



**CITY OF LATHROP  
CITY COUNCIL SPECIAL MEETING & STUDY SESSION  
MONDAY, MAY 2, 2022, 6:00 P.M.  
COUNCIL CHAMBER, CITY HALL  
390 Towne Centre Drive, Lathrop, CA 95330**

**AGENDA**

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the office of the City Clerk (209) 941-7230. Notification 48 hours prior to a meeting will enable the City to make reasonable arrangements to ensure accessibility to that meeting [28 CFR 35 .102.35.104 ADA Title II].

Executive Order N-29-20, issued by the Governor on March 17, 2020, set provisions which relaxed the teleconferencing requirements of the Brown Act to facilitate virtual meetings during the COVID-19 declared emergency, said provisions expired after September 30, 2021.

This public meeting will be conducted in person; all members of the City Council will attend in person. Members of the public are welcomed in person. COVID-19 and social distancing guidelines will be enforced. As a courtesy, this meeting will be available for public participation by teleconference via ZoomGov at the following link:

<https://www.zoomgov.com/j/1608622057?pwd=TW1qSVpPNjV1dFBFZ29NMnhnUXIDUT09>

- ✚ During the meeting, those joining by ZoomGov, will be allowed to speak prior to the close of public comment on an item. If you are using this method, please “raise the hand” feature to inform the City Clerk (meeting host) you wish to speak on the matter. Please ensure your computer speaker and microphone are fully functional.
- ✚ For audio / calling in only, dial: +1 (669) 254-5252 or +1 (669) 216-1590
  - To request to speak (same as the “raise hand” feature) press \*9 / When the City Clerk calls your name, press \*6 to unmute.
- ✚ Meeting Webinar ID: 160 862 2057 / Passcode: 770057
- ✚ If you are not able to attend the meeting in person or virtually - Public comment/questions will be accepted by email to City Clerk Teresa Vargas at [website\\_cco@ci.lathrop.ca.us](mailto:website_cco@ci.lathrop.ca.us) or by calling (209) 941-7230
- ✚ Questions or comments must be submitted by 4:00 p.m., on the day of the meeting.
- ✚ To address City Council in person, please submit a purple card to the City Clerk indicating name, address, and number of the item upon which a person wishes to speak.

Council Meetings are live-streamed (with Closed Captioning) on Comcast Cable Channel 97, and on the City Council Webpage: <https://www.ci.lathrop.ca.us/citycouncil/page/live-stream>

**1. PRELIMINARY**

- 1.1 CALL TO ORDER
- 1.2 ROLL CALL
- 1.3 PLEDGE OF ALLEGIANCE

**2. STUDY SESSION ITEM(S)**

- 2.1 INFRASTRUCTURE FINANCING DISTRICT DRAFT INFRASTRUCTURE FINANCING PLAN – STUDY SESSION  
Conduct a Study Session with the Council to review the Mossdale Tract Enhanced Infrastructure Financing District (EIFD) Draft Infrastructure Financing Plan (IFP)

**3. SCHEDULED ITEM(S)**

- 3.1 PROVIDE DIRECTION ON TERMS OF DRAFT DEVELOPMENT AGREEMENT FOR A COMMERCIAL CANNABIS RETAIL DISPENSARY IN THE CITY OF LATHROP  
Provide Direction on Terms of Draft Development for a Commercial Cannabis Retail Dispensary in the City of Lathrop

**4. ADJOURNMENT**

*/Teresa Vargas/*  
\_\_\_\_\_  
Teresa Vargas, MMC  
City Clerk

*This meeting was called by a majority of the City Council per Government Code Section 54956.5. Members of the public interested in addressing the City Council during this Special Meeting may address the item(s), which have been described in the notice of this Special Meeting in accordance with Government Code Section 54954.3(a).*

## ITEM 2.1

### CITY MANAGER'S REPORT MAY 2, 2022 CITY COUNCIL STUDY SESSION

**ITEM:** **OVERVIEW OF THE "MOSSDALE TRACT ENHANCED INFRASTRUCTURE FINANCING DISTRICT" DRAFT INFRASTRUCTURE FINANCING PLAN – STUDY SESSION**

**RECOMMENDATION:** **Conduct a Study Session with the Council to review the Mossdale Tract Enhanced Infrastructure Financing District (EIFD) Draft Infrastructure Financing Plan (IFP)**

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#### **SUMMARY:**

The City Council will receive a briefing from the San Joaquin Area Flood Control Agency ("SJAFCA") staff and consultants to review the Draft Infrastructure Finance Plan (IFP), that has been prepared by Mossdale Tract Enhanced Infrastructure Finance District (EIFD) Public Financing Authority (PFA). The PFA is currently moving through the formation proceeding process and in June will be requesting that the Lathrop City Council approve the IFP for the EIFD. This study session provides the opportunity for the Council to review the IFP, ask questions, request clarifications or request modifications to the plan prior to considering approval of the plan. The draft IFP is included as Attachment A and can be found on SJAFCA's website at: <https://www.sjafca.org/home/showpublisheddocument/1211/637816619801030000>.

#### **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, land use agencies are required to make findings related to the provision of 200-year or Urban Level of Flood Protection ("ULOP").

As part of the City's efforts to comply with this requirement, the City made findings of Adequate Progress toward the provision of ULOP 200-year flood protection in July 2016 and has validated these findings each year since the initial adoption based on Annual Reports of Adequate Progress ("Annual Reports") submitted to the Central Valley Flood Protection Board ("Board"). Since 2018, subsequent to the City becoming a member of the SJAFCA JPA, the Annual Reports have been approved and submitted by SJAFCA to the Board.

**CITY MANAGER'S REPORT**  
**MAY 2, 2022 CITY COUNCIL STUDY SESSION**  
**OVERVIEW OF THE "MOSSDALE TRACT ENHANCED INFRASTRUCTURE**  
**FINANCING DISTRICT" DRAFT INFRASTRUCTURE**  
**FINANCING PLAN – STUDY SESSION**

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 being implemented 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 Reclamation District 17 (RD17) Assessment District.
3. The proposed Mossdale Tract Enhanced Infrastructure Financing District (EIFD).

In coordination with the City of Manteca, the Council supported the implementation of a development impact fee program by initially establishing an Interim Fee prior to 2018, then supporting the implementation of a Regional Fee by SJAFCA. SJAFCA is currently working to evaluate and implement the proposed Overlay Assessment District.

EIFD 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. EIFD's are new entities governed by the creation of a PFA.

The City of Lathrop took the lead initiating the creation of the EIFD with its action to adopt a Resolution of Intention to establish the PFA on January 13, 2022. The other SJAFCA member Agencies followed suit by adopting a corresponding resolution to support the formation and appoint its representation to the PFA.

The newly created Authority is moving through the EIFD formation process by directing the preparation of an IFP. The purpose of today's meeting is to present the draft IFP to the Council as an informational item. Ultimately, final approval of the formation of the EIFD will require the City Council's approval of the IFP.

EIFD Financing Plan

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

The Mossdale Tract Area 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 Area 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.

**CITY MANAGER’S REPORT**  
**MAY 2, 2022 CITY COUNCIL STUDY SESSION**  
**OVERVIEW OF THE “MOSSDALE TRACT ENHANCED INFRASTRUCTURE**  
**FINANCING DISTRICT” DRAFT INFRASTRUCTURE**  
**FINANCING PLAN – STUDY SESSION**

The financing plan for the Mossdale Tract Area EIFD has been the subject of discussions among the staff of the ATE’s for many months, and a Draft 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 Draft IFP.

The Mossdale Tract Area EIFD includes approximately 5,125 developable acres. Approximately 11,200 housing units and 33.1 million square feet of non-residential buildings are anticipated in the Mossdale Tract Area 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 ATE’s, 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 ATE’s. 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 Draft Plan is shown in the Table Below:

Affected Taxing Entity	EIFD Contribution Rate			
	Initial Years (2021-2029)	2030 - 2032	2033 - 2043	2044 -2061
<b>Maximum Tax Rate Scenario</b>				
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%
<b>Variable Tax Rate Scenario</b>				
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%

- 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 (10) percent, the City of Manteca would contribute five (5) percent, and the City of Stockton would contribute one (1) percent (Initial Base Rates).

**CITY MANAGER'S REPORT**  
**MAY 2, 2022 CITY COUNCIL STUDY SESSION**  
**OVERVIEW OF THE "MOSSDALE TRACT ENHANCED INFRASTRUCTURE**  
**FINANCING DISTRICT" DRAFT INFRASTRUCTURE**  
**FINANCING PLAN – STUDY SESSION**

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- 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 (10) percent, 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% 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.

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.

The first debt issuance would be secured by a pledge of OAD revenues and the second series would 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.

In conclusion and the purpose of today's meeting is for the City Council to receive a presentation describing the Draft IFP and for the Council to provide comments to the consultant team charged with preparing the IFP. The consultant team will work with the PFA and the ATE's to incorporate any comments to the Draft IFP. Subsequently, the IFP will return to the PFA for a series of public hearings. Before the 3rd Public Hearing, the IFP will come back to the City Council for approval.

**CITY MANAGER'S REPORT**  
**MAY 2, 2022 CITY COUNCIL STUDY SESSION**  
**OVERVIEW OF THE "MOSSDALE TRACT ENHANCED INFRASTRUCTURE**  
**FINANCING DISTRICT" DRAFT INFRASTRUCTURE**  
**FINANCING PLAN – STUDY SESSION**

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**REASON FOR RECOMMENDATION:**

Later in the formation process of the EIFD, the City Council will be requested to consider approval of the IFP. Approval of the IFP by each participating entities will allow the PFA to adopt a resolution officially to form the EIFD. This Study Session allows the Council the opportunity to review the IFP, understand any associated impacts to the City's participation in the EIFD, ask questions and make comments on the IFP before being asked to consider approval of the IFP later this year.

**FISCAL IMPACT:**


There is no budget impact to the City as all costs are initially covered by SJAFCA, and ultimately by the EIFD.

**ATTACHMENT:**


- A. Draft Report - Mossdale Tract Enhanced Infrastructure Financing District-Infrastructure Financing Plan, dated February 23, 2022.

**CITY MANAGER'S REPORT**  
**MAY 2, 2022 CITY COUNCIL STUDY SESSION**  
**OVERVIEW OF THE "MOSSDALE TRACT ENHANCED INFRASTRUCTURE**  
**FINANCING DISTRICT" (MOSSDALE TRACT EIFD) DRAFT INFRASTRUCTURE**  
**FINANCING PLAN (IFP) – STUDY SESSION**

**APPROVALS:**

  
\_\_\_\_\_  
Glenn Gebhardt  
City Engineer

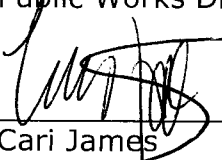
4/26/22  
Date

  
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Brad Taylor  
Land Development Manager

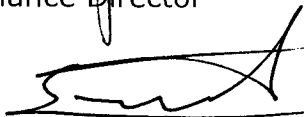
4/27/2022  
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Michael King  
Public Works Director

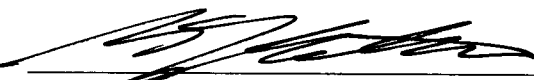
4-27-2022  
Date

  
\_\_\_\_\_  
Cari James  
Finance Director

4/27/2022  
Date

  
\_\_\_\_\_  
Salvador Navarrete  
City Attorney

4.27.2022  
Date

  
\_\_\_\_\_  
Stephen J. Salvatore  
City Manager

4.28.22  
Date



## Draft 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:**

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February 23, 2022

EPS #192015

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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

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Attachment I: San Joaquin County Fiscal Impact Analysis

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# 1. Introduction

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## **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.<sup>1</sup>

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

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<sup>1</sup> 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.<sup>2</sup> 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

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<sup>2</sup> 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.<sup>3</sup>**

- 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.

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<sup>3</sup> 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.**

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## 2. Mossdale Tract Area EIFD Overview and Description of Facilities

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### **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.
<b>San Joaquin County Development Projections [2]</b>												
<b>Residential Land Uses [3]</b>												
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	-
<b>Subtotal Residential</b>	<b>3,177</b>	-	<b>5,575</b>	-	<b>7,189</b>	-	<b>7,939</b>	-	<b>9,629</b>	-	<b>11,150</b>	-
<b>Nonresidential Land Uses</b>												
Retail Commercial [4]	-	1,881,924	-	4,862,746	-	7,142,266	-	8,448,676	-	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
Industrial	-	6,853,240	-	11,328,609	-	15,489,223	-	18,351,368	-	19,407,593	-	19,407,593
<b>Subtotal Nonresidential</b>	-	<b>9,567,526</b>	-	<b>18,214,738</b>	-	<b>25,230,412</b>	-	<b>29,737,836</b>	-	<b>32,386,231</b>	-	<b>33,065,541</b>
<b>Total All Land Uses</b>	<b>3,177</b>	<b>9,567,526</b>	<b>5,575</b>	<b>18,214,738</b>	<b>7,189</b>	<b>25,230,412</b>	<b>7,939</b>	<b>29,737,836</b>	<b>9,629</b>	<b>32,386,231</b>	<b>11,150</b>	<b>33,065,541</b>

County LU

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] 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.

City of  
Lathrop

Table 2-2  
Mossdale Tract Infrastructure Finance Plan  
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.	
<b>Residential Land Uses [4]</b>																		
Low Density Residential	702	-	-	802	-	-	878	-	-	1,047	-	-	2,737	-	-	4,258	-	-
High Density Residential	412	-	-	603	-	-	661	-	-	661	-	-	661	-	-	661	-	-
<b>Subtotal Residential</b>	<b>1,114</b>	<b>-</b>	<b>-</b>	<b>1,405</b>	<b>-</b>	<b>-</b>	<b>1,539</b>	<b>-</b>	<b>-</b>	<b>1,708</b>	<b>-</b>	<b>-</b>	<b>3,398</b>	<b>-</b>	<b>-</b>	<b>4,919</b>	<b>-</b>	<b>-</b>
<b>Nonresidential Land Uses</b>																		
Retail Commercial [5]	-	917,494	-	2,242,309	-	2,646,982	-	2,970,720	-	3,031,422	-	3,031,422	-	3,031,422	-	3,031,422	-	3,031,422
Office Commercial [5]	-	611,663	-	1,494,872	-	1,764,654	-	1,980,480	-	1,980,480	-	1,980,480	-	2,020,948	-	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	-	9,415,432	-	9,415,432	-	9,415,432
<b>Subtotal Nonresidential</b>	<b>-</b>	<b>4,756,788</b>	<b>-</b>	<b>11,067,601</b>	<b>-</b>	<b>13,479,566</b>	<b>-</b>	<b>14,366,632</b>	<b>-</b>	<b>14,366,632</b>	<b>-</b>	<b>14,366,632</b>	<b>-</b>	<b>14,467,802</b>	<b>-</b>	<b>14,467,802</b>	<b>-</b>	<b>14,467,802</b>
<b>Total All Land Uses</b>	<b>1,114</b>	<b>4,756,788</b>	<b>-</b>	<b>1,405</b>	<b>11,067,601</b>	<b>13,479,566</b>	<b>1,539</b>	<b>14,366,632</b>	<b>1,708</b>	<b>14,366,632</b>	<b>3,398</b>	<b>14,467,802</b>	<b>4,919</b>	<b>14,467,802</b>	<b>-</b>	<b>14,467,802</b>	<b>-</b>	<b>14,467,802</b>
<b>Development Projections in Annexation Area [3]</b>																		
<b>Nonresidential Land Uses</b>																		
Retail Commercial [5]	-	27,453	-	164,718	-	274,530	-	274,530	-	274,530	-	274,530	-	274,530	-	274,530	-	274,530
<b>Subtotal Nonresidential</b>	<b>-</b>	<b>27,453</b>	<b>-</b>	<b>164,718</b>	<b>-</b>	<b>274,530</b>	<b>-</b>	<b>274,530</b>	<b>-</b>	<b>274,530</b>	<b>-</b>	<b>274,530</b>	<b>-</b>	<b>274,530</b>	<b>-</b>	<b>274,530</b>	<b>-</b>	<b>274,530</b>
<b>Total All Land Uses</b>	<b>-</b>	<b>27,453</b>	<b>-</b>	<b>164,718</b>	<b>-</b>	<b>274,530</b>	<b>-</b>	<b>274,530</b>	<b>-</b>	<b>274,530</b>	<b>-</b>	<b>274,530</b>	<b>-</b>	<b>274,530</b>	<b>-</b>	<b>274,530</b>	<b>-</b>	<b>274,530</b>
<b>Total City of Lathrop Development Projections</b>																		
<b>Residential Land Uses [4]</b>																		
Low Density Residential	702	-	-	802	-	-	878	-	-	1,047	-	-	2,737	-	-	4,258	-	-
High Density Residential	412	-	-	603	-	-	661	-	-	661	-	-	661	-	-	661	-	-
<b>Subtotal Residential</b>	<b>1,114</b>	<b>-</b>	<b>-</b>	<b>1,405</b>	<b>-</b>	<b>-</b>	<b>1,539</b>	<b>-</b>	<b>-</b>	<b>1,708</b>	<b>-</b>	<b>-</b>	<b>3,398</b>	<b>-</b>	<b>-</b>	<b>4,919</b>	<b>-</b>	<b>-</b>
<b>Nonresidential Land Uses</b>																		
Retail Commercial [5]	-	944,947	-	2,407,027	-	2,921,512	-	3,245,250	-	3,245,250	-	3,245,250	-	3,305,962	-	3,305,962	-	3,305,962
Office Commercial [5]	-	611,663	-	1,494,872	-	1,764,654	-	1,980,480	-	1,980,480	-	1,980,480	-	2,020,948	-	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	-	9,415,432	-	9,415,432	-	9,415,432
<b>Subtotal Nonresidential</b>	<b>-</b>	<b>4,784,241</b>	<b>-</b>	<b>11,232,319</b>	<b>-</b>	<b>13,754,096</b>	<b>-</b>	<b>14,641,162</b>	<b>-</b>	<b>14,641,162</b>	<b>-</b>	<b>14,641,162</b>	<b>-</b>	<b>14,742,332</b>	<b>-</b>	<b>14,742,332</b>	<b>-</b>	<b>14,742,332</b>
<b>Total All Land Uses</b>	<b>1,114</b>	<b>4,784,241</b>	<b>-</b>	<b>1,405</b>	<b>11,232,319</b>	<b>13,754,096</b>	<b>1,539</b>	<b>14,641,162</b>	<b>1,708</b>	<b>14,641,162</b>	<b>3,398</b>	<b>14,742,332</b>	<b>4,919</b>	<b>14,742,332</b>	<b>-</b>	<b>14,742,332</b>	<b>-</b>	<b>14,742,332</b>

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

Land Use	Cumulative Dwelling Units/Square Footage														
	2025 [1]			2030			2035			2040			2050		
	Dwelling Units	Building Sq. Ft.	Building Units	Dwelling Units	Building Sq. Ft.	Building Units	Dwelling Units	Building Sq. Ft.	Building Units	Dwelling Units	Building Sq. Ft.	Building Units	Dwelling Units	Building Sq. Ft.	Building Units
<b>Development Projections in Current City Limits [2]</b>															
<b>Residential Land Uses [4]</b>															
Low Density Residential	1,057	-	2,180	-	3,171	-	3,559	-	3,559	-	3,559	-	3,559	-	3,559
High Density Residential	469	-	738	-	738	-	738	-	738	-	738	-	738	-	738
<b>Subtotal Residential</b>	<b>1,526</b>	-	<b>2,918</b>	-	<b>3,909</b>	-	<b>4,297</b>	-	<b>4,297</b>	-	<b>4,297</b>	-	<b>4,297</b>	-	<b>4,297</b>
<b>Nonresidential Land Uses</b>															
Retail Commercial [5]	-	622,825	-	1,704,068	-	2,777,102	-	3,119,274	-	3,519,274	-	3,715,722	-	3,715,722	-
Office Commercial [5]	-	155,706	-	426,017	-	694,276	-	779,819	-	879,819	-	928,931	-	928,931	-
Industrial	-	3,625,609	-	3,998,169	-	4,185,741	-	4,185,741	-	4,185,741	-	4,185,741	-	4,185,741	-
<b>Subtotal Nonresidential</b>	-	<b>4,404,141</b>	-	<b>6,128,274</b>	-	<b>7,657,119</b>	-	<b>8,084,834</b>	-	<b>8,584,834</b>	-	<b>8,830,394</b>	-	<b>8,830,394</b>	-
<b>Total All Land Uses</b>	<b>1,526</b>	<b>4,404,141</b>	<b>2,918</b>	<b>6,128,274</b>	<b>3,909</b>	<b>7,657,119</b>	<b>4,297</b>	<b>8,084,834</b>	<b>4,297</b>	<b>8,584,834</b>	<b>4,297</b>	<b>8,830,394</b>	<b>4,297</b>	<b>8,830,394</b>	
<b>Development Projections in Annexation Areas [3]</b>															
<b>Residential Land Uses [4]</b>															
Low Density Residential	276	-	691	-	860	-	860	-	860	-	860	-	860	-	860
<b>Subtotal Residential</b>	<b>276</b>	-	<b>691</b>	-	<b>860</b>	-	<b>860</b>	-	<b>860</b>	-	<b>860</b>	-	<b>860</b>	-	<b>860</b>
<b>Nonresidential Land Uses</b>															
Retail Commercial [5]	-	-	-	-	-	229,500	-	382,500	-	382,500	-	382,500	-	382,500	-
Office Commercial [5]	-	-	-	-	-	1,131,402	-	1,885,670	-	1,885,670	-	1,885,670	-	1,885,670	-
Industrial	-	-	-	-	-	1,360,902	-	2,268,170	-	2,268,170	-	2,268,170	-	2,268,170	-
<b>Subtotal Nonresidential</b>	-	-	-	-	-	<b>1,360,902</b>	-	<b>2,268,170</b>	-	<b>2,268,170</b>	-	<b>2,268,170</b>	-	<b>2,268,170</b>	-
<b>Total All Land Uses</b>	<b>276</b>	-	<b>691</b>	-	<b>860</b>	<b>1,360,902</b>	<b>860</b>	<b>2,268,170</b>	<b>860</b>	<b>2,268,170</b>	<b>860</b>	<b>2,268,170</b>	<b>860</b>	<b>2,268,170</b>	
<b>Total City of Manteca Development Projections</b>															
Low Density Residential	1,333	-	2,871	-	4,031	-	4,419	-	4,419	-	4,419	-	4,419	-	4,419
High Density Residential	469	-	738	-	738	-	738	-	738	-	738	-	738	-	738
<b>Subtotal Residential</b>	<b>1,802</b>	-	<b>3,609</b>	-	<b>4,769</b>	-	<b>5,157</b>	-	<b>5,157</b>	-	<b>5,157</b>	-	<b>5,157</b>	-	<b>5,157</b>
Nonresidential Land Uses	-	622,825	-	1,704,068	-	3,006,602	-	3,501,774	-	3,901,774	-	4,098,222	-	4,098,222	-
Office Commercial [5]	-	155,706	-	426,017	-	694,276	-	779,819	-	879,819	-	928,931	-	928,931	-
Industrial	-	3,625,609	-	3,998,169	-	5,317,143	-	6,071,411	-	6,071,411	-	6,071,411	-	6,071,411	-
<b>Subtotal Nonresidential</b>	-	<b>4,404,141</b>	-	<b>6,128,274</b>	-	<b>9,018,021</b>	-	<b>10,353,004</b>	-	<b>10,853,004</b>	-	<b>11,098,564</b>	-	<b>11,098,564</b>	-
<b>Total All Land Uses</b>	<b>1,802</b>	<b>4,404,141</b>	<b>3,609</b>	<b>6,128,274</b>	<b>4,769</b>	<b>9,018,021</b>	<b>5,157</b>	<b>10,353,004</b>	<b>5,157</b>	<b>10,853,004</b>	<b>5,157</b>	<b>11,098,564</b>	<b>5,157</b>	<b>11,098,564</b>	

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 Willson, Villa Ticmo 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

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	
<b>Residential Land Uses [4]</b>																		
Low Density Residential	187	-	-	187	-	-	187	-	-	187	-	-	187	-	-	187	-	-
High Density Residential	75	-	-	375	-	-	695	-	-	888	-	-	888	-	-	888	-	-
<b>Subtotal Residential</b>	<b>262</b>	<b>-</b>	<b>-</b>	<b>562</b>	<b>-</b>	<b>-</b>	<b>882</b>	<b>-</b>	<b>-</b>	<b>1,075</b>	<b>-</b>	<b>-</b>	<b>1,075</b>	<b>-</b>	<b>-</b>	<b>1,075</b>	<b>-</b>	<b>-</b>
<b>Nonresidential Land Uses</b>																		
Retail Commercial [5]	-	151,652	-	-	239,152	-	-	326,652	-	-	414,152	-	-	589,152	-	-	609,207	-
Office Commercial [5]	-	64,994	-	-	102,494	-	-	139,994	-	-	177,494	-	-	252,494	-	-	261,089	-
Industrial	-	-	-	-	-	-	-	1,104,150	-	-	2,864,525	-	-	3,920,750	-	-	3,920,750	-
<b>Subtotal Nonresidential</b>	<b>-</b>	<b>216,645</b>	<b>-</b>	<b>-</b>	<b>341,645</b>	<b>-</b>	<b>-</b>	<b>1,570,795</b>	<b>-</b>	<b>-</b>	<b>3,456,170</b>	<b>-</b>	<b>-</b>	<b>4,762,395</b>	<b>-</b>	<b>-</b>	<b>4,791,045</b>	<b>-</b>
<b>Total All Land Uses</b>	<b>262</b>	<b>216,645</b>	<b>-</b>	<b>562</b>	<b>341,645</b>	<b>-</b>	<b>882</b>	<b>1,570,795</b>	<b>-</b>	<b>1,075</b>	<b>3,456,170</b>	<b>-</b>	<b>1,075</b>	<b>4,762,395</b>	<b>-</b>	<b>1,075</b>	<b>4,791,045</b>	<b>-</b>
<b>Development Projections in Annexation Areas [3]</b>																		
<b>Nonresidential Land Uses</b>																		
Retail Commercial [5]	-	162,500	-	-	512,500	-	-	887,500	-	-	1,287,500	-	-	2,028,500	-	-	2,433,600	-
<b>Subtotal Nonresidential</b>	<b>-</b>	<b>162,500</b>	<b>-</b>	<b>-</b>	<b>512,500</b>	<b>-</b>	<b>-</b>	<b>887,500</b>	<b>-</b>	<b>-</b>	<b>1,287,500</b>	<b>-</b>	<b>-</b>	<b>2,028,500</b>	<b>-</b>	<b>-</b>	<b>2,433,600</b>	<b>-</b>
<b>Total All Land Uses</b>	<b>-</b>	<b>162,500</b>	<b>-</b>	<b>-</b>	<b>512,500</b>	<b>-</b>	<b>-</b>	<b>887,500</b>	<b>-</b>	<b>-</b>	<b>1,287,500</b>	<b>-</b>	<b>-</b>	<b>2,028,500</b>	<b>-</b>	<b>-</b>	<b>2,433,600</b>	<b>-</b>
<b>Total City of Stockton Development Projections</b>																		
<b>Residential Land Uses [4]</b>																		
Low Density Residential	187	-	-	187	-	-	187	-	-	187	-	-	187	-	-	187	-	-
High Density Residential	75	-	-	375	-	-	695	-	-	888	-	-	888	-	-	888	-	-
<b>Subtotal Residential</b>	<b>262</b>	<b>-</b>	<b>-</b>	<b>562</b>	<b>-</b>	<b>-</b>	<b>882</b>	<b>-</b>	<b>-</b>	<b>1,075</b>	<b>-</b>	<b>-</b>	<b>1,075</b>	<b>-</b>	<b>-</b>	<b>1,075</b>	<b>-</b>	<b>-</b>
<b>Nonresidential Land Uses</b>																		
Retail Commercial [5]	-	314,152	-	-	751,652	-	-	1,214,152	-	-	1,701,652	-	-	2,617,652	-	-	3,042,807	-
Office Commercial [5]	-	64,994	-	-	102,494	-	-	139,994	-	-	177,494	-	-	252,494	-	-	261,089	-
Industrial	-	-	-	-	-	-	-	1,104,150	-	-	2,864,525	-	-	3,920,750	-	-	3,920,750	-
<b>Subtotal Nonresidential</b>	<b>-</b>	<b>379,145</b>	<b>-</b>	<b>-</b>	<b>854,145</b>	<b>-</b>	<b>-</b>	<b>2,468,295</b>	<b>-</b>	<b>-</b>	<b>4,743,670</b>	<b>-</b>	<b>-</b>	<b>6,790,895</b>	<b>-</b>	<b>-</b>	<b>7,224,645</b>	<b>-</b>
<b>Total All Land Uses</b>	<b>262</b>	<b>379,145</b>	<b>-</b>	<b>562</b>	<b>854,145</b>	<b>-</b>	<b>882</b>	<b>2,468,295</b>	<b>-</b>	<b>1,075</b>	<b>4,743,670</b>	<b>-</b>	<b>1,075</b>	<b>6,790,895</b>	<b>-</b>	<b>1,075</b>	<b>7,224,645</b>	<b>-</b>

Stockton LU

Source: City of Stockton, LWA, EPS

[1] 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.

