12,520,800	\$12,520,800
Total Taxable Retail Expenditures		\$5,275,318	\$9,505,318	\$14,017,318	\$16,738,618	\$16,738,618
Estimated Citywide Capture from New Households [2]						
Estimated Taxable Sales inside Project Area	80%	\$4,220,254	\$7,604,254	\$11,213,854	\$13,390,894	\$13,390,894
Estimated Taxable Sales outside Project Area	50%	\$2,110,127	\$3,802,127	\$5,606,927	\$6,695,447	\$6,695,447
Estimated Taxable Sales outside Project Area	50%	\$2,110,127	\$3,802,127	\$5,606,927	\$6,695,447	\$6,695,447
Annual Taxable Sales from New Employment						
Taxable Sales from New Employment						
Employees	Table A-4	877	1,975	3,642	5,670	8,454
Average Daily Taxable Sales per New Employee	\$10.00					
Work Days per Year	240					
Taxable Sales from New Employees [3]	50%					
Total Taxable Sales from New Employment		\$1,052,127	\$2,370,252	\$4,370,556	\$6,804,439	\$11,344,325
Estimated Citywide Capture from New Employees [2]						
Estimated Taxable Sales inside Project Area	90%	\$946,915	\$2,133,227	\$3,933,500	\$6,123,995	\$9,126,602
Estimated Taxable Sales outside Project Area	70%	\$662,840	\$1,493,259	\$2,753,450	\$4,286,796	\$6,388,621
Estimated Taxable Sales outside Project Area	30%	\$284,074	\$639,968	\$1,180,050	\$1,837,198	\$2,737,981
Total Annual Taxable Sales from Market Support		\$5,167,169	\$9,737,481	\$15,147,354	\$19,514,889	\$23,600,786
Taxable City Sales inside Project Area		\$2,772,967	\$5,295,386	\$8,360,377	\$10,982,243	\$13,084,068
Taxable City Sales outside Project Area		\$2,394,201	\$4,442,095	\$6,786,977	\$8,532,646	\$9,433,428

sales a

Source: Costar; Gregory Group; Bureau of Labor Statistics; City of Stockton; EPS.

[1] For details pertaining to household taxable expenditure assumptions, refer to Table D-3.
 [2] Represents the portion of household and employee retail expenditures estimated to take place within the City of Stockton.
 [3] Taxable sales from employees discounted by 50 percent to account for employees who are also residents.

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

Table B-5B
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
Estimated Annual Taxable Sales from Onsite Nonresidential (2020\$)

Item	Annual Taxable Sales per Sq. Ft. [1] / Assumption	Estimated Annual Taxable Sales (2020\$)				
		2025	2030	2035	2040	2050
Taxable Sales from Commercial Development						
Taxable Sales Generating Occupied Commercial Development Square Feet						
Retail Commercial		290,590	695,278	1,123,090	1,574,028	2,421,328
Total		290,590	695,278	1,123,090	1,574,028	2,421,328
Total Taxable Sales from Onsite Commercial Development						
Retail Commercial	\$240	\$69,741,633	\$166,866,633	\$269,541,633	\$377,766,633	\$581,118,633
Total		\$69,741,633	\$166,866,633	\$269,541,633	\$377,766,633	\$581,118,633
<i>Total Taxable Sales</i>						
Less Total Annual Taxable Sales from Market Support (within the Project) [2]						
Market Support		\$2,772,967	\$5,295,386	\$8,360,377	\$10,982,243	\$13,942,372
Annual Sales Less Market Support		\$66,968,666	\$161,571,247	\$261,181,256	\$366,784,390	\$568,034,565
<i>Shift from Existing Retail</i>						
Less Shift of Sales from Existing Regional and Community Retail to the Project [3]	10%	\$6,696,867	\$16,157,125	\$26,118,126	\$36,678,439	\$56,803,456
Total Taxable Sales from Retail Commercial Uses		\$60,271,799	\$145,414,122	\$235,063,130	\$330,105,951	\$511,231,108
Total Taxable Sales from Retail Commercial Uses						
Occupied Nonretail Commercial Uses						
Office Commercial		\$60,119	\$94,806	\$129,494	\$164,181	\$233,556
Industrial		-	-	\$1,021,339	\$2,649,686	\$3,626,694
Total		\$60,119	\$94,806	\$1,150,833	\$2,813,867	\$3,860,250
<i>Total Taxable Sales</i>						
Total Taxable Sales from Nonretail Commercial Uses		\$300,595	\$474,032	\$647,470	\$820,907	\$1,167,782
Office Commercial	\$5	\$5	\$5	\$5	\$5	\$5
Industrial	\$5	\$5	\$5	\$5	\$5	\$5
Total		\$300,595	\$474,032	\$647,470	\$820,907	\$1,167,782
Total Taxable Sales from Nonretail Commercial Development		\$300,595	\$474,032	\$647,470	\$820,907	\$1,167,782
Total Taxable Sales from Onsite Commercial Uses		\$60,572,394	\$145,888,155	\$240,817,294	\$344,175,286	\$530,532,359
Total Taxable Sales from Onsite Commercial Uses		\$60,572,394	\$145,888,155	\$240,817,294	\$344,175,286	\$530,532,359

Source: U.S. Department of Labor Bureau of Labor Statistics; Urban Land Institute; EPS.

[1] See Table D-4 for the taxable retail sales calculation. All retail is assumed to be community serving retail. Sales per square foot for the Retail space is based on average total sales per square foot figure derived from BizMiner and eMarket data (escalated to 2020\$) and converts total sales to taxable sales per square foot to account for a small portion of non-taxable goods sold.
 [2] Estimated in Table B-5A.
 [3] Represents a discount factor to account for taxable sales transactions that may shift from the City's existing retail centers to those included in the Project. Applied only to the Retail uses within the Project.

APPENDIX C:
General Fund Expenditure Analysis



Table C-1	Expenditure-Estimating Procedures Based on City of Lathrop FY 2020-21 Budget	H-16
Table C-2	Estimated Annual General Fund Expenditures	H-17

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

Table C-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
Expenditure-Estimating Procedures Based on City of Stockton FY 2020-21 Budget (2020\$)

Item	Estimating Procedure	FY 2020-21 Budgeted Expenditures [1]	Less Offsetting Revenue	FY 2020-21 Net City Expenditures	Population or Persons Served	Adjustment Factor [2]	FY 2020-21 Avg. Cost
General Fund							
General Government Administration	Persons Served	\$16,978,158	(\$187,500)	\$16,790,658	380,022	100%	\$44.18
Police Services	Persons Served	\$136,160,466	(\$7,648,853)	\$128,511,613	380,022	100%	\$338.17
Fire Services	Persons Served	\$48,088,874	(\$4,678,487)	\$43,410,387	380,022	100%	\$114.23
Fire Station Expenditures [3]	Case Study	N/A	N/A	N/A	N/A	N/A	N/A
Public Works	Persons Served	\$16,015,900	(\$37,355)	\$15,978,545	380,022	100%	\$42.05
Economic Development	Persons Served	\$1,452,575	(\$140,304)	\$1,312,271	380,022	100%	\$3.45
Office of Violence Prevention	Persons Served	\$1,967,245	-	\$1,967,245	380,022	100%	\$5.18
Library and Recreation (prior to 2034) [4]	Per Capita	\$7,550,000	-	\$7,550,000	318,522	100%	\$23.70
Library and Recreation (2034 and beyond) [4]	Per Capita	\$24,697,929	-	\$24,697,929	318,522	100%	\$77.54
Entertainment Venues	Per Capita	\$4,785,000	-	\$4,785,000	318,522	100%	\$15.02
Downtown Marina	Per Capita	\$297,000	-	\$297,000	318,522	100%	\$0.93
Entertainment Venues	Per Capita	\$550,000	-	\$550,000	318,522	100%	\$1.73
Golf Courses	Per Capita	\$100,000	-	\$100,000	N/A	100%	-
Grant Match	[5]	\$800,000	-	\$800,000	380,022	100%	\$2.11
Development Services	Persons Served	-	-	-	N/A	100%	-
Low and Moderate Income Housing	[5]	-	-	-	N/A	100%	-
Radio and Retirement ISF	[5]	\$5,250,000	-	\$5,250,000	N/A	100%	-
Subtotal Annual General Fund Expenditures		\$264,693,147	(\$12,692,499)	\$252,000,648			
Debt Service	[5]	\$1,837,175	-	\$1,837,175	N/A	100%	-
Contingency	[5]	\$2,000,000	-	\$2,000,000	N/A	100%	-
Total Annual General Fund Expenditures		\$268,530,322	(\$12,692,499)	\$255,837,823			
Available Balance	[6]	(\$45,079,996)	-	(\$45,079,996)			

Source: City of Stockton Fiscal Year 2020-21 Approved Annual Budget; City of Stockton; EPS.

- [1] Represents the approved FY 2020-21 budgeted expenditures.
- [2] An adjustment factor may be used to reflect the fact that new employees may not increase certain General Fund department expenditures at a 1:1 ratio. This analysis does not assume an adjustment at this time.
- [3] Based on conversations with the Fire Chief it is anticipated that an additional fire station would be required to serve the anticipated development south of the City. The annual operating costs related to the operation of the additional fire station have been included as an additional annual expenditure in all phases of development.
- [4] Under current budget conditions, Library and Recreation funding includes support from Sales Tax Measure M. This sales tax measure is expected to expire in 2034 and is not anticipated to be renewed. As a result all Library and Recreation expenditures currently funded through Measure M are expected to be absorbed by the City General Fund beginning in 2034.
- [5] This expenditure category is not expected to be affected by the project and not evaluated as part of this analysis.
- [6] Available Balance reflects surplus annual General Fund Revenues beyond those required to fund all annual General Fund Expenditures.

Attachment H: Stockton Fiscal Impact Analysis

Table C-2

**Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
Estimated Annual General Fund Expenditures (2020\$)**

City of
Stockton

Expenditure Category	Estimated Annual Expenditure [1]					Buildout (2060)
	2025	2030	2035	2040	2050	
General Fund						
General Government Administration	\$52,781	\$108,196	\$178,247	\$243,094	\$304,513	\$326,672
Police Services	\$403,972	\$828,110	\$1,364,263	\$1,860,582	\$2,330,670	\$2,500,269
Fire Services	\$136,459	\$279,730	\$460,839	\$628,493	\$787,285	\$844,575
Fire Station Expenditures [2]	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
Public Works	\$50,228	\$102,963	\$169,626	\$231,336	\$289,785	\$310,872
Economic Development	\$4,125	\$8,456	\$13,931	\$18,999	\$23,799	\$25,531
Office of Violence Prevention	\$6,184	\$12,677	\$20,884	\$28,482	\$35,678	\$38,274
Library and Recreation (prior to 2034) [3]	\$17,924	\$34,635	-	-	-	-
Library and Recreation (2034 and beyond) [3]	-	-	\$171,610	\$206,778	\$206,778	\$206,778
Entertainment Venues	\$11,360	\$21,951	\$33,248	\$40,061	\$40,061	\$40,061
Downtown Marina	\$705	\$1,362	\$2,064	\$2,487	\$2,487	\$2,487
Golf Courses	\$1,306	\$4,228	\$6,966	\$9,500	\$11,901	\$12,767
Development Services	\$2,515	\$5,155	\$8,493	\$11,582	\$14,509	\$15,564
Total Annual General Fund Expenditures	\$2,987,559	\$3,707,464	\$4,730,170	\$5,581,394	\$6,347,464	\$6,623,849

Source: City of Stockton Fiscal Year 2020-21 Approved Annual Budget; EPS.