[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 EFD 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

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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
<b>Maximum Tax Rate Scenario</b>				
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%
<b>Variable Tax Rate Scenario</b>				
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				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	\$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
<b>Total</b>	<b>\$82,169,913</b>	<b>\$82,146,438</b>	<b>\$39,222,938</b>	<b>\$356,067,934</b>	<b>\$559,607,223</b>

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
<b>Total</b>	<b>\$25,515,558</b>	<b>\$26,012,419</b>	<b>\$11,430,371</b>	<b>\$128,994,973</b>	<b>\$191,953,322</b>

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

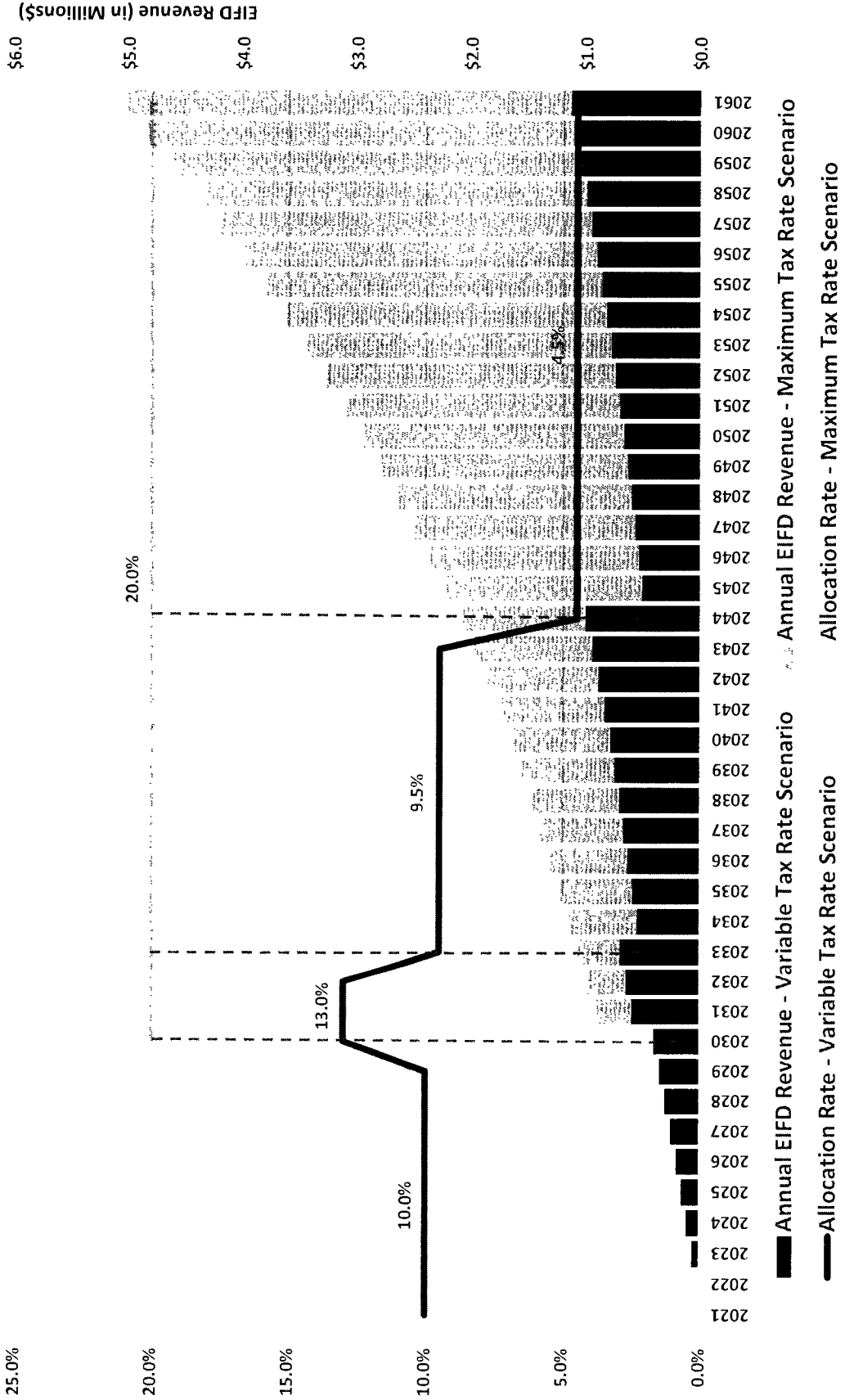


Figure 3-2

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

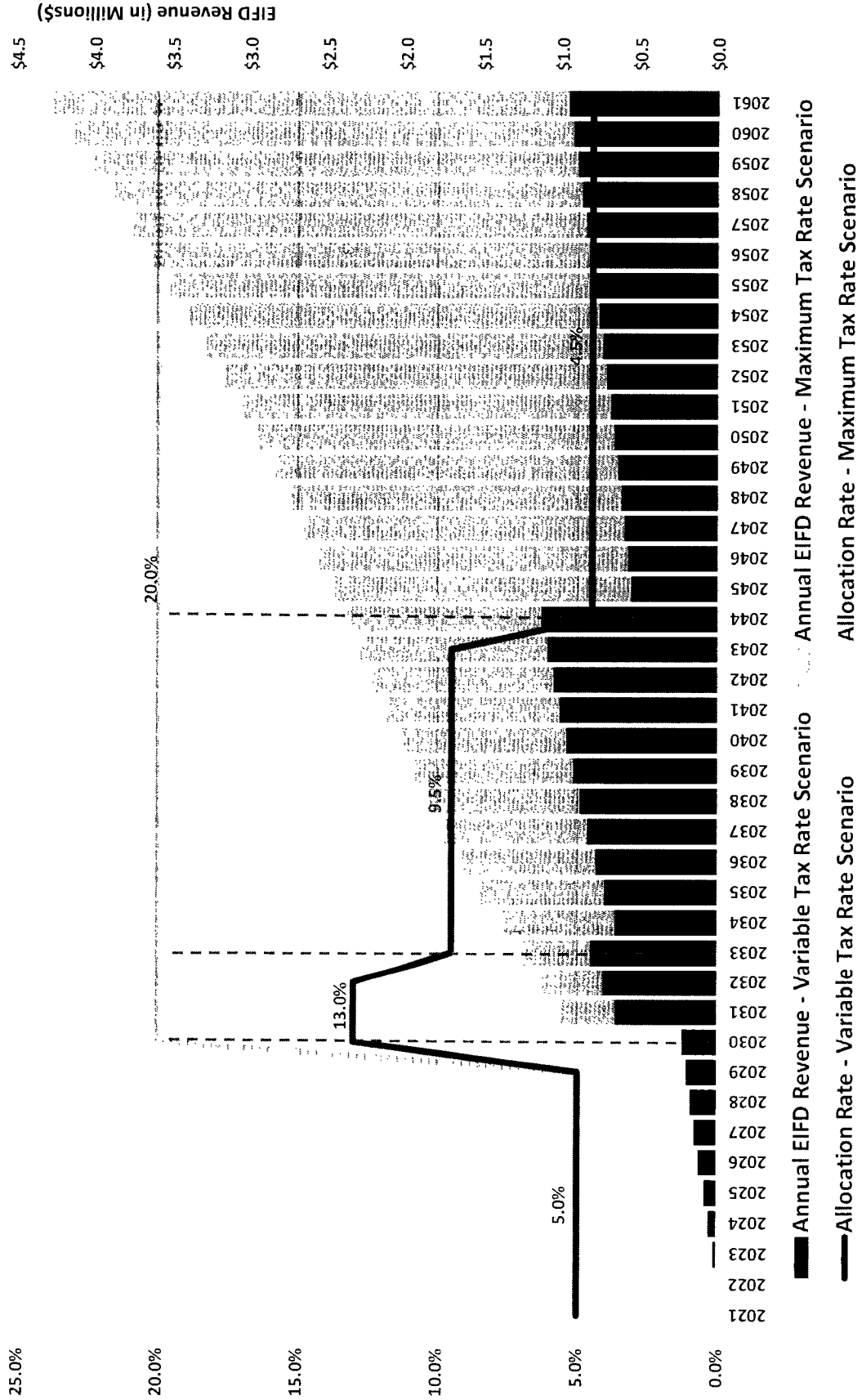


Figure 3-3

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

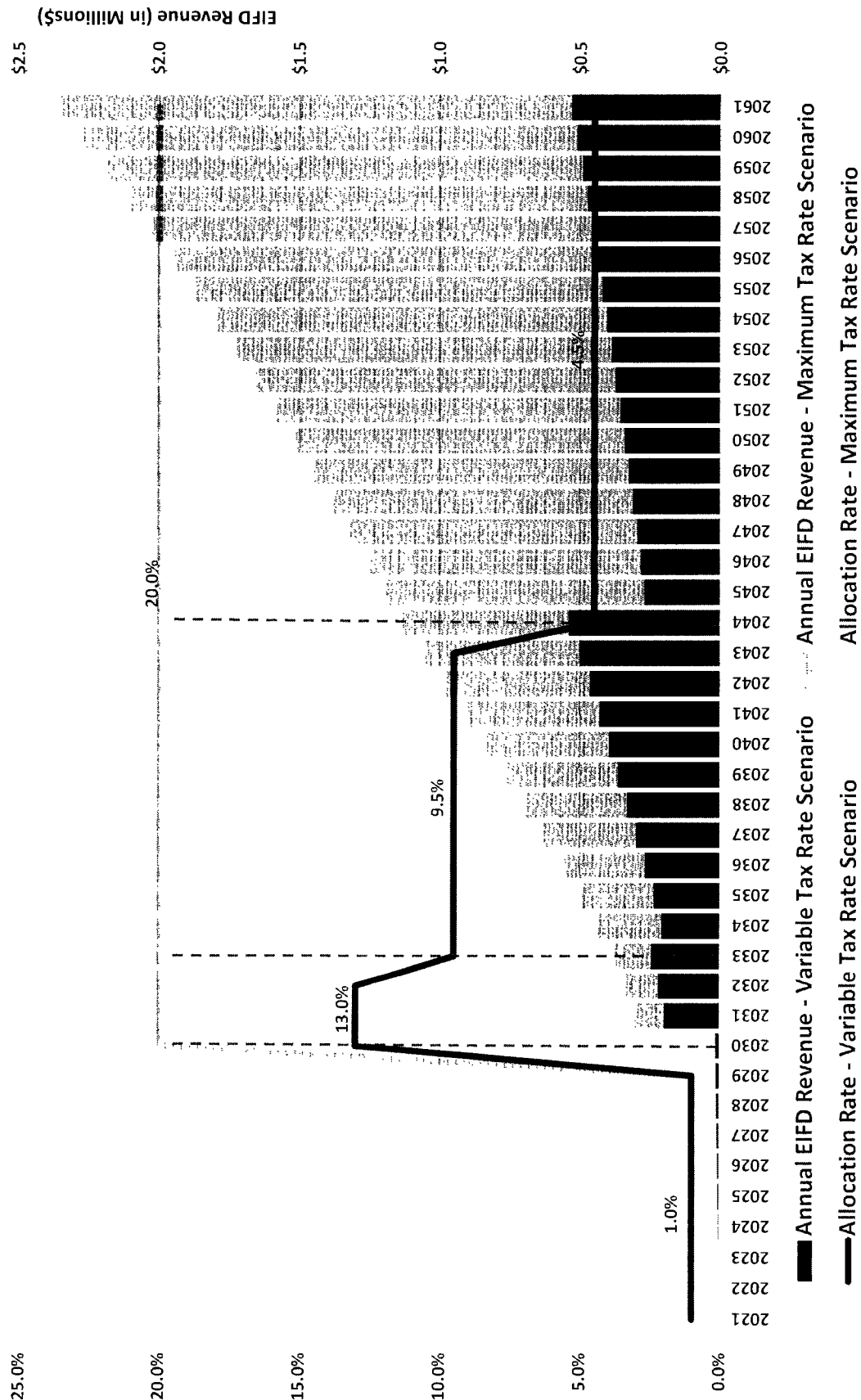
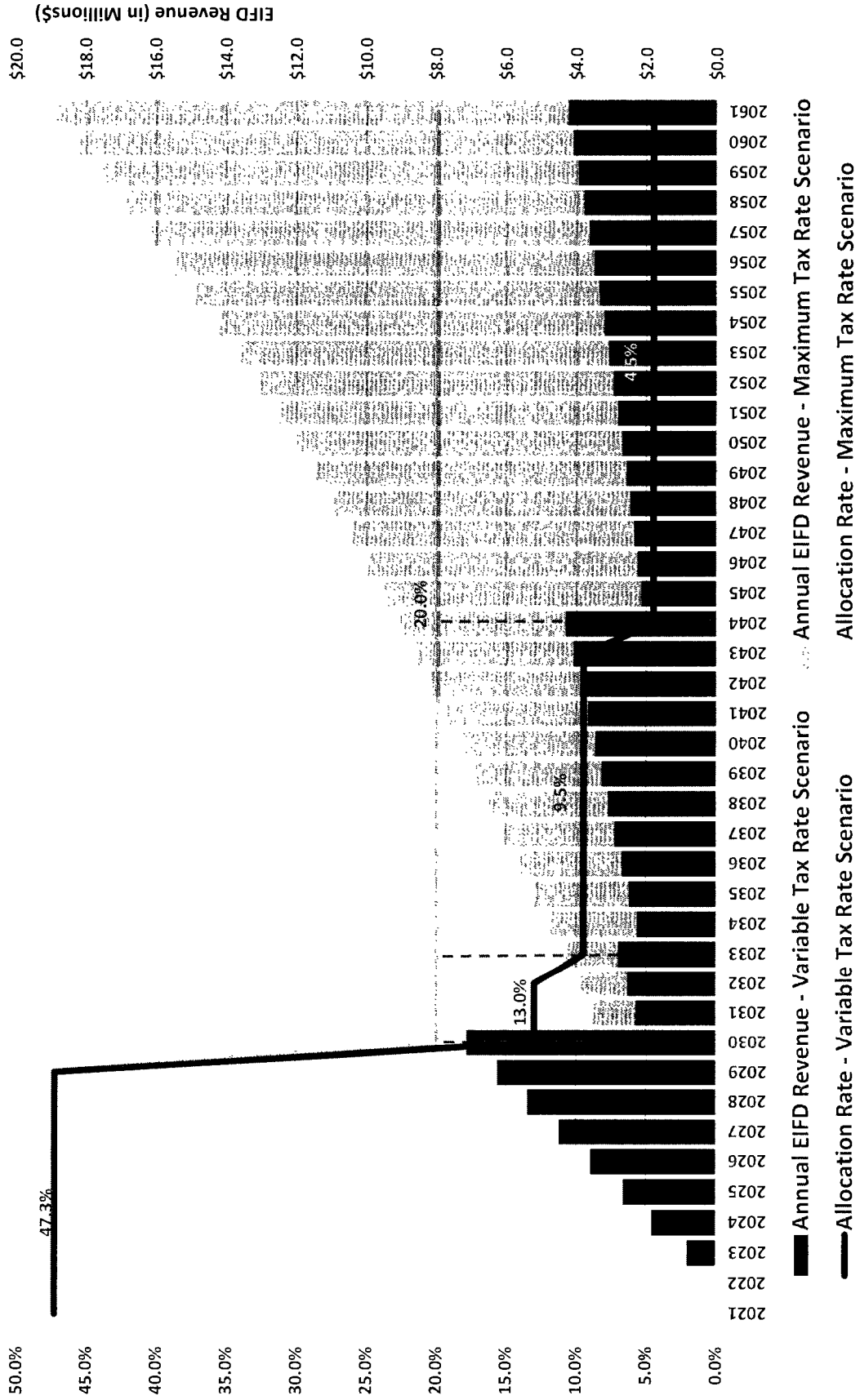


Figure 3-4

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)					Buildout (2060)
	2025 [1]	2030	2035	2040	2050	
<b>Annual Fiscal Impact</b>						
<b>Prior to EIFD Allocation</b>						
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
<b>Net General Fund Surplus/(Deficit)</b>	<b>\$264,000</b>	<b>\$3,276,000</b>	<b>\$4,303,000</b>	<b>\$4,691,000</b>	<b>\$1,568,000</b>	<b>(\$1,381,000)</b>
<b>Net of EIFD Allocation - Maximum Tax Rate</b>						
EIFD Contribution [2]	(\$130,300)	(\$501,800)	(\$594,000)	(\$652,100)	(\$857,000)	(\$1,036,400)
<b>Net General Fund Surplus/(Deficit)</b>	<b>\$133,700</b>	<b>\$2,774,200</b>	<b>\$3,709,000</b>	<b>\$4,038,900</b>	<b>\$711,000</b>	<b>(\$2,417,400)</b>
<b>Net of EIFD Allocation - Variable Tax Rate</b>						
EIFD Contribution [2]	(\$130,300)	(\$326,200)	(\$282,200)	(\$309,700)	(\$192,800)	(\$233,200)
<b>Net General Fund Surplus/(Deficit)</b>	<b>\$133,700</b>	<b>\$2,949,800</b>	<b>\$4,020,800</b>	<b>\$4,381,300</b>	<b>\$1,375,200</b>	<b>(\$1,614,200)</b>

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\$)

Item	Estimated Annual Revenues/Expenditures (Rounded)					
	2025 [1]	2030	2035	2040	2050	Buildout (2060)
<b>Annual Fiscal Impact</b>						
<b>Prior to EIFD Allocation</b>						
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
<b>Net General Fund Surplus/(Deficit)</b>	<b>(\$962,000)</b>	<b>\$1,245,000</b>	<b>\$3,225,000</b>	<b>\$3,921,000</b>	<b>\$4,777,000</b>	<b>\$5,199,000</b>
<b>Net of EIFD Allocation - Maximum Tax Rate</b>						
EIFD Contribution [2]	(\$88,900)	(\$666,300)	(\$943,000)	(\$1,044,100)	(\$1,079,900)	(\$1,097,400)
<b>Net General Fund Surplus/(Deficit)</b>	<b>(\$1,050,900)</b>	<b>\$578,700</b>	<b>\$2,282,000</b>	<b>\$2,876,900</b>	<b>\$3,697,100</b>	<b>\$4,101,600</b>
<b>Net of EIFD Allocation - Variable Tax Rate</b>						
EIFD Contribution [2]	(\$88,900)	(\$433,100)	(\$447,900)	(\$496,000)	(\$243,000)	(\$246,900)
<b>Net General Fund Surplus/(Deficit)</b>	<b>(\$1,050,900)</b>	<b>\$811,900</b>	<b>\$2,777,100</b>	<b>\$3,425,000</b>	<b>\$4,534,000</b>	<b>\$4,952,100</b>

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)
<b>Annual Fiscal Impact</b>						
<b>Prior to EIFD Allocation</b>						
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
<b>Net General Fund Surplus/(Deficit)</b>	<b>(\$1,639,000)</b>	<b>(\$920,000)</b>	<b>(\$6,000)</b>	<b>\$1,244,000</b>	<b>\$3,367,000</b>	<b>\$4,238,000</b>
<b>Net of EIFD Allocation - Maximum Tax Rate</b>						
EIFD Contribution [2]	(\$2,800)	(\$98,700)	(\$181,000)	(\$277,600)	(\$360,600)	(\$377,700)
<b>Net General Fund Surplus/(Deficit)</b>	<b>(\$1,641,800)</b>	<b>(\$1,018,700)</b>	<b>(\$187,000)</b>	<b>\$966,400</b>	<b>\$3,006,400</b>	<b>\$3,860,300</b>
<b>Net of EIFD Allocation - Variable Tax Rate</b>						
EIFD Contribution [2]	(\$2,800)	(\$64,200)	(\$86,000)	(\$131,900)	(\$81,100)	(\$85,000)
<b>Net General Fund Surplus/(Deficit)</b>	<b>(\$1,641,800)</b>	<b>(\$984,200)</b>	<b>(\$92,000)</b>	<b>\$1,112,100</b>	<b>\$3,285,900</b>	<b>\$4,153,000</b>

Source: EPS. *fiscal stockton*

[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.

San Joaquin  
County

**Table 3-7  
Mossdale Tract Infrastructure Finance Plan  
Summary of Annual Surplus/Deficits - San Joaquin County (2020\$)**

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

*fiscal county*

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 County property tax revenues diverted to the EIFD. Refer to Table B-3 of Attachment I for details.



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### 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

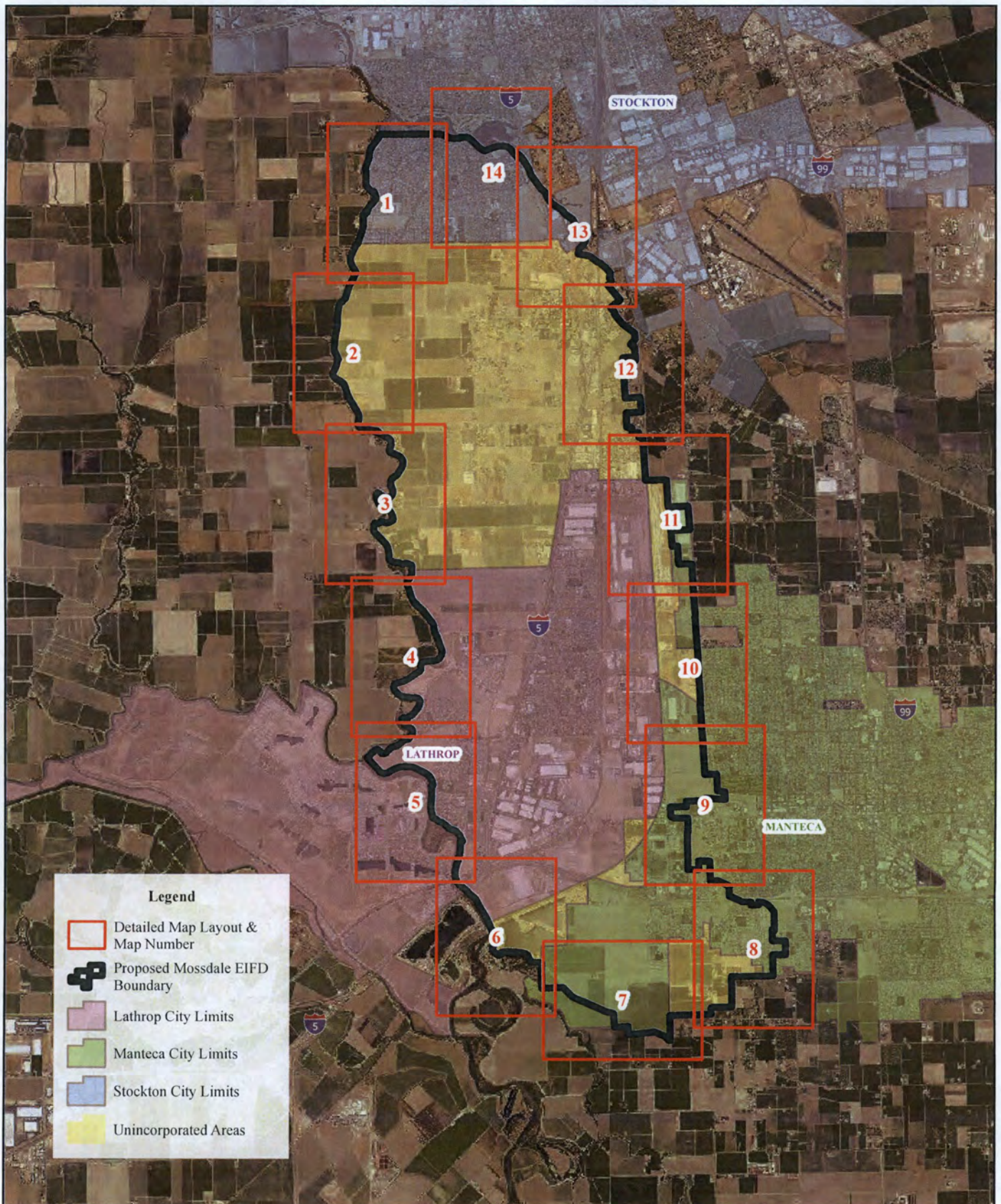
Attachment H: Stockton Fiscal Impact Analysis

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

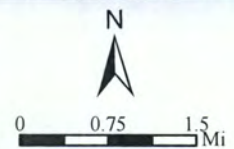


**Layout of Detailed Maps  
Showing Proposed Boundary of Mossdale Tract  
Enhanced Infrastructure Financing District (EIFD)  
County of San Joaquin, California**

Geospatial  
Clarity

Basemap Aerial provided by USDA

Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

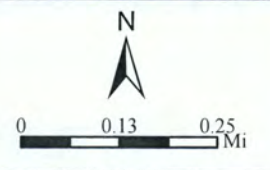


**Legend**

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

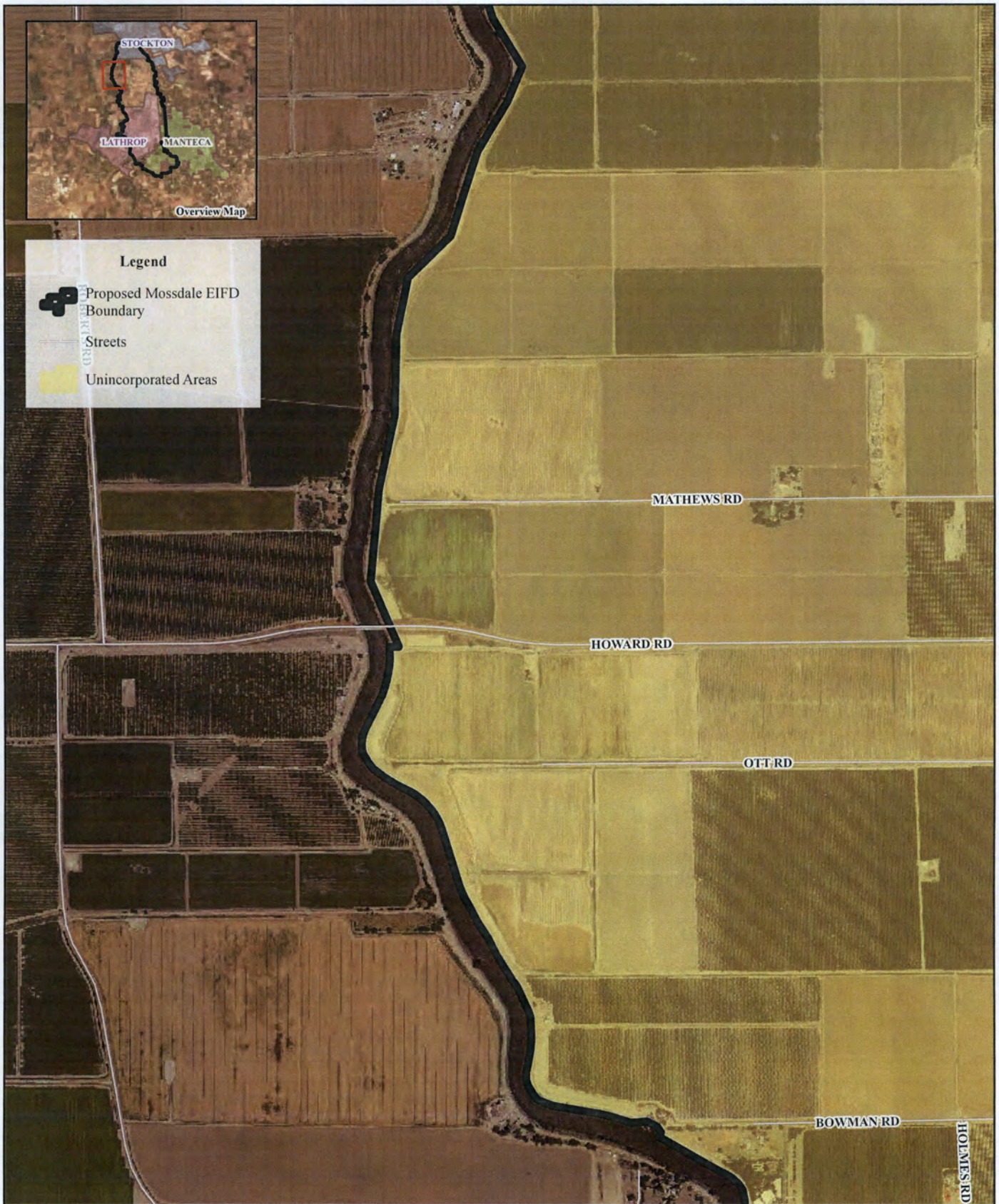
**Map 1**  
**Showing a Detailed Area of Proposed Boundary of Mossdale Tract**  
**Enhanced Infrastructure Financing District (EIFD)**  
**County of San Joaquin, California**

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






Geospatial  
Clarity

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



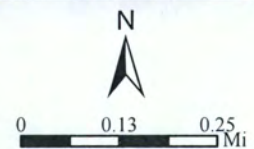
**Legend**

-  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

Geospatial  
Clarity



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

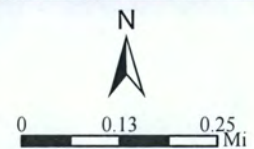


	<p><b>Map 3</b> Showing a Detailed Area of Proposed Boundary of Mossdale Tract Enhanced Infrastructure Financing District (EIFD) County of San Joaquin, California</p>	
	<p>Basemap and Overview Aerials provided by ESRI and USDA      Map produced on: 1/31/2022</p>	

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



Geospatial  
 Clarity




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



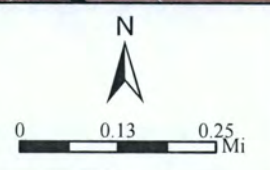
Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



**Legend**

-  Proposed Mossdale EIFD Boundary
-  Streets
-  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



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

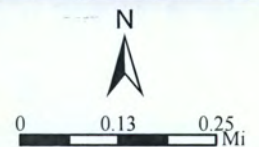


Geospatial  
Clarity

**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



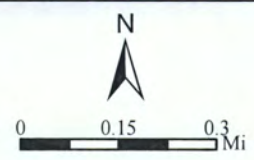
**Legend**

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

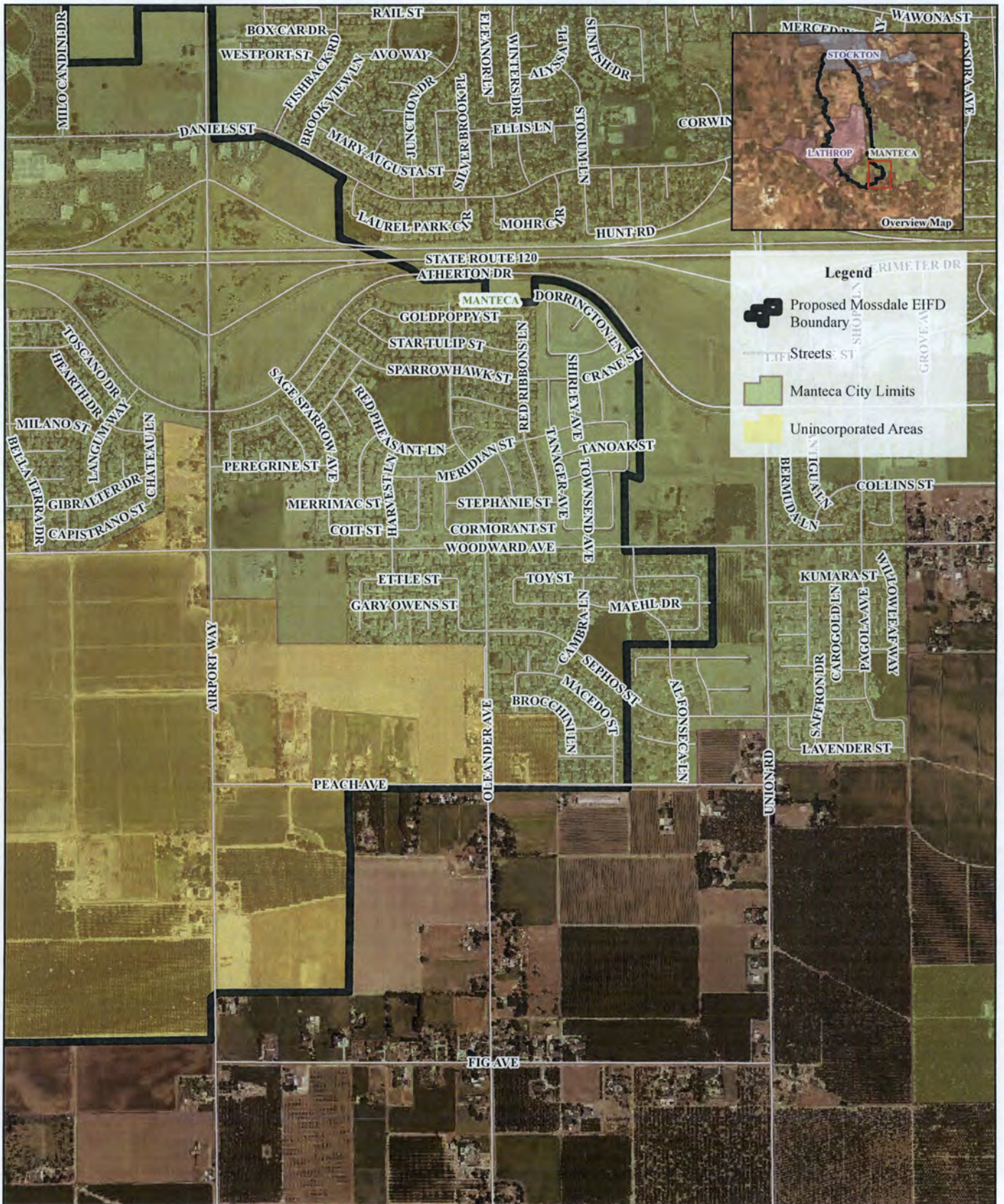
**Map 7**  
 Showing a Detailed Area of Proposed Boundary of Mossdale Tract  
 Enhanced Infrastructure Financing District (EIFD)  
 County of San Joaquin, California




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




Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

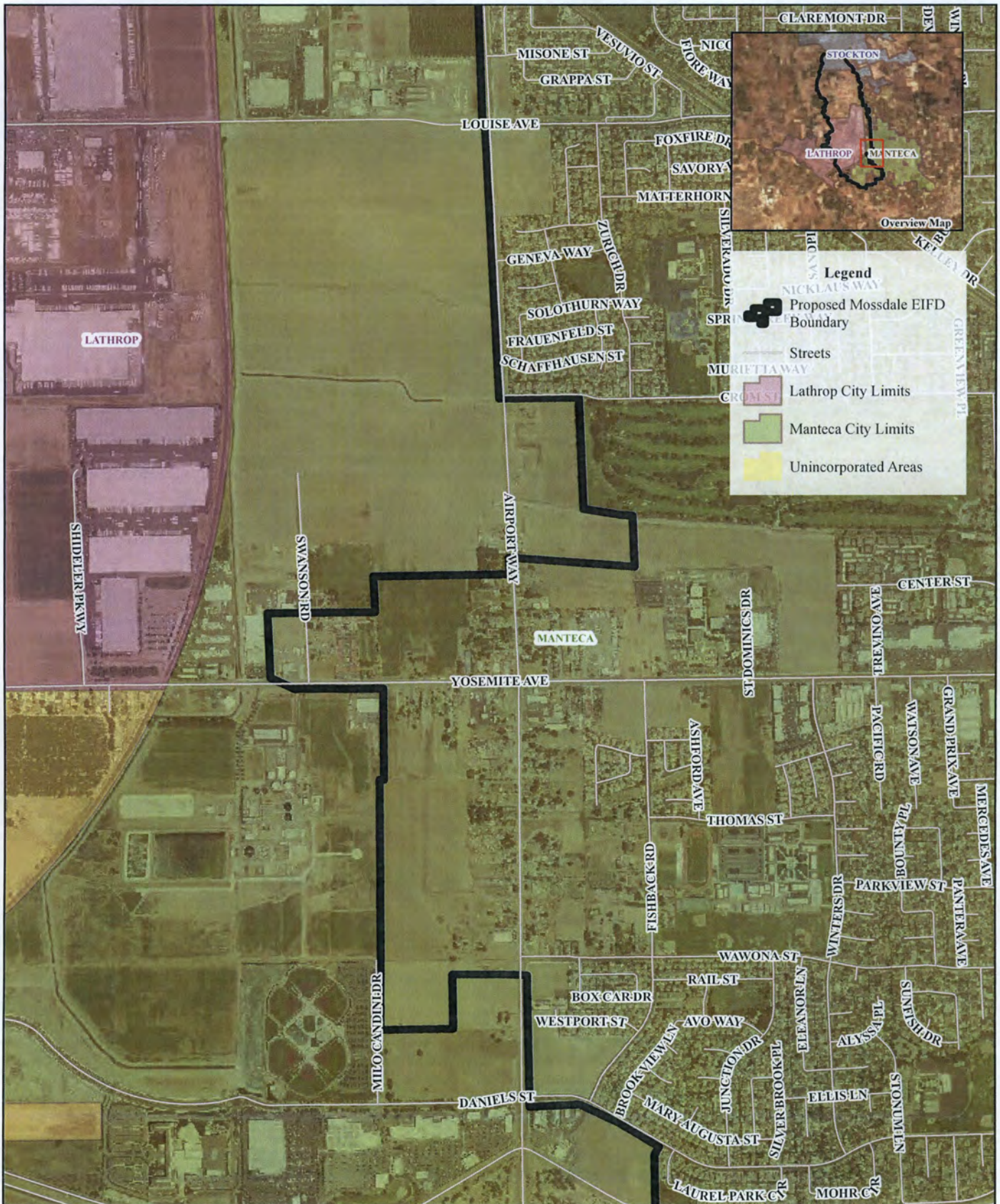


**Map 8**  
**Showing a Detailed Area of Proposed Boundary of Mossdale Tract**  
**Enhanced Infrastructure Financing District (EIFD)**  
**County of San Joaquin, California**

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

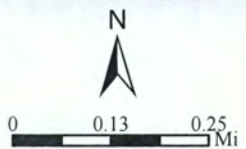
Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



**Legend**

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

**Map 9**  
 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 10**  
**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

N  
 0    0.13    0.25 Mi

Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

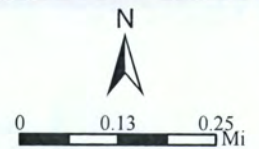


**Map 11**  
 Showing a Detailed Area of Proposed Boundary of Mossdale Tract  
 Enhanced Infrastructure Financing District (EIFD)  
 County of San Joaquin, California

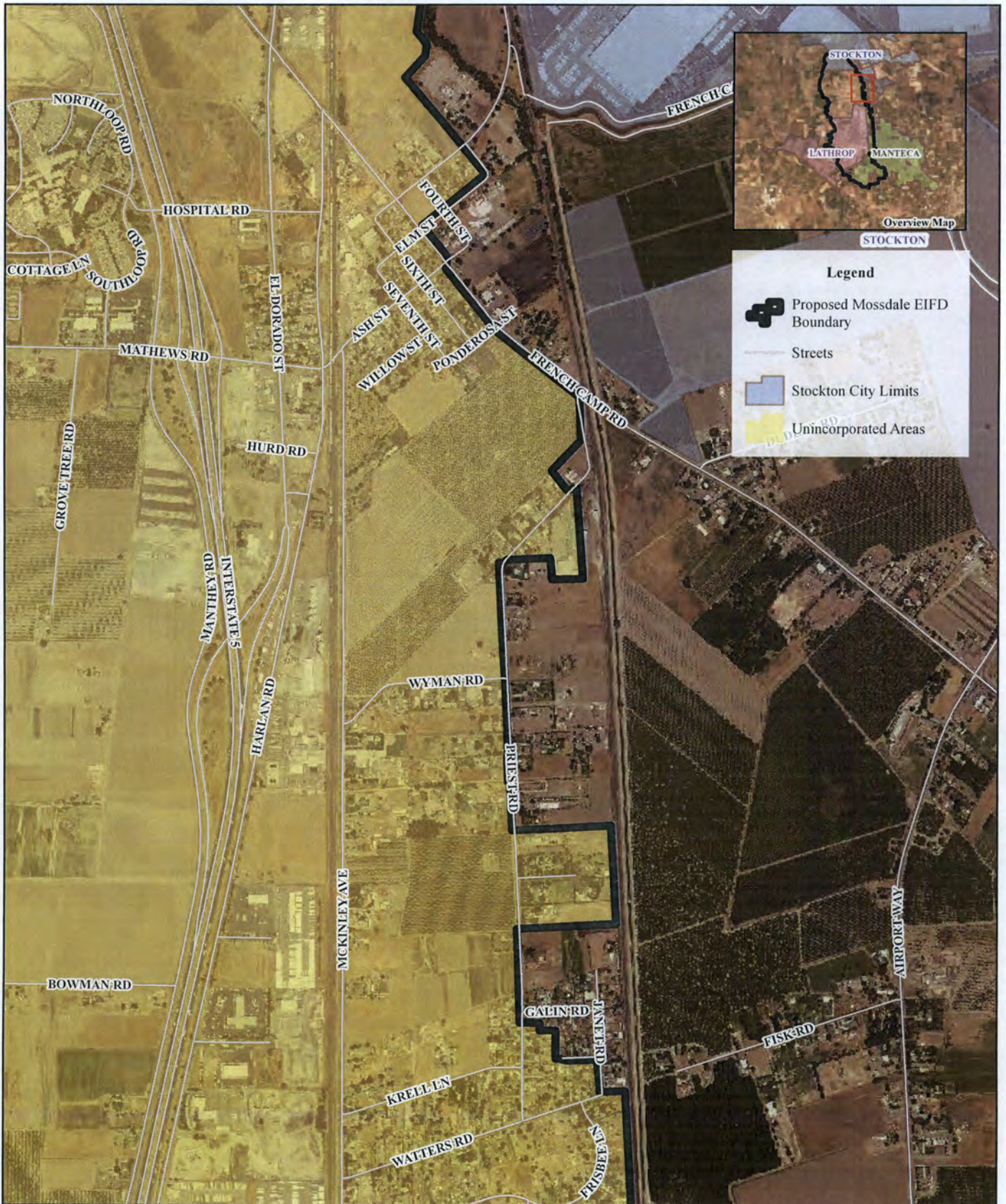
Geospatial  
Clarity

Basemap and Overview Aerials provided by ESRI and USDA

Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions

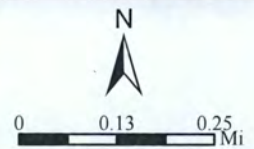


**Map 12**  
 Showing a Detailed Area of Proposed Boundary of Mossdale Tract  
 Enhanced Infrastructure Financing District (EIFD)  
 County of San Joaquin, California

Geospatial  
Clarity

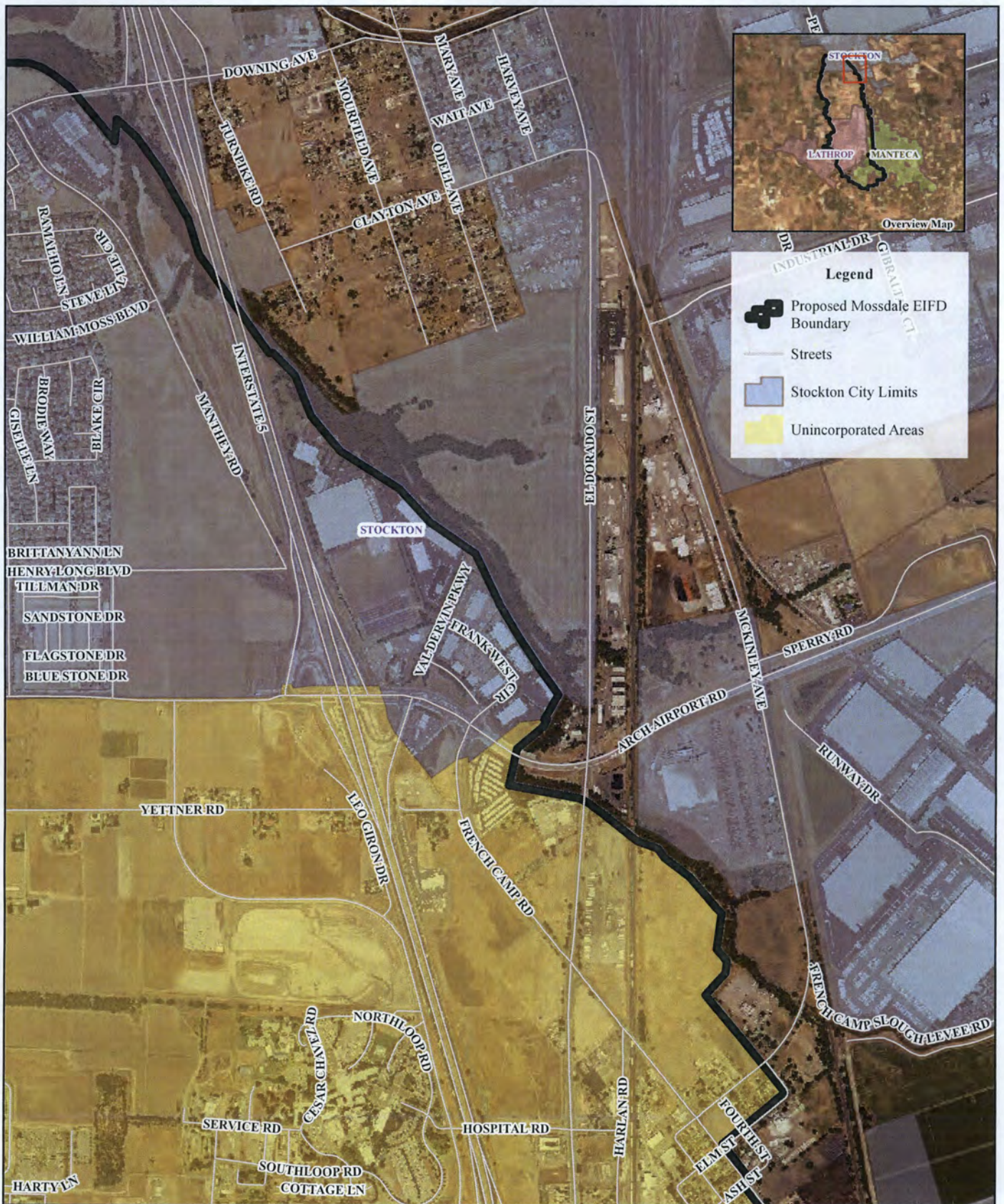
Basemap and Overview Aerials provided by ESRI and USDA

Map produced on: 1/31/2022





Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



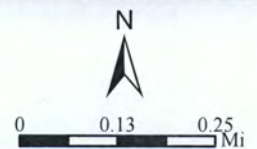
Map 13

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

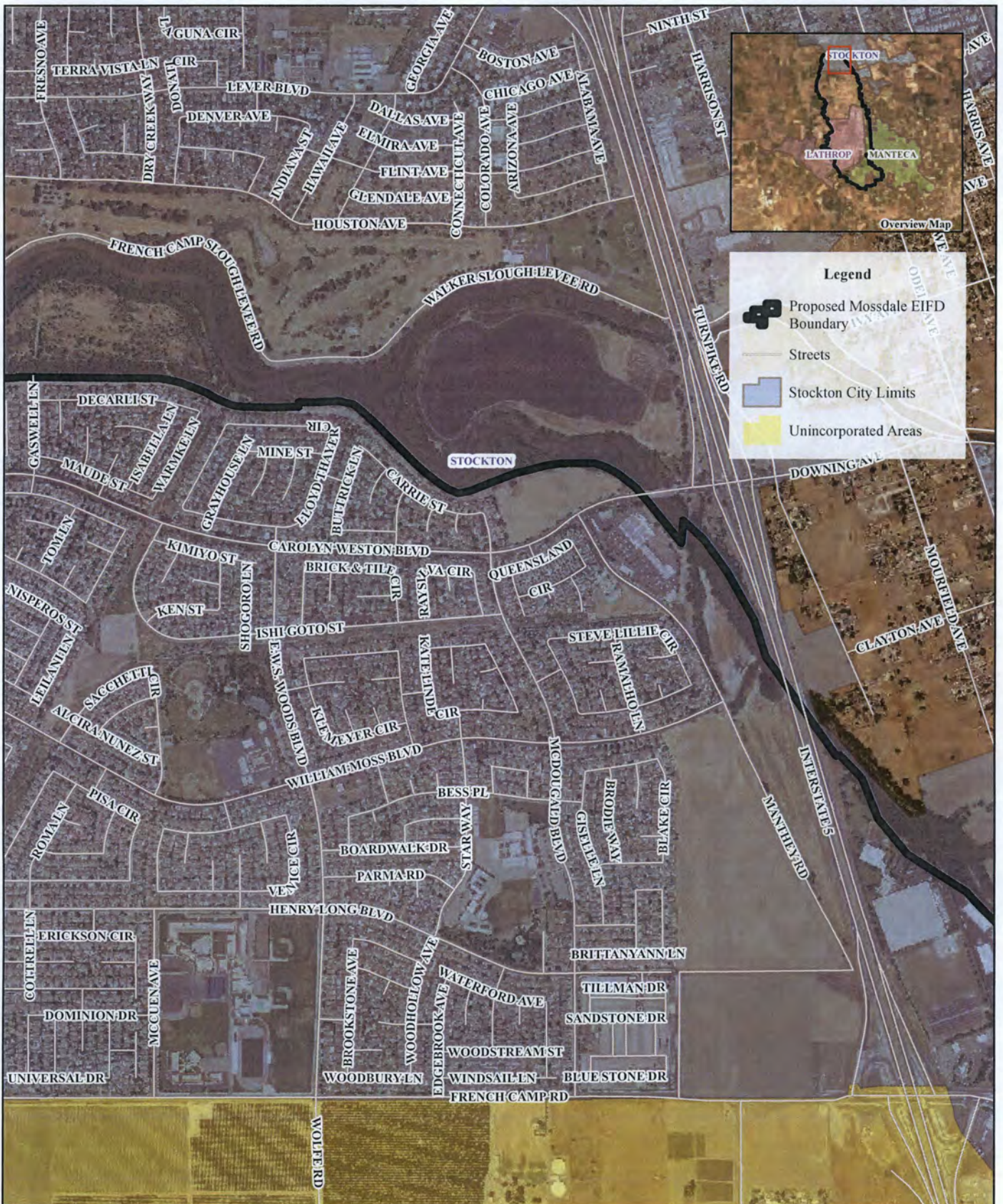
Geospatial  
Clarity



Basemap and Overview Aerials provided by ESRI and USDA

Map produced on: 1/31/2022



Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions



	<p><b>Map 14</b>                  Showing a Detailed Area of Proposed Boundary of Mossdale Tract                  Enhanced Infrastructure Financing District (EIFD)                  County of San Joaquin, California</p>	<p>N</p> 
	<p>Basemap and Overview Aerials provided by ESRI and USDA</p>	<p>Map produced on: 1/31/2022</p>

**Attachment A: Mossdale Tract EIFD Maps and Detailed Descriptions**

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## 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
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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
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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
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164-409-0380-000	164-411-0020-000	164-412-0120-000	164-413-0140-000	164-413-0590-000	164-414-0310-000
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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
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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
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164-425-0340-000	164-425-0790-000	164-426-0400-000	164-426-0850-000	164-427-0360-000	164-428-0230-000
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164-425-0700-000	164-426-0310-000	164-426-0760-000	164-427-0270-000	164-428-0140-000	164-429-0070-000



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### 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
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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
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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 EFD Maps and Detailed Descriptions

### San Joaquin County EFD 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
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164-435-0050-000	164-436-0190-000	164-437-0300-000	164-438-0240-000	164-439-0130-000	164-440-0180-000
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164-435-0070-000	164-436-0210-000	164-437-0320-000	164-438-0260-000	164-439-0150-000	164-440-0200-000
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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
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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
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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
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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
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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
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166-604-0030-000	166-604-0500-000	166-605-0280-000	166-606-0140-000	166-607-0050-000	166-608-0220-000
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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
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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
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166-608-0450-000	166-609-0420-000	166-610-0350-000	166-611-0350-000	166-612-0350-000	166-613-0350-000
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166-608-0480-000	166-609-0450-000	166-610-0380-000	166-611-0380-000	166-612-0380-000	166-613-0380-000
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166-609-0020-000	166-609-0470-000	166-610-0400-000	166-611-0400-000	166-612-0400-000	166-613-0400-000
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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
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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
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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
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166-614-0510-000	166-615-0410-000	166-616-0290-000	166-617-0050-000	166-617-0500-000	166-618-0080-000
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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
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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
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166-618-0520-000	166-619-0230-000	166-620-0240-000	166-621-0250-000	166-622-0220-000	166-623-0200-000
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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
166-623-0350-000	166-624-0410-000	166-625-0260-000	166-625-0710-000	166-626-0390-000	166-627-0300-000
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166-623-0370-000	166-624-0430-000	166-625-0280-000	166-625-0730-000	166-626-0410-000	166-627-0320-000
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166-624-0210-000	166-625-0060-000	166-625-0510-000	166-626-0190-000	166-627-0100-000	166-628-0050-000
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166-624-0230-000	166-625-0080-000	166-625-0530-000	166-626-0210-000	166-627-0120-000	166-628-0070-000
166-624-0240-000	166-625-0090-000	166-625-0540-000	166-626-0220-000	166-627-0130-000	166-628-0080-000
166-624-0250-000	166-625-0100-000	166-625-0550-000	166-626-0230-000	166-627-0140-000	166-628-0090-000
166-624-0260-000	166-625-0110-000	166-625-0560-000	166-626-0240-000	166-627-0150-000	166-628-0100-000
166-624-0270-000	166-625-0120-000	166-625-0570-000	166-626-0250-000	166-627-0160-000	166-628-0110-000
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166-624-0360-000	166-625-0210-000	166-625-0660-000	166-626-0340-000	166-627-0250-000	166-628-0200-000
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166-624-0400-000	166-625-0250-000	166-625-0700-000	166-626-0380-000	166-627-0290-000	166-628-0240-000

## 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
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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
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166-628-0360-000	166-629-0280-000	166-630-0200-000	166-631-0200-000	166-632-0200-000	166-633-0200-000
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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
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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
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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
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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
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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
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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

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## 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
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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
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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
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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
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166-642-0750-000	166-644-0200-000	166-646-0020-000	166-647-0050-000	166-647-0500-000	166-648-0110-000
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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 EIFD Maps and Detailed Descriptions

## San Joaquin County EIFD 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
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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
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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
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168-813-0090-000	168-814-0080-000	168-814-0540-000	168-815-0270-000	168-816-0120-000	168-818-0090-000
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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
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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
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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
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168-820-0170-000	168-822-0070-000	168-822-0520-000	168-823-0160-000	168-824-0020-000	168-824-0470-000
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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
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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
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168-825-0190-000	168-826-0210-000	168-828-0070-000	168-829-0240-000	191-119-0320-000	191-124-0230-000
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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
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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 EFD Maps and Detailed Descriptions

### San Joaquin County EFD 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
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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
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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
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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
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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
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191-139-0110-000	191-139-0560-000	191-140-0320-000	191-141-0200-000	191-142-0120-000	191-142-0570-000
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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
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191-143-0190-000	191-143-0640-000	191-144-0390-000	191-145-0060-000	191-146-0080-000	191-147-0170-000
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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
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191-143-0290-000	191-144-0010-000	191-144-0490-000	191-145-0160-000	191-146-0180-000	191-147-0270-000
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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
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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
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191-153-0210-000	191-153-0660-000	191-154-0360-000	191-155-0200-000	191-155-0650-000	191-156-0370-000
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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 EFD Maps and Detailed Descriptions

### San Joaquin County EFD 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
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191-162-0500-000	191-163-0400-000	191-164-0330-000	191-165-0130-000	191-166-0130-000	191-167-0150-000
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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
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191-163-0020-000	191-163-0500-000	191-164-0430-000	191-165-0230-000	191-166-0230-000	191-167-0250-000
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191-163-0060-000	191-164-0020-000	191-164-0470-000	191-165-0270-000	191-166-0270-000	191-167-0290-000
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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
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191-163-0170-000	191-164-0120-000	191-164-0570-000	191-165-0370-000	191-166-0370-000	191-167-0390-000
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191-163-0200-000	191-164-0150-000	191-164-0600-000	191-165-0400-000	191-166-0400-000	191-167-0420-000
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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
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191-168-0060-000	191-168-0510-000	191-169-0470-000	191-173-0340-000	191-174-0230-000	191-175-0210-000
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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
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191-168-0150-000	191-169-0080-000	191-170-0080-000	191-173-0430-000	191-174-0320-000	191-175-0300-000
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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
192-207-0240-000	192-208-0210-000	192-208-0660-000	192-209-0350-000	192-210-0140-000	192-210-0590-000
192-207-0250-000	192-208-0220-000	192-208-0670-000	192-209-0360-000	192-210-0150-000	192-210-0600-000
192-207-0260-000	192-208-0230-000	192-208-0680-000	192-209-0370-000	192-210-0160-000	192-210-0610-000
192-207-0270-000	192-208-0240-000	192-208-0690-000	192-209-0380-000	192-210-0170-000	192-210-0620-000
192-207-0280-000	192-208-0250-000	192-208-0700-000	192-209-0390-000	192-210-0180-000	192-210-0630-000
192-207-0290-000	192-208-0260-000	192-208-0710-000	192-209-0400-000	192-210-0190-000	192-210-0640-000
192-207-0300-000	192-208-0270-000	192-208-0720-000	192-209-0410-000	192-210-0200-000	192-210-0650-000
192-207-0310-000	192-208-0280-000	192-208-0730-000	192-209-0420-000	192-210-0210-000	192-210-0660-000
192-207-0320-000	192-208-0290-000	192-208-0740-000	192-209-0430-000	192-210-0220-000	192-210-0670-000
192-207-0330-000	192-208-0300-000	192-208-0750-000	192-209-0440-000	192-210-0230-000	192-210-0680-000
192-207-0340-000	192-208-0310-000	192-208-0760-000	192-209-0450-000	192-210-0240-000	192-210-0690-000
192-207-0350-000	192-208-0320-000	192-209-0010-000	192-209-0460-000	192-210-0250-000	192-210-0700-000
192-207-0360-000	192-208-0330-000	192-209-0020-000	192-209-0470-000	192-210-0260-000	192-210-0710-000
192-207-0370-000	192-208-0340-000	192-209-0030-000	192-209-0480-000	192-210-0270-000	192-210-0720-000
192-207-0380-000	192-208-0350-000	192-209-0040-000	192-209-0490-000	192-210-0280-000	192-210-0730-000
192-207-0390-000	192-208-0360-000	192-209-0050-000	192-209-0500-000	192-210-0290-000	192-210-0740-000
192-207-0400-000	192-208-0370-000	192-209-0060-000	192-209-0510-000	192-210-0300-000	192-210-0750-000
192-207-0410-000	192-208-0380-000	192-209-0070-000	192-209-0520-000	192-210-0310-000	192-210-0760-000
192-207-0420-000	192-208-0390-000	192-209-0080-000	192-209-0530-000	192-210-0320-000	192-210-0770-000
192-207-0430-000	192-208-0400-000	192-209-0090-000	192-209-0540-000	192-210-0330-000	192-210-0780-000
192-207-0440-000	192-208-0410-000	192-209-0100-000	192-209-0550-000	192-210-0340-000	192-210-0790-000
192-207-0450-000	192-208-0420-000	192-209-0110-000	192-209-0560-000	192-210-0350-000	192-210-0800-000
192-207-0460-000	192-208-0430-000	192-209-0120-000	192-209-0570-000	192-210-0360-000	192-210-0810-000
192-207-0470-000	192-208-0440-000	192-209-0130-000	192-209-0580-000	192-210-0370-000	192-210-0820-000
192-207-0480-000	192-208-0450-000	192-209-0140-000	192-209-0590-000	192-210-0380-000	192-210-0830-000
192-208-0010-000	192-208-0460-000	192-209-0150-000	192-209-0600-000	192-210-0390-000	192-210-0840-000
192-208-0020-000	192-208-0470-000	192-209-0160-000	192-209-0610-000	192-210-0400-000	192-210-0850-000
192-208-0030-000	192-208-0480-000	192-209-0170-000	192-209-0620-000	192-210-0410-000	192-210-0860-000
192-208-0040-000	192-208-0490-000	192-209-0180-000	192-209-0630-000	192-210-0420-000	192-210-0870-000
192-208-0050-000	192-208-0500-000	192-209-0190-000	192-209-0640-000	192-210-0430-000	192-210-0880-000
192-208-0060-000	192-208-0510-000	192-209-0200-000	192-209-0650-000	192-210-0440-000	192-210-0890-000
192-208-0070-000	192-208-0520-000	192-209-0210-000	192-209-0660-000	192-210-0450-000	192-210-0900-000
192-208-0080-000	192-208-0530-000	192-209-0220-000	192-210-0010-000	192-210-0460-000	192-211-0010-000
192-208-0090-000	192-208-0540-000	192-209-0230-000	192-210-0020-000	192-210-0470-000	192-211-0020-000
192-208-0100-000	192-208-0550-000	192-209-0240-000	192-210-0030-000	192-210-0480-000	192-211-0030-000
192-208-0110-000	192-208-0560-000	192-209-0250-000	192-210-0040-000	192-210-0490-000	192-211-0040-000
192-208-0120-000	192-208-0570-000	192-209-0260-000	192-210-0050-000	192-210-0500-000	192-211-0050-000
192-208-0130-000	192-208-0580-000	192-209-0270-000	192-210-0060-000	192-210-0510-000	192-211-0060-000
192-208-0140-000	192-208-0590-000	192-209-0280-000	192-210-0070-000	192-210-0520-000	192-211-0070-000
192-208-0150-000	192-208-0600-000	192-209-0290-000	192-210-0080-000	192-210-0530-000	192-211-0080-000
192-208-0160-000	192-208-0610-000	192-209-0300-000	192-210-0090-000	192-210-0540-000	192-211-0090-000
192-208-0170-000	192-208-0620-000	192-209-0310-000	192-210-0100-000	192-210-0550-000	192-211-0100-000
192-208-0180-000	192-208-0630-000	192-209-0320-000	192-210-0110-000	192-210-0560-000	192-211-0110-000
192-208-0190-000	192-208-0640-000	192-209-0330-000	192-210-0120-000	192-210-0570-000	192-211-0120-000
192-208-0200-000	192-208-0650-000	192-209-0340-000	192-210-0130-000	192-210-0580-000	192-211-0130-000