[1] Annual expenditure estimated on a per persons served or per capita basis. Refer to Table C-1 for estimating procedure and Table A-5 for population and employment estimates.
 [2] Based on conversations with the Fire Chief it is anticipated that an additional fire station would be required to serve the anticipated development south of the City. This analysis assumes the required station will be developed and staffed within the first phase of development. Based on information provided by the Fire Chief, current as of July 2020, the additional station would require nine additional firefighters to staff an engine and company for a total annual expenditure increase of \$2,300,000. The fire station expenditures have been included in this analysis in addition to the per persons served multiplier expenditures.
 [3] Under current budget conditions, Library and Recreation funding includes support from Sales Tax Measure M. This sales tax measure is expected to expire in 2034 and is not anticipated to be renewed. As a result, all Library and Recreation expenditures currently funded through Measure M are expected to be absorbed by the City General Fund beginning in 2034.

APPENDIX D:
Supporting Tables for
Revenue and Expenditure Analysis



Table D-1	Preliminary Property Tax Allocations for Annexation Area	H-18
Table D-2	Cumulative Assessed Valuation	H-19
Table D-3	Estimated Average Annual Household Income	H-20
Table D-4	Total and Taxable Retail Sales per Square Feet.....	H-21

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

Table D-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
Preliminary Property Tax Allocations for Annexation Area

Tax Code	Entity	Existing Tax Rate Area (TRA)		TRA 102-135	TRA 102-032	TRA 102-135	TRA 102-032	Total	Property Tax Sharing Agreement [2]	Post Annexation Average	
		TRA 102-135	TRA 102-032							Base Revenue	Post-ERAF Distribution
Formula											
		a	b	e	f	g = e + f	h	e = d * \$278,126	f = e / \$769,158		
Subject to Detachment											
10001	County General	22.29650%	22.30610%	\$172,291	(\$796)	\$171,495	80%	\$222,501	28.92784%		
10527	Road District 1	4.26040%	4.26030%	\$32,921	(\$152)	\$32,769	-	-	0.00000%		
14401	French Camp-Mc Kinley Rural Fire	9.60300%	9.60300%	\$74,205	(\$343)	\$73,862	-	-	0.00000%		
40400	City of Stockton	0.00000%	0.00000%	-	-	-	20%	\$55,625	7.23196%		
	Subtotal	36.15990%	36.16940%	\$279,417	(\$1,291)	\$278,126	100%	\$278,126	36.15980%		
Not Subject to Detachment											
10618	County Library	1.80010%	1.80010%	\$13,910	(\$64)	\$13,846	-	\$13,846	1.80013%		
12601	Manitexa Unified Schools	29.58380%	29.58380%	\$228,602	(\$1,056)	\$227,546	-	\$227,546	29.58378%		
13001	S.J. Delta Comm College	4.00510%	4.00510%	\$30,949	(\$143)	\$30,806	-	\$30,806	4.00514%		
13201	County Office Of Education	1.43850%	1.42890%	\$11,116	(\$51)	\$11,065	-	\$11,065	1.43855%		
16001	Sjc Flood Control	0.17560%	0.17570%	\$1,357	(\$6)	\$1,351	-	\$1,351	0.17564%		
21901	Sjc Mosquito Abatement	0.78840%	0.78840%	\$6,092	(\$28)	\$6,064	-	\$6,064	0.78838%		
41100	ERAF - Educational Revenue Augmentation Fund	26.04860%	26.04860%	\$201,285	(\$930)	\$200,355	-	\$200,355	26.04859%		
	Subtotal	63.84010%	63.83060%	\$493,311	(\$2,279)	\$491,032	-	\$491,032	63.84020%		
Total		100.00000%	100.00000%	\$772,729	(\$3,570)	\$769,158	100%	\$769,158	100.00000%		

Source: San Joaquin County Auditor-Controller, EPS.

[1] Provided by the San Joaquin County Auditor-Controller.

[2] Based on the most recent tax-sharing agreement between San Joaquin County and the City of Stockton dated August 2015 related to annexed areas to the City.

Attachment H: Stockton Fiscal Impact Analysis

City of
Stockton

Table D-2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
Cumulative Assessed Valuation (2020\$)

Item	Total Assessed Value (2020\$)					Buildout (2060)
	2025	2030	2035	2040	2050	
	Rounded Value per Unit/Sq. Ft. [1]					
Development Projections in Current City Limits						
Residential Land Uses						
	<i>per Unit</i>					
Low Density Residential	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000
High Density Residential	\$15,000,000	\$75,000,000	\$139,000,000	\$177,600,000	\$177,600,000	\$177,600,000
Subtotal Residential	\$94,458,000	\$154,458,000	\$218,458,000	\$257,058,000	\$257,058,000	\$257,058,000
Nonresidential Land Uses						
	<i>per Sq. Ft.</i>					
Retail Commercial	\$37,912,875	\$59,787,875	\$81,662,875	\$103,537,875	\$147,287,875	\$152,301,625
Office Commercial	\$16,248,375	\$25,623,375	\$34,998,375	\$44,373,375	\$63,123,375	\$65,272,125
Industrial	-	-	\$110,415,000	\$286,452,500	\$392,075,000	\$392,075,000
Subtotal Nonresidential	\$54,161,250	\$85,411,250	\$227,076,250	\$434,363,750	\$602,486,250	\$609,648,750
Total All Land Uses	\$148,619,250	\$239,869,250	\$445,534,250	\$691,421,750	\$859,544,250	\$866,706,750
Development Projections in Annexation Areas						
	<i>per Sq. Ft.</i>					
Nonresidential Land Uses						
Retail Commercial	\$40,625,000	\$128,125,000	\$221,875,000	\$321,875,000	\$507,125,000	\$608,400,000
Subtotal Nonresidential	\$40,625,000	\$128,125,000	\$221,875,000	\$321,875,000	\$507,125,000	\$608,400,000
Total All Land Uses	\$40,625,000	\$128,125,000	\$221,875,000	\$321,875,000	\$507,125,000	\$608,400,000
Total City of Stockton Development Projections						
	<i>per Unit</i>					
Residential Land Uses						
Low Density Residential	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000
High Density Residential	\$15,000,000	\$75,000,000	\$139,000,000	\$177,600,000	\$177,600,000	\$177,600,000
Subtotal Residential	\$94,458,000	\$154,458,000	\$218,458,000	\$257,058,000	\$257,058,000	\$257,058,000
Nonresidential Land Uses						
Retail Commercial	\$78,537,875	\$187,912,875	\$303,537,875	\$425,412,875	\$654,412,875	\$760,701,625
Office Commercial	\$16,248,375	\$25,623,375	\$34,998,375	\$44,373,375	\$63,123,375	\$65,272,125
Industrial	-	-	\$110,415,000	\$286,452,500	\$392,075,000	\$392,075,000
Subtotal Nonresidential	\$94,786,250	\$213,536,250	\$448,951,250	\$756,238,750	\$1,109,611,250	\$1,218,048,750
Total All Land Uses	\$189,244,250	\$367,994,250	\$667,409,250	\$1,013,296,750	\$1,366,669,250	\$1,475,106,750

Source: Costar; CBRE; The Gregory Group; EPS.

[1] Refer to Table A-5 for details.

Attachment H: Stockton Fiscal Impact Analysis

Table D-3

Mossdale Tract Infrastructure Finance Plan
 Fiscal Impact Analysis - City of Stockton
 Estimated Average Annual Household Income (2020\$)

City of
 Stockton

Residential Land Use	Estimated Home Value [1]	Total Annual Mortgage or Rent [2]	Estimated Household Income [3]	Taxable Expenditures as a Percent of Income [4]	Annual Taxable Expenditures per Household (Rounded)
Owner-Occupied Residential Low Density Residential	\$425,000	\$32,202	\$92,000	26%	\$24,000
Renter-Occupied Residential High Density Residential	\$200,000	\$18,000	\$51,000	30%	\$15,000

Source: Costar; Gregory Group; Bureau of Labor Statistics; EPS.
income

[1] See Table A-5 for detail on estimated values for residential units.
 [2] Based on a 5%, 30-year fixed-rate mortgage with a 20% down payment, \$150 monthly Homeowner's association dues and 2% annual taxes and insurance.
 High density residential based on an average monthly rent assumption of \$1,500 based on data on similar multifamily residential obtained from Costar, September 2019 with an average unit size of 1,000 square feet.
 [3] Assumes 35% of income dedicated to housing costs (mortgage, taxes, insurance, and HOA dues) or rent payments. Rounded to the nearest \$1,000.
 [4] Based on household expenditures data from the Bureau of Labor Statistics, 2018 Consumer Expenditure Survey.

Attachment H: Stockton Fiscal Impact Analysis

Table D-4
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - City of Stockton
Total and Taxable Retail Sales per Square Feet (2020\$)

Item	Original Data [see Note] [1]	Escalated Data (2020\$) [1]	Total Retail Sales per Square Foot										
			Neighborhood		Community		Regional						
			% [2]	No.	% [2]	No.	% [2]	No.					
Total Retail Sales per Square Foot													
Motor Vehicle and Parts Dealers [3]	\$250	\$279	3%	\$8	2%	\$6	1%	\$3					
Home Furnishings and Appliance Stores	\$525	\$586	0%	\$0	7%	\$41	10%	\$59					
Bldg. Matri. and Garden Equip. and Supplies	\$356	\$398	0%	\$0	15%	\$60	1%	\$4					
Food and Beverage Stores [4]	-	\$578	55%	\$318	24%	\$139	3%	\$17					
Gasoline Stations [5]	\$1,321	\$1,664	1%	\$17	2%	\$33	1%	\$17					
Clothing and Clothing Accessories Stores	\$370	\$413	2%	\$8	5%	\$21	20%	\$83					
General Merchandise Stores	\$360	\$402	5%	\$20	20%	\$80	20%	\$80					
Food Services and Drinking Places	\$492	\$550	8%	\$44	10%	\$55	20%	\$110					
Other Retail	\$209	\$234	12%	\$28	7%	\$16	18%	\$42					
Nonretail [6]	NA	\$0	14%	\$0	8%	\$0	6%	\$0					
Total			100%	\$440	100%	\$450	100%	\$410					

Taxable Retail Sales per Square Foot by Retail Center Type

Percent Taxable by Shopping Center Type [7]	44%	54%	98%
Taxable Sales per Square Foot (Rounded)	\$190	\$240	\$400

retail sales

Note: Original data is based on an average of multiple sources and is presented in 2016\$ unless noted otherwise in footnotes.

Source: BizMiner 2016; ULI Dollars & Cents 2008; State of California Board of Equalization (BOE) Publication 61; Bureau of Labor Statistics, "CPI-All Urban Consumers (Current Series) - West Urban"; RetailSails http://retailsails.files.wordpress.com/2011/09/rs_spsf.pdf; eMarketer pulled February 2019; respective annual 10-K reports; EPS.

[1] Sales adjusted to year-end 2020 based on the Consumer Price Index. All items in West Urban, all urban consumers, not seasonally adjusted.