## 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
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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
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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
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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
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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
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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
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193-318-0470-000	193-319-0140-000	193-322-0580-000	193-324-0280-000	193-325-0060-000	193-326-0150-000
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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
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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
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193-327-0120-000	193-328-0390-000	193-330-0250-000	193-332-0220-000	193-334-0210-000	193-341-0070-000
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## 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
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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
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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
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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
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## 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
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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
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196-625-0020-000	196-625-0500-000	196-626-0400-000	196-628-0300-000	196-629-0360-000	196-630-0210-000
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196-625-0450-000	196-626-0360-000	196-628-0260-000	196-629-0320-000	196-630-0170-000	196-631-0150-000

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APN	APN	APN	APN	APN	APN
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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
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## 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
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196-648-0030-000	196-648-0480-000	196-649-0090-000	196-649-0560-000	196-652-0220-000	196-653-0110-000



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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
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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
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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
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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
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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
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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
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196-672-0320-000	196-673-0230-000	196-674-0020-000	196-676-0170-000	198-801-0360-000	198-804-0220-000
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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
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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
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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
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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
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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
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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
226-620-0340-000	226-622-0060-000	226-623-0030-000	226-623-0480-000	226-626-0200-000	226-627-0070-000
226-620-0350-000	226-622-0070-000	226-623-0040-000	226-623-0490-000	226-626-0210-000	226-627-0080-000
226-620-0360-000	226-622-0080-000	226-623-0050-000	226-623-0500-000	226-626-0220-000	226-627-0090-000
226-620-0370-000	226-622-0090-000	226-623-0060-000	226-623-0510-000	226-626-0230-000	226-627-0100-000
226-620-0380-000	226-622-0100-000	226-623-0070-000	226-623-0520-000	226-626-0240-000	226-627-0110-000
226-620-0390-000	226-622-0110-000	226-623-0080-000	226-623-0530-000	226-626-0250-000	226-627-0120-000
226-620-0400-000	226-622-0120-000	226-623-0090-000	226-623-0540-000	226-626-0260-000	226-627-0130-000
226-620-0410-000	226-622-0130-000	226-623-0100-000	226-623-0550-000	226-626-0270-000	226-627-0140-000
226-620-0420-000	226-622-0140-000	226-623-0110-000	226-623-0560-000	226-626-0280-000	226-627-0150-000
226-621-0010-000	226-622-0150-000	226-623-0120-000	226-623-0570-000	226-626-0290-000	226-627-0160-000
226-621-0020-000	226-622-0160-000	226-623-0130-000	226-623-0580-000	226-626-0300-000	226-627-0170-000
226-621-0030-000	226-622-0170-000	226-623-0140-000	226-623-0590-000	226-626-0310-000	226-627-0180-000
226-621-0040-000	226-622-0180-000	226-623-0150-000	226-623-0600-000	226-626-0320-000	226-627-0190-000
226-621-0050-000	226-622-0190-000	226-623-0160-000	226-623-0610-000	226-626-0330-000	226-627-0200-000
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226-621-0070-000	226-622-0210-000	226-623-0180-000	226-623-0630-000	226-626-0350-000	226-627-0220-000
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226-621-0260-000	226-622-0400-000	226-623-0370-000	226-626-0090-000	226-626-0540-000	226-627-0410-000
226-621-0270-000	226-622-0410-000	226-623-0380-000	226-626-0100-000	226-626-0550-000	226-627-0420-000
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226-622-0010-000	226-622-0460-000	226-623-0430-000	226-626-0150-000	226-627-0020-000	226-627-0470-000
226-622-0020-000	226-622-0470-000	226-623-0440-000	226-626-0160-000	226-627-0030-000	226-627-0480-000
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226-622-0040-000	226-623-0010-000	226-623-0460-000	226-626-0180-000	226-627-0050-000	226-627-0500-000
226-622-0050-000	226-623-0020-000	226-623-0470-000	226-626-0190-000	226-627-0060-000	226-627-0510-000



## 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
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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
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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
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226-628-0320-000	226-629-0020-000	226-629-0470-000	226-633-0160-000	226-633-0610-000	226-641-0210-000
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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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
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241-140-0030-000	241-141-0520-000	241-142-0470-000	241-143-0130-000	241-144-0270-000	241-145-0170-000
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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
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241-145-0560-000	241-147-0020-000	241-148-0240-000	241-150-0170-000	241-154-0140-000	241-156-0230-000
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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
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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
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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
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241-156-0490-000	241-157-0220-000	241-158-0080-000	241-159-0070-000	241-160-0110-000	241-161-0020-000
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241-156-0520-000	241-157-0250-000	241-158-0110-000	241-159-0100-000	241-160-0140-000	241-161-0050-000
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241-156-0590-000	241-157-0310-000	241-158-0170-000	241-159-0160-000	241-160-0200-000	241-161-0110-000
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241-156-0630-000	241-157-0350-000	241-158-0210-000	241-159-0220-000	241-160-0240-000	241-161-0150-000
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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
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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
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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
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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
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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
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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
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241-169-0080-000	241-170-0170-000	241-171-0310-000	241-171-0760-000	241-173-0070-000	241-174-0180-000
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241-169-0250-000	241-171-0030-000	241-171-0480-000	241-172-0140-000	241-173-0240-000	241-175-0090-000
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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

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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
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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
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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
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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
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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
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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
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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
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268-804-0210-000	268-805-0020-000	268-805-0470-000	268-806-0440-000	268-808-0280-000	268-809-0110-000
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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				
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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			-
<b>Total Sources</b>			<b>123,809,400.00</b>

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			-
<b>Total Uses</b>			<b>123,804,738.25</b>

**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**

<b>Date</b>	<b>Principal</b>	<b>Rate</b>	<b>Interest</b>	<b>Annual Debt Service</b>
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
<b>Subtotal</b>	<b>125,060,000</b>		<b>84,727,650.00</b>	<b>209,787,650.00</b>
<b>Accrued</b>			-	-
<b>Total</b>	<b>125,060,000</b>		<b>84,727,650.00</b>	<b>209,787,650.00</b>

**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		
		Less Capitalized Interest	Less Reserve Fund Earnings	Net Annual Debt Service	
Date	Periodic 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)
<b>Subtotal</b>	<b>209,787,650.00</b>	-	<b>(13,049,280.00)</b>		<b>196,738,370.00</b>
<b>Accrued</b>	-	-			-
<b>Total</b>	<b>209,787,650.00</b>	-	<b>(13,049,280.00)</b>		<b>196,738,370.00</b>

**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			-
<b>Total Sources</b>			<b>136,941,750.00</b>

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			-
<b>Total Uses</b>			<b>136,941,750.00</b>

**Rounding Adjustment** -

Run Date November 2, 2021  
 Run Time 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**

<b>Date</b>	<b>Principal</b>	<b>Rate</b>	<b>Interest</b>	<b>Annual Debt Service</b>
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
<b>Subtotal</b>	<b>138,325,000</b>		<b>93,101,225.00</b>	<b>231,426,225.00</b>
<b>Accrued</b>			-	-
<b>Total</b>	<b>138,325,000</b>		<b>93,101,225.00</b>	<b>231,426,225.00</b>

**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)
<b>Subtotal</b>	<b>231,426,225.00</b>	-	<b>(14,208,480.00)</b>		<b>217,217,745.00</b>
<b>Accrued</b>	-	-			-
<b>Total</b>	<b>231,426,225.00</b>	-	<b>(14,208,480.00)</b>		<b>217,217,745.00</b>

**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			-
<b>Total Sources</b>			<b>48,351,600.00</b>

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			-
<b>Total Uses</b>			<b>48,350,775.00</b>

**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**

<b>Date</b>	<b>Principal</b>	<b>Rate</b>	<b>Interest</b>	<b>Annual Debt Service</b>
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
<b>Subtotal</b>	<b>48,840,000</b>		<b>41,110,425.00</b>	<b>89,950,425.00</b>
<b>Accrued</b>			-	-
<b>Total</b>	<b>48,840,000</b>		<b>41,110,425.00</b>	<b>89,950,425.00</b>

**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		
		Less Capitalized Interest	Less Reserve Fund Earnings	Net Annual Debt Service	
Date	Periodic 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)	
<b>Subtotal</b>	<b>89,950,425.00</b>	-	<b>(4,801,240.00)</b>	<b>85,149,185.00</b>	
<b>Accrued</b>	-	-		-	
<b>Total</b>	<b>89,950,425.00</b>	-	<b>(4,801,240.00)</b>	<b>85,149,185.00</b>	

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.

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ATTACHMENT D:

Tax Increment Revenue Forecast—  
Maximum Tax Rate Scenario



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

# DRAFT

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
<b>Gross City and County Property Tax Revenue</b>	<b>\$1,544,565,674</b>	<b>\$1,244,240,951</b>	<b>\$737,774,390</b>	<b>\$3,526,581,015</b>
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
<b>EIFD Revenue</b>	<b>\$231,821,397</b>	<b>\$224,258,877</b>	<b>\$103,526,949</b>	<b>\$559,607,223</b>
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%
<b>Net City and County Property Tax Revenue [2]</b>	<b>\$1,312,744,277</b>	<b>\$1,019,982,074</b>	<b>\$634,247,442</b>	<b>\$2,966,973,793</b>
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

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 D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

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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	EIFD rev
2021	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$129,406	\$0	\$0
2023	\$507,063	\$268,832	\$273,414	\$1,998,882	\$905,301
2024	\$954,579	\$770,889	\$380,432	\$2,885,345	\$1,998,882
2025	\$1,320,436	\$1,184,477	\$460,687	\$3,910,153	\$2,885,345
2026	\$1,726,942	\$1,722,524	\$578,517	\$4,881,630	\$3,910,153
2027	\$2,148,215	\$2,154,898	\$711,980	\$5,864,529	\$4,881,630
2028	\$2,603,821	\$2,548,729	\$815,180	\$6,800,338	\$5,864,529
2029	\$3,040,526	\$2,944,633	\$922,655	\$7,763,624	\$6,800,338
2030	\$3,469,486	\$3,371,483	\$749,662	\$8,351,216	\$7,763,624
2031	\$2,437,191	\$2,562,318	\$830,425	\$6,995,811	\$8,351,216
2032	\$2,648,163	\$2,872,629	\$931,371	\$7,722,051	\$6,995,811
2033	\$2,867,773	\$3,196,666	\$1,080,423	\$8,474,281	\$7,722,051
2034	\$3,091,242	\$3,550,386	\$1,231,184	\$9,186,996	\$8,474,281
2035	\$3,321,806	\$3,921,291	\$1,389,027	\$9,897,686	\$9,186,996
2036	\$3,546,328	\$4,251,641	\$1,554,241	\$10,561,707	\$9,897,686
2037	\$3,779,505	\$4,563,940	\$1,727,126	\$11,173,524	\$10,561,707
2038	\$3,987,207	\$4,847,374	\$1,896,065	\$11,800,454	\$11,173,524
2039	\$4,202,143	\$5,075,316	\$2,063,967	\$12,511,823	\$11,800,454
2040	\$4,424,561	\$5,311,926	\$2,247,409	\$13,211,426	\$12,511,823
2041	\$4,714,292	\$5,550,122	\$2,439,008	\$13,938,281	\$13,211,426
2042	\$5,018,420	\$5,753,997	\$2,639,089	\$14,694,632	\$13,938,281
2043	\$5,334,727	\$5,964,465	\$2,849,226	\$15,416,544	\$14,694,632
2044	\$5,663,669	\$6,181,737	\$3,004,792	\$16,165,082	\$15,416,544
2045	\$6,005,719	\$6,406,033	\$3,166,135	\$16,941,194	\$16,165,082
2046	\$6,361,368	\$6,637,578	\$3,333,463	\$17,740,854	\$16,941,194
2047	\$6,731,125	\$6,876,606	\$3,501,982	\$18,564,599	\$17,740,854
2048	\$7,115,515	\$7,123,357	\$3,671,437	\$19,418,340	\$18,564,599
2049	\$7,515,084	\$7,378,079	\$3,846,916	\$20,303,134	\$19,418,340
2050	\$7,930,396	\$7,641,028	\$4,028,628	\$21,217,984	\$20,303,134
2051	\$8,362,037	\$7,912,489	\$4,218,489	\$22,152,240	\$21,217,984
2052	\$8,806,820	\$8,192,675	\$4,401,376	\$23,119,993	\$22,152,240
2053	\$9,268,937	\$8,481,928	\$4,590,447	\$24,122,411	\$23,119,993
2054	\$9,749,028	\$8,780,517	\$4,785,911	\$25,158,570	\$24,122,411
2055	\$10,247,757	\$9,088,743	\$4,987,979	\$26,211,858	\$25,158,570
2056	\$10,765,808	\$9,404,783	\$5,199,544	\$27,285,991	\$26,211,858
2057	\$11,303,893	\$9,708,420	\$5,402,077	\$28,397,519	\$27,285,991
2058	\$11,862,747	\$10,021,167	\$5,611,091	\$29,547,718	\$28,397,519
2059	\$12,443,132	\$10,343,296	\$5,826,792	\$30,564,330	\$29,547,718
2060	\$13,045,837	\$10,675,089	\$6,049,394	\$31,720,311	\$30,564,330
2061	\$13,498,100	\$11,016,836	\$6,278,949	\$32,943,885	\$31,720,311
Total	\$231,821,397	\$224,258,877	\$103,546,949	\$559,607,223	\$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 Increment Revenue Forecast - Maximum Tax Rate Scenario

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

Jurisdiction / Item	Formula	Net Fiscal Impact by Fiscal Year Ending					2060
		2025	2030	2035	2040	2050	
<i>EIFD Allocation [1]</i>	<i>f</i> / <i>g</i>	20%	20%	20%	20%	20%	20%
<b>Lathrop</b>							
<b>EIFD Allocation</b>							
Estimated EIFD 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 EIFD Allocation (Current 2020\$)	<i>c = a / b</i>	\$131,506	\$295,211	\$790,382	\$909,329	\$1,215,448	\$1,489,695
<b>Net Fiscal Impact [4]</b>							
Net Fiscal Surplus/(Deficit) (2020\$)	<i>d</i>	\$264,000	\$3,276,000	\$4,303,000	\$4,691,000	\$1,568,000	(\$1,381,000)
Net Fiscal Surplus/(Deficit) (after EIFD Contribution) [3]	<i>e = d - c</i>	\$132,494	\$2,980,789	\$3,512,618	\$3,781,671	\$352,552	(\$2,870,595)
<b>Manteca</b>							
<b>EIFD Allocation</b>							
Estimated EIFD 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 EIFD Allocation (Current 2020\$)	<i>h = f / g</i>	\$69,746	\$163,328	\$979,382	\$1,133,002	\$1,219,654	\$1,271,799
<b>Net Fiscal Impact [4]</b>							
Net Fiscal Surplus/(Deficit) (2020\$)	<i>i</i>	(\$862,000)	\$1,245,000	\$3,225,000	\$3,921,000	\$4,777,000	\$5,199,000
Net Fiscal Surplus/(Deficit) (after EIFD Contribution) [3]	<i>j = i - h</i>	(\$1,031,746)	\$1,081,672	\$2,245,618	\$2,787,998	\$3,557,346	\$3,927,201
<b>Stockton</b>							
<b>EIFD Allocation</b>							
Estimated EIFD 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 EIFD Allocation (Current 2020\$)	<i>m = k / l</i>	\$5,277	\$10,256	\$318,899	\$460,608	\$624,350	\$695,885
<b>Net Fiscal Impact [4]</b>							
Net Fiscal Surplus/(Deficit) (2020\$)	<i>n</i>	(\$1,639,000)	(\$920,000)	(\$6,000)	\$1,244,000	\$3,367,000	\$4,238,000
Net Fiscal Surplus/(Deficit) (after EIFD Contribution) [3]	<i>o = n - m</i>	(\$1,644,277)	(\$930,256)	(\$324,899)	\$783,392	\$2,742,650	\$3,542,115
<b>San Joaquin County</b>							
<b>EIFD Allocation</b>							
Estimated EIFD Allocation (Real \$) [3]	<i>p</i>	\$2,645,921	\$7,129,499	\$5,220,212	\$7,279,868	\$11,992,248	\$18,269,943
Discount Factor	<i>q</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EIFD Allocation (Current 2020\$)	<i>r = p / q</i>	\$2,282,394	\$5,305,017	\$3,350,656	\$4,030,656	\$4,940,647	\$5,600,776
<b>Net Fiscal Impact [4]</b>							
Net Fiscal Surplus/(Deficit) (2020\$)	<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 EIFD Contribution) [3]	<i>t = 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 analyses 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 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.

[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] 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 D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

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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
<b>Tax Increment [1]</b>						
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%
<b>Assessed Value per Dwelling Unit (2020\$)</b>						
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
<b>Assessed Value per Nonresidential Building Sq. Ft. (2020\$)</b>						
Retail Commercial	\$250	\$250	\$250	\$250	\$250	\$250
Office Commercial	\$250	\$250	\$250	\$250	\$250	\$250
Industrial	\$100	\$100	\$100	\$100	\$100	\$100
<b>AV Annual Growth</b>						
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 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

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.

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

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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]			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	\$0
2023	\$4,327,174	\$0	\$4,327,174	\$6,877,190	\$0	\$6,877,190	\$58,543	\$448,520	\$507,063
2024	\$4,792,188	\$0	\$4,792,188	\$7,344,385	\$0	\$7,344,385	\$110,211	\$644,367	\$954,579
2025	\$5,172,350	\$0	\$5,172,350	\$7,726,330	\$0	\$7,726,330	\$152,452	\$1,167,984	\$1,320,436
2026	\$5,583,653	\$4,968	\$5,588,621	\$8,139,562	\$11,953	\$8,151,516	\$198,704	\$1,528,238	\$1,726,942
2027	\$6,009,634	\$10,235	\$6,019,869	\$8,567,165	\$24,624	\$8,591,789	\$246,620	\$1,901,595	\$2,148,215
2028	\$6,470,595	\$15,812	\$6,486,407	\$9,030,664	\$38,044	\$9,068,708	\$298,458	\$2,305,363	\$2,603,821
2029	\$6,911,189	\$21,716	\$6,932,905	\$9,473,325	\$52,246	\$9,525,572	\$348,069	\$2,692,457	\$3,040,526
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	\$12,859,279	\$147,649	\$13,006,928	\$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	\$251,658	\$16,378,842	\$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	\$11,654,647	\$72,993	\$11,727,640	\$19,467,410	\$291,973	\$19,759,383	\$1,981,839	\$3,352,888	\$5,334,727
2044	\$12,143,278	\$75,183	\$12,218,461	\$20,283,597	\$300,732	\$20,584,329	\$2,104,544	\$3,559,125	\$5,663,669
2045	\$12,651,421	\$77,438	\$12,728,860	\$21,132,378	\$309,754	\$21,442,132	\$2,232,144	\$3,773,575	\$6,005,719
2046	\$13,179,809	\$79,762	\$13,259,570	\$22,014,972	\$319,047	\$22,334,019	\$2,364,821	\$3,996,547	\$6,361,368
2047	\$13,729,197	\$82,154	\$13,811,351	\$22,932,646	\$328,618	\$23,261,264	\$2,502,766	\$4,228,359	\$6,731,125
2048	\$14,300,370	\$84,619	\$14,384,989	\$23,886,709	\$338,476	\$24,225,186	\$2,646,176	\$4,469,339	\$7,115,515
2049	\$14,894,142	\$87,158	\$14,981,300	\$24,878,520	\$348,631	\$25,227,151	\$2,795,254	\$4,719,830	\$7,515,084
2050	\$15,511,354	\$89,772	\$15,601,126	\$25,909,483	\$359,090	\$26,268,573	\$2,950,210	\$4,980,186	\$7,930,396
2051	\$16,152,878	\$92,466	\$16,245,343	\$26,981,057	\$369,862	\$27,350,919	\$3,111,264	\$5,250,772	\$8,362,037
2052	\$16,813,936	\$95,240	\$16,909,176	\$28,085,260	\$380,958	\$28,466,218	\$3,277,223	\$5,529,597	\$8,806,820
2053	\$17,500,805	\$98,097	\$17,598,902	\$29,232,575	\$392,387	\$29,624,962	\$3,449,654	\$5,819,283	\$9,268,937
2054	\$18,214,437	\$101,040	\$18,315,477	\$30,424,594	\$404,159	\$30,828,753	\$3,628,798	\$6,120,231	\$9,749,028
2055	\$18,955,820	\$104,071	\$19,059,891	\$31,662,968	\$416,283	\$32,079,252	\$3,814,901	\$6,432,855	\$10,247,757
2056	\$19,725,978	\$107,193	\$19,833,171	\$32,949,405	\$428,772	\$33,378,177	\$4,008,221	\$6,757,587	\$10,765,808
2057	\$20,525,968	\$110,409	\$20,636,377	\$34,285,675	\$441,635	\$34,727,310	\$4,209,023	\$7,094,870	\$11,303,893
2058	\$21,356,889	\$113,721	\$21,470,610	\$35,673,608	\$454,884	\$36,128,492	\$4,417,581	\$7,445,166	\$11,862,747
2059	\$22,219,876	\$117,133	\$22,337,009	\$37,115,103	\$468,531	\$37,583,634	\$4,634,181	\$7,808,951	\$12,443,132
2060	\$23,116,105	\$120,647	\$23,236,751	\$38,612,124	\$482,586	\$39,094,711	\$4,859,116	\$8,186,720	\$13,045,837
2061	\$23,786,786	\$124,266	\$23,911,052	\$39,732,401	\$497,064	\$40,229,465	\$5,027,692	\$8,470,409	\$13,498,100
<b>TOTAL</b>	<b>\$490,841,784</b>	<b>\$2,587,870</b>	<b>\$493,429,654</b>	<b>\$809,091,770</b>	<b>\$10,222,853</b>	<b>\$819,314,623</b>	<b>\$82,169,913</b>	<b>\$149,651,484</b>	<b>\$231,821,397</b>

proj path

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

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				Total EIFD		
			City Amount [1]	Net City	County	Amount [1]			
Formula	a	b=a*1.0%	c=b*1.23%	d	e=c-d	f=b+e*78.76%	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	\$644,367	\$7,544,385	\$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	\$439,305	\$7,852,505	\$13,850,275	\$3,409,489	\$12,349,786	\$2,998,794
2032	\$7,722,816,475	\$77,228,165	\$8,672,338	\$474,410	\$8,197,927	\$14,485,891	\$3,627,612	\$12,858,279	\$2,602,023
2033	\$8,075,366,926	\$80,753,669	\$9,068,234	\$503,590	\$8,564,644	\$15,147,179	\$3,827,870	\$13,387,310	\$2,813,460
2034	\$8,433,602,373	\$84,336,024	\$9,470,515	\$531,046	\$8,939,469	\$15,819,131	\$4,028,260	\$13,924,871	\$3,028,306
2035	\$8,802,887,679	\$88,028,877	\$9,885,204	\$561,984	\$9,323,220	\$16,511,809	\$4,232,796	\$14,479,013	\$3,249,779
2036	\$9,173,652,934	\$91,736,529	\$10,301,555	\$590,254	\$9,711,301	\$17,207,264	\$4,451,887	\$15,035,377	\$3,472,140
2037	\$9,558,741,506	\$95,587,415	\$10,733,990	\$619,415	\$10,114,575	\$17,929,584	\$4,678,351	\$15,613,233	\$3,703,092
2038	\$9,901,242,319	\$99,012,423	\$11,118,601	\$648,663	\$10,470,938	\$18,572,022	\$4,894,838	\$16,127,184	\$3,908,502
2039	\$10,255,690,313	\$102,556,903	\$11,516,629	\$678,269	\$10,838,360	\$19,236,870	\$5,111,808	\$16,659,062	\$4,121,077
2040	\$10,622,494,068	\$106,224,941	\$11,928,531	\$712,531	\$11,216,000	\$19,924,893	\$5,332,715	\$17,209,481	\$4,341,062
2041	\$11,101,416,110	\$111,014,161	\$12,466,336	\$753,210	\$11,713,126	\$20,823,220	\$5,549,078	\$17,928,142	\$4,628,288
2042	\$11,604,218,379	\$116,042,184	\$13,030,958	\$794,135	\$12,236,823	\$21,766,339	\$5,762,305	\$18,682,638	\$4,929,836
2043	\$12,127,197,510	\$121,271,975	\$13,618,238	\$835,590	\$12,782,648	\$22,747,305	\$5,973,895	\$19,467,410	\$5,243,485
2044	\$12,671,111,592	\$126,711,116	\$14,229,026	\$877,448	\$13,351,578	\$23,767,539	\$6,179,895	\$20,283,597	\$5,569,690
2045	\$13,236,746,041	\$132,367,460	\$14,864,205	\$920,205	\$13,944,000	\$24,828,515	\$6,382,137	\$21,132,378	\$5,908,921
2046	\$13,824,914,557	\$138,249,146	\$15,524,689	\$963,881	\$14,560,808	\$25,931,758	\$6,585,786	\$22,014,972	\$6,261,666
2047	\$14,436,460,113	\$144,364,601	\$16,211,424	\$1,007,424	\$15,204,000	\$27,078,850	\$6,787,204	\$22,932,646	\$6,628,432
2048	\$15,072,255,978	\$150,722,560	\$16,925,391	\$1,052,021	\$15,873,370	\$28,271,429	\$6,989,720	\$23,886,709	\$7,009,741
2049	\$15,733,206,782	\$157,332,068	\$17,667,606	\$1,097,424	\$16,560,182	\$29,511,192	\$7,192,413	\$24,878,520	\$7,406,137
2050	\$16,420,249,603	\$164,202,496	\$18,439,121	\$1,142,767	\$17,296,354	\$30,799,897	\$7,397,363	\$25,909,483	\$7,818,180
2051	\$17,134,355,108	\$171,343,551	\$19,241,026	\$1,187,448	\$18,053,578	\$32,139,363	\$7,592,413	\$26,981,057	\$8,246,455
2052	\$17,870,205,389	\$178,702,054	\$20,067,349	\$1,232,413	\$18,834,936	\$33,519,617	\$7,787,357	\$28,085,260	\$8,687,770
2053	\$18,634,785,769	\$186,347,858	\$20,925,935	\$1,277,464	\$19,648,471	\$34,933,761	\$7,972,186	\$29,232,575	\$9,146,316
2054	\$19,429,157,786	\$194,291,578	\$21,817,975	\$1,322,704	\$20,495,271	\$36,443,785	\$8,157,191	\$30,424,594	\$9,622,729
2055	\$20,254,420,817	\$202,544,208	\$22,744,704	\$1,368,884	\$21,375,820	\$37,991,753	\$8,332,785	\$31,662,968	\$10,117,668
2056	\$21,111,713,387	\$211,117,134	\$23,707,401	\$1,415,423	\$22,291,978	\$39,599,799	\$8,509,394	\$32,949,405	\$10,631,817
2057	\$22,002,214,534	\$220,022,145	\$24,707,389	\$1,462,421	\$23,244,968	\$41,219,136	\$8,687,461	\$34,285,675	\$11,165,882
2058	\$22,927,145,207	\$229,271,452	\$25,746,040	\$1,509,151	\$24,236,889	\$43,005,053	\$8,862,733	\$35,673,608	\$11,720,595
2059	\$23,887,769,727	\$238,877,697	\$26,824,774	\$1,556,889	\$25,267,885	\$44,806,922	\$9,039,181	\$37,115,103	\$12,296,716
2060	\$24,885,397,288	\$248,853,973	\$27,945,059	\$1,605,955	\$26,339,104	\$46,678,198	\$9,212,413	\$38,612,124	\$12,895,028
2061	\$25,931,959,206	\$259,319,592	\$29,114,411	\$1,656,625	\$27,457,786	\$48,584,544	\$9,390,143	\$39,732,401	\$13,542,768