Year	CPI	Adjustment to 2020\$
2008	219.65	25.9%
2016	247.71	11.7%
2018	263.26	5.1%
2019	270.35	2.3%
2020	276.59	0.0%

[2] Reflects percentage of total square footage by retail category by retail center type, estimated based on ULI's Dollars & Cents 2008.

[3] Reflects motor vehicle parts only; excludes taxable sales per square foot for dealerships.

[4] Sales per square foot for Food and Beverage stores estimated based on the averages from BizMiner, RetailSails, eMarketer, and annual 10-K reports, escalated to 2020\$.

[5] Estimated using ULI's Dollars & Cents, 2008, escalated to 2020\$.

[6] Included to account for non-taxable retail space occupants, such as services.

[7] Based on BOE Publication 61, March 2018.

THIS PAGE INTENTIONALLY LEFT BLANK

ATTACHMENT I:

San Joaquin County Fiscal Impact Analysis



List of Tables

Table 1 Summary of Annual Surplus/Deficits.....I-1

Table 2 Estimated Annual Revenues and ExpendituresI-2

Attachment I: San Joaquin County Fiscal Impact Analysis

Table 1

**Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Summary of Annual Surplus/Deficits (2020\$)**

San Joaquin County

Item	Estimated Annual Revenues/Expenditures (Rounded)					Buildout (2060)
	2025 [1]	2030	2035	2040	2050	
Annual Fiscal Impact Summary						
Prior to EIFD Allocation						
Annual General Fund Revenues	\$10,131,000	\$20,394,000	\$28,056,000	\$32,359,000	\$37,918,000	\$41,536,000
Annual General Fund Expenditures	\$4,169,000	\$7,886,000	\$10,502,000	\$11,861,000	\$14,093,000	\$15,827,000
Net General Fund Surplus/(Deficit)	\$5,962,000	\$12,508,000	\$17,554,000	\$20,498,000	\$23,825,000	\$25,709,000
Net of EIFD Allocation - Maximum Tax Rate						
EIFD Contribution [2]	(\$2,466,100)	(\$2,005,300)	(\$2,718,300)	(\$3,116,300)	(\$3,659,600)	(\$4,037,900)
Net General Fund Surplus/(Deficit)	\$3,495,900	\$10,502,700	\$14,835,700	\$17,381,700	\$20,165,400	\$21,671,100
Net of EIFD Allocation - Variable Tax Rate						
EIFD Contribution [2]	(\$2,466,100)	(\$1,303,400)	(\$1,291,200)	(\$1,480,200)	(\$823,400)	(\$908,500)
Net General Fund Surplus/(Deficit)	\$3,495,900	\$11,204,600	\$16,262,800	\$19,017,800	\$23,001,600	\$24,800,500

Source: EPS.

sum

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] EIFD Allocation represents the portion of County property tax revenues diverted to the EIFD. Refer to Table B-3 for details.

Attachment I: San Joaquin County Fiscal Impact Analysis

Table 2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Annual Revenues and Expenditures (2020\$)

San Joaquin County

Item	Estimated Annual Revenues/Expenditures (Rounded)					
	2025 [1]	2030	2035	2040	2050	Buildout (2060)
Annual General Fund Revenues (Prior to EIFD Contribution)						
Property Tax (without EIFD Contribution)	\$5,213,700	\$10,026,300	\$13,591,500	\$15,581,500	\$18,298,200	\$20,189,600
Property Tax in Lieu of VLF	\$3,002,700	\$5,774,400	\$7,827,600	\$8,973,700	\$10,538,300	\$11,627,600
Property Transfer Tax	\$132,200	\$243,400	\$326,000	\$368,800	\$452,500	\$519,900
Prop. 172 Public Safety Sales Tax	\$1,704,100	\$4,200,700	\$6,111,600	\$7,210,000	\$8,362,500	\$8,899,800
Licenses, Permits, and Franchise	\$45,300	\$86,900	\$116,200	\$131,800	\$155,700	\$173,700
Motor Vehicle License Fee	\$6,000	\$10,500	\$13,600	\$15,100	\$18,500	\$21,600
Fines, Forfeitures and Penalties	\$26,900	\$51,700	\$69,100	\$78,400	\$92,600	\$103,300
Total General Fund Revenue	\$10,130,900	\$20,393,900	\$28,055,600	\$32,359,300	\$37,918,300	\$41,535,500
Annual General Fund Expenditures						
General Government						
Legislative & Administrative	\$90,000	\$172,700	\$231,000	\$261,900	\$309,400	\$345,200
Finance	\$589,900	\$1,131,500	\$1,513,900	\$1,715,900	\$2,027,700	\$2,261,900
County Counsel	\$5,300	\$10,200	\$13,600	\$15,500	\$18,300	\$20,400
Human Resources	\$31,700	\$60,700	\$81,200	\$92,100	\$108,800	\$121,400
Elections	\$65,500	\$125,600	\$168,000	\$190,400	\$225,000	\$251,000
Property Management	\$271,300	\$520,400	\$696,300	\$789,200	\$932,600	\$1,040,300
Other General	\$77,800	\$149,200	\$199,600	\$226,300	\$267,400	\$298,300
Total General Government	\$1,131,500	\$2,170,300	\$2,903,600	\$3,291,300	\$3,889,200	\$4,338,500
Public Protection						
Judicial	\$887,500	\$1,702,300	\$2,277,600	\$2,581,500	\$3,050,600	\$3,403,000
Police Protection	\$418,300	\$802,200	\$1,073,400	\$1,216,600	\$1,437,600	\$1,603,700
Detention and Corrections	\$960,300	\$1,841,900	\$2,464,500	\$2,793,300	\$3,300,900	\$3,682,200
Protective Inspection	\$106,100	\$203,400	\$272,200	\$308,500	\$364,600	\$406,700
Other Protection	\$4,700	\$9,000	\$12,000	\$13,600	\$16,100	\$17,900
Total Public Protection	\$2,376,900	\$4,558,800	\$6,099,700	\$6,913,500	\$8,169,800	\$9,113,500
Health and Sanitation						
Health Services	\$316,200	\$553,800	\$717,200	\$792,600	\$974,000	\$1,137,300
Total Health and Sanitation	\$316,200	\$553,800	\$717,200	\$792,600	\$974,000	\$1,137,300
Public Assistance						
Administration	-	-	-	-	-	-
Aid Programs	\$184,600	\$323,300	\$418,700	\$462,700	\$568,600	\$663,900
General Relief	\$11,200	\$19,700	\$25,500	\$28,100	\$34,600	\$40,400
Other Assistance	\$74,100	\$129,700	\$168,000	\$185,700	\$228,200	\$266,400
Veterans Services	\$3,900	\$6,800	\$8,800	\$9,700	\$11,900	\$13,900
Total Public Assistance	\$273,800	\$479,500	\$621,000	\$686,200	\$843,300	\$984,600
Education						
Agriculture Education	\$10,000	\$18,000	\$23,000	\$25,000	\$31,000	\$36,000
Total Education	\$10,000	\$18,000	\$23,000	\$25,000	\$31,000	\$36,000
Recreation						
Recreation Services	\$55,000	\$96,000	\$124,000	\$137,000	\$168,000	\$196,000
Cultural Services	\$6,000	\$10,000	\$13,000	\$15,000	\$18,000	\$21,000
Total Recreation	\$61,000	\$106,000	\$137,000	\$152,000	\$186,000	\$217,000
Total General Fund Expenditures	\$4,169,400	\$7,886,400	\$10,501,500	\$11,860,600	\$14,093,300	\$15,826,900
EIFD Contribution [2]						
Maximum Tax Rate	(\$2,466,100)	(\$2,005,300)	(\$2,718,300)	(\$3,116,300)	(\$3,659,600)	(\$4,037,900)
Variable Tax Rate	(\$2,466,100)	(\$1,303,400)	(\$1,291,200)	(\$1,480,200)	(\$823,400)	(\$908,500)
Net General Fund Surplus/(Deficit)						
Prior to EIFD Allocation	\$5,961,500	\$12,507,500	\$17,554,100	\$20,498,700	\$23,825,000	\$25,708,600
Net of EIFD Allocation - Maximum Tax	\$3,495,400	\$10,502,200	\$14,835,800	\$17,382,400	\$20,165,400	\$21,670,700
Net of EIFD Allocation - Variable Tax	\$3,495,400	\$11,204,100	\$16,262,900	\$19,018,500	\$23,001,600	\$24,800,100

Source: EPS.

det sum

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] EIFD Contribution represents the portion of County property tax revenues diverted to the EIFD. Refer to Table B-3 for details.

APPENDICES:

- Appendix A: General Assumptions
- Appendix B: General Fund Revenue Analysis
- Appendix C: General Fund Expenditure Analysis
- Appendix D: Supporting Tables for
Revenue and Expenditure Analysis



APPENDIX A:

General Assumptions



Table A-1	General Assumptions	I-3
Table A-2	Cumulative Land Use Projections	I-4
Table A-3	Cumulative Occupied Dwelling Units and Building Square Footage.....	I-5
Table A-4	Cumulative Estimated Population and Employees	I-6
Table A-5	Land Use Assumptions	I-7

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin County

Table A-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
General Assumptions

Item	Assumption
General Assumptions	
Fiscal Year of Budget Analysis [1]	FY 2020-21
Base Fiscal Year of Potential EIFD [2]	FY 2022-23
General Demographic Characteristics	
San Joaquin County	
Population [3]	773,632
Employees [4]	282,200
San Joaquin County Persons Served [5]	914,732

gen assumps

Source: California Department of Finance; EDD; U.S. Census LED; EPS.

- [1] Reflects the County of San Joaquin Fiscal Year 2020-21 adopted budget. Revenues and expenditures are in 2020 dollars. This analysis does not reflect changes in values resulting from inflation or appreciation.
- [2] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.
- [3] Based on population estimates from the California Department of Finance (DOF) data for January 1, 2020.
- [4] US Census Onthemap.ces.census.gov estimated a total of 251,730 jobs in San Joaquin County, CA in 2018. California EDD reports an annual average growth rate of 0.95% since 2018 for the Stockton-Lodi MSA. EPS adjusted the 2018 employment figure to arrive at a 2020 employment estimate using this growth rate and further increased the total by 10% to account for self-employed workers. Estimate is rounded to the nearest hundred employees.
- [5] Persons served is defined as total population plus half of total employees. Used to estimate specific revenues and expenditures that are assumed to be impacted by growth in resident and employment populations and to avoid double counting of employees who reside in the City.

Attachment I: San Joaquin County Fiscal Impact Analysis

Table A-2
 Mossdale Tract Infrastructure Finance Plan
 Fiscal Impact Analysis - San Joaquin County
 Cumulative Land Use Projections

San Joaquin
County

Land Use	Cumulative Dwelling Units/Square Footage											
	2025 [1]		2030		2035		2040		2050		Buildout (2060)	
	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.	Dwelling Units	Building Sq. Ft.
Residential Land Uses [4]												
Low Density Residential	1,946	-	3,169	-	4,236	-	4,793	-	6,483	-	8,004	-
High Density Residential	956	-	1,716	-	2,094	-	2,287	-	2,287	-	2,287	-
Subtotal Residential	2,902	-	4,885	-	6,330	-	7,080	-	8,770	-	10,291	-
Nonresidential Land Uses												
Retail Commercial [5]	-	1,691,971	-	4,185,528	-	5,750,736	-	6,504,146	-	7,139,848	-	7,356,351
Office Commercial [5]	-	832,363	-	2,023,383	-	2,598,924	-	2,937,792	-	3,153,260	-	3,210,967
Industrial	-	6,853,240	-	11,328,609	-	14,357,821	-	16,465,698	-	17,521,923	-	17,521,923
Subtotal Nonresidential	-	9,377,573	-	17,537,520	-	22,707,480	-	25,907,636	-	27,815,031	-	28,089,241
Total All Land Uses	2,902	9,377,573	4,885	17,537,520	6,330	22,707,480	7,080	25,907,636	8,770	27,815,031	10,291	28,089,241
Development Projections in Annexation Areas [2]												
Residential Land Uses [4]												
Low Density Residential	276	-	891	-	860	-	860	-	860	-	860	-
Subtotal Residential	276	-	891	-	860	-	860	-	860	-	860	-
Nonresidential Land Uses												
Retail Commercial [5]	-	189,953	-	677,218	-	1,391,530	-	1,944,530	-	2,685,530	-	3,090,630
Industrial	-	-	-	1,131,402	-	1,131,402	-	1,885,670	-	1,885,670	-	1,885,670
Subtotal Nonresidential	-	189,953	-	677,218	-	2,522,932	-	3,830,200	-	4,571,200	-	4,976,300
Total All Land Uses	276	189,953	891	677,218	860	2,522,932	860	3,830,200	860	4,571,200	860	4,976,300
Total San Joaquin County Development Projections												
Residential Land Uses [4]												
Low Density Residential	2,221	-	3,859	-	5,095	-	5,652	-	7,342	-	8,863	-
High Density Residential	956	-	1,716	-	2,094	-	2,287	-	2,287	-	2,287	-
Subtotal Residential	3,177	-	5,575	-	7,189	-	7,939	-	9,629	-	11,150	-
Nonresidential Land Uses												
Retail Commercial [5]	-	1,881,924	-	4,862,746	-	7,142,266	-	8,448,676	-	9,825,378	-	10,446,981
Office Commercial [5]	-	832,363	-	2,023,383	-	2,598,924	-	2,937,792	-	3,153,260	-	3,210,967
Industrial	-	6,853,240	-	11,328,609	-	15,489,223	-	18,351,368	-	19,407,593	-	19,407,593
Subtotal Nonresidential	-	9,567,526	-	18,214,738	-	25,230,412	-	29,737,836	-	32,386,231	-	33,065,541
Total All Land Uses	3,177	9,567,526	5,575	18,214,738	7,189	25,230,412	7,939	29,737,836	9,629	32,386,231	11,150	33,065,541

Source: San Joaquin County; City of Manteca; City of Lathrop; City of Stockton; LWA; EPS.

[1] This analysis assumes the EIFD will be formed in FY 2022-23 (Base Year) with the first year of revenue accruing to the district in FY 2023-24. Secured and unsecured tax rolls for a fiscal year are based on taxable assessed values with a lien date of the prior January 1. Thus, the initial phase of this analysis includes estimated development occurring in July-December 2022 (50% of development estimated in calendar year 2022) and development occurring in full calendar years for the remainder of the phase (2023-2025). Subsequent phases include 5-year development periods for development occurring from 2026 through 2040 and 10-year development periods from 2041 through 2060.

[2] Development projections include development projections in incorporated cities as were provided by LWA based on land use data provided by the Cities of Lathrop, Manteca, and Stockton as of February, 2020.

[3] Includes development projections in the future Stockton annexation area, the future Manteca Annexation area, and the Oakwood Shores and South Lathrop developments.

[4] For purposes of this analysis, residential units were categorized as owner- or renter-occupied based on assumed density.

[5] Nonresidential commercial land use projections provided by the applicable City reflect a general commercial land use designation. This analysis assumes general commercial will comprise both retail and office land uses. EPS determined a preliminary estimated allocation of retail and office space based on the existing proportion of retail and office space in each City, the City's current General Plan, and the proposed land use plans of anticipated development projects within the EIFD boundary.

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin
County

Table A-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Cumulative Occupied Dwelling Units and Building Square Footage

Land Use	Vacancy Rate [1]	Occupied Dwelling Units/Building Square Feet					Buildout (2060)
		2025	2030	2035	2040	2050	
Development Projections in Current City Limits							
Residential Land Uses							
Low Density Residential	6.0%	1,829	2,979	3,982	4,505	6,094	7,523
High Density Residential	6.0%	899	1,613	1,968	2,150	2,150	2,150
Subtotal Residential		2,728	4,592	5,950	6,655	8,244	9,673
Nonresidential Land Uses							
Retail Commercial	7.5%	1,565,073	3,871,613	5,319,430	6,016,335	6,604,359	6,804,624
Office Commercial	7.5%	769,935	1,871,629	2,404,004	2,717,458	2,916,766	2,970,145
Industrial	7.5%	6,339,247	10,478,964	13,280,985	15,230,771	16,207,779	16,207,779
Subtotal Nonresidential		8,674,255	16,222,206	21,004,419	23,964,563	25,728,904	25,982,548
Development Projections in Annexation Areas							
Residential Land Uses							
Low Density Residential	6.0%	259	649	808	808	808	808
Subtotal Residential		259	649	808	808	808	808
Nonresidential Land Uses							
Retail Commercial	7.5%	175,707	626,427	1,287,165	1,798,690	2,484,115	2,858,833
Industrial	7.5%	-	-	1,046,547	1,744,245	1,744,245	1,744,245
Subtotal Nonresidential		175,707	626,427	2,333,712	3,542,935	4,228,360	4,603,078
Total San Joaquin County Development Projections							
Residential Land Uses							
Low Density Residential	6.0%	2,088	3,628	4,790	5,313	6,902	8,332
High Density Residential	6.0%	899	1,613	1,968	2,150	2,150	2,150
Subtotal Residential		2,987	5,241	6,758	7,463	9,052	10,481
Nonresidential Land Uses							
Retail Commercial	7.5%	1,740,779	4,498,040	6,606,596	7,815,025	9,088,474	9,663,457
Office Commercial	7.5%	769,935	1,871,629	2,404,004	2,717,458	2,916,766	2,970,145
Industrial	7.5%	6,339,247	10,478,964	14,327,532	16,975,016	17,952,024	17,952,024
Subtotal Nonresidential		8,849,962	16,848,633	23,338,131	27,507,498	29,957,264	30,585,625

Source: California Department of Finance; San Joaquin County; Costar; LWA; EPS.

[1] For details pertaining to vacancy rate assumptions, refer to Table A-5.

Attachment I: San Joaquin County Fiscal Impact Analysis

Table A-4

**Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Cumulative Estimated Population and Employees**

San Joaquin County

Land Use	Assumption [1]	Estimated Population/Employees				Buildout (2060)
		2025	2030	2035	2040	
Project Residents						
Residential Land Uses						
Low Density Residential	PPH 3.30	6,891	11,972	15,806	17,534	22,776
High Density Residential	2.50	2,247	4,033	4,921	5,374	5,374
Subtotal Residential		9,138	16,005	20,727	22,908	28,150
Total Resident Population		9,138	16,005	20,727	22,908	28,150
Project Employees						
Nonresidential Land Uses						
Retail Commercial	Sq. Ft. per Emp. 400	4,352	11,245	16,516	19,538	22,721
Office Commercial	400	1,925	4,679	6,010	6,794	7,292
Industrial	2,000	3,170	5,239	7,164	8,488	8,976
Subtotal Nonresidential		9,447	21,163	29,690	34,820	38,989
Total Employee Population		9,447	21,163	29,690	34,820	38,989
Project Persons Served		13,862	26,587	35,572	40,318	47,645

Source: California Department of Finance, EPS.

[1] For persons per household and square feet per employee assumptions, refer to Table A-5.

pop

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin
County

**Table A-5
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Land Use Assumptions**

Land Use	Estimated Assessed Value [1]	Property Turnover Rate [2]	Vacancy Rate [3]	Persons per Household/ Sq. Ft. per Employee [4]
Residential Land Uses				
Low Density Residential [5]	<i>per Unit</i> \$510,427	14.3%	6.0%	3.30
High Density Residential	\$200,000	6.7%	6.0%	2.50
Nonresidential Land Uses				
Retail Commercial	<i>per Sq. Ft.</i> \$250	5.0%	7.5%	400
Office Commercial	\$250	5.0%	7.5%	400
Industrial	\$100	5.0%	7.5%	2,000

lu assum

Source: The Gregory Group; Costar; Colliers, International; CBRE; US Census; EPS.

- [1] Residential assessed values are based on sales data of comparable products as obtained through The Gregory Group for the last 4 quarters (Q1 2020 through Q4 2020). Nonresidential values per square foot based on comparable transaction data for transactions made in San Joaquin County since 2005 obtained from Costar, data accessed on March 25, 2021.
- [2] Owner-occupied residential assumed to turn over once every 7 years and renter-occupied residential is assumed to turn over once every 15 years. Nonresidential uses are assumed to turn over once every 20 years.
- [3] Residential vacancy rates obtained from the US Census American Community Survey, 2018 estimates, for San Joaquin County. Commercial and industrial vacancy rates based on Q3 2019 Costar and Q3 2019 Colliers International market reports for the Stockton/Modesto area.
- [4] Persons per household figures obtained from the US Census American Community Survey, 2018 estimates. Square feet per employee values are based on empirical research for proposed land uses.
- [5] Estimated Countywide assessed value per unit reflects the weighted average, at buildout, of the assessed values per unit assumptions for Lathrop, Manteca, and Stockton. The assessed value per unit for low density residential is assumed to be \$425,000 in the City of Stockton, \$500,000 in the City of Manteca, and \$525,000 in the City of Lathrop. The assumption varies in each phase based on varying amounts of low density residential development in each jurisdiction by phase.