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

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				Total EIFD		
			City	Net City	County	County EIFD Amount [2]			
Formula	a	b=a*1.0%	c=b*6.94%	d	e=c-d	f=b*27.75%	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	\$4,968	\$22,081	\$10,128	\$11,953	\$10,680	\$10,680
2027	\$16,390,159	\$163,902	\$11,372	\$10,235	\$45,487	\$20,863	\$24,624	\$22,000	\$22,000
2028	\$25,322,795	\$253,228	\$17,569	\$15,812	\$70,277	\$32,234	\$38,044	\$33,991	\$33,991
2029	\$34,776,639	\$347,766	\$24,129	\$21,716	\$96,514	\$44,268	\$52,246	\$46,681	\$46,681
2030	\$44,774,923	\$447,749	\$31,066	\$27,959	\$124,262	\$56,995	\$67,267	\$60,101	\$60,101
2031	\$55,341,805	\$553,418	\$38,397	\$30,718	\$153,588	\$70,718	\$82,870	\$74,188	\$74,188
2032	\$66,502,402	\$665,024	\$46,140	\$36,912	\$184,561	\$86,912	\$100,000	\$91,314	\$91,314
2033	\$78,282,827	\$782,828	\$54,314	\$43,451	\$217,255	\$103,451	\$120,804	\$111,314	\$111,314
2034	\$90,710,226	\$907,102	\$62,936	\$50,349	\$251,744	\$120,349	\$141,396	\$130,089	\$130,089
2035	\$103,812,814	\$1,038,128	\$72,027	\$57,621	\$288,107	\$140,405	\$162,283	\$150,089	\$150,089
2036	\$106,927,199	\$1,069,272	\$74,188	\$59,350	\$296,751	\$148,838	\$167,267	\$155,089	\$155,089
2037	\$110,135,015	\$1,101,350	\$76,413	\$61,131	\$305,653	\$152,283	\$171,314	\$160,089	\$160,089
2038	\$113,439,065	\$1,134,391	\$78,706	\$62,965	\$314,823	\$156,741	\$175,000	\$164,089	\$164,089
2039	\$116,842,237	\$1,168,422	\$81,067	\$64,854	\$324,268	\$161,213	\$178,066	\$167,089	\$167,089
2040	\$120,347,504	\$1,203,475	\$83,499	\$66,799	\$333,996	\$166,700	\$180,499	\$172,089	\$172,089
2041	\$123,957,929	\$1,239,579	\$86,004	\$68,803	\$344,015	\$172,201	\$189,799	\$180,089	\$180,089
2042	\$127,676,667	\$1,276,767	\$88,584	\$70,867	\$354,336	\$177,717	\$199,241	\$189,799	\$189,799
2043	\$131,506,967	\$1,315,070	\$91,241	\$72,993	\$364,966	\$182,248	\$208,798	\$199,702	\$199,702
2044	\$135,452,176	\$1,354,522	\$93,979	\$75,183	\$375,915	\$187,966	\$218,499	\$209,799	\$209,799
2045	\$139,515,742	\$1,395,157	\$96,798	\$77,438	\$387,192	\$193,360	\$229,241	\$220,799	\$220,799
2046	\$143,701,214	\$1,437,012	\$99,702	\$79,762	\$398,808	\$199,940	\$240,499	\$231,799	\$231,799
2047	\$148,012,250	\$1,480,123	\$102,693	\$82,154	\$410,772	\$207,539	\$252,499	\$243,799	\$243,799
2048	\$152,452,618	\$1,524,526	\$105,774	\$84,619	\$423,096	\$215,155	\$265,000	\$256,799	\$256,799
2049	\$157,026,196	\$1,570,262	\$108,947	\$87,158	\$435,788	\$223,443	\$278,000	\$269,799	\$269,799
2050	\$161,736,982	\$1,617,370	\$112,216	\$89,772	\$448,862	\$231,116	\$291,499	\$283,799	\$283,799
2051	\$166,589,092	\$1,665,891	\$115,582	\$92,466	\$462,328	\$239,466	\$305,499	\$297,799	\$297,799
2052	\$171,586,764	\$1,715,868	\$119,049	\$95,240	\$476,198	\$248,000	\$320,499	\$313,799	\$313,799
2053	\$176,734,367	\$1,767,344	\$122,621	\$98,097	\$490,484	\$256,524	\$332,499	\$327,799	\$327,799
2054	\$182,036,398	\$1,820,364	\$126,300	\$101,040	\$504,198	\$265,260	\$345,499	\$339,799	\$339,799
2055	\$187,497,490	\$1,874,975	\$130,089	\$104,071	\$518,354	\$274,443	\$359,499	\$347,799	\$347,799
2056	\$193,122,415	\$1,931,224	\$133,991	\$107,193	\$533,065	\$284,000	\$374,499	\$356,799	\$356,799
2057	\$198,916,087	\$1,989,161	\$138,011	\$110,409	\$548,044	\$293,602	\$389,499	\$365,799	\$365,799
2058	\$204,883,570	\$2,048,836	\$142,151	\$113,721	\$563,605	\$303,430	\$400,499	\$376,799	\$376,799
2059	\$211,030,077	\$2,110,301	\$146,416	\$117,133	\$579,663	\$313,621	\$412,499	\$385,799	\$385,799
2060	\$217,360,979	\$2,173,610	\$150,808	\$120,647	\$596,333	\$324,266	\$425,499	\$397,799	\$397,799
2061	\$223,881,809	\$2,238,818	\$155,333	\$124,266	\$613,333	\$335,000	\$439,499	\$411,799	\$411,799

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 D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

DRAFT

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	\$770,889
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	\$5,253,392	\$544,003	\$5,797,395	\$223,603	\$3,147,880	\$3,562,318
2031	\$5,296,920	\$236,589	\$5,533,509	\$7,351,735	\$946,356	\$8,298,091	\$1,008,331	\$1,553,986	\$2,872,629
2032	\$5,738,077	\$274,147	\$6,012,225	\$7,964,030	\$1,096,590	\$9,060,619	\$1,128,010	\$1,744,618	\$3,196,666
2033	\$6,195,581	\$314,881	\$6,510,462	\$8,599,011	\$1,259,522	\$9,858,533	\$1,252,569	\$1,944,097	\$3,550,386
2034	\$6,675,641	\$368,587	\$7,044,228	\$9,265,299	\$1,474,347	\$10,739,646	\$1,386,011	\$2,164,375	\$3,921,291
2035	\$7,178,334	\$425,232	\$7,603,566	\$9,962,999	\$1,700,928	\$11,663,927	\$1,525,845	\$2,395,445	\$4,251,641
2036	\$7,606,671	\$484,944	\$8,091,615	\$10,557,500	\$1,939,777	\$12,497,277	\$1,647,858	\$2,603,783	\$4,563,940
2037	\$7,998,072	\$547,857	\$8,545,928	\$11,100,735	\$2,191,426	\$13,292,161	\$1,761,436	\$2,802,504	\$4,847,374
2038	\$8,334,130	\$614,107	\$8,948,237	\$11,567,160	\$2,456,428	\$14,023,588	\$1,862,013	\$2,985,361	\$5,075,316
2039	\$8,677,378	\$632,530	\$9,309,909	\$12,043,563	\$2,530,121	\$14,573,684	\$1,952,431	\$3,122,885	\$5,550,122
2040	\$9,033,990	\$651,506	\$9,685,497	\$12,538,514	\$2,606,025	\$15,144,539	\$2,046,328	\$3,265,598	\$6,181,737
2041	\$9,392,065	\$671,051	\$10,063,117	\$13,035,496	\$2,684,206	\$15,719,702	\$2,140,733	\$3,409,389	\$6,406,033
2042	\$9,691,423	\$691,183	\$10,382,605	\$13,450,982	\$2,764,732	\$16,215,713	\$2,220,605	\$3,533,392	\$6,637,578
2043	\$10,000,558	\$711,918	\$10,712,477	\$13,880,039	\$2,847,674	\$16,727,713	\$2,303,073	\$3,661,392	\$6,876,606
2044	\$10,319,790	\$733,276	\$11,053,066	\$14,323,109	\$2,933,104	\$17,256,213	\$2,388,220	\$3,793,517	\$7,123,357
2045	\$10,649,445	\$755,274	\$11,404,719	\$14,780,646	\$3,021,097	\$17,801,743	\$2,476,134	\$3,929,899	\$7,378,079
2046	\$10,989,861	\$777,932	\$11,767,794	\$15,253,119	\$3,111,730	\$18,364,849	\$2,566,902	\$4,070,676	\$7,512,469
2047	\$11,341,389	\$801,270	\$12,142,659	\$15,741,013	\$3,205,082	\$18,946,095	\$2,660,619	\$4,215,987	\$7,641,028
2048	\$11,704,386	\$825,309	\$12,529,695	\$16,244,827	\$3,301,234	\$19,546,062	\$2,757,378	\$4,365,979	\$7,791,469
2049	\$12,079,227	\$850,068	\$12,929,295	\$16,765,079	\$3,400,271	\$20,165,350	\$2,857,278	\$4,520,801	\$7,908,420
2050	\$12,466,294	\$875,570	\$13,341,864	\$17,302,299	\$3,502,279	\$20,804,579	\$2,960,420	\$4,680,608	\$8,081,928
2051	\$12,865,984	\$901,837	\$13,767,821	\$17,857,039	\$3,607,348	\$21,464,387	\$3,066,909	\$4,845,560	\$8,181,928
2052	\$13,278,705	\$928,892	\$14,207,597	\$18,429,866	\$3,715,568	\$22,145,435	\$3,176,853	\$5,015,822	\$8,281,928
2053	\$13,704,881	\$956,759	\$14,661,640	\$19,021,367	\$3,827,035	\$22,848,402	\$3,290,364	\$5,191,564	\$8,372,921
2054	\$14,144,946	\$985,462	\$15,130,408	\$19,632,145	\$3,941,846	\$23,574,991	\$3,407,556	\$5,372,961	\$8,461,928
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	\$8,552,213
2056	\$15,064,987	\$1,045,476	\$16,110,463	\$20,909,094	\$4,181,905	\$25,090,999	\$3,652,570	\$5,752,213	\$8,642,469
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	\$8,732,921
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	\$8,823,921
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	\$8,914,921
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	\$9,005,921
2061	\$17,416,661	\$1,211,993	\$18,628,654	\$24,173,044	\$4,847,974	\$29,021,018	\$4,282,117	\$6,734,718	\$9,096,921
<b>TOTAL</b>	<b>\$380,642,182</b>	<b>\$24,694,823</b>	<b>\$405,337,005</b>	<b>\$517,416,205</b>	<b>\$97,228,864</b>	<b>\$614,645,069</b>	<b>\$82,146,438</b>	<b>\$142,112,439</b>	<b>\$224,258,877</b>

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	Net City and County Property Tax Revenue				Total EIFD	
			City	Net City	County	Net County		
Formula	a	b=a*1.0%	c=b*1.4 30%	e=c-d	f=h*19.84%	g	h=f+g	d+g
2021	\$1,080,794,449	\$10,807,944	\$1,545,190	\$1,545,190	\$2,144,610	\$0	\$2,144,610	\$0
2022	\$1,113,218,282	\$11,132,183	\$1,591,546	\$1,591,546	\$2,208,948	\$0	\$2,208,948	\$0
2023	\$1,323,183,556	\$13,231,836	\$1,891,729	\$1,872,151	\$2,625,580	\$249,255	\$2,376,326	\$268,832
2024	\$1,776,936,999	\$17,769,370	\$2,540,451	\$2,488,437	\$3,525,959	\$662,227	\$2,863,732	\$714,241
2025	\$2,137,101,205	\$21,371,012	\$3,055,370	\$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	\$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	\$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	\$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	\$5,029,311	\$7,238,112	\$2,384,863	\$4,873,249	\$2,550,607
2030	\$4,001,605,060	\$40,016,051	\$5,721,014	\$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	\$5,996,920	\$8,669,133	\$1,317,397	\$7,351,735	\$2,266,581
2032	\$4,754,596,962	\$47,545,970	\$6,797,551	\$6,738,077	\$9,434,501	\$1,470,471	\$7,964,030	\$2,529,944
2033	\$5,154,602,486	\$51,546,025	\$7,369,431	\$7,173,849	\$10,228,228	\$1,629,216	\$8,599,011	\$2,803,066
2034	\$5,574,329,203	\$55,743,292	\$7,969,505	\$7,675,841	\$11,061,087	\$1,795,788	\$9,285,299	\$3,089,653
2035	\$6,013,844,087	\$60,138,441	\$8,597,871	\$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	\$7,606,671	\$12,676,339	\$2,118,639	\$10,557,500	\$3,645,460
2037	\$6,730,588,822	\$67,305,588	\$9,622,543	\$7,998,072	\$13,355,382	\$2,254,847	\$11,100,735	\$3,879,119
2038	\$7,024,382,180	\$70,243,822	\$10,042,617	\$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	\$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	\$9,033,990	\$15,152,606	\$2,614,092	\$12,538,514	\$4,497,544
2041	\$7,949,357,918	\$79,493,579	\$11,365,036	\$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	\$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	\$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	\$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	\$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	\$10,989,861	\$18,545,863	\$3,292,743	\$15,253,119	\$5,665,163
2047	\$9,653,693,423	\$96,536,934	\$13,801,690	\$11,341,389	\$19,155,730	\$3,414,717	\$15,741,013	\$5,875,018
2048	\$9,971,070,338	\$99,710,703	\$14,255,437	\$11,704,386	\$19,785,498	\$3,540,670	\$16,244,827	\$6,091,721
2049	\$10,298,801,545	\$102,988,015	\$14,723,988	\$12,079,227	\$20,435,812	\$3,670,733	\$16,765,079	\$6,315,494
2050	\$10,637,222,660	\$106,372,227	\$15,207,821	\$12,466,294	\$21,107,338	\$3,805,038	\$17,302,299	\$6,546,566
2051	\$10,986,680,120	\$109,866,801	\$15,707,434	\$12,865,984	\$21,800,763	\$3,943,723	\$17,857,039	\$6,785,173
2052	\$11,347,531,528	\$113,475,315	\$16,223,336	\$13,278,705	\$22,516,797	\$4,086,930	\$18,429,866	\$7,031,560
2053	\$11,720,146,009	\$117,201,460	\$16,756,055	\$13,704,881	\$23,256,172	\$4,234,805	\$19,021,367	\$7,285,979
2054	\$12,104,904,579	\$121,049,046	\$17,306,136	\$14,144,946	\$24,019,645	\$4,387,800	\$19,632,145	\$7,548,690
2055	\$12,502,200,533	\$125,022,005	\$17,874,142	\$14,599,351	\$24,807,995	\$4,545,170	\$20,262,825	\$7,819,961
2056	\$12,909,316,442	\$129,093,164	\$18,456,188	\$15,064,987	\$25,615,831	\$4,706,437	\$20,909,094	\$8,097,938
2057	\$13,296,595,936	\$132,965,959	\$19,009,873	\$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	\$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	\$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	\$16,918,118	\$28,830,844	\$5,349,740	\$23,481,104	\$9,204,223
2061	\$14,965,435,868	\$149,654,359	\$21,395,780	\$17,416,661	\$29,695,769	\$5,522,725	\$24,173,044	\$9,501,844

plmarhex

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				Total EIFD		
			City	County	Net City	Net County			
Formula	a	b=a*1.0%	c=b*6.63%	d	e=c-d	f=b+e*51%	g	h=f+g	d*f*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	\$45,348,171	\$453,482	\$30,058	\$1,503	\$28,555	\$120,230	\$55,145	\$65,085	\$56,648
2025	\$93,417,231	\$934,172	\$61,919	\$3,096	\$58,823	\$247,674	\$113,600	\$134,075	\$116,696
2026	\$144,329,622	\$1,443,296	\$95,664	\$4,783	\$90,881	\$382,657	\$175,511	\$207,145	\$180,295
2027	\$198,212,681	\$1,982,127	\$131,379	\$6,569	\$124,810	\$525,516	\$241,036	\$284,480	\$247,605
2028	\$255,198,827	\$2,551,988	\$169,150	\$8,458	\$160,693	\$676,601	\$310,334	\$366,268	\$318,791
2029	\$315,425,750	\$3,154,258	\$209,070	\$10,453	\$198,616	\$836,279	\$383,572	\$452,707	\$394,026
2030	\$379,036,610	\$3,790,366	\$251,232	\$12,562	\$238,671	\$1,004,929	\$460,926	\$544,003	\$473,488
2031	\$446,180,238	\$4,461,802	\$295,736	\$9,147	\$236,589	\$1,182,945	\$236,589	\$946,356	\$295,736
2032	\$517,011,351	\$5,170,114	\$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	\$78,720	\$314,881	\$1,574,403	\$314,881	\$1,259,522	\$393,601
2034	\$695,113,398	\$6,951,134	\$460,794	\$92,147	\$368,587	\$1,842,934	\$368,587	\$1,474,347	\$460,794
2035	\$801,939,980	\$8,019,400	\$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	\$121,236	\$484,944	\$2,424,721	\$484,944	\$1,939,777	\$606,180
2037	\$1,033,196,018	\$10,331,960	\$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	\$153,527	\$614,107	\$3,070,535	\$614,107	\$2,456,428	\$767,634
2039	\$1,192,881,227	\$11,928,812	\$790,663	\$158,133	\$632,530	\$3,162,651	\$632,530	\$2,530,121	\$790,663
2040	\$1,228,667,663	\$12,286,677	\$814,363	\$162,877	\$651,506	\$3,257,531	\$651,506	\$2,606,025	\$814,363
2041	\$1,265,527,693	\$12,655,277	\$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	\$172,796	\$691,183	\$3,455,915	\$691,183	\$2,764,732	\$863,979
2043	\$1,342,598,330	\$13,425,983	\$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	\$183,319	\$733,276	\$3,666,380	\$733,276	\$2,933,104	\$916,595
2045	\$1,424,362,568	\$14,243,626	\$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	\$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	\$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	\$206,327	\$825,309	\$4,126,543	\$825,309	\$3,301,234	\$1,031,636
2049	\$1,603,132,619	\$16,031,326	\$1,062,565	\$212,517	\$850,068	\$4,250,339	\$850,068	\$3,400,271	\$1,062,565
2050	\$1,651,226,598	\$16,512,266	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$1,346,840	\$269,210	\$1,076,840	\$5,384,202	\$1,076,840	\$4,307,362	\$1,346,840
2058	\$2,091,724,451	\$20,917,245	\$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	\$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	\$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	\$302,998	\$1,211,993	\$6,059,967	\$1,211,993	\$4,847,974	\$1,514,992

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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**

**DRAFT**

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]			City EIFD Revenue	EIFD Revenue County EIFD Revenue	Total
	Existing City Boundaries	Annexation Areas	Total	Existing City Boundaries	Annexation Areas	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	\$22,664	\$3,075,680	\$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	\$305,195	\$444,467	\$749,662
2032	\$3,695,654	\$117,626	\$3,813,280	\$4,546,835	\$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	\$489,931	\$7,250,815	\$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	\$2,108,958	\$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	\$9,379,232	\$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	\$3,709,551	\$15,196,852	\$1,948,541	\$3,039,437	\$4,987,979
2057	\$9,602,130	\$976,256	\$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	\$4,073,939	\$16,223,457	\$2,105,939	\$3,296,138	\$5,401,077
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
<b>TOTAL</b>	<b>\$246,801,679</b>	<b>\$17,583,034</b>	<b>\$264,384,714</b>	<b>\$300,190,546</b>	<b>\$65,672,183</b>	<b>\$369,862,728</b>	<b>\$39,222,938</b>	<b>\$64,304,011</b>	<b>\$103,526,949</b>

Source: EPS. proj stock

[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	Net City and County Property Tax Revenue			Total EIFD
			City	County	Net County	
Formula			$d = b \times 1.0\%$	$e = c - d$	$f = b - 20.56\%$	$g = h - f \times g$
	$a$		City Amount [1]	County Amount [1]	Net City Amount [1]	Net County Amount [1]
2021	\$1,435,013,097	\$14,350,131	\$2,398,072	\$0	\$2,398,072	\$2,950,394
2022	\$1,478,063,490	\$14,780,635	\$2,470,014	\$0	\$2,470,014	\$3,038,906
2023	\$1,608,291,217	\$16,082,912	\$2,687,639	\$2,176	\$2,685,463	\$3,183,848
2024	\$1,739,217,044	\$17,392,170	\$2,906,432	\$4,364	\$2,902,067	\$3,329,567
2025	\$1,890,457,715	\$18,304,577	\$3,058,905	\$5,889	\$3,053,016	\$3,431,116
2026	\$1,892,616,910	\$18,926,169	\$3,162,780	\$6,928	\$3,155,853	\$3,500,299
2027	\$1,992,679,813	\$19,926,798	\$3,329,997	\$8,600	\$3,321,397	\$3,611,667
2028	\$2,097,043,135	\$20,970,431	\$3,504,400	\$10,344	\$3,494,056	\$3,727,822
2029	\$2,167,871,742	\$21,678,717	\$3,622,763	\$11,527	\$3,611,235	\$3,806,654
2030	\$2,241,062,727	\$22,410,627	\$3,745,073	\$12,751	\$3,732,322	\$3,888,114
2031	\$2,316,694,086	\$23,166,941	\$3,871,462	\$280,290	\$3,591,172	\$4,418,289
2032	\$2,394,846,370	\$23,948,464	\$4,002,064	\$306,410	\$3,695,654	\$4,546,835
2033	\$2,498,414,941	\$24,984,149	\$4,175,139	\$341,025	\$3,834,114	\$4,717,185
2034	\$2,664,783,613	\$26,647,836	\$4,453,160	\$396,629	\$4,056,531	\$4,990,828
2035	\$2,831,636,745	\$28,316,367	\$4,731,990	\$452,395	\$4,279,595	\$5,265,269
2036	\$3,006,102,761	\$30,061,028	\$5,023,543	\$510,706	\$4,512,837	\$5,552,232
2037	\$3,188,488,264	\$31,884,883	\$5,328,330	\$571,663	\$4,756,667	\$5,852,220
2038	\$3,379,111,404	\$33,791,114	\$5,646,884	\$635,374	\$5,011,510	\$6,165,758
2039	\$3,562,299,423	\$35,622,994	\$5,953,012	\$696,600	\$5,256,412	\$6,467,066
2040	\$3,741,864,383	\$37,418,644	\$6,253,086	\$756,614	\$5,496,471	\$6,762,415
2041	\$3,928,997,171	\$39,289,972	\$6,565,806	\$819,158	\$5,746,648	\$7,070,212
2042	\$4,123,990,249	\$41,239,902	\$6,891,662	\$884,330	\$6,007,332	\$7,390,938
2043	\$4,327,146,813	\$43,271,468	\$7,231,160	\$952,229	\$6,278,931	\$7,725,090
2044	\$4,538,781,180	\$45,387,812	\$7,584,825	\$1,022,962	\$6,561,863	\$8,073,187
2045	\$4,687,649,579	\$46,876,496	\$7,833,601	\$1,072,717	\$6,760,884	\$8,318,047
2046	\$4,841,365,178	\$48,413,652	\$8,090,478	\$1,124,093	\$6,966,385	\$8,570,879
2047	\$5,000,084,829	\$50,000,848	\$8,355,717	\$1,177,141	\$7,178,576	\$8,831,942
2048	\$5,163,970,430	\$51,639,704	\$8,629,588	\$1,231,915	\$7,397,673	\$9,101,501
2049	\$5,333,189,091	\$53,331,891	\$8,912,372	\$1,288,472	\$7,623,900	\$9,379,833
2050	\$5,507,913,298	\$55,079,133	\$9,204,356	\$1,346,868	\$7,857,488	\$9,667,220
2051	\$5,688,321,088	\$56,883,211	\$9,505,838	\$1,407,165	\$8,098,674	\$9,963,956
2052	\$5,876,877,546	\$58,768,775	\$9,820,938	\$1,470,185	\$8,350,753	\$10,274,094
2053	\$6,053,183,872	\$60,531,839	\$10,115,566	\$1,529,110	\$8,586,456	\$10,564,083
2054	\$6,234,779,388	\$62,347,794	\$10,419,033	\$1,589,804	\$8,829,229	\$10,862,772
2055	\$6,421,822,770	\$64,218,228	\$10,731,604	\$1,652,318	\$9,079,286	\$11,170,422
2056	\$6,614,477,453	\$66,144,775	\$11,053,552	\$1,716,708	\$9,336,845	\$11,487,301
2057	\$6,812,911,777	\$68,129,118	\$11,385,159	\$1,783,029	\$9,602,130	\$11,813,687
2058	\$7,017,299,130	\$70,172,991	\$11,726,713	\$1,851,340	\$9,875,374	\$12,149,864
2059	\$7,227,818,104	\$72,278,181	\$12,078,515	\$1,921,700	\$10,156,815	\$12,496,127
2060	\$7,444,652,647	\$74,446,526	\$12,440,870	\$1,994,171	\$10,446,699	\$12,852,777
2061	\$7,667,992,226	\$76,679,922	\$12,814,096	\$2,068,816	\$10,745,280	\$13,220,127

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	Net City and County Property Tax Revenue			County EIFD			Net County	Total EIFD
			City	County	County	Amount [2]	Amount [2]	Amount [2]		
Formula	a	b=a*7.0%	c=b*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	\$24	\$2,374	\$9,590	\$4,399	\$5,192	\$7,565	
2024	\$17,073,859	\$170,739	\$12,348	\$123	\$12,224	\$49,391	\$22,654	\$26,737	\$38,961	
2025	\$31,654,935	\$316,549	\$22,893	\$229	\$22,664	\$91,571	\$42,000	\$49,570	\$72,234	
2026	\$47,095,509	\$470,955	\$34,059	\$341	\$33,719	\$136,237	\$62,487	\$73,750	\$107,489	
2027	\$63,434,028	\$634,340	\$45,875	\$459	\$45,416	\$183,501	\$84,166	\$99,335	\$144,752	
2028	\$88,397,184	\$883,972	\$63,928	\$639	\$63,289	\$255,714	\$117,287	\$138,427	\$201,716	
2029	\$114,801,039	\$1,148,010	\$83,024	\$830	\$82,193	\$332,095	\$152,320	\$179,774	\$261,968	
2030	\$142,709,567	\$1,427,096	\$103,207	\$1,032	\$102,175	\$412,828	\$189,350	\$223,478	\$325,653	
2031	\$172,189,286	\$1,721,893	\$124,527	\$24,905	\$99,621	\$498,106	\$99,621	\$398,485	\$498,106	
2032	\$203,309,350	\$2,033,093	\$147,033	\$29,407	\$117,626	\$588,130	\$117,626	\$470,504	\$588,130	
2033	\$236,141,647	\$2,361,416	\$170,777	\$34,155	\$136,621	\$683,107	\$136,621	\$546,485	\$683,107	
2034	\$270,760,903	\$2,707,609	\$195,813	\$39,163	\$156,651	\$783,253	\$156,651	\$626,602	\$783,253	
2035	\$307,244,788	\$3,072,448	\$222,198	\$44,440	\$177,759	\$888,793	\$177,759	\$711,034	\$888,793	
2036	\$345,674,021	\$3,456,740	\$249,990	\$49,998	\$199,992	\$999,960	\$199,992	\$799,968	\$999,960	
2037	\$386,132,487	\$3,861,325	\$279,249	\$55,850	\$223,400	\$1,116,998	\$223,400	\$893,598	\$1,116,998	
2038	\$428,707,355	\$4,287,074	\$310,039	\$62,008	\$248,032	\$1,240,158	\$248,032	\$992,126	\$1,240,158	
2039	\$473,489,195	\$4,734,892	\$342,426	\$68,485	\$273,940	\$1,369,702	\$273,940	\$1,095,762	\$1,369,702	
2040	\$520,572,110	\$5,205,721	\$376,476	\$75,295	\$301,181	\$1,505,903	\$301,181	\$1,204,722	\$1,505,903	
2041	\$581,342,054	\$5,813,421	\$420,424	\$84,085	\$336,339	\$1,681,697	\$336,339	\$1,345,358	\$1,681,697	
2042	\$645,289,680	\$6,452,897	\$466,671	\$93,334	\$373,337	\$1,866,684	\$373,337	\$1,493,347	\$1,866,684	
2043	\$712,550,955	\$7,125,510	\$515,314	\$103,063	\$412,251	\$2,061,256	\$412,251	\$1,649,005	\$2,061,256	
2044	\$784,979,233	\$7,849,792	\$567,694	\$113,539	\$454,155	\$2,270,776	\$454,155	\$1,816,620	\$2,270,776	
2045	\$846,643,499	\$8,466,435	\$612,289	\$122,458	\$489,831	\$2,449,157	\$489,831	\$1,959,326	\$2,449,157	
2046	\$911,301,141	\$9,113,011	\$659,049	\$131,810	\$527,240	\$2,636,198	\$527,240	\$2,106,958	\$2,636,198	
2047	\$978,076,261	\$9,780,763	\$708,064	\$141,613	\$566,451	\$2,832,256	\$566,451	\$2,265,805	\$2,832,256	
2048	\$1,043,172,849	\$10,431,728	\$754,418	\$150,884	\$603,535	\$3,017,674	\$603,535	\$2,414,139	\$3,017,674	
2049	\$1,103,067,131	\$11,030,671	\$797,734	\$159,547	\$638,187	\$3,190,935	\$638,187	\$2,552,748	\$3,190,935	
2050	\$1,165,616,213	\$11,656,162	\$842,969	\$168,594	\$674,375	\$3,371,876	\$674,375	\$2,697,501	\$3,371,876	
2051	\$1,230,925,481	\$12,309,255	\$890,200	\$178,040	\$712,160	\$3,560,802	\$712,160	\$2,846,641	\$3,560,802	
2052	\$1,299,104,249	\$12,991,042	\$939,507	\$187,901	\$751,606	\$3,758,028	\$751,606	\$3,006,423	\$3,758,028	
2053	\$1,370,265,911	\$13,702,659	\$990,971	\$198,194	\$792,777	\$3,963,884	\$792,777	\$3,171,107	\$3,963,884	
2054	\$1,444,528,079	\$14,445,281	\$1,044,677	\$208,935	\$835,742	\$4,178,708	\$835,742	\$3,342,966	\$4,178,708	
2055	\$1,522,012,738	\$15,220,127	\$1,100,714	\$220,143	\$880,571	\$4,402,854	\$880,571	\$3,522,284	\$4,402,854	
2056	\$1,602,846,401	\$16,028,464	\$1,159,172	\$231,834	\$927,338	\$4,636,689	\$927,338	\$3,709,351	\$4,636,689	
2057	\$1,690,855,577	\$16,908,556	\$1,222,820	\$244,564	\$978,256	\$4,891,280	\$978,256	\$3,913,024	\$4,891,280	
2058	\$1,760,238,911	\$17,602,389	\$1,272,998	\$254,600	\$1,018,398	\$5,091,991	\$1,018,398	\$4,073,593	\$5,091,991	
2059	\$1,832,263,475	\$18,322,635	\$1,325,086	\$265,017	\$1,060,069	\$5,300,343	\$1,060,069	\$4,240,274	\$5,300,343	
2060	\$1,907,025,298	\$19,070,253	\$1,379,153	\$275,831	\$1,103,323	\$5,516,613	\$1,103,323	\$4,413,290	\$5,516,613	
2061	\$1,984,623,793	\$19,846,238	\$1,435,272	\$287,054	\$1,148,218	\$5,741,088	\$1,148,218	\$4,592,871	\$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
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Attachment D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