APPENDIX B:
General Fund Revenue Analysis



Table B-1	Revenue-Estimating Procedures Based on City of Lathrop FY 2020-21 Budget	I-8
Table B-2	Estimated Annual General Fund Revenues	I-9
Table B-3	Estimated Annual Property Tax Revenues (2 pages)	I-10
Table B-4	Real Property Transfer Tax	I-12
Table B-5	Estimated Annual Taxable Sales and Use Tax Revenue	I-13
Table B-5A	Estimated Annual Taxable Sales from Proposed Development, Market Support Method	I-14
Table B-5B	Estimated Annual Taxable Sales from Onsite Nonresidential	I-15

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin
County

Table B-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Revenue-Estimating Procedures Based on San Joaquin County FY 2020-21 Budget (2020\$)

Item	Estimating Procedure	Case Study Reference	FY 2020-21		Offsetting Revenue	FY 2020-21		Service Population [2]	Revenue Multiplier
			Budgeted General Fund Revenues [1]	Budgeted Net General Fund Revenues		Budgeted General Fund Revenues	Net General Fund Revenues		
General Fund Revenues									
Property Tax	Case Study	Table B-3	\$168,865,867	\$168,865,075	(\$190,792)	\$168,675,075	N/A		
Property Tax in Lieu of VLF	Case Study	Table B-3	\$95,777,111	\$95,777,111	-	\$95,777,111	N/A		
Property Transfer Tax	Case Study	Table B-4	\$5,016,651	\$5,016,651	-	\$5,016,651	N/A		
Sales and Use Tax	[3]	-	\$22,156,588	\$22,156,588	-	\$22,156,588	N/A		
Prop. 172 Public Safety Sales Tax	Case Study	Table B-5	\$67,134,327	\$67,134,327	-	\$67,134,327	N/A		
Transient Occupancy Tax	[4]	-	\$510,000	\$510,000	(\$510,000)	\$0	N/A		
Licenses, Permits, and Franchise	Persons Served	-	\$8,598,700	\$8,598,700	(\$5,609,526)	\$2,989,174	914,732	\$3.27	
Intergovernmental Revenue	[4]	-	\$495,324,122	\$495,324,122	(\$556,335,941)	(\$61,011,819)	N/A		
Motor Vehicle License Fee	Per Capita	-	\$509,137	\$509,137	-	\$509,137	773,632	\$0.66	
Current Service Charges	[4]	-	\$45,015,682	\$45,015,682	(\$44,355,867)	\$659,815	N/A		
Fines, Forfeitures and Penalties	Persons Served	-	\$5,344,414	\$5,344,414	(\$3,566,648)	\$1,777,766	914,732	\$1.94	
Use of Money and Property	[4]	-	\$6,471,039	\$6,471,039	(\$946,039)	\$5,525,000	N/A		
Other Taxes - Racehorse	[4]	-	\$2,000	\$2,000	-	\$2,000	N/A		
Miscellaneous Revenues	[4]	-	\$2,319,268	\$2,319,268	(\$2,308,468)	\$10,800	N/A		
Other	[4]	-	\$57,178,862	\$57,178,862	(\$68,647,404)	(\$11,468,542)	N/A		
Subtotal General Fund Revenue			\$980,223,768	\$980,223,768	(\$682,470,685)	\$297,753,083			
Contingency Fund	[4]	-	\$4,974,834	\$4,974,834	(\$4,974,834)	\$0	N/A		
Total General Fund Revenue			\$985,198,602	\$985,198,602	(\$687,445,519)	\$297,753,083			

Source: San Joaquin County Fiscal Year 2020-21 Approved Annual Budget; EPS. rev pro

[1] Includes midyear budget adjustments as presented to the County Board of Supervisors on February 23, 2021.
 [2] Refer to Table A-1.
 [3] It is assumed that all sales tax revenue generated by the project will be contained within City boundaries; therefore, no sales and use tax is calculated in this analysis.
 [4] This revenue source is not expected to be affected by anticipated development and therefore is not evaluated in this analysis.

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin County

**Table B-2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Annual General Fund Revenues (2020\$)**

Revenue Category	Case Study Reference	Estimated Annual Revenue (Rounded)				Buildout (2060)
		2025	2030	2035	2050	
General Fund Revenues						
Property Tax (without EIFD Contribution)	Table B-3	\$5,213,691	\$10,026,311	\$13,591,493	\$18,298,205	\$20,189,567
Property Tax in Lieu of VLF	Table B-3	\$3,002,700	\$5,774,400	\$7,827,600	\$10,538,300	\$11,627,600
Property Transfer Tax	Table B-4	\$132,200	\$243,400	\$326,000	\$452,500	\$519,900
Prop. 172 Public Safety Sales Tax	Table B-5	\$1,704,067	\$4,200,671	\$6,111,610	\$8,362,507	\$8,899,797
Licenses, Permits, and Franchise	-	\$45,300	\$86,900	\$116,200	\$155,700	\$173,700
Motor Vehicle License Fee	-	\$6,000	\$10,500	\$13,600	\$18,500	\$21,600
Fines, Forfeitures and Penalties	-	\$26,900	\$51,700	\$69,100	\$92,600	\$103,300
Total General Fund Revenue		\$10,130,859	\$20,393,881	\$28,055,604	\$37,918,311	\$41,535,464
EIFD Contribution - Maximum Tax Rate						
Less EIFD Contribution		(\$2,466,076)	(\$2,005,262)	(\$2,718,299)	(\$3,659,641)	(\$4,037,913)
Net General Fund Revenues		\$7,664,783	\$18,388,619	\$25,337,305	\$34,258,670	\$37,497,551
EIFD Contribution - Variable Tax Rate						
Less EIFD Contribution		(\$2,466,076)	(\$1,303,420)	(\$1,291,192)	(\$823,419)	(\$908,531)
Net General Fund Revenues		\$7,664,783	\$19,090,461	\$26,764,412	\$37,094,892	\$40,626,934

Source: San Joaquin County Fiscal Year 2020-21 Approved Annual Budget; EPS.

Attachment I: San Joaquin County Fiscal Impact Analysis

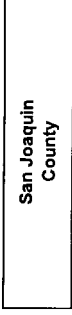


Table B-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Annual Property Tax Revenues (2020\$)

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)				Buildout (2060)	
			2025	2030	2035	2040		2050
Assessed Value of New Development								
Assessed Value of New Development in Current City Limits	Table D-2	a	\$2,489,977,808	\$4,618,659,097	\$6,067,767,380	\$6,872,949,747	\$8,078,614,747	\$8,945,692,247
Assessed Value of New Development in Annexation Area		b	\$185,363,250	\$514,679,500	\$890,897,700	\$1,104,574,500	\$1,289,824,500	\$1,391,099,500
Total Assessed Value		c = a + b	\$2,669,341,058	\$5,133,338,597	\$6,958,665,080	\$7,977,524,247	\$9,368,439,247	\$10,336,791,747
Property Tax Revenue (1% of Assessed Value)								
Property Tax Revenue in Current City Limits	1.0000%	d = a * 1.00%	\$24,839,778	\$46,186,591	\$60,677,674	\$68,729,497	\$80,786,147	\$89,456,922
Property Tax Revenue in Annexation Areas		e = b * 1.00%	\$1,853,633	\$5,146,795	\$8,908,977	\$11,045,745	\$12,898,245	\$13,910,995
Total Property Tax Revenue		f = d + e	\$26,693,411	\$51,333,386	\$69,586,651	\$79,775,242	\$93,684,392	\$103,367,917
Estimated Property Tax Allocation								
Estimated Property Tax Allocation in Current City Limits [1]								
San Joaquin County General Fund	19.5318%	g = d * 19.53%	\$4,851,644	\$9,021,051	\$11,851,414	\$13,424,076	\$15,778,951	\$17,472,506
Other Agencies/ERAF	80.4682%	h = d * 80.47%	\$19,988,134	\$37,165,540	\$48,826,260	\$55,305,421	\$65,007,196	\$71,984,417
Property Tax Allocation in Annexation Areas [2]								
San Joaquin County General Fund	27.3226%	i = e * 27.32%	\$362,047	\$1,005,259	\$1,740,079	\$2,157,428	\$2,519,253	\$2,717,061
Other Agencies/ERAF	72.6774%	j = e * 72.66%	\$1,491,586	\$4,141,536	\$7,168,898	\$8,888,317	\$10,378,992	\$11,193,934
Subtotal San Joaquin County General Fund Property Tax		k = g + i	\$5,213,691	\$10,026,311	\$13,591,493	\$15,581,504	\$18,298,205	\$20,189,567
EIFD Allocation - Maximum Tax Rate								
EIFD Allocation Percentage [3]		l	47.3%	20.0%	20.0%	20.0%	20.0%	20.0%
EIFD Allocation		m = k * l	\$2,466,076	\$2,005,262	\$2,718,299	\$3,116,301	\$3,659,641	\$4,037,913
Net San Joaquin County General Fund Property Tax		n = k - m	\$2,747,615	\$8,021,048	\$10,873,195	\$12,465,203	\$14,638,564	\$16,151,654
EIFD Allocation - Variable Tax Rate								
EIFD Allocation Percentage [3]		l	47.3%	13.0%	9.5%	9.5%	4.5%	4.5%
EIFD Allocation		m = k * l	\$2,466,076	\$1,303,420	\$1,291,192	\$1,480,243	\$823,419	\$908,531
Net San Joaquin County General Fund Property Tax		n = k - m	\$2,747,615	\$8,722,890	\$12,300,301	\$14,101,261	\$17,474,786	\$19,281,037

Attachment I: San Joaquin County Fiscal Impact Analysis



**Table B-3
 Mossdale Tract Infrastructure Finance Plan
 Fiscal Impact Analysis - San Joaquin County
 Estimated Annual Property Tax Revenues (2020\$)**

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)					Buildout (2060)
			2025	2030	2035	2040	2050	
Property Tax In-Lieu of Motor Vehicle In-Lieu Fee Revenue (VLF)								
Total Countywide Assessed Value [4]		o	\$85,144,874,422	\$85,144,874,422	\$85,144,874,422	\$85,144,874,422	\$85,144,874,422	
Total Assessed Value of Project		p	\$2,669,341,058	\$5,133,336,597	\$6,958,665,080	\$7,977,524,247	\$9,368,439,247	
Total Assessed Value		$q = o + p$	\$87,814,215,480	\$90,278,213,019	\$92,103,539,502	\$93,122,398,669	\$94,513,313,669	
Percent Change in AV		$r = p / o$	3.14%	6.03%	8.17%	9.37%	11.00%	
Property Tax In-Lieu of VLF [5]		$s = r * $95,777,111$	\$3,002,668	\$5,774,350	\$7,827,610	\$8,973,696	\$10,538,298	
							\$11,627,571	

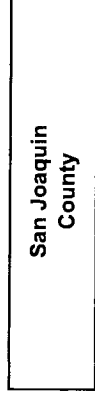
Source: San Joaquin County; San Joaquin County Auditor-Controller; EPS. *prop tax*

[1] Reflects the average property tax allocation to the County General Fund for all TRAs within the 200-year flood plain that are within the boundaries of the Cities of Lathrop, Manteca, and Stockton. TRAs include: 002-000, 002-060, 002-063, 002-064, 002-087, 002-088, 003-159, 003-206, 003-238, 003-240, 003-289, 003-312, 003-463, 003-464, 007-000, 007-002, 007-007, 007-008, 007-010, 007-012, 007-013, 007-014, 007-022, 007-029, 007-032, 007-041, 007-043, 007-046, 007-047, 007-048, 007-049, 007-071, and 007-074.
 [2] Refer to Table D-1 for details.
 [3] EIFD allocation percentage represents the portion of property tax revenues to be diverted to the EIFD. Allocation percentages are negotiated allocation amounts based on discussions between the County, the Cities of Lathrop, Stockton, and Manteca, and Project Consultants. Reflects the Initial Base Rate for the period ending 2029 and the Maximum Tax Allocation Rate for 2030 and beyond.
 [4] Reflects Assessed Valuation for FY 2020-21. Includes countywide secured, unsecured, homeowner exemption, and public utility roll.
 [5] Property tax in-lieu of VLF amount derived from the San Joaquin County FY 2020-21 Annual Budget. Refer to Table B-1 for details.

Attachment I: San Joaquin County Fiscal Impact Analysis

Table B-4

**Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Real Property Transfer Tax (2020\$)**



Item	Assumption/ Source	Estimated Annual Property Transfer Tax Revenue (2020\$)				
		2025	2030	2035	2040	2050
Rate per \$1,000 of AV	\$0.55					
Project Assessed Value	Table D-2					
Owner-Occupied Residential		\$1,114,245,500	\$1,935,745,500	\$2,555,645,500	\$2,838,370,500	\$3,725,620,500
Renter-Occupied Residential		\$191,200,000	\$343,200,000	\$418,800,000	\$457,400,000	\$457,400,000
Nonresidential		\$1,363,895,558	\$2,854,393,097	\$3,984,219,580	\$4,681,753,747	\$5,185,418,747
Total Assessed Value		\$2,669,341,058	\$5,133,338,597	\$6,958,665,080	\$7,977,524,247	\$9,368,439,247
Turnover Rate						
Owner-Occupied Residential	14.30%					\$4,524,145,500
Renter-Occupied Residential	6.70%					\$457,400,000
Nonresidential	5.00%					\$5,355,246,247
Total Annual Transfer Tax Revenue						\$10,336,791,747
Annual Transfer Tax Revenue [1]						
Owner-Occupied Residential		\$87,635	\$152,246	\$201,002	\$223,238	\$293,020
Renter-Occupied Residential		\$7,046	\$12,647	\$15,433	\$16,855	\$16,855
Nonresidential		\$37,507	\$78,496	\$109,566	\$128,748	\$142,599
Total Annual Transfer Tax Revenue		\$132,188	\$243,389	\$326,000	\$368,841	\$452,474

Source: San Joaquin County Auditor Assessor; San Joaquin County; EPS transfer

[1] Formula for Transfer Tax = Assessed Value/\$1,000 * Rate per \$1,000 of Assessed Value * Turnover rate.

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin
County

Table B-5
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Annual Taxable Sales and Use Tax Revenue (2020\$)

Item	Formula	Source/ Assumptions	Annual Sales Tax Revenue				Buildout (2060)
			2025	2030	2035	2050	
Estimated Annual Taxable Sales							
Annual Taxable Sales from Market Support (Residents and Employees)	a	Table B-5A	\$59,945,710	\$109,328,494	\$144,085,582	\$161,240,158	\$224,702,686
Annual Taxable Sales from Onsite Commercial Uses	b	Table B-5B	\$379,767,600	\$974,602,038	\$1,432,939,055	\$1,699,202,239	\$2,071,778,709
Annual Taxable Sales from Total Net New Development	c = a + b		\$439,713,310	\$1,083,930,532	\$1,577,024,637	\$1,860,442,397	\$2,157,840,269
County Prop 172 Public Safety Sales Tax Revenue							
County Prop 172 Sales Tax Rate	d	0.50%					
County Share of Prop 172 Revenue [1]	e	95.00%					
Adjustment for Unincorporated County Costs [2]	f	81.59%					
County Prop 172 Public Safety Sales Tax Revenue	g = c * d * e * f		\$1,704,067	\$4,200,671	\$6,111,610	\$7,209,969	\$8,899,797

Source: San Joaquin County; California State Board of Equalization; EPS.

[1] Provided by San Joaquin County.

[2] Represents an adjustment made to account for the portion of Proposition 172 revenues allocated to services provided only to the unincorporated portions of the County.

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin
County

Table B-5A
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Annual Taxable Sales from Proposed Development, Market Support Method (2020\$)

	Assumption	Estimated Annual Taxable Sales (2020\$)				
		2030	2035	2040	2050	Buildout (2060)
Annual Taxable Sales from Market Support						
Annual Taxable Sales from New Residents						
Residential Development	Table A-3					
Low Density Residential		2,088	3,628	4,790	6,902	8,332
High Density Residential		899	1,613	1,968	2,150	2,150
Total Residential Development		2,987	5,241	6,758	9,052	10,481
				<i>Occupied Dwelling Units</i>		
				5,313		
				2,150		
				7,463		
Taxable Retail Expenditures	<i>per Household [1]</i>					
Low Density Residential	\$24,000	\$50,116,138	\$87,069,418	\$114,953,578	\$127,519,498	\$165,645,898
High Density Residential	\$15,000	\$13,479,600	\$24,195,600	\$29,525,400	\$32,246,700	\$32,246,700
Total Taxable Retail Expenditures		\$63,595,738	\$111,265,018	\$144,478,978	\$159,766,198	\$197,892,598
				<i>Taxable Retail Expenditures</i>		
Estimated Countywide Capture from New Households [2]	80%	\$50,876,590	\$89,012,014	\$115,583,182	\$127,812,958	\$158,314,078
Estimated Taxable Sales Inside Project Area	50%	\$25,438,295	\$44,506,007	\$57,791,591	\$63,906,479	\$79,157,039
Estimated Taxable Sales Outside Project Area	50%	\$25,438,295	\$44,506,007	\$57,791,591	\$63,906,479	\$79,157,039
Annual Taxable Sales from New Employment						
Taxable Sales from New Employment	Table A-4					
Employees	\$10.00	9,447	21,163	29,690	38,989	40,560
Average Daily Taxable Sales per New Employee	240					
Work Days per Year	50%					
Total Taxable Sales from New Employees [3]		\$11,336,400	\$25,395,600	\$35,628,000	\$41,784,000	\$48,672,000
Estimated Citywide Capture from New Employees [2]	90%	\$9,069,120	\$20,316,480	\$28,502,400	\$33,427,200	\$38,937,600
Estimated Taxable Sales Inside Project Area	70%	\$6,348,384	\$14,221,536	\$19,951,680	\$23,399,040	\$27,256,320
Estimated Taxable Sales Outside Project Area	30%	\$2,720,736	\$6,094,944	\$8,550,720	\$10,028,160	\$11,228,832
Total Annual Taxable Sales from Market Support		\$59,945,710	\$109,328,494	\$144,085,582	\$161,240,158	\$195,743,518
Taxable City Sales Inside Project Area		\$31,786,679	\$58,727,543	\$77,743,271	\$87,305,519	\$105,357,647
Taxable City Sales Outside Project Area		\$28,159,031	\$50,600,951	\$66,342,311	\$73,934,639	\$90,385,871
						<i>sales a</i>

Source: Costar; Gregory Group; Bureau of Labor Statistics; San Joaquin County; EPS.

[1] For details pertaining to household taxable expenditure assumptions, refer to Table D-3.
 [2] Represents the portion of household and employee retail expenditures estimated to take place in San Joaquin County.
 [3] Taxable sales from employees discounted by 50% to account for employees who also are residents.

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin
County

Table B-5B
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Annual Taxable Sales from On-Site Nonresidential (2020\$)

Item	Estimated Annual Taxable Sales (2020\$)			
	2025	2030	2040	2050
				Buildout (2060)
Annual Taxable Sales per Sq. Ft. [1]				
Taxable Sales from Commercial Development				
Taxable Sales Generating Occupied Commercial Development Square Feet				
Retail Commercial	1,740,779	4,498,040	7,815,025	9,088,474
Total	1,740,779	4,498,040	7,815,025	9,088,474
Annual Taxable Sales from On-Site Commercial Development				
Retail	\$417,787,076	\$1,079,529,575	\$1,875,605,991	\$2,319,229,701
Total	\$417,787,076	\$1,079,529,575	\$1,875,605,991	\$2,319,229,701
<i>Less Total Annual Taxable Sales from Market Support (in the Project) [2]</i>	\$31,786,679	\$58,727,543	\$87,305,519	\$120,138,863
Annual Sales Less Market Support	\$386,000,397	\$1,020,802,032	\$1,788,300,472	\$2,199,090,838
<i>Less Shift of Sales from Existing Regional and Community Retail to the Project [3]</i>	\$41,778,708	\$107,952,958	\$187,560,599	\$231,922,970
Total Taxable Sales from Retail Commercial Uses	\$344,221,690	\$912,849,074	\$1,600,739,873	\$1,967,167,868
Occupied Nonretail Commercial Uses				
Office Commercial	769,935	1,871,629	2,717,458	2,970,145
Industrial	6,339,247	10,478,964	16,975,016	17,952,024
Total	7,109,182	12,350,593	19,692,473	20,922,168
Total Taxable Sales from Nonretail Commercial Uses	\$3,849,677	\$9,358,146	\$13,587,288	\$14,850,723
Office Commercial	\$5	\$2,394,818	\$84,875,078	\$89,760,119
Industrial	\$35,545,911	\$61,752,964	\$98,462,367	\$104,610,842
Total Taxable Sales from Nonretail Commercial Development	\$35,545,911	\$61,752,964	\$98,462,367	\$104,610,842
Total Nonresidential Taxable Sales	\$379,767,600	\$974,602,038	\$1,699,202,239	\$2,071,778,709

Source: Costar, Gregory Group; Bureau of Labor Statistics; EPS.

[1] See Table D-4 for the taxable retail sales calculation. All retail is assumed to be community serving retail. Sales per square foot for the retail space is based on average total sales per square foot figure derived from BizMiner and eMarketer data (escalated to 2020\$) and converts total sales to taxable sales per square foot to account for a small portion of non-taxable goods sold.

[2] Estimated in Table B-5A.

[3] Represents a discount factor to account for taxable sales transactions that may shift from the cities' existing Regional- and Community-serving retail centers to those included in the Project.

APPENDIX C:
General Fund Expenditure Analysis



Table C-1	Expenditure-Estimating Procedures Based on City of Lathrop FY 2020-21 Budget	I-16
Table C-2	Estimated Annual General Fund Expenditures	I-17

Attachment I: San Joaquin County Fiscal Impact Analysis

Table C-1
 Mossdale Tract Infrastructure Finance Plan
 Fiscal Impact Analysis - San Joaquin County
 Expenditure-Estimating Procedures Based on San Joaquin County FY 2020-21 Budget (2020\$)