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	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 EIFD [3]	
Formula	a	b = a * 3.0%	c	d = a + b + c	e	f = e * 1.0%	g = f * 1.0%	h = g * 1.0%	i = h * 1.0%	h + i
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	\$585,432	\$977,880	\$448,520	\$507,063
2023	\$3,905,532,003	\$117,165,960	\$342,945,282	\$4,355,643,245	\$981,445,136	\$9,814,451	\$1,102,114	\$1,840,923	\$844,367	\$954,579
2024	\$4,355,643,245	\$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	\$272,669,104	\$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	\$297,434,251	\$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	\$5,699,322	\$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	\$1,531,207	\$2,437,191
2031	\$7,439,294,122	\$223,178,824	\$223,178,824	\$7,789,318,677	\$4,405,120,769	\$44,051,208	\$4,918,192	\$9,883,638	\$8,322,623	\$1,664,525
2032	\$7,789,318,677	\$233,679,566	\$130,651,310	\$8,153,649,753	\$4,769,451,645	\$47,694,516	\$5,322,262	\$9,016,605	\$1,803,321	\$2,867,773
2033	\$8,153,649,753	\$244,609,483	\$128,053,354	\$8,524,312,999	\$5,140,114,491	\$51,401,145	\$5,733,165	\$1,146,633	\$1,944,609	\$3,091,242
2034	\$8,524,312,999	\$255,729,378	\$126,658,516	\$8,906,700,493	\$5,522,502,384	\$55,225,024	\$6,156,945	\$1,231,389	\$10,452,087	\$3,321,806
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	\$1,156,184	\$2,231,237	\$3,546,328
2036	\$9,280,580,133	\$278,417,404	\$108,678,984	\$9,668,876,521	\$6,284,678,412	\$62,846,784	\$7,010,117	\$1,187,408	\$2,377,462	\$3,987,207
2037	\$9,668,876,521	\$290,066,296	\$55,738,567	\$10,014,681,384	\$6,630,483,275	\$66,304,833	\$7,397,021	\$1,479,404	\$2,507,803	\$4,202,143
2038	\$10,014,681,384	\$300,440,442	\$57,410,725	\$10,372,532,550	\$6,988,334,441	\$69,883,344	\$7,797,410	\$1,559,482	\$2,642,661	\$4,424,561
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	\$1,642,349	\$2,782,212	\$4,642,561
2040	\$10,742,841,573	\$322,285,247	\$60,247,219	\$11,225,374,039	\$7,841,175,930	\$78,411,759	\$8,752,055	\$1,750,411	\$2,963,881	\$5,018,420
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	\$1,863,851	\$3,154,569	\$5,334,727
2042	\$11,731,895,046	\$351,956,851	\$174,852,579	\$12,258,704,477	\$8,874,506,368	\$88,745,064	\$9,909,194	\$1,981,839	\$3,352,888	\$5,663,669
2043	\$12,258,704,477	\$367,761,134	\$180,098,157	\$12,806,563,768	\$9,422,365,660	\$94,223,657	\$10,522,719	\$2,104,544	\$3,559,125	\$5,987,519
2044	\$12,806,563,768	\$384,196,913	\$185,501,102	\$13,376,261,783	\$9,992,063,674	\$99,920,637	\$11,160,718	\$2,232,144	\$3,773,575	\$6,005,719
2045	\$13,376,261,783	\$401,287,853	\$191,065,135	\$13,968,168,771	\$10,584,417,662	\$105,844,177	\$11,824,106	\$2,364,821	\$3,996,547	\$6,381,368
2046	\$14,196,584,771	\$419,058,473	\$196,798,119	\$14,584,472,363	\$11,200,274,254	\$112,002,743	\$12,513,832	\$2,502,766	\$4,228,359	\$6,731,125
2047	\$14,584,472,363	\$437,534,171	\$202,702,062	\$15,224,708,599	\$11,840,910,487	\$118,405,105	\$13,230,880	\$2,646,176	\$4,469,339	\$7,115,515
2048	\$15,224,708,599	\$456,741,258	\$208,783,124	\$15,890,232,978	\$12,506,034,869	\$125,060,349	\$13,976,268	\$2,795,254	\$4,719,830	\$7,515,084
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	\$2,950,210	\$4,980,186	\$7,930,396
2050	\$16,581,986,585	\$497,459,588	\$221,498,016	\$17,300,944,199	\$13,916,746,090	\$139,167,461	\$15,566,322	\$3,111,264	\$5,250,772	\$8,362,037
2051	\$17,300,944,199	\$519,028,326	\$221,819,629	\$18,041,792,154	\$14,657,594,045	\$146,575,920	\$16,388,110	\$3,277,223	\$5,529,597	\$8,806,820
2052	\$18,041,792,154	\$541,253,765	\$228,474,217	\$18,811,520,136	\$15,427,322,027	\$154,273,220	\$17,248,270	\$3,429,654	\$5,819,263	\$9,268,937
2053	\$18,811,520,136	\$564,345,604	\$235,328,444	\$19,611,194,184	\$16,226,996,075	\$162,269,961	\$18,143,989	\$3,628,798	\$6,120,231	\$9,749,028
2054	\$19,611,194,184	\$588,335,826	\$242,388,297	\$20,441,918,307	\$17,057,720,198	\$170,577,202	\$19,074,507	\$3,814,901	\$6,432,855	\$10,247,757
2055	\$20,441,918,307	\$613,257,549	\$249,659,946	\$21,304,835,802	\$17,920,637,693	\$179,206,377	\$20,041,106	\$4,008,221	\$6,757,587	\$10,765,808
2056	\$21,304,835,802	\$639,145,074	\$257,149,745	\$22,201,130,621	\$18,816,932,512	\$188,169,325	\$21,045,114	\$4,209,023	\$7,094,870	\$11,303,893
2057	\$22,201,130,621	\$666,033,919	\$264,864,237	\$23,132,028,777	\$19,747,830,668	\$197,478,307	\$22,087,906	\$4,417,581	\$7,445,166	\$11,862,747
2058	\$23,132,028,777	\$693,960,863	\$272,810,164	\$24,098,799,804	\$20,714,601,695	\$207,146,017	\$23,170,904	\$4,634,181	\$7,808,951	\$12,443,132
2059	\$24,098,799,804	\$722,963,994	\$280,994,469	\$25,102,758,267	\$21,718,560,158	\$217,185,602	\$24,295,582	\$4,859,116	\$8,186,720	\$13,045,837
2060	\$25,102,758,267	\$753,082,748	\$0	\$25,855,841,015	\$22,471,642,906	\$224,716,429	\$25,138,458	\$5,027,692	\$8,470,409	\$13,498,100
2061	\$25,855,841,015	\$775,675,230	\$0	\$26,631,516,246	\$23,247,318,137	\$232,473,181	\$26,006,620	\$5,201,324	\$8,762,608	\$13,963,932

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 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 A-2 and Table A-3 for more details.

DRAFT

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

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

Lathrop Existing City

Table with columns: Fiscal Year, Ending 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, County [1], County EIFD Allocation [3], County EIFD, Total EIFD. Rows 2020-2061.

u:dfh:ex

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 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

Lathrop  
Annexation Area

Table A-3  
Mossdale Tract Infrastructure Finance Plan  
EIFD Revenue Analysis  
Projected Tax Increment to EIFD - Lathrop 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				Total EIFD	
							City [1]	City EIFD Allocation [4]	City EIFD	County [1] Allocation [4]		County EIFD
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=a*0%	g=f*0%	h	i=g*75%	j=h*k	k	m=n+h
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	\$0	\$0	46%	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	\$0	\$0	46%	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	\$0	\$0	46%	\$0
2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	10%	\$0	\$0	46%	\$0
2025	\$0	\$0	\$7,956,388	\$7,956,388	\$7,956,388	\$79,563.88	\$5,520	10%	\$552	\$22,081	46%	\$10,128
2026	\$238,692	\$238,692	\$8,195,079	\$8,433,771	\$16,390,159	\$163,902	\$11,372	10%	\$1,137	\$45,487	46%	\$20,863
2027	\$491,705	\$491,705	\$8,440,932	\$9,132,637	\$25,322,795	\$253,228	\$17,569	10%	\$1,757	\$70,277	46%	\$32,234
2028	\$759,684	\$759,684	\$8,694,160	\$9,453,844	\$34,776,639	\$347,766	\$24,129	10%	\$2,413	\$96,514	46%	\$44,268
2029	\$1,043,299	\$1,043,299	\$8,954,985	\$10,008,284	\$44,774,923	\$447,749	\$31,066	10%	\$3,107	\$124,262	46%	\$56,995
2030	\$1,343,248	\$1,343,248	\$9,223,634	\$10,571,882	\$54,774,923	\$547,749	\$38,397	20%	\$7,679	\$153,588	20%	\$30,718
2031	\$55,341,805	\$1,660,254	\$9,500,343	\$66,502,402	\$65,341,805	\$553,418	\$46,140	20%	\$9,228	\$184,561	20%	\$36,912
2032	\$66,502,402	\$1,995,072	\$9,785,353	\$78,282,827	\$66,502,402	\$665,024	\$54,314	20%	\$10,863	\$217,255	20%	\$43,451
2033	\$78,282,827	\$2,348,485	\$10,078,914	\$90,710,226	\$78,282,827	\$782,828	\$62,936	20%	\$12,587	\$251,744	20%	\$50,349
2034	\$90,710,226	\$2,721,307	\$10,381,281	\$103,812,814	\$90,710,226	\$907,102	\$72,027	20%	\$14,405	\$286,107	20%	\$57,621
2035	\$103,812,814	\$3,114,384	\$0	\$106,927,199	\$103,812,814	\$1,038,128	\$74,188	20%	\$14,838	\$296,751	20%	\$59,350
2036	\$106,927,199	\$3,207,816	\$0	\$110,135,015	\$106,927,199	\$1,069,272	\$76,413	20%	\$15,283	\$305,653	20%	\$61,131
2037	\$110,135,015	\$3,304,050	\$0	\$113,439,065	\$110,135,015	\$1,134,391	\$78,706	20%	\$15,741	\$314,823	20%	\$62,965
2038	\$113,439,065	\$3,403,172	\$0	\$116,842,237	\$113,439,065	\$1,168,422	\$81,067	20%	\$16,213	\$324,268	20%	\$64,854
2039	\$116,842,237	\$3,505,267	\$0	\$120,347,504	\$116,842,237	\$1,203,475	\$83,499	20%	\$16,700	\$333,996	20%	\$66,799
2040	\$120,347,504	\$3,610,425	\$0	\$123,957,929	\$120,347,504	\$1,239,579	\$86,004	20%	\$17,201	\$344,015	20%	\$68,803
2041	\$123,957,929	\$3,718,738	\$0	\$127,676,667	\$123,957,929	\$1,276,667	\$88,564	20%	\$17,717	\$354,336	20%	\$70,867
2042	\$127,676,667	\$3,830,300	\$0	\$131,506,967	\$127,676,667	\$1,315,070	\$91,241	20%	\$18,248	\$364,966	20%	\$72,993
2043	\$131,506,967	\$3,945,209	\$0	\$135,452,176	\$131,506,967	\$1,354,522	\$93,979	20%	\$18,796	\$375,915	20%	\$75,183
2044	\$135,452,176	\$4,063,565	\$0	\$139,515,742	\$135,452,176	\$1,395,157	\$96,798	20%	\$19,360	\$387,192	20%	\$77,438
2045	\$139,515,742	\$4,185,472	\$0	\$143,701,214	\$139,515,742	\$1,437,012	\$99,702	20%	\$19,940	\$398,808	20%	\$79,782
2046	\$143,701,214	\$4,311,036	\$0	\$148,012,250	\$143,701,214	\$1,480,123	\$102,693	20%	\$20,539	\$410,772	20%	\$82,154
2047	\$148,012,250	\$4,440,368	\$0	\$152,452,618	\$148,012,250	\$1,524,526	\$105,774	20%	\$21,155	\$423,096	20%	\$84,619
2048	\$152,452,618	\$4,573,579	\$0	\$157,026,196	\$152,452,618	\$1,570,262	\$108,947	20%	\$21,789	\$435,788	20%	\$87,158
2049	\$157,026,196	\$4,710,786	\$0	\$161,736,982	\$157,026,196	\$1,617,370	\$112,216	20%	\$22,443	\$448,862	20%	\$89,772
2050	\$161,736,982	\$4,852,109	\$0	\$166,589,092	\$161,736,982	\$1,665,891	\$115,582	20%	\$23,116	\$462,328	20%	\$92,466
2051	\$166,589,092	\$4,997,673	\$0	\$171,586,764	\$166,589,092	\$1,715,868	\$119,049	20%	\$23,810	\$476,198	20%	\$95,240
2052	\$171,586,764	\$5,147,603	\$0	\$176,734,367	\$171,586,764	\$1,767,344	\$122,621	20%	\$24,524	\$490,484	20%	\$98,097
2053	\$176,734,367	\$5,302,031	\$0	\$182,036,398	\$176,734,367	\$1,820,364	\$126,300	20%	\$25,260	\$505,198	20%	\$101,040
2054	\$182,036,398	\$5,461,092	\$0	\$187,497,490	\$182,036,398	\$1,874,975	\$130,089	20%	\$26,018	\$520,354	20%	\$104,071
2055	\$187,497,490	\$5,624,925	\$0	\$193,122,415	\$187,497,490	\$1,931,224	\$133,991	20%	\$26,798	\$535,965	20%	\$107,193
2056	\$193,122,415	\$5,793,672	\$0	\$198,916,087	\$193,122,415	\$1,989,161	\$138,011	20%	\$27,602	\$552,044	20%	\$110,409
2057	\$198,916,087	\$5,967,483	\$0	\$204,883,570	\$198,916,087	\$2,048,836	\$142,151	20%	\$28,430	\$568,605	20%	\$113,721
2058	\$204,883,570	\$6,146,507	\$0	\$211,030,077	\$204,883,570	\$2,110,301	\$146,416	20%	\$29,283	\$585,663	20%	\$117,133
2059	\$211,030,077	\$6,330,902	\$0	\$217,360,979	\$211,030,077	\$2,173,610	\$150,808	20%	\$30,162	\$603,233	20%	\$120,647
2060	\$217,360,979	\$6,520,829	\$0	\$223,881,809	\$217,360,979	\$2,238,818	\$155,333	20%	\$31,067	\$621,330	20%	\$124,266
2061	\$223,881,809	\$6,716,454	\$0	\$230,598,263	\$223,881,809	\$2,305,983	\$159,992	20%	\$31,998	\$639,970	20%	\$127,994

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

Lathrop  
Existing City

Table A-4  
Mosside 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	Retail				
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	\$262,187,500	\$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	\$201,443,514	\$217,843,514	1.126	\$245,184,795
2025	\$10,500,000	\$16,400,000	\$26,900,000	\$65,535,300	\$201,443,514	\$228,343,514	1.159	\$264,712,716
2026	\$10,500,000	\$16,400,000	\$26,900,000	\$62,707,800	\$196,731,014	\$234,631,014	1.194	\$267,027,126
2027	\$10,500,000	\$16,400,000	\$26,900,000	\$62,707,800	\$208,478,014	\$234,978,014	1.230	\$288,993,319
2028	\$10,500,000	\$0	\$10,500,000	\$62,707,800	\$190,924,327	\$201,424,327	1.267	\$255,158,311
2029	\$10,500,000	\$0	\$10,500,000	\$62,707,800	\$168,355,300	\$178,855,300	1.305	\$233,365,599
2030	\$10,500,000	\$5,800,000	\$16,300,000	\$80,372,400	\$197,796,300	\$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	\$34,750,200	\$78,972,950	1.469	\$115,974,440
2034	\$8,400,000	\$0	\$8,400,000	\$20,233,650	\$34,750,200	\$76,872,950	1.513	\$116,277,234
2035	\$0	\$0	\$0	\$20,233,650	\$34,750,200	\$68,472,950	1.558	\$106,678,625
2036	\$0	\$0	\$0	\$20,233,650	\$34,750,200	\$68,472,950	1.605	\$109,878,984
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	\$7,410,725
2039	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$33,722,750	1.754	\$9,133,046
2040	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$0	\$88,725,000	1.806	\$160,247,219
2041	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$0	\$2,529,250	1.860	\$169,759,786
2042	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$0	\$1,254,250	1.916	\$174,852,579
2043	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$0	\$1,254,250	1.974	\$180,098,157
2044	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$0	\$2,529,250	2.033	\$185,501,102
2045	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$0	\$1,254,250	2.094	\$191,066,135
2046	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$0	\$1,254,250	2.157	\$196,798,119
2047	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$0	\$2,529,250	2.221	\$202,702,062
2048	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$0	\$1,254,250	2.288	\$208,783,124
2049	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$0	\$1,254,250	2.357	\$215,046,618
2050	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$0	\$2,529,250	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

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

DRAFT

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]					Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase
	Low Density Residential	High Density Residential	Subtotal Residential	Retail	Office			
<b>Assumption</b>	<b>AV per Dwelling Unit \$ 525,000</b>	<b>AV per Dwelling Unit \$ 200,000</b>						
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
2050	\$0	\$0	\$0	\$0	\$0	\$0	2.427	\$0
2051	\$0	\$0	\$0	\$0	\$0	\$0	2.500	\$0
2052	\$0	\$0	\$0	\$0	\$0	\$0	2.575	\$0
2053	\$0	\$0	\$0	\$0	\$0	\$0	2.652	\$0
2054	\$0	\$0	\$0	\$0	\$0	\$0	2.732	\$0
2055	\$0	\$0	\$0	\$0	\$0	\$0	2.814	\$0
2056	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0
2057	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0
2060	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0

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

**DRAFT**  
page 1 of 2

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	602	131,071	87,380	461,090	-	-	-	-	-	-	-	679,541
2023	144	184	328	262,141	174,761	922,180	-	-	-	-	-	-	-	1,359,082
2024	-	82	82	262,141	174,761	922,180	-	-	-	-	-	-	-	1,359,082
2025	20	82	102	262,141	174,761	922,180	-	-	-	-	-	-	-	1,359,082
2026	20	82	102	250,831	167,221	864,113	-	-	-	-	-	-	-	1,340,232
2027	20	80	100	250,831	167,221	864,113	-	-	-	-	-	-	-	1,457,702
2028	20	-	20	250,831	167,221	864,113	-	-	-	-	-	-	-	1,282,165
2029	20	29	49	250,831	167,221	864,113	-	-	-	-	-	-	-	1,056,475
2030	20	29	49	321,490	214,326	638,423	-	-	-	-	-	-	-	1,174,239
2031	20	29	49	80,935	53,956	347,502	-	-	-	-	-	-	-	482,393
2032	20	29	49	80,935	53,956	347,502	-	-	-	-	-	-	-	482,393
2033	20	29	49	80,935	53,956	347,502	-	-	-	-	-	-	-	482,393
2034	16	-	16	80,935	53,956	347,502	-	-	-	-	-	-	-	482,393
2035	-	-	-	80,935	53,956	347,502	-	-	-	-	-	-	-	482,393
2036	-	-	-	80,935	53,956	347,502	-	-	-	-	-	-	-	482,393
2037	-	-	-	80,935	53,956	347,502	-	-	-	-	-	-	-	482,393
2038	-	-	-	80,935	53,956	347,502	-	-	-	-	-	-	-	482,393
2039	-	-	-	80,935	53,956	347,502	-	-	-	-	-	-	-	134,891
2040	-	-	-	80,935	53,956	347,502	-	-	-	-	-	-	-	134,891
2041	169	-	169	-	-	-	-	-	-	-	-	-	-	-
2042	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
2043	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
2044	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
2045	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
2046	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
2047	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
2048	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
2049	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
2050	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
2051	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
2052	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
2053	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
2054	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
2055	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
2056	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
2057	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
2058	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
2059	169	-	169	6,070	4,047	-	-	-	-	-	-	-	-	10,117
2060	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>4,258</b>	<b>661</b>	<b>4,919</b>	<b>3,031,422</b>	<b>2,020,948</b>	<b>9,415,432</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,467,802</b>

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

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

**DRAFT**  
page 2 of 2

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	Total
	Single Family Residential	Multifamily Residential		Retail	Office	Industrial				
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.  
dev/alfh

**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 Incremental Revenue Forecast - Maximum Tax Rate Scenario

Manteca  
Existing City and Annexation Areas

Table B-1  
Mosside Tract Infrastructure Finance Plan  
EIFD Revenue Analysis  
Projected Tax Increment to EIFD - Manteca (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]	City EIFD [3]	County [1]	
Formula	a	b = a * 3.0%	c	d = a + b + c	e	f = e * 1.0%	g	h	i	j = i + 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	\$19,677	\$543,435	\$249,255
2023	\$1,323,183,556	\$39,695,507	\$459,406,107	\$1,822,285,170	\$709,066,687	\$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	\$1,605,431
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	\$1,722,524
2027	\$3,190,555,109	\$96,716,653	\$289,958,096	\$3,576,229,859	\$2,463,011,576	\$24,630,116	\$3,416,977	\$170,849	\$5,184,345	\$2,009,434
2028	\$3,576,229,859	\$107,286,886	\$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	\$223,603	\$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	\$37,018,455	\$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	\$5,640,050	\$1,128,010	\$8,723,092	\$1,744,618
2032	\$5,271,608,313	\$158,148,248	\$318,675,333	\$5,748,431,895	\$4,635,213,613	\$46,352,136	\$6,262,847	\$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	\$69,377,736	\$8,517,372,607	\$7,404,154,325	\$74,041,543	\$9,762,155	\$1,952,431	\$15,614,423	\$3,122,865
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	\$2,046,328	\$16,327,992	\$3,265,598
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	\$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	\$3,553,392
2042	\$9,514,585,862	\$285,437,576	\$23,951,293	\$9,823,974,730	\$8,710,756,448	\$87,107,564	\$11,515,365	\$2,303,073	\$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	\$18,967,584	\$3,793,517
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	\$2,476,134	\$19,649,497	\$3,929,899
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	\$2,566,902	\$20,353,380	\$4,070,676
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	\$2,660,619	\$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	\$2,757,378	\$22,604,005	\$4,365,979
2048	\$11,527,509,774	\$345,825,293	\$28,599,096	\$11,901,934,164	\$10,788,15,881	\$107,887,159	\$14,286,388	\$2,852,278	\$23,403,041	\$4,680,608
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	\$2,960,420	\$24,227,802	\$4,845,560
2050	\$12,288,449,257	\$368,653,478	\$30,340,781	\$12,687,443,516	\$11,574,225,223	\$115,742,252	\$15,334,545	\$3,066,909	\$25,079,111	\$5,015,822
2051	\$12,687,443,516	\$380,623,305	\$31,251,004	\$13,099,317,826	\$11,966,099,543	\$119,860,995	\$15,884,266	\$3,176,853	\$25,957,820	\$5,191,564
2052	\$13,099,317,826	\$392,979,535	\$32,168,534	\$13,524,485,895	\$12,411,267,612	\$124,112,676	\$16,451,819	\$3,290,364	\$26,864,807	\$5,372,961
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	\$27,800,977	\$5,560,195
2054	\$14,116,424,718	\$418,901,240	\$34,148,816	\$14,416,424,718	\$13,303,206,436	\$133,032,084	\$17,642,740	\$3,528,548	\$28,800,977	\$5,752,213
2055	\$14,416,424,718	\$432,492,742	\$32,049,893	\$14,880,967,353	\$13,767,749,071	\$137,677,491	\$18,262,848	\$3,652,570	\$29,866,363	\$5,937,273
2056	\$14,880,967,353	\$446,429,021	\$0	\$15,327,396,374	\$14,214,178,091	\$142,141,781	\$18,855,740	\$3,771,148	\$30,639,418	\$6,127,884
2057	\$15,327,396,374	\$459,821,891	\$0	\$15,787,218,265	\$14,673,999,983	\$146,740,000	\$19,466,417	\$3,893,283	\$31,621,065	\$6,324,213
2058	\$15,787,218,265	\$473,616,548	\$0	\$16,260,834,813	\$15,147,616,530	\$151,476,165	\$20,095,415	\$4,019,083	\$32,632,161	\$6,526,432
2059	\$16,260,834,813	\$487,825,044	\$0	\$16,748,659,857	\$15,635,441,575	\$156,354,416	\$20,743,283	\$4,148,657	\$33,632,161	\$6,734,718
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	\$6,948,253
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	\$7,192,469

Source: San Joaquin County, City of Manteca, LWIA, 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 Increment 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 \$)

Table with columns: 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], County EIFD Allocation [3], County [1], County EIFD, Total EIFD. Rows represent fiscal years from 2020 to 2061.