San Joaquin
County

Item	Estimating Procedure	FY 2020-21 Budgeted Expenditures	Less Offsetting Revenue	FY 2020-21 Net County Expenditures	Population or Persons Served	FY 2020-21 Avg. Cost	Adjustment Factor [1]	Net FY 2020-21 Avg. Cost
General Fund								
General Government								
Legislative & Administrative	Persons Served	\$6,227,194	(\$286,105)	\$5,941,089	914,732	\$6.49	100%	\$6.49
Finance	Persons Served	\$4,203,124	(\$15,273,674)	\$38,929,450	914,732	\$42.56	100%	\$42.56
County Counsel	Persons Served	\$536,073	(\$185,262)	\$350,811	914,732	\$0.38	100%	\$0.38
Human Resources	Persons Served	\$2,951,843	(\$82,982)	\$2,068,861	914,732	\$2.28	100%	\$2.28
Elections	Persons Served	\$9,613,575	(\$5,293,315)	\$4,320,260	914,732	\$4.72	100%	\$4.72
Property Management	Persons Served	\$18,563,221	(\$658,889)	\$17,904,332	914,732	\$19.57	100%	\$19.57
Economic Promotion	[3]	\$419,781	(\$310,000)	(\$90,219)	N/A	N/A	100%	N/A
Other General	Persons Served	\$7,128,487	(\$1,984,885)	\$5,133,582	914,732	\$5.61	100%	\$5.61
Total General Government		\$99,643,278	(\$25,065,212)	\$74,578,066				
Public Protection								
Judicial	Persons Served	\$99,942,302	(\$41,373,427)	\$58,568,875	914,732	\$64.03	100%	\$64.03
Police Protection [2]	Persons Served	\$28,852,310	(\$1,250,807)	\$27,601,503	914,732	\$30.17	100%	\$30.17
Countywide Police Protection	[3]	\$64,810,501	(\$35,937,052)	\$28,873,449	N/A	N/A	100%	N/A
Unincorporated County Police Protection	Persons Served	\$125,277,743	(\$61,904,073)	\$63,373,670	914,732	\$69.28	100%	\$69.28
Detention and Corrections	Persons Served	\$670,000	(\$670,000)	\$0	914,732	-	100%	-
Flood Control	Persons Served	\$18,678,578	(\$11,679,174)	\$6,999,404	914,732	\$7.65	100%	\$7.65
Protective Inspection	Persons Served	\$8,227,084	(\$7,918,171)	\$308,913	914,732	\$0.34	100%	\$0.34
Other Protection	Persons Served	\$346,459,518	(\$160,732,704)	\$185,725,814				
Total Public Protection		\$40,000	(\$40,000)	\$0				
Public Ways and Facilities								
Health and Sanitation	Per Capita	\$96,285,002	(\$89,516,326)	\$26,768,676	773,632	\$34.60	100%	\$34.60
Sanitation	Per Capita	\$9,000	(\$9,000)	\$0	773,632	-	100%	-
Total Health and Sanitation		\$96,294,002	(\$89,525,326)	\$26,768,676				
Public Assistance								
Administration	Per Capita	\$190,949,113	(\$190,949,113)	\$0	773,632	-	100%	-
Aid Programs	Per Capita	\$215,832,666	(\$200,206,142)	\$15,626,524	773,632	\$20.20	100%	\$20.20
General Relief	Per Capita	\$39,965,240	\$0	\$39,965,240	773,632	\$51.23	100%	\$51.23
Other Assistance	Per Capita	\$524,873	(\$33,695,007)	\$6,270,233	773,632	\$8.10	100%	\$8.10
Veterans Services	Per Capita	\$448,221,892	(\$197,210)	\$327,663	773,632	\$0.42	100%	\$0.42
Total Public Assistance		\$448,221,892	(\$425,047,472)	\$23,174,420				
Education								
Agriculture Education	Per Capita	\$846,913	\$0	\$846,913	773,632	\$1.09	100%	\$1.09
Total Education		\$846,913	\$0	\$846,913				
Recreation								
Recreation Services	Per Capita	\$6,678,208	(\$2,059,971)	\$4,618,237	773,632	\$5.97	100%	\$5.97
Cultural Services	Per Capita	\$495,550	\$0	\$495,550	773,632	\$0.64	100%	\$0.64
Total Recreation		\$7,173,758	(\$2,059,971)	\$5,113,787				
Contingency Reserve								
Total General Fund Expenditures		\$816,330	(\$4,974,834)	(\$4,158,504)				
		\$999,494,691	(\$687,445,519)	\$312,049,172				

exp pps

Source: San Joaquin County Fiscal Year 2020-21 Approved Annual Budget, San Joaquin County Administrator; EPS.

[1] An adjustment factor may be used to reflect the fact that new employees may not increase certain General Fund department expenditures at a 1:1 ratio. This analysis does not assume an adjustment.

[2] A majority of the police protection budget serves the unincorporated County population only. This analysis excludes this portion of the budget and only accounts for countywide cost impacts.

[3] These cost categories serve the unincorporated County population only and have been excluded from the analysis.

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin
County

Table C-2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Annual General Fund Expenditures (2020\$)

Expenditure Category	Estimated Annual Expenditure				Buildout (2060)
	2025	2030	2040	2050	
General Fund					
General Government					
Legislative & Administrative					
Finance	\$90,029	\$172,677	\$231,036	\$309,446	\$345,191
County Counsel	\$589,922	\$1,131,477	\$1,513,884	\$2,027,670	\$2,261,889
Human Resources	\$5,316	\$10,196	\$13,642	\$18,272	\$20,383
Elections	\$31,654	\$60,712	\$81,231	\$108,800	\$121,368
Property Management	\$65,468	\$125,567	\$168,006	\$225,024	\$251,017
Other General	\$271,314	\$520,383	\$696,258	\$932,555	\$1,040,276
Total General Government	\$1,131,495	\$2,170,219	\$2,903,692	\$3,889,153	\$4,338,396
Public Protection					
Judicial	\$887,530	\$1,702,292	\$2,277,620	\$3,050,604	\$3,402,984
Police Protection	\$418,263	\$802,232	\$1,073,364	\$1,437,645	\$1,603,710
Detention and Corrections	\$960,340	\$1,841,943	\$2,464,468	\$3,300,865	\$3,682,154
Protective Inspection	\$106,066	\$203,436	\$272,192	\$364,569	\$406,681
Other Protection	\$4,681	\$8,978	\$12,013	\$16,090	\$17,949
Total Public Protection	\$2,376,881	\$4,558,882	\$6,099,658	\$8,169,773	\$9,113,478
Health and Sanitation					
Health Services	\$316,187	\$553,794	\$717,181	\$974,027	\$1,137,276
Total Health and Sanitation	\$316,187	\$553,794	\$717,181	\$974,027	\$1,137,276
Public Assistance					
Administration	\$184,578	\$323,284	\$418,663	\$568,599	\$663,898
Aid Programs	\$11,221	\$19,654	\$25,452	\$34,567	\$40,361
General Relief	\$74,063	\$129,719	\$167,991	\$228,154	\$266,393
Other Assistance	\$3,870	\$6,779	\$8,779	\$11,923	\$13,921
Veterans Services	\$273,732	\$479,435	\$620,885	\$843,243	\$984,573
Total Public Assistance	\$577,464	\$957,871	\$1,235,770	\$1,676,688	\$1,969,146
Education					
Agriculture Education	\$10,004	\$17,521	\$22,690	\$30,816	\$35,981
Total Education	\$10,004	\$17,521	\$22,690	\$30,816	\$35,981
Recreation					
Recreation Services	\$54,550	\$95,543	\$123,731	\$168,043	\$196,207
Cultural Services	\$5,853	\$10,252	\$13,277	\$18,031	\$21,054
Total Recreation	\$60,403	\$105,795	\$137,008	\$186,074	\$217,261
Total Annual General Fund Expenditures	\$4,168,701	\$7,885,646	\$10,501,114	\$14,093,087	\$15,826,964

exp

Source: San Joaquin County Fiscal Year 2020-21 Approved Annual Budget, EPS.

APPENDIX D:
Supporting Tables for
Revenue and Expenditure Analysis



Table D-1	Preliminary Property Tax Allocations for Annexation Area (2 pages)	I-18
Table D-2	Cumulative Assessed Valuation	I-20
Table D-3	Estimated Average Annual Household Income	I-21
Table D-4	Total and Taxable Retail Sales per Square Feet.....	I-22

Attachment I: San Joaquin County Fiscal Impact Analysis

Table D-1
 Mossdale Tract Infrastructure Finance Plan
 Fiscal Impact Analysis - San Joaquin County
 Preliminary Property Tax Allocations for Annexation Area

Tax Code	Entity	Existing Tax Rate Area (TRA)					TRA 102-100	TRA 102-121
		TRA 102-135	TRA 102-032	TRA 102-136	TRA 102-001	TRA 102-100		
Subject to Detachment								
10001	County General	22.29650%	22.30610%	20.32600%	20.29360%	19.80000%	22.38190%	
10527	Road District 1	4.26040%	4.26030%	0.00000%	0.00000%	0.00000%	0.00000%	
10527	Road District 5	0.00000%	0.00000%	3.97920%	3.97840%	3.87760%	4.26700%	
14901	Lathrop-Manteca Rural Fire	0.00000%	0.00000%	8.83690%	8.84610%	8.62190%	0.00000%	
14401	French Camp-Mc Kinley Rural Fire	9.60300%	9.60300%	0.00000%	0.00000%	0.00000%	9.45470%	
	City General Fund	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	
	Subtotal	36.15990%	36.16940%	33.14210%	33.11810%	32.29950%	36.10360%	
Not Subject to Detachment								
10618	County Library	1.80010%	1.80010%	1.63940%	1.63910%	1.59760%	1.80310%	
12601	Manteca Unified Schools	29.58380%	29.58380%	26.94230%	26.93720%	26.25470%	29.62960%	
13001	S.J. Delta Comm College	4.00510%	4.00510%	3.64750%	3.64670%	3.55440%	4.01150%	
13201	County Office Of Education	1.43850%	1.42890%	1.28960%	1.31780%	1.26400%	1.38930%	
16001	Sjc Flood Control	0.17560%	0.17570%	0.16000%	0.15990%	0.15580%	0.17590%	
21901	Sjc Mosquito Abatement	0.78840%	0.78840%	0.71800%	0.71790%	0.69960%	0.78940%	
24601	South San Joaquin Irrigation	0.00000%	0.00000%	5.41160%	5.41660%	0.00000%	0.00000%	
14901	Lathrop Manteca Fire District	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	
22001	Reclamation District #17	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	
24601	South San Joaquin Irrigation	0.00000%	0.00000%	0.00000%	0.00000%	5.27940%	0.00000%	
25301	CSA No. 4 Lathrop	26.04860%	26.04860%	27.04950%	27.04670%	27.35210%	26.09760%	
41100	ERAF	63.84010%	63.83060%	66.85790%	66.88190%	67.70050%	63.89640%	
	Subtotal	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	
Total								

Source: San Joaquin County Auditor-Controller: EPS.

[1] Provided by the San Joaquin County Auditor-Controller.
 [2] Based on the most recent tax-sharing agreements between San Joaquin County and the Cities of Stockton, Lathrop, and Manteca related to annexed areas to the City.

Attachment I: San Joaquin County Fiscal Impact Analysis

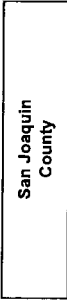


Table D-1
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Preliminary Property Tax Allocations for Annexation Area

Tax Code	Entity	Gross Revenue (FY 2019-20) [1]					Property Tax-Sharing Agreement [2]	Post-Annexation Average Base Revenue	Post-ERAF Distribution		
		TRA 102-135	TRA 102-032	TRA 102-136	TRA 102-001	TRA 102-100				TRA 102-121	Total
Subject to Detachment											
10001	County General	\$172,291	(\$796)	\$228,594	\$14,804	\$12,654	\$24,209	\$451,756	80%	\$587,765	27.32264%
10527	Road District 1	\$32,921	(\$152)	-	-	-	-	\$32,769	-	-	0.00000%
10527	Road District 5	-	-	\$44,751	\$2,902	\$2,478	\$4,615	\$54,746	-	-	0.00000%
14901	Lathrop-Manteca Rural Fire	-	-	\$99,384	\$6,453	\$5,510	-	\$111,347	-	-	0.00000%
14401	French Camp-Mc Kinley Rural Fire	\$74,205	(\$343)	-	-	-	\$10,226	\$84,088	-	-	0.00000%
	City General Fund	-	-	-	-	-	-	-	20%	\$146,941	6.83066%
	Subtotal	\$279,417	(\$1,291)	\$372,728	\$24,160	\$20,642	\$39,050	\$734,707	100%	\$734,707	34.15330%
Not Subject to Detachment											
10618	County Library	\$13,910	(\$64)	\$18,437	\$1,196	\$1,021	\$1,950	\$36,450	-	\$36,450	1.69441%
12601	Manteca Unified Schools	\$228,602	(\$1,056)	\$303,000	\$19,651	\$16,779	\$32,048	\$599,023	-	\$599,023	27.84598%
13001	S.J. Delta Comm College	\$30,949	(\$143)	\$41,021	\$2,660	\$2,272	\$4,339	\$81,097	-	\$81,097	3.76986%
13201	County Office Of Education	\$11,116	(\$51)	\$14,501	\$961	\$808	\$1,503	\$28,838	-	\$28,838	1.34054%
16001	Sjc Flood Control	\$1,357	(\$6)	\$1,799	\$117	\$100	\$190	\$3,556	-	\$3,556	0.16532%
21901	Sjc Mosquito Abatement	\$6,092	(\$28)	\$8,075	\$524	\$447	\$854	\$15,963	-	\$15,963	0.74205%
24601	South San Joaquin Irrigation	-	-	\$60,861	\$3,951	-	\$15,249	\$64,813	-	\$64,813	3.01287%
14901	Lathrop Manteca Fire District	-	-	-	-	-	\$1,507	\$1,507	-	\$1,507	0.70887%
22001	Reclamation District #17	-	-	-	-	-	\$3,374	\$3,374	-	\$3,374	0.15507%
24601	South San Joaquin Irrigation	-	-	-	-	-	\$986	\$986	-	\$986	0.45787%
25301	CSA No. 4 Lathrop	-	-	-	-	-	\$28,227	\$28,227	-	\$28,227	1.30128%
41100	ERAF	\$201,285	(\$930)	\$304,205	\$19,731	\$17,480	\$28,227	\$569,999	-	\$569,999	26.49675%
	Subtotal	\$493,311	(\$2,279)	\$751,899	\$48,791	\$43,267	\$85,867	\$1,420,856	-	\$1,416,496	65.84670%
Total		\$772,729	(\$3,570)	\$1,124,627	\$72,951	\$63,909	\$124,917	\$2,155,562	100%	\$2,151,202	100.00000%