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
[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

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	Net Tax Increment				Total EIFD	
							City [1]	City EIFD Allocation [4]	City EIFD	County [1] Allocation [4]		County EIFD
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=g*1.0%	g=h*6.3%	i=g/h	j=i*25%	k	l=k*4	m=n+h
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	0%	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5%	\$0	46%	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5%	\$0	46%	\$0	\$0
2023	\$0	\$0	\$45,348.171	\$45,348.171	\$45,348.171	\$453.482	\$30,058	5%	\$1,503	20%	\$120,230	\$56,648
2024	\$45,348.171	\$1,360.445	\$46,708.616	\$93,417.231	\$93,417.231	\$934.172	\$61,919	5%	\$3,096	20%	\$247,674	\$116,696
2025	\$93,417.231	\$2,802.517	\$48,109.874	\$144,329.622	\$144,329.622	\$1,443.296	\$95,664	5%	\$4,783	20%	\$382,657	\$180,295
2026	\$144,329.622	\$4,329.889	\$49,553.170	\$198,212.681	\$198,212.681	\$1,982.127	\$131,379	5%	\$6,569	20%	\$525,516	\$247,605
2027	\$198,212.681	\$5,946.380	\$51,039.765	\$255,198.827	\$255,198.827	\$2,551.988	\$169,190	5%	\$8,458	20%	\$676,601	\$318,791
2028	\$255,198.827	\$7,655.965	\$52,570.958	\$331,425.750	\$331,425.750	\$3,314.258	\$209,070	5%	\$10,453	20%	\$836,279	\$394,026
2029	\$315,425.750	\$9,462.773	\$54,148.087	\$379,036.610	\$379,036.610	\$3,790.366	\$251,232	5%	\$12,562	20%	\$1,004,929	\$460,926
2030	\$379,036.610	\$11,371.098	\$55,772.530	\$446,180.238	\$446,180.238	\$4,461.802	\$295,736	20%	\$59,147	20%	\$1,182,945	\$473,488
2031	\$446,180.238	\$13,385.407	\$57,445.706	\$517,011.351	\$517,011.351	\$5,170.114	\$342,684	20%	\$68,537	20%	\$274,147	\$295,736
2032	\$517,011.351	\$15,510.341	\$61,307.718	\$593,829.409	\$593,829.409	\$5,938.294	\$393,601	20%	\$78,720	20%	\$1,574,403	\$342,684
2033	\$593,829.409	\$17,814.882	\$63,469.107	\$695,113.398	\$695,113.398	\$6,951.134	\$460,734	20%	\$92,147	20%	\$1,842,934	\$393,601
2034	\$695,113.398	\$20,853.402	\$65,973.180	\$801,939.980	\$801,939.980	\$8,019.400	\$531,540	20%	\$106,308	20%	\$2,126,160	\$460,734
2035	\$801,939.980	\$24,058.199	\$68,552.375	\$914,550.555	\$914,550.555	\$9,145.506	\$606,190	20%	\$121,236	20%	\$2,424,721	\$531,540
2036	\$914,550.555	\$27,436.517	\$91,208.946	\$1,033,196.018	\$1,033,196.018	\$10,331.960	\$684,821	20%	\$136,964	20%	\$2,739,283	\$606,190
2037	\$1,033,196.018	\$30,995.881	\$93,945.215	\$1,158,137.113	\$1,158,137.113	\$11,581.371	\$767,634	20%	\$153,527	20%	\$3,070,535	\$684,821
2038	\$1,158,137.113	\$34,744.113	\$93,945.215	\$1,192,881.227	\$1,192,881.227	\$11,928.812	\$790,663	20%	\$158,133	20%	\$3,162,651	\$767,634
2039	\$1,192,881.227	\$35,786.437	\$0	\$1,228,667.663	\$1,228,667.663	\$12,286.677	\$814,383	20%	\$162,877	20%	\$3,257,531	\$790,663
2040	\$1,228,667.663	\$36,860.030	\$0	\$1,265,527.693	\$1,265,527.693	\$12,655.277	\$838,814	20%	\$167,763	20%	\$3,355,257	\$814,383
2041	\$1,265,527.693	\$37,965.813	\$0	\$1,303,493.524	\$1,303,493.524	\$13,034.935	\$863,979	20%	\$172,796	20%	\$3,455,915	\$838,814
2042	\$1,303,493.524	\$39,104.806	\$0	\$1,342,598.330	\$1,342,598.330	\$13,425.983	\$889,898	20%	\$177,980	20%	\$3,559,592	\$863,979
2043	\$1,342,598.330	\$40,277.950	\$0	\$1,382,876.280	\$1,382,876.280	\$13,828.983	\$916,595	20%	\$183,319	20%	\$3,666,380	\$889,898
2044	\$1,382,876.280	\$41,486.288	\$0	\$1,424,362.568	\$1,424,362.568	\$14,243.626	\$944,033	20%	\$188,819	20%	\$3,776,371	\$916,595
2045	\$1,424,362.568	\$42,730.877	\$0	\$1,467,093.445	\$1,467,093.445	\$14,670.934	\$972,416	20%	\$194,483	20%	\$3,889,662	\$944,033
2046	\$1,467,093.445	\$44,012.803	\$0	\$1,511,106.248	\$1,511,106.248	\$15,111.062	\$1,001,588	20%	\$200,318	20%	\$4,006,352	\$972,416
2047	\$1,511,106.248	\$45,333.187	\$0	\$1,556,439.436	\$1,556,439.436	\$15,564.394	\$1,031,636	20%	\$206,327	20%	\$4,128,543	\$1,001,588
2048	\$1,556,439.436	\$46,693.183	\$0	\$1,603,132.619	\$1,603,132.619	\$16,031.326	\$1,062,585	20%	\$212,517	20%	\$4,250,339	\$1,031,636
2049	\$1,603,132.619	\$48,093.979	\$0	\$1,651,226.598	\$1,651,226.598	\$16,512.266	\$1,094,462	20%	\$218,892	20%	\$4,377,849	\$1,062,585
2050	\$1,651,226.598	\$49,536.798	\$0	\$1,700,763.395	\$1,700,763.395	\$17,007.634	\$1,127,296	20%	\$225,459	20%	\$4,509,185	\$1,094,462
2051	\$1,700,763.395	\$51,022.902	\$0	\$1,751,786.297	\$1,751,786.297	\$17,517.863	\$1,161,115	20%	\$232,223	20%	\$4,644,460	\$1,127,296
2052	\$1,751,786.297	\$52,553.589	\$0	\$1,804,339.886	\$1,804,339.886	\$18,043.399	\$1,195,949	20%	\$239,190	20%	\$4,783,794	\$1,161,115
2053	\$1,804,339.886	\$54,130.197	\$0	\$1,858,470.083	\$1,858,470.083	\$18,584.701	\$1,231,827	20%	\$246,365	20%	\$4,927,308	\$1,195,949
2054	\$1,858,470.083	\$55,754.102	\$0	\$1,914,224.185	\$1,914,224.185	\$19,142.242	\$1,268,782	20%	\$253,756	20%	\$5,075,127	\$1,231,827
2055	\$1,914,224.185	\$57,426.726	\$0	\$1,971,650.911	\$1,971,650.911	\$19,716.509	\$1,306,845	20%	\$261,369	20%	\$5,227,381	\$1,268,782
2056	\$1,971,650.911	\$59,149.527	\$0	\$2,030,800.438	\$2,030,800.438	\$20,308.004	\$1,346,051	20%	\$269,210	20%	\$5,384,202	\$1,306,845
2057	\$2,030,800.438	\$60,924.013	\$0	\$2,091,724.451	\$2,091,724.451	\$20,917.245	\$1,386,432	20%	\$277,286	20%	\$5,545,728	\$1,346,051
2058	\$2,091,724.451	\$62,751.734	\$0	\$2,154,476.185	\$2,154,476.185	\$21,544.762	\$1,428,025	20%	\$285,605	20%	\$5,712,100	\$1,386,432
2059	\$2,154,476.185	\$64,634.286	\$0	\$2,219,110.470	\$2,219,110.470	\$22,191.105	\$1,470,866	20%	\$294,173	20%	\$5,883,463	\$1,428,025
2060	\$2,219,110.470	\$66,573.314	\$0	\$2,285,683.785	\$2,285,683.785	\$22,856.838	\$1,514,992	20%	\$302,998	20%	\$6,059,967	\$1,470,866
2061	\$2,285,683.785	\$68,570.514	\$0	\$2,354,254.298	\$2,354,254.298	\$23,542.543	\$1,560,442	20%	\$312,088	20%	\$6,241,766	\$1,514,992
												\$1,560,442

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] 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 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

DRAFT

**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.	AV per Dwelling Unit						AV per Bldg. Sq. Ft
	\$ 500,000	\$ 200,000		\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 100			
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$87,375,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$82,375,000	\$5,000,000	\$213,250,000	\$16,529,467	\$4,132,367	\$58,396,125	\$43,058,933	\$10,764,733	\$111,848,000	\$79,057,958	\$165,432,958	\$176,568,725	1.061	\$414,057,936
2023	\$187,250,000	\$25,000,000	\$215,000,000	\$43,058,933	\$10,764,733	\$93,814,000	\$43,058,933	\$10,764,733	\$93,814,000	\$147,637,667	\$279,921,667	\$306,856,096	1.093	\$419,224,187
2024	\$95,000,000	\$25,000,000	\$196,800,000	\$53,058,933	\$13,264,733	\$98,502,800	\$53,058,933	\$13,264,733	\$98,502,800	\$84,826,467	\$245,626,467	\$293,290,847	1.159	\$419,224,187
2025	\$139,000,000	\$21,800,000	\$119,800,000	\$55,818,933	\$13,954,733	\$4,688,800	\$55,818,933	\$13,954,733	\$4,688,800	\$66,932,467	\$194,262,467	\$238,918,331	1.230	\$238,918,331
2026	\$109,000,000	\$10,800,000	\$112,300,000	\$49,794,933	\$12,448,733	\$4,688,800	\$49,794,933	\$12,448,733	\$4,688,800	\$74,462,467	\$187,362,467	\$224,465,522	1.305	\$224,465,522
2027	\$101,500,000	\$10,800,000	\$109,500,000	\$55,818,933	\$13,954,733	\$4,688,800	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$183,962,467	\$247,230,172	1.344	\$247,230,172
2028	\$102,500,000	\$10,400,000	\$109,500,000	\$55,818,933	\$13,954,733	\$4,688,800	\$55,818,933	\$13,954,733	\$4,688,800	\$74,462,467	\$183,962,467	\$254,647,077	1.384	\$254,647,077
2029	\$109,500,000	\$0	\$109,500,000	\$53,058,933	\$13,264,733	\$4,688,800	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	\$180,512,467	\$265,088,643	1.469	\$265,088,643
2030	\$109,500,000	\$0	\$109,500,000	\$53,058,933	\$13,264,733	\$4,688,800	\$53,058,933	\$13,264,733	\$4,688,800	\$71,012,467	\$180,512,467	\$272,286,007	1.513	\$272,286,007
2031	\$109,500,000	\$0	\$109,500,000	\$53,262,933	\$13,315,733	\$0	\$53,262,933	\$13,315,733	\$0	\$66,578,667	\$124,578,667	\$194,089,503	1.558	\$194,089,503
2032	\$40,000,000	\$0	\$40,000,000	\$43,058,933	\$10,764,733	\$0	\$43,058,933	\$10,764,733	\$0	\$63,823,667	\$93,823,667	\$150,559,442	1.605	\$150,559,442
2033	\$40,000,000	\$0	\$40,000,000	\$10,000,000	\$2,500,000	\$0	\$10,000,000	\$2,500,000	\$0	\$15,605,000	\$55,605,000	\$89,906,593	1.653	\$89,906,593
2034	\$40,000,000	\$0	\$40,000,000	\$10,000,000	\$2,500,000	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$52,500,000	\$89,377,736	1.702	\$89,377,736
2035	\$40,000,000	\$0	\$40,000,000	\$10,000,000	\$2,500,000	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$52,500,000	\$92,089,068	1.754	\$92,089,068
2036	\$34,000,000	\$0	\$34,000,000	\$10,000,000	\$2,500,000	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$46,500,000	\$83,984,172	1.806	\$83,984,172
2037	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$23,253,682	1.860	\$23,253,682
2038	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$23,951,293	1.916	\$23,951,293
2039	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$24,669,831	1.974	\$24,669,831
2040	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$25,409,926	2.033	\$25,409,926
2041	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$26,172,224	2.094	\$26,172,224
2042	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$26,957,391	2.157	\$26,957,391
2043	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$27,766,113	2.221	\$27,766,113
2044	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$28,599,096	2.288	\$28,599,096
2045	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$29,457,069	2.357	\$29,457,069
2046	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$30,340,781	2.427	\$30,340,781
2047	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$31,251,004	2.500	\$31,251,004
2048	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$32,188,534	2.575	\$32,188,534
2049	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$33,154,190	2.652	\$33,154,190
2050	\$0	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$10,000,000	\$2,500,000	\$0	\$12,500,000	\$12,500,000	\$34,148,816	2.732	\$34,148,816
2051	\$0	\$0	\$0	\$9,112,000	\$2,278,000	\$0	\$9,112,000	\$2,278,000	\$0	\$11,390,000	\$11,390,000	\$32,049,893	2.814	\$32,049,893
2052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0
2053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0
2054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0
2055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
2060	\$0	\$0	\$0	\$0	\$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-6 for development projections  
 [2] Based on a 3 percent annual growth factor.

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

DRAFT

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

Manteca  
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				
Assumption									
	\$ 500,000	\$ 200,000		\$ 250	\$ 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	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$41,500,000	\$0	1.093	\$45,348,171
2024	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$41,500,000	\$0	1.126	\$46,708,616
2025	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$41,500,000	\$0	1.159	\$48,109,874
2026	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$41,500,000	\$0	1.194	\$49,553,170
2027	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$41,500,000	\$0	1.230	\$51,035,765
2028	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$41,500,000	\$0	1.267	\$52,570,958
2029	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$41,500,000	\$0	1.305	\$54,148,087
2030	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$41,500,000	\$0	1.344	\$55,772,530
2031	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$41,500,000	\$0	1.384	\$57,445,706
2032	\$43,000,000	\$0	\$43,000,000	\$0	\$0	\$43,000,000	\$0	1.426	\$59,167,718
2033	\$0	\$0	\$0	\$19,125,000	\$0	\$19,125,000	\$37,713,400	1.469	\$61,945,215
2034	\$0	\$0	\$0	\$19,125,000	\$0	\$19,125,000	\$37,713,400	1.513	\$64,869,107
2035	\$0	\$0	\$0	\$19,125,000	\$0	\$19,125,000	\$37,713,400	1.558	\$67,952,375
2036	\$0	\$0	\$0	\$19,125,000	\$0	\$19,125,000	\$37,713,400	1.605	\$71,208,946
2037	\$0	\$0	\$0	\$19,125,000	\$0	\$19,125,000	\$37,713,400	1.653	\$74,652,215
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

Source: San Joaquin County, City of Manteca, LWA, EPS  
 av/man/ann

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

DRAFT

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

Manteca  
 Existing City and Annexation Areas

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

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

dfv/m

**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
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Attachment D: Tax Increment Revenue Forecast - Maximum 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	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]	
Formula	a	b = a * 3.0%	c	d = a + b + c	e	f = e * 1.0%	g	h = g * 3.0%	i = h * 3.0%	j = i * 3.0%
2020	\$1,393,216,599	\$41,796,498	\$0	\$1,435,013,097	\$0	\$0	\$0	\$0	\$0	\$0
2021	\$1,435,013,057	\$43,050,393	\$0	\$1,478,063,450	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$1,478,063,450	\$44,341,905	\$89,201,135	\$1,567,606,390	\$133,543,040	\$1,335,430	\$220,023	\$277,339	\$127,206	\$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	\$586,324	\$268,927	\$273,414
2024	\$1,756,250,904	\$52,688,727	\$53,133,020	\$1,862,112,651	\$384,049,161	\$3,840,492	\$611,784	\$816,095	\$374,315	\$380,432
2025	\$1,862,112,651	\$55,863,360	\$21,736,389	\$1,939,712,419	\$461,648,929	\$4,616,489	\$726,826	\$988,561	\$453,419	\$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	\$1,241,555	\$569,458	\$578,517
2027	\$2,056,113,841	\$61,683,415	\$67,643,063	\$2,185,440,319	\$707,376,829	\$7,073,768	\$1,089,315	\$1,528,339	\$700,986	\$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	\$1,750,344	\$802,822	\$815,180
2029	\$2,282,672,781	\$68,480,183	\$32,619,330	\$2,383,772,294	\$905,708,804	\$9,057,088	\$1,378,266	\$1,981,558	\$908,872	\$922,655
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	\$2,222,335	\$444,467	\$449,662
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	\$2,473,040	\$494,608	\$499,852
2032	\$2,598,155,720	\$77,944,672	\$58,456,196	\$2,734,556,588	\$1,256,493,098	\$12,564,931	\$1,875,910	\$2,780,955	\$556,191	\$561,371
2033	\$2,734,556,588	\$82,036,698	\$118,951,231	\$2,935,544,516	\$1,457,481,026	\$14,574,810	\$2,178,959	\$3,223,156	\$644,631	\$649,826
2034	\$2,935,544,516	\$88,066,335	\$115,270,681	\$3,138,881,533	\$1,660,818,043	\$16,608,180	\$2,484,175	\$3,671,747	\$734,349	\$739,544
2035	\$3,138,881,533	\$94,166,446	\$118,728,802	\$3,351,776,781	\$1,873,713,291	\$18,737,133	\$2,803,519	\$4,161,617	\$828,323	\$833,518
2036	\$3,351,776,781	\$100,553,303	\$122,290,666	\$3,574,620,751	\$2,096,557,261	\$20,965,573	\$3,137,566	\$4,633,640	\$926,728	\$931,923
2037	\$3,574,620,751	\$107,238,623	\$125,959,386	\$3,807,818,759	\$2,329,755,269	\$23,297,553	\$3,466,909	\$5,148,722	\$1,029,744	\$1,034,939
2038	\$3,807,818,759	\$114,234,563	\$113,735,297	\$4,035,786,618	\$2,557,725,129	\$25,577,251	\$3,825,423	\$5,654,902	\$1,130,980	\$1,136,175
2039	\$4,035,786,618	\$121,073,659	\$105,574,216	\$4,262,436,493	\$2,784,373,003	\$27,843,730	\$4,159,547	\$6,160,289	\$1,232,058	\$1,237,253
2040	\$4,262,436,493	\$127,873,095	\$120,029,637	\$4,510,339,225	\$3,032,275,735	\$30,322,757	\$4,516,216	\$6,720,830	\$1,344,166	\$1,349,361
2041	\$4,510,339,225	\$135,310,177	\$123,630,526	\$4,769,279,928	\$3,291,216,438	\$32,912,164	\$4,888,319	\$7,306,723	\$1,461,345	\$1,466,540
2042	\$4,769,279,928	\$143,078,398	\$127,339,442	\$5,039,697,768	\$3,561,634,278	\$35,616,343	\$5,276,460	\$7,918,986	\$1,583,797	\$1,588,992
2043	\$5,039,697,768	\$151,190,533	\$132,871,712	\$5,323,760,413	\$3,845,696,923	\$38,456,969	\$5,682,505	\$8,563,627	\$1,712,725	\$1,717,920
2044	\$5,323,760,413	\$159,712,812	\$50,819,853	\$5,534,293,078	\$4,056,229,588	\$40,562,296	\$6,075,877	\$9,048,083	\$1,809,617	\$1,814,812
2045	\$5,534,293,078	\$166,028,792	\$52,344,448	\$5,752,666,319	\$4,274,602,829	\$42,746,022	\$6,279,513	\$9,551,163	\$1,910,233	\$1,915,428
2046	\$5,752,666,319	\$172,579,998	\$53,914,782	\$5,914,178,292	\$4,501,097,600	\$45,010,976	\$6,593,767	\$10,073,551	\$2,014,710	\$2,019,905
2047	\$5,914,178,292	\$179,374,833	\$48,607,357	\$6,207,143,279	\$4,729,079,790	\$47,290,798	\$6,913,993	\$11,585,205	\$2,119,184	\$2,124,379
2048	\$6,207,143,279	\$186,214,298	\$42,898,644	\$6,436,256,222	\$4,958,192,732	\$49,581,927	\$7,240,092	\$11,117,094	\$2,223,419	\$2,228,614
2049	\$6,436,256,222	\$193,087,687	\$44,186,603	\$6,673,529,512	\$5,195,466,022	\$51,954,660	\$7,577,311	\$11,657,268	\$2,331,454	\$2,336,649
2050	\$6,673,529,512	\$200,205,885	\$45,511,171	\$6,919,246,568	\$5,441,183,078	\$54,411,831	\$7,926,025	\$12,217,113	\$2,443,423	\$2,448,618
2051	\$6,919,246,568	\$207,577,397	\$49,157,830	\$7,175,981,795	\$5,697,918,305	\$56,979,183	\$8,290,431	\$13,370,355	\$2,560,403	\$2,565,598
2052	\$7,175,981,795	\$215,279,454	\$32,188,534	\$7,423,449,783	\$5,945,986,294	\$59,453,863	\$8,636,523	\$14,480,013	\$2,674,071	\$2,679,266
2053	\$7,423,449,783	\$222,703,484	\$33,154,190	\$7,679,307,467	\$6,201,243,978	\$62,012,440	\$8,993,696	\$15,197,183	\$2,791,708	\$2,796,903
2054	\$7,679,307,467	\$230,379,224	\$34,148,816	\$7,943,835,508	\$6,465,772,018	\$64,657,720	\$9,362,304	\$15,948,542	\$2,913,450	\$2,918,645
2055	\$7,943,835,508	\$238,315,065	\$35,173,281	\$8,217,323,854	\$6,739,260,364	\$67,392,604	\$9,742,710	\$16,727,461	\$3,039,437	\$3,044,632
2056	\$8,217,323,854	\$246,519,716	\$39,923,784	\$8,503,767,353	\$7,025,703,863	\$70,257,039	\$10,137,965	\$17,548,542	\$3,171,951	\$3,177,146
2057	\$8,503,767,353	\$255,113,021	\$18,657,667	\$8,777,538,040	\$7,299,474,551	\$72,994,746	\$10,529,697	\$18,400,689	\$3,296,138	\$3,301,333
2058	\$8,777,538,040	\$263,326,141	\$19,217,397	\$9,060,081,578	\$7,582,018,089	\$75,820,181	\$10,933,587	\$19,286,374	\$3,424,374	\$3,429,569
2059	\$9,060,081,578	\$271,802,447	\$19,793,919	\$9,351,677,944	\$7,873,614,455	\$78,736,145	\$11,350,010	\$20,200,002	\$3,556,790	\$3,561,985
2060	\$9,351,677,944	\$280,550,338	\$20,387,736	\$9,652,616,019	\$8,174,552,529	\$81,745,525	\$11,779,355	\$21,167,614	\$3,693,523	\$3,698,718
2061	\$9,652,616,019	\$289,578,481	\$0	\$9,942,194,500	\$8,464,131,010	\$84,641,310	\$12,206,836	\$22,112,810	\$3,822,562	\$3,827,757

Source: San Joaquin County, City of Stockton, LWAA, 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 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 C-2 and Table C-3 for more details.

Attachment D: Tax Increment 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				Total EIFD	
							City [1]	City EIFD Allocation [3]	County EIFD Allocation [3]	County [1]		
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	g=f*16.7%	h	i=j*20.56%	k	l=j+k	m=h+l
2020	\$1,393,216,599	\$4,179,498	\$0	\$1,435,013,097	\$0	\$0	\$0	0%	\$0	0%	\$0	\$0
2021	\$1,435,013,097	\$43,050,393	\$1,478,063,490	\$1,478,063,490	\$0	\$1,302,277	\$217,626	1%	\$217,626	46%	\$217,626	\$124,983
2022	\$1,478,063,490	\$44,341,905	\$65,885,823	\$1,608,291,217	\$130,227,727	\$2,611,536	\$436,418	1%	\$436,418	46%	\$267,749	\$250,637
2023	\$1,608,291,217	\$48,248,737	\$82,677,091	\$1,739,217,044	\$261,153,555	\$3,523,942	\$588,891	1%	\$588,891	46%	\$332,314	\$338,203
2024	\$1,739,217,044	\$52,176,511	\$99,084,160	\$1,830,457,715	\$352,394,226	\$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	\$414,563,420	\$5,146,163	\$859,983	1%	\$859,983	46%	\$463,709	\$494,053
2026	\$1,892,616,910	\$56,778,507	\$43,284,399	\$1,992,679,813	\$514,616,323	\$6,189,796	\$1,034,366	1%	\$1,034,366	46%	\$563,502	\$662,028
2027	\$1,992,679,813	\$59,780,394	\$44,582,928	\$2,097,043,135	\$618,979,645	\$7,299,992	\$1,275,059	1%	\$1,275,059	46%	\$719,522	\$822,273
2028	\$2,097,043,135	\$62,911,294	\$7,917,313	\$2,167,871,742	\$689,808,252	\$8,388,083	\$1,524,749	1%	\$1,524,749	46%	\$844,846	\$962,135
2029	\$2,167,871,742	\$65,036,152	\$8,154,832	\$2,241,062,727	\$762,999,237	\$9,569,983	\$1,786,229	1%	\$1,786,229	46%	\$967,983	\$1,090,886
2030	\$2,241,062,727	\$67,231,882	\$8,399,477	\$2,316,694,086	\$838,630,596	\$10,763,333	\$2,059,229	1%	\$2,059,229	46%	\$1,112,992	\$1,274,992
2031	\$2,316,694,086	\$69,500,823	\$8,651,462	\$2,394,846,370	\$916,782,880	\$11,987,201	\$2,342,729	1%	\$2,342,729	46%	\$1,259,992	\$1,448,983
2032	\$2,394,846,370	\$71,845,391	\$31,723,180	\$2,488,414,941	\$1,020,351,451	\$13,273,333	\$2,647,229	1%	\$2,647,229	46%	\$1,418,229	\$1,639,983
2033	\$2,488,414,941	\$74,952,448	\$91,416,224	\$2,664,783,613	\$1,136,573,255	\$15,629,983	\$3,012,729	1%	\$3,012,729	46%	\$1,612,992	\$1,838,983
2034	\$2,664,783,613	\$79,943,508	\$86,909,624	\$2,831,636,745	\$1,267,526,509	\$18,087,201	\$3,418,229	1%	\$3,418,229	46%	\$1,829,983	\$2,062,983
2035	\$2,831,636,745	\$84,949,102	\$89,516,913	\$3,006,102,761	\$1,418,039,271	\$21,687,201	\$3,902,729	1%	\$3,902,729	46%	\$2,089,983	\$2,322,983
2036	\$3,006,102,761	\$90,183,083	\$92,202,420	\$3,188,488,284	\$1,584,042,774	\$25,387,201	\$4,448,229	1%	\$4,448,229	46%	\$2,349,983	\$2,622,983
2037	\$3,188,488,284	\$95,654,648	\$94,968,493	\$3,379,111,404	\$1,790,427,914	\$30,187,201	\$5,072,729	1%	\$5,072,729	46%	\$2,709,983	\$2,952,983
2038	\$3,379,111,404	\$101,373,342	\$81,814,677	\$3,562,299,423	\$2,084,235,933	\$35,187,201	\$5,807,229	1%	\$5,807,229	46%	\$3,109,983	\$3,322,983
2039	\$3,562,299,423	\$106,868,983	\$72,695,977	\$3,741,864,383	\$2,463,800,893	\$41,187,201	\$6,652,729	1%	\$6,652,729	46%	\$3,549,983	\$3,742,983
2040	\$3,741,864,383	\$112,255,931	\$74,876,857	\$3,928,997,171	\$2,940,933,681	\$48,187,201	\$7,627,229	1%	\$7,627,229	46%	\$4,079,983	\$4,212,983
2041	\$3,928,997,171	\$117,869,915	\$77,123,162	\$4,123,990,249	\$3,542,926,759	\$56,187,201	\$8,742,729	1%	\$8,742,729	46%	\$4,649,983	\$4,742,983
2042	\$4,123,990,249	\$123,719,707	\$79,456,857	\$4,327,146,813	\$4,284,983,323	\$65,187,201	\$10,007,229	1%	\$10,007,229	46%	\$5,259,983	\$5,212,983
2043	\$4,327,146,813	\$129,814,404	\$81,819,963	\$4,538,781,180	\$5,190,171,690	\$75,187,201	\$11,442,729	1%	\$11,442,729	46%	\$5,909,983	\$5,712,983
2044	\$4,538,781,180	\$136,163,435	\$12,704,963	\$4,687,649,579	\$6,309,586,089	\$87,187,201	\$13,077,229	1%	\$13,077,229	46%	\$6,609,983	\$6,312,983
2045	\$4,687,649,579	\$140,629,487	\$13,086,112	\$4,841,365,178	\$7,684,301,688	\$100,187,201	\$14,907,229	1%	\$14,907,229	46%	\$7,359,983	\$7,012,983
2046	\$4,841,365,178	\$145,240,955	\$13,478,695	\$5,009,854,829	\$9,284,983,323	\$115,187,201	\$16,952,729	1%	\$16,952,729	46%	\$8,149,983	\$7,812,983
2047	\$5,009,854,829	\$150,002,545	\$13,883,056	\$5,163,970,430	\$11,190,171,690	\$132,187,201	\$19,187,229	1%	\$19,187,229	46%	\$9,079,983	\$8,712,983
2048	\$5,163,970,430	\$154,919,113	\$14,299,548	\$5,333,169,091	\$13,484,983,323	\$150,187,201	\$21,612,729	1%	\$21,612,729	46%	\$10,009,983	\$9,712,983
2049	\$5,333,169,091	\$159,995,673	\$14,728,534	\$5,507,913,298	\$16,012,579,598	\$170,187,201	\$24,387,229	1%	\$24,387,229	46%	\$11,049,983	\$10,742,983
2050	\$5,507,913,298	\$165,237,399	\$15,170,390	\$5,688,321,088	\$18,842,926,759	\$192,187,201	\$27,427,229	1%	\$27,427,229	46%	\$12,169,983	\$11,852,983
2051	\$5,688,321,088	\$170,649,633	\$17,906,825	\$5,876,877,546	\$22,190,171,690	\$215,187,201	\$30,942,729	1%	\$30,942,729	46%	\$13,379,983	\$13,052,983
2052	\$5,876,877,546	\$176,306,326	\$0	\$6,053,183,872	\$25,284,983,323	\$240,187,201	\$34,707,229	1%	\$34,707,229	46%	\$14,679,983	\$14,372,983
2053	\$6,053,183,872	\$181,595,516	\$0	\$6,234,779,388	\$28,942,926,759	\$270,187,201	\$38,742,729	1%	\$38,742,729	46%	\$16,079,983	\$15,772,983
2054	\$6,234,779,388	\$187,043,382	\$0	\$6,421,822,770	\$33,484,983,323	\$300,187,201	\$43,077,229	1%	\$43,077,229	46%	\$17,579,983	\$17,272,983
2055	\$6,421,822,770	\$192,654,663	\$0	\$6,614,477,433	\$39,426,926,759	\$330,187,201	\$48,407,229	1%	\$48,407,229	46%	\$19,179,983	\$18,872,983
2056	\$6,614,477,433	\$198,434,324	\$0	\$6,812,911,777	\$46,426,926,759	\$360,187,201	\$54,007,229	1%	\$54,007,229	46%	\$20,879,983	\$20,572,983
2057	\$6,812,911,777	\$204,387,353	\$0	\$7,017,299,130	\$54,842,926,759	\$390,187,201	\$60,007,229	1%	\$60,007,229	46%	\$22,679,983	\$22,372,983
2058	\$7,017,299,130	\$210,518,974	\$0	\$7,227,818,104	\$64,942,926,759	\$420,187,201	\$66,407,229	1%	\$66,407,229	46%	\$24,579,983	\$24,272,983
2059	\$7,227,818,104	\$216,834,543	\$0	\$7,444,652,647	\$76,942,926,759	\$450,187,201	\$73,207,229	1%	\$73,207,229	46%	\$26,579,983	\$26,272,983
2060	\$7,444,652,647	\$223,339,579	\$0	\$7,667,992,226	\$91,942,926,759	\$480,187,201	\$80,407,229	1%	\$80,407,229	46%	\$28,679,983	\$28,372,983
2061	\$7,667,992,226	\$230,039,767	\$0	\$7,898,031,993	\$109,942,926,759	\$510,187,201	\$88,007,229	1%	\$88,007,229	46%	\$30,879,983	\$30,572,983

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 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.