Source: San Joaquin County Auditor-Controller; EPS.

[1] Provided by the San Joaquin County Auditor-Controller.

[2] Based on the most recent tax-sharing agreements between San Joaquin County and the Cities of Stockton, Lathrop, and Manteca related to annexed areas to the City.

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin
County

Table D-2
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Cumulative Assessed Valuation (2020\$)

Item	Rounded Value per Unit/Sq. Ft. [1]	Total Assessed Value (2020\$)					Buildout (2060)
		2025	2030	2035	2040	2050	
Development Projections in Current City Limits							
Residential Land Uses	<i>per Unit</i>						
Low Density Residential	[2]	\$976,370,500	\$1,590,370,500	\$2,125,770,500	\$2,408,495,500	\$3,295,745,500	\$4,094,270,500
High Density Residential	\$200,000	\$191,200,000	\$343,200,000	\$418,800,000	\$457,400,000	\$457,400,000	\$457,400,000
Subtotal Residential		\$1,167,570,500	\$1,933,570,500	\$2,544,570,500	\$2,865,895,500	\$3,753,145,500	\$4,551,670,500
Nonresidential Land Uses	<i>per Sq. Ft.</i>						
Retail Commercial	\$250	\$422,992,692	\$1,046,381,958	\$1,437,683,875	\$1,626,036,408	\$1,784,961,908	\$1,839,087,658
Office Commercial	\$250	\$208,090,642	\$505,945,708	\$649,730,875	\$734,448,008	\$788,315,008	\$802,741,758
Industrial	\$100	\$685,323,975	\$1,132,860,930	\$1,435,782,130	\$1,646,569,830	\$1,752,182,330	\$1,752,182,330
Subtotal Nonresidential		\$1,316,407,308	\$2,685,088,597	\$3,523,196,880	\$4,007,054,247	\$4,325,469,247	\$4,394,021,747
Total All Land Uses		\$2,483,977,808	\$4,618,659,097	\$6,067,767,380	\$6,872,949,747	\$8,078,614,747	\$8,945,692,247
Development Projections in Annexation Areas							
Residential Land Uses	<i>per Unit</i>						
Low Density Residential	[2]	\$137,875,000	\$345,375,000	\$429,875,000	\$429,875,000	\$429,875,000	\$429,875,000
Subtotal Owner-Occupied Residential		\$137,875,000	\$345,375,000	\$429,875,000	\$429,875,000	\$429,875,000	\$429,875,000
Nonresidential Land Uses	<i>per Sq. Ft.</i>						
Retail Commercial	\$250	\$47,488,250	\$169,304,500	\$347,882,500	\$486,132,500	\$671,382,500	\$772,657,500
Industrial	\$100	\$47,488,250	\$169,304,500	\$113,140,200	\$188,567,000	\$188,567,000	\$188,567,000
Subtotal Nonresidential		\$94,976,500	\$338,609,000	\$461,022,700	\$674,699,500	\$859,949,500	\$961,224,500
Total All Land Uses		\$185,363,250	\$514,679,500	\$890,897,700	\$1,104,574,500	\$1,289,824,500	\$1,391,099,500
Total San Joaquin County Development Projections							
Residential Land Uses	<i>per Unit</i>						
Low Density Residential	[2]	\$1,114,245,500	\$1,835,745,500	\$2,555,645,500	\$2,838,370,500	\$3,725,620,500	\$4,524,145,500
High Density Residential	\$200,000	\$191,200,000	\$343,200,000	\$418,800,000	\$457,400,000	\$457,400,000	\$457,400,000
Subtotal Residential		\$1,305,445,500	\$2,278,945,500	\$2,974,445,500	\$3,295,770,500	\$4,183,020,500	\$4,981,545,500
Nonresidential Land Uses	<i>per Sq. Ft.</i>						
Retail Commercial	\$250	\$470,480,942	\$1,215,686,458	\$1,785,566,375	\$2,112,168,908	\$2,456,344,408	\$2,611,745,158
Office Commercial	\$250	\$208,090,642	\$505,945,708	\$649,730,875	\$734,448,008	\$788,315,008	\$802,741,758
Industrial	\$100	\$685,323,975	\$1,132,860,930	\$1,548,922,330	\$1,835,136,830	\$1,940,759,330	\$1,940,759,330
Subtotal Nonresidential		\$1,363,895,558	\$2,854,393,097	\$3,984,219,580	\$4,681,753,747	\$5,185,418,747	\$5,355,246,247
Total All Land Uses		\$2,669,341,058	\$5,133,338,597	\$6,958,665,080	\$7,977,524,247	\$9,368,439,247	\$10,336,791,747

Source: Costar; CBRE; The Gregory Group; EPS.

[1] Refer to Table A-5 for details.
 [2] Countywide Project assessed value is calculated as the sum of the Project assessed values for Lathrop, Manteca, and Stockton, based on differing assessed value assumptions by jurisdiction. The assessed value per unit for low density residential is assumed to be \$450,000 in the City of Stockton and \$500,000 in the City of Manteca, and \$225,000 in the City of Lathrop as the phasing of the Project varies from jurisdiction to jurisdiction, the average assessed value per unit for low density residential Countywide varies between phases

Attachment I: San Joaquin County Fiscal Impact Analysis

San Joaquin
County

Table D-3
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Estimated Average Annual Household Income (2020\$)

Residential Land Use	Estimated Home Value [1]	Total Annual Mortgage or Rent [2]	Estimated Household Income [3]	Taxable Expenditures as a Percentage of Income [4]	Annual Taxable Expenditures per Household (Rounded)
Owner-Occupied Residential Low Density Residential	\$510,427	\$36,514	\$104,000	23%	\$24,000
Renter-Occupied Residential High Density Residential	\$200,000	\$18,000	\$51,000	30%	\$15,000

Source: Costar; The Gregory Group; Bureau of Labor Statistics; EPS.
income

[1] See Table A-5 for detail on estimated values for owner-occupied units.
 [2] Based on a 5%, 30-year fixed-rate mortgage with a 20% down payment, \$150 monthly Homeowners' Association dues and 2% annual taxes and insurance.
 High density residential based on an average monthly rent assumption of \$1,500 based on data on similar multifamily residential obtained from Costar and an average size of 1,000 square feet.
 [3] Assumes 35% of income dedicated to housing costs (mortgage, taxes, insurance, and HOA dues) or rent payments. Rounded to the nearest \$1,000.
 [4] Based on household expenditures data from the Bureau of Labor Statistics, 2018 Consumer Expenditure Survey.

Attachment I: San Joaquin County Fiscal Impact Analysis

Table D-4
Mossdale Tract Infrastructure Finance Plan
Fiscal Impact Analysis - San Joaquin County
Total and Taxable Retail Sales per Square Foot (2020\$)

Item	Original Data [see Note]	Escalated Data (2020\$) [1]	Total Retail Sales per Square Foot									
			Neighborhood		Community		Regional					
			% [2]	No.	% [2]	No.	% [2]	No.				
Total Retail Sales per Square Foot												
Motor Vehicle and Parts Dealers [3]	\$250	\$279	3%	\$8	2%	\$6	1%	\$3				
Home Furnishings and Appliance Stores	\$525	\$586	0%	\$0	7%	\$41	10%	\$59				
Bldg. Maint. and Garden Equip. and Supplies	\$356	\$398	0%	\$0	15%	\$60	1%	\$4				
Food and Beverage Stores [4]	-	\$578	55%	\$318	24%	\$139	3%	\$17				
Gasoline Stations [5]	\$1,321	\$1,664	1%	\$17	2%	\$33	1%	\$17				
Clothing and Clothing Accessories Stores	\$370	\$413	2%	\$8	5%	\$21	20%	\$83				
General Merchandise Stores	\$360	\$402	5%	\$20	20%	\$80	20%	\$80				
Food Services and Drinking Places	\$492	\$550	8%	\$44	10%	\$55	20%	\$110				
Other Retail	\$209	\$234	12%	\$28	7%	\$16	18%	\$42				
Nonretail [6]	NA	\$0	14%	\$0	8%	\$0	6%	\$0				
Total			100%	\$440	100%	\$450	100%	\$410				

Taxable Retail Sales per Square Foot by Retail Center Type

Percent Taxable by Shopping Center Type [7]	44%
Taxable Sales per Square Foot (Rounded)	\$190

Note: Original data is based on an average of multiple sources and is presented in 2016\$ unless noted otherwise in footnotes.

Source: BizMiner 2016; ULI Dollars & Cents 2008; State of California Board of Equalization (BOE) Publication 61; Bureau of Labor Statistics, "CPI-All Urban Consumers (Current Series) - West Urban"; RetailSails http://retailsails.files.wordpress.com/2011/09/lrs_spsf.pdf; eMarketer pulled February 2019; respective annual 10-K reports; EPS.

[1] Sales adjusted to year-end 2019 based on the Consumer Price Index. All items in West urban, all urban consumers, not seasonally adjusted:

Year	CPI	Adjustment to 2019\$
2008	219.65	25.9%
2016	247.71	11.7%
2018	263.26	5.1%
2019	270.35	2.3%
2020	276.59	0.0%

[2] Reflects percentage of total square footage by retail category by retail center type, estimated based on ULI's Dollars & Cents 2008.

[3] Reflects motor vehicle parts only; excludes taxable sales per square foot for dealerships.

[4] Sales per square foot for Food and Beverage stores estimated based on the averages from BizMiner, RetailSales, eMarketer, and annual 10-K reports, escalated to 2020\$.

[5] Estimated using ULI's Dollars & Cents, 2008, escalated to 2020\$.

[6] Included to account for non-taxable retail space occupants, such as services.

[7] Based on BOE Publication 61, March 2018.