Stockton  
Annexation Area

Attachment D: Tax Increment 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 \$)

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]	County [1]	County [1] Allocation [4]	City EIFD	County EIFD	County EIFD Allocation [4]	County EIFD	Total EIFD
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=a*1.0%	g=f*23%	h	i=f*28.93%	j=g+h	k	l=k	m=j*k	n=m+i
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0	\$0
2021	\$0	\$0	\$3,315,313	\$3,315,313	\$3,315,313	\$33,153	\$2,388	1%	\$24	\$9,590	46%	\$4,399	\$4,423	\$4,423
2022	\$3,315,313	\$99,459	\$13,659,088	\$17,073,859	\$17,073,859	\$170,739	\$12,348	1%	\$123	\$49,391	46%	\$22,654	\$22,777	\$22,777
2023	\$17,073,859	\$512,216	\$14,068,860	\$31,654,935	\$31,654,935	\$316,549	\$22,889	1%	\$229	\$91,571	46%	\$42,000	\$42,229	\$42,229
2024	\$31,654,935	\$949,648	\$14,490,326	\$47,095,509	\$47,095,509	\$470,955	\$34,1	1%	\$341	\$136,237	46%	\$62,487	\$62,828	\$62,828
2025	\$47,095,509	\$1,412,865	\$14,925,654	\$63,434,028	\$63,434,028	\$634,340	\$45,875	1%	\$459	\$183,501	46%	\$84,166	\$84,624	\$84,624
2026	\$63,434,028	\$1,903,021	\$23,060,135	\$88,397,184	\$88,397,184	\$883,972	\$63,928	1%	\$639	\$255,714	46%	\$117,287	\$117,926	\$117,926
2027	\$88,397,184	\$2,651,916	\$23,751,939	\$114,801,039	\$114,801,039	\$1,148,017	\$83,024	1%	\$830	\$332,095	46%	\$153,151	\$153,320	\$153,320
2028	\$114,801,039	\$3,444,031	\$24,464,487	\$142,709,567	\$142,709,567	\$1,427,096	\$103,207	1%	\$1,032	\$412,828	46%	\$189,350	\$189,350	\$189,350
2029	\$142,709,567	\$4,281,287	\$25,198,432	\$172,189,286	\$172,189,286	\$1,721,893	\$124,527	20%	\$24,905	\$498,106	20%	\$99,621	\$124,527	\$124,527
2030	\$172,189,286	\$5,165,679	\$25,954,385	\$203,309,350	\$203,309,350	\$2,033,093	\$147,033	20%	\$29,407	\$588,130	20%	\$117,626	\$147,033	\$147,033
2031	\$203,309,350	\$6,099,280	\$26,733,017	\$236,141,647	\$236,141,647	\$2,361,416	\$170,777	20%	\$34,155	\$683,107	20%	\$136,621	\$170,777	\$170,777
2032	\$236,141,647	\$7,084,249	\$27,535,007	\$270,760,903	\$270,760,903	\$2,707,609	\$195,813	20%	\$39,163	\$783,253	20%	\$156,651	\$195,813	\$195,813
2033	\$270,760,903	\$8,122,827	\$28,361,057	\$307,244,788	\$307,244,788	\$3,072,448	\$222,198	20%	\$44,440	\$888,793	20%	\$177,759	\$222,198	\$222,198
2034	\$307,244,788	\$9,217,344	\$29,211,889	\$345,674,021	\$345,674,021	\$3,456,740	\$249,980	20%	\$49,998	\$999,980	20%	\$199,999	\$249,980	\$249,980
2035	\$345,674,021	\$10,370,221	\$30,088,246	\$386,132,487	\$386,132,487	\$3,861,325	\$279,249	20%	\$55,850	\$1,116,998	20%	\$223,400	\$279,249	\$279,249
2036	\$386,132,487	\$11,583,975	\$30,990,893	\$428,707,355	\$428,707,355	\$4,287,074	\$310,039	20%	\$62,008	\$1,240,158	20%	\$248,032	\$310,039	\$310,039
2037	\$428,707,355	\$12,861,221	\$31,920,620	\$473,489,195	\$473,489,195	\$4,734,892	\$342,426	20%	\$68,485	\$1,369,702	20%	\$273,940	\$342,426	\$342,426
2038	\$473,489,195	\$14,204,676	\$32,878,238	\$520,572,110	\$520,572,110	\$5,205,721	\$376,476	20%	\$75,295	\$1,505,903	20%	\$301,181	\$376,476	\$376,476
2039	\$520,572,110	\$15,617,163	\$45,152,781	\$581,342,054	\$581,342,054	\$5,813,421	\$420,424	20%	\$84,085	\$1,661,684	20%	\$333,339	\$420,424	\$420,424
2040	\$581,342,054	\$17,440,262	\$46,507,364	\$645,289,680	\$645,289,680	\$6,452,897	\$466,671	20%	\$93,334	\$1,866,684	20%	\$373,337	\$466,671	\$466,671
2041	\$645,289,680	\$19,358,690	\$47,902,585	\$712,550,955	\$712,550,955	\$7,125,510	\$515,314	20%	\$103,063	\$2,061,256	20%	\$412,251	\$515,314	\$515,314
2042	\$712,550,955	\$21,376,529	\$49,379,233	\$784,979,233	\$784,979,233	\$7,849,792	\$567,694	20%	\$113,539	\$2,270,776	20%	\$454,155	\$567,694	\$567,694
2043	\$784,979,233	\$23,549,377	\$38,114,889	\$846,643,499	\$846,643,499	\$8,466,435	\$612,289	20%	\$122,458	\$2,449,157	20%	\$489,831	\$612,289	\$612,289
2044	\$846,643,499	\$25,999,305	\$39,239,336	\$911,301,141	\$911,301,141	\$9,113,011	\$659,049	20%	\$131,810	\$2,636,198	20%	\$527,240	\$659,049	\$659,049
2045	\$911,301,141	\$27,339,034	\$40,436,086	\$979,076,261	\$979,076,261	\$9,790,763	\$704,418	20%	\$141,613	\$2,832,256	20%	\$566,451	\$704,418	\$704,418
2046	\$979,076,261	\$29,372,288	\$41,643,000	\$1,043,172,849	\$1,043,172,849	\$10,431,728	\$754,418	20%	\$150,894	\$3,017,674	20%	\$603,535	\$754,418	\$754,418
2047	\$1,043,172,849	\$31,295,185	\$28,599,096	\$1,103,067,131	\$1,103,067,131	\$11,030,671	\$797,794	20%	\$159,547	\$3,190,935	20%	\$674,375	\$797,794	\$797,794
2048	\$1,103,067,131	\$33,092,014	\$29,457,089	\$1,165,616,213	\$1,165,616,213	\$11,656,162	\$842,969	20%	\$168,594	\$3,371,876	20%	\$712,160	\$842,969	\$842,969
2049	\$1,165,616,213	\$34,988,486	\$30,340,781	\$1,230,925,481	\$1,230,925,481	\$12,309,255	\$890,200	20%	\$178,040	\$3,560,802	20%	\$751,608	\$890,200	\$890,200
2050	\$1,230,925,481	\$36,927,764	\$31,251,004	\$1,299,104,249	\$1,299,104,249	\$12,991,042	\$939,507	20%	\$187,901	\$3,758,028	20%	\$792,777	\$939,507	\$939,507
2051	\$1,299,104,249	\$38,973,127	\$32,188,534	\$1,370,265,911	\$1,370,265,911	\$13,702,669	\$990,971	20%	\$198,194	\$3,963,684	20%	\$835,742	\$990,971	\$990,971
2052	\$1,370,265,911	\$41,107,977	\$33,154,190	\$1,444,528,079	\$1,444,528,079	\$14,445,281	\$1,044,677	20%	\$208,935	\$4,178,708	20%	\$880,571	\$1,044,677	\$1,044,677
2053	\$1,444,528,079	\$43,335,642	\$34,148,816	\$1,522,012,738	\$1,522,012,738	\$15,220,127	\$1,100,714	20%	\$220,143	\$4,402,854	20%	\$927,338	\$1,100,714	\$1,100,714
2054	\$1,522,012,738	\$45,660,382	\$35,173,281	\$1,602,846,401	\$1,602,846,401	\$16,028,464	\$1,152,820	20%	\$231,834	\$4,636,689	20%	\$976,256	\$1,152,820	\$1,152,820
2055	\$1,602,846,401	\$48,085,392	\$36,923,784	\$1,690,855,577	\$1,690,855,577	\$16,908,556	\$1,222,820	20%	\$244,564	\$4,891,280	20%	\$1,018,398	\$1,222,820	\$1,222,820
2056	\$1,690,855,577	\$50,725,667	\$18,657,667	\$1,780,238,911	\$1,780,238,911	\$17,602,389	\$1,272,998	20%	\$254,600	\$5,091,991	20%	\$1,060,069	\$1,272,998	\$1,272,998
2057	\$1,780,238,911	\$52,807,167	\$19,217,387	\$1,832,263,475	\$1,832,263,475	\$18,322,635	\$1,325,086	20%	\$265,017	\$5,300,343	20%	\$1,103,323	\$1,325,086	\$1,325,086
2058	\$1,832,263,475	\$54,987,904	\$19,783,919	\$1,907,025,298	\$1,907,025,298	\$19,070,253	\$1,379,153	20%	\$275,831	\$5,516,613	20%	\$1,148,218	\$1,379,153	\$1,379,153
2059	\$1,907,025,298	\$57,210,759	\$20,387,736	\$1,984,623,793	\$1,984,623,793	\$19,846,238	\$1,435,272	20%	\$287,054	\$5,741,088	20%	\$1,193,321	\$1,435,272	\$1,435,272
2060	\$1,984,623,793	\$59,538,714	\$0	\$2,044,162,506	\$2,044,162,506	\$20,441,625	\$1,478,330	20%	\$295,666	\$5,973,321	20%	\$1,242,664	\$1,478,330	\$1,478,330
2061	\$2,044,162,506													

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.  
 [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]					Subtotal Nonres.	Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase
	Single Family Low Density	Multifamily	Subtotal Residential	Retail	Office				
Assumption	AV per Dwelling Unit					AV per Bldg. Sq. Ft			
	\$ 425,000	\$ 200,000		\$ 250	\$ 250		\$ 250	\$ 250	\$ 100
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0
2022	\$17,000,000	\$15,000,000	\$32,000,000	\$34,288,938	\$14,866,688	\$0	\$48,955,625	1.061	\$85,885,623
2023	\$34,000,000	\$0	\$34,000,000	\$29,162,875	\$12,498,375	\$0	\$41,661,250	1.093	\$82,677,091
2024	\$28,458,000	\$0	\$28,458,000	\$4,375,000	\$1,875,000	\$0	\$34,708,000	1.126	\$39,064,160
2025	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	1.159	\$7,245,463
2026	\$0	\$30,000,000	\$30,000,000	\$4,375,000	\$1,875,000	\$0	\$36,250,000	1.194	\$43,284,396
2027	\$0	\$30,000,000	\$30,000,000	\$4,375,000	\$1,875,000	\$0	\$36,250,000	1.230	\$44,582,928
2028	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	1.267	\$7,917,313
2029	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	1.305	\$8,154,832
2030	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	1.344	\$8,399,477
2031	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	1.384	\$8,651,462
2032	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$0	\$22,250,000	1.426	\$31,723,180
2033	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$40,000,000	\$62,250,000	1.469	\$91,416,224
2034	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$57,457,500	1.513	\$86,909,624
2035	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$57,457,500	1.558	\$89,516,913
2036	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$57,457,500	1.605	\$92,202,420
2037	\$0	\$16,000,000	\$16,000,000	\$4,375,000	\$1,875,000	\$35,207,500	\$57,457,500	1.653	\$94,968,493
2038	\$0	\$6,600,000	\$6,600,000	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	1.702	\$81,814,677
2039	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	1.754	\$72,695,977
2040	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	1.806	\$74,876,857
2041	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	1.860	\$77,123,162
2042	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	1.916	\$79,436,857
2043	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	1.974	\$81,819,963
2044	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$35,207,500	\$41,457,500	2.033	\$12,704,963
2045	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	2.094	\$13,086,112
2046	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	2.157	\$13,478,695
2047	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	2.221	\$13,883,066
2048	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	2.288	\$14,299,548
2049	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	2.357	\$14,728,534
2050	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$6,250,000	2.427	\$15,170,390
2051	\$0	\$0	\$0	\$5,013,750	\$2,148,750	\$0	\$7,162,500	2.500	\$17,906,825
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

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 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	Industrial				
Assumption									
	\$ 425,000		\$ 200,000		\$ 250		AV per Dwelling Unit		
	\$ 250		\$ 100		\$ 250		AV per Bldg. Sq. Ft.		
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	\$3,125,000	1.061	\$3,315,313
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$12,500,000	1.093	\$13,659,088
2024	\$0	\$0	\$0	\$0	\$0	\$0	\$12,500,000	1.126	\$14,068,860
2025	\$0	\$0	\$0	\$0	\$0	\$0	\$12,500,000	1.159	\$14,490,926
2026	\$0	\$0	\$0	\$0	\$0	\$0	\$12,500,000	1.194	\$14,925,654
2027	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750,000	1.230	\$23,060,135
2028	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750,000	1.267	\$23,751,939
2029	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750,000	1.305	\$24,464,497
2030	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750,000	1.344	\$25,198,432
2031	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750,000	1.384	\$25,954,385
2032	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750,000	1.426	\$26,733,017
2033	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750,000	1.469	\$27,535,007
2034	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750,000	1.513	\$28,361,057
2035	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750,000	1.558	\$29,211,889
2036	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750,000	1.605	\$30,088,246
2037	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750,000	1.653	\$30,990,893
2038	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750,000	1.702	\$31,920,620
2039	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750,000	1.754	\$32,876,238
2040	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000,000	1.806	\$45,152,781
2041	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000,000	1.860	\$46,507,364
2042	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000,000	1.916	\$47,902,585
2043	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000,000	1.974	\$51,051,749
2044	\$0	\$0	\$0	\$0	\$0	\$0	\$25,867,500	2.033	\$38,114,889
2045	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750,000	2.094	\$39,258,336
2046	\$0	\$0	\$0	\$0	\$0	\$0	\$18,750,000	2.157	\$40,436,086
2047	\$0	\$0	\$0	\$0	\$0	\$0	\$15,632,500	2.221	\$34,724,300
2048	\$0	\$0	\$0	\$0	\$0	\$0	\$12,500,000	2.288	\$28,599,096
2049	\$0	\$0	\$0	\$0	\$0	\$0	\$12,500,000	2.357	\$29,457,069
2050	\$0	\$0	\$0	\$0	\$0	\$0	\$12,500,000	2.427	\$30,340,781
2051	\$0	\$0	\$0	\$0	\$0	\$0	\$12,500,000	2.500	\$31,251,004
2052	\$0	\$0	\$0	\$0	\$0	\$0	\$12,500,000	2.575	\$32,186,534
2053	\$0	\$0	\$0	\$0	\$0	\$0	\$12,500,000	2.652	\$33,154,190
2054	\$0	\$0	\$0	\$0	\$0	\$0	\$12,500,000	2.732	\$34,146,816
2055	\$0	\$0	\$0	\$0	\$0	\$0	\$12,500,000	2.814	\$35,173,281
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$13,775,000	2.898	\$35,923,784
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$6,250,000	2.985	\$18,667,667
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$6,250,000	3.075	\$19,217,397
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$6,250,000	3.167	\$19,793,919
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$6,250,000	3.262	\$20,387,736

Source: San Joaquin County, City of Stockton, LWA, EPS  
AV of ann

[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

# DRAFT

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					Annexation Area																
	Dwelling Units					Building Square Feet																
	Single Family Residential	Multifamily Residential	TOTAL	Retail	Office	Industrial	Total	Retail	Office	Industrial	Total											
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	40	75	115	137,076	58,747	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	80	-	80	116,852	49,994	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	67	-	67	17,500	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	17,500	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	150	150	17,500	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	150	150	17,500	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	17,500	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	17,500	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	17,500	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	17,500	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	80	80	17,500	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	80	80	17,500	7,500	-	-	-	-	-	400,000	-	-	-	-	-	-	-	-	-	-	-
2034	-	80	80	17,500	7,500	-	-	-	-	-	352,075	-	-	-	-	-	-	-	-	-	-	-
2035	-	80	80	17,500	7,500	-	-	-	-	-	352,075	-	-	-	-	-	-	-	-	-	-	-
2036	-	80	80	17,500	7,500	-	-	-	-	-	352,075	-	-	-	-	-	-	-	-	-	-	-
2037	-	80	80	17,500	7,500	-	-	-	-	-	352,075	-	-	-	-	-	-	-	-	-	-	-
2038	-	33	33	17,500	7,500	-	-	-	-	-	352,075	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	17,500	7,500	-	-	-	-	-	352,075	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	17,500	7,500	-	-	-	-	-	352,075	-	-	-	-	-	-	-	-	-	-	-
2041	-	-	-	17,500	7,500	-	-	-	-	-	352,075	-	-	-	-	-	-	-	-	-	-	-
2042	-	-	-	17,500	7,500	-	-	-	-	-	352,075	-	-	-	-	-	-	-	-	-	-	-
2043	-	-	-	17,500	7,500	-	-	-	-	-	352,075	-	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	17,500	7,500	-	-	-	-	-	352,075	-	-	-	-	-	-	-	-	-	-	-
2045	-	-	-	17,500	7,500	-	-	-	-	-	352,075	-	-	-	-	-	-	-	-	-	-	-
2046	-	-	-	17,500	7,500	-	-	-	-	-	352,075	-	-	-	-	-	-	-	-	-	-	-
2047	-	-	-	17,500	7,500	-	-	-	-	-	352,075	-	-	-	-	-	-	-	-	-	-	-
2048	-	-	-	17,500	7,500	-	-	-	-	-	352,075	-	-	-	-	-	-	-	-	-	-	-
2049	-	-	-	17,500	7,500	-	-	-	-	-	352,075	-	-	-	-	-	-	-	-	-	-	-
2050	-	-	-	17,500	7,500	-	-	-	-	-	352,075	-	-	-	-	-	-	-	-	-	-	-
2051	-	-	-	20,055	8,595	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
2057	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
2058	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
2059	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>187</b>	<b>888</b>	<b>1,075</b>	<b>746,282</b>	<b>319,835</b>	<b>3,920,750</b>	<b>4,986,868</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

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

## APPENDIX D:

### Supporting Tables for EIFD Revenue Analysis



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

av def

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.

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 D: Tax Increment Revenue Forecast - Maximum Tax Rate Scenario

**DRAFT**

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
<b>Lathrop</b>					
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%
<b>Total Lathrop</b>	<b>\$4,258,238</b>	<b>\$7,112,774</b>	<b>\$37,920,102</b>	<b>11.23%</b>	<b>18.76%</b>
<b>Manteca</b>					
<b>TRAs [2]</b>					
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%
<b>Subtotal</b>	<b>\$6,610,686</b>	<b>\$9,175,146</b>	<b>\$46,238,929</b>	<b>14.30%</b>	<b>19.84%</b>
<b>Total Manteca</b>	<b>\$6,610,686</b>	<b>\$9,175,146</b>	<b>\$46,238,929</b>		
<b>Stockton</b>					
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%
<b>Total Stockton</b>	<b>\$2,434,684</b>	<b>\$2,995,439</b>	<b>\$14,569,218</b>	<b>16.71%</b>	<b>20.56%</b>
<b>TOTAL</b>	<b>\$13,303,608</b>	<b>\$19,283,358</b>	<b>\$98,728,249</b>		

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

DRAFT

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) 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) g = f / \$172,070		
<b>Subject to Detachment</b>									
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%	
	<b>Subtotal</b>	<b>32.299500%</b>	<b>36.103600%</b>	<b>\$20,642</b>	<b>\$39,050</b>	<b>100%</b>	<b>\$59,692</b>	<b>27.75259%</b>	
<b>Not Subject to Detachment</b>									
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%	
	<b>Subtotal</b>	<b>67.700500%</b>	<b>63.896400%</b>	<b>\$43,267</b>	<b>\$69,111</b>	<b>0%</b>	<b>\$112,378</b>	<b>65.30926%</b>	
<b>Total</b>		<b>100.000000%</b>	<b>100.000000%</b>	<b>\$63,909</b>	<b>\$108,161</b>	<b>100%</b>	<b>\$172,070</b>	<b>100.000000%</b>	

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

**DRAFT**

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	
		Post-ERAF Distribution [1]	TRA 102-136			Base Revenue	Post-ERAF Distribution
		TRA 102-136	TRA 102-001	TRA 102-136		TRA 102-136	TRA 102-001
		a	b	e	h	g = e + f	f = e / \$1,197,578
		Formula		e = d * \$396,888			
<b>Subject to Detachment</b>							
10001	County General	20.325000%	20.293600%	\$228,594	80%	\$243,398	26.51271%
10527	Road District 5	3.979200%	3.978400%	\$44,751	-	\$47,653	0.000000%
14901	Lathrop-Manteca Rural Fire	8.836900%	8.846100%	\$99,384	-	\$105,837	0.000000%
40200	City of Manteca	0.000000%	0.000000%	-	20%	\$79,378	6.62818%
	<b>Subtotal</b>	<b>33.142100%</b>	<b>33.118100%</b>	<b>\$372,728</b>	<b>100%</b>	<b>\$396,888</b>	<b>33.14089%</b>
<b>Not Subject to Detachment</b>							
10618	County Library	1.639400%	1.639100%	\$18,437	-	\$19,633	1.639400%
12601	Manteca Unified Schools	26.942300%	26.937200%	\$303,000	-	\$322,650	26.94192%
13001	S.J. Delta Comm College	3.647500%	3.646700%	\$41,021	-	\$43,681	3.64745%
13201	County Office Of Education	1.289600%	1.317800%	\$14,501	-	\$15,463	1.29115%
16001	Sjc Flood Control	0.160000%	0.159900%	\$1,799	-	\$1,916	0.15997%
21901	Sjc Mosquito Abatement	0.718000%	0.717900%	\$8,075	-	\$8,598	0.71797%
24601	South San Joaquin Irrigation	5.411600%	5.416600%	\$60,861	-	\$64,813	5.41200%
41100	ERAF - Educational Revenue Augmentation Fund	27.049500%	27.046700%	\$304,205	-	\$323,936	27.04926%
	<b>Subtotal</b>	<b>66.857900%</b>	<b>66.881900%</b>	<b>\$751,899</b>	<b>0%</b>	<b>\$800,690</b>	<b>66.85911%</b>
<b>Total</b>		<b>100.000000%</b>	<b>100.000000%</b>	<b>\$1,124,627</b>	<b>100%</b>	<b>\$1,197,578</b>	<b>100.000000%</b>

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

**DRAFT**

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) Post-ERAF Distribution [1]		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
		g = e + f				Total	
<b>Subject to Detachment</b>							
10001	County General	22.29650%	22.30610%	(\$796)	80%	\$171,495	28.92784%
10527	Road District 1	4.26040%	4.26030%	(\$152)	-	\$32,769	0.00000%
14401	French Camp-Mc Kinley Rural Fire	9.60300%	9.60300%	(\$343)	-	\$73,862	0.00000%
40400	City of Stockton	0.00000%	0.00000%	-	20%	\$55,625	7.23196%
	<b>Subtotal</b>	<b>36.15990%</b>	<b>36.16940%</b>	<b>(\$1,291)</b>	<b>100%</b>	<b>\$278,126</b>	<b>36.15980%</b>
<b>Not Subject to Detachment</b>							
10618	County Library	1.80010%	1.80010%	(\$64)	-	\$13,846	1.80013%
12601	Manteca Unified Schools	29.58380%	29.58380%	(\$1,056)	-	\$227,546	29.58378%
13001	S.J. Delta Comm College	4.00510%	4.00510%	(\$143)	-	\$30,806	4.00514%
13201	County Office Of Education	1.43850%	1.42890%	(\$51)	-	\$11,065	1.43855%
16001	Sjc Flood Control	0.17560%	0.17570%	(\$6)	-	\$1,351	0.17564%
21901	Sjc Mosquito Abatement	0.78840%	0.78840%	(\$28)	-	\$6,064	0.78838%
41100	ERAF - Educational Revenue Augmentation Fund	26.04860%	26.04860%	(\$930)	-	\$200,355	26.04859%
	<b>Subtotal</b>	<b>63.84010%</b>	<b>63.83060%</b>	<b>(\$2,279)</b>	<b>-</b>	<b>\$491,032</b>	<b>63.84020%</b>
<b>Total</b>		<b>100.00000%</b>	<b>100.00000%</b>	<b>(\$3,570)</b>	<b>100%</b>	<b>\$769,158</b>	<b>100.00000%</b>

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



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

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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
<b>Gross Property Tax Revenue</b>	<b>\$1,544,565,674</b>	<b>\$1,244,240,951</b>	<b>\$737,774,390</b>	<b>\$3,526,581,015</b>
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
<b>EIFD Revenue</b>	<b>\$79,533,446</b>	<b>\$79,468,741</b>	<b>\$32,951,135</b>	<b>\$191,953,322</b>
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%
<b>Net Property Tax Revenue [2]</b>	<b>\$1,465,032,229</b>	<b>\$1,164,772,210</b>	<b>\$704,823,255</b>	<b>\$3,334,627,694</b>
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.

summ

[1] Represents non-redevelopment area parcels only.

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

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

DRAFT

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	\$129,406	\$905,301
2023	\$507,063	\$268,832	\$273,414	\$1,998,882
2024	\$954,579	\$770,889	\$380,432	\$2,885,345
2025	\$1,320,436	\$1,184,477	\$460,687	\$3,910,153
2026	\$1,726,942	\$1,722,524	\$578,517	\$4,881,630
2027	\$2,148,215	\$2,154,898	\$711,980	\$5,864,529
2028	\$2,603,821	\$2,548,729	\$815,180	\$6,800,338
2029	\$3,040,526	\$2,944,633	\$922,655	\$7,763,624
2030	\$3,468,486	\$3,371,483	\$487,280	\$3,736,961
2031	\$1,584,174	\$1,665,506	\$539,776	\$4,128,290
2032	\$1,721,306	\$1,867,209	\$605,391	\$4,547,277
2033	\$1,864,053	\$2,077,833	\$613,201	\$3,667,974
2034	\$1,468,340	\$1,886,433	\$584,813	\$4,025,284
2035	\$1,577,858	\$1,862,613	\$659,788	\$4,363,623
2036	\$1,684,506	\$2,019,529	\$738,285	\$4,701,401
2037	\$1,795,265	\$2,167,871	\$820,385	\$5,016,811
2038	\$1,893,923	\$2,302,503	\$900,631	\$5,307,424
2039	\$1,996,018	\$2,410,775	\$980,384	\$5,605,216
2040	\$2,101,666	\$2,523,165	\$1,067,519	\$5,943,116
2041	\$2,239,289	\$2,636,308	\$1,158,529	\$6,275,427
2042	\$2,383,750	\$2,733,149	\$1,253,567	\$6,620,684
2043	\$2,533,995	\$2,833,121	\$1,353,383	\$6,979,950
2044	\$2,690,243	\$2,936,325	\$1,441,357	\$7,348,722
2045	\$1,351,287	\$1,441,357	\$172,380	\$3,468,722
2046	\$1,431,308	\$1,493,465	\$712,380	\$3,637,143
2047	\$1,514,503	\$1,547,236	\$750,029	\$3,811,768
2048	\$1,600,991	\$1,602,755	\$787,946	\$3,991,692
2049	\$1,690,894	\$1,660,068	\$826,073	\$4,177,035
2050	\$1,784,339	\$1,719,231	\$865,556	\$4,369,126
2051	\$1,881,458	\$1,780,306	\$906,441	\$4,568,205
2052	\$1,981,534	\$1,843,352	\$949,160	\$4,774,046
2053	\$2,085,511	\$1,908,434	\$990,310	\$4,984,254
2054	\$2,193,531	\$1,975,616	\$1,032,851	\$5,201,998
2055	\$2,305,745	\$2,044,967	\$1,076,830	\$5,427,542
2056	\$2,422,307	\$2,116,076	\$1,122,295	\$5,660,678
2057	\$2,543,376	\$2,184,395	\$1,169,897	\$5,897,668
2058	\$2,669,118	\$2,254,763	\$1,215,467	\$6,139,348
2059	\$2,799,705	\$2,327,242	\$1,262,495	\$6,389,442
2060	\$2,935,313	\$2,401,895	\$1,311,028	\$6,648,236
2061	\$3,037,073	\$2,478,788	\$1,361,114	\$6,876,974
<b>Total</b>	<b>\$79,533,446</b>	<b>\$79,468,741</b>	<b>\$32,951,135</b>	<b>\$191,953,322</b>

Source: EPS. EIFD rev

[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

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**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
<i>EIFD Allocation [1]</i>	<i>(f) / (z)</i>		13%	10%	10%	5%	5%
<b>Lathrop</b>							
<b>EIFD Allocation</b>							
Estimated EIFD Allocation (Real \$) [3]	<i>a</i>	\$152,452	\$396,739	\$584,910	\$780,116	\$663,787	\$1,093,301
Discount Factor	<i>b</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EIFD Allocation (Current 2020\$)	<i>c = a / b</i>	\$131,506	\$295,211	\$375,431	\$431,931	\$273,476	\$335,159
<b>Net Fiscal Impact [4]</b>							
Net Fiscal Surplus/(Deficit) (2020\$)	<i>d</i>	\$284,000	\$3,276,000	\$4,303,000	\$4,691,000	\$1,568,000	(\$1,381,000)
Net Fiscal Surplus/(Deficit) (after EIFD Contribution) [3]	<i>e = d - c</i>	\$132,494	\$2,980,789	\$3,927,569	\$4,259,069	\$1,294,524	(\$1,716,189)
<b>Manteca</b>							
<b>EIFD Allocation</b>							
Estimated EIFD Allocation (Real \$) [3]	<i>f</i>	\$80,855	\$219,499	\$724,777	\$972,006	\$666,094	\$933,448
Discount Factor	<i>g</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EIFD Allocation (Current 2020\$)	<i>h = f / g</i>	\$69,746	\$163,328	\$465,206	\$538,176	\$274,422	\$286,155
<b>Net Fiscal Impact [4]</b>							
Net Fiscal Surplus/(Deficit) (2020\$)	<i>i</i>	(\$862,000)	\$1,245,000	\$3,225,000	\$3,921,000	\$4,777,000	\$5,199,000
Net Fiscal Surplus/(Deficit) (after EIFD Contribution) [3]	<i>j = i - h</i>	(\$1,031,746)	\$1,081,672	\$2,759,794	\$3,382,824	\$4,502,578	\$4,912,845
<b>Stockton</b>							
<b>EIFD Allocation</b>							
Estimated EIFD Allocation (Real \$) [3]	<i>k</i>	\$6,118	\$13,783	\$235,997	\$395,157	\$340,979	\$510,750
Discount Factor	<i>l</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EIFD Allocation (Current 2020\$)	<i>m = k / l</i>	\$5,277	\$10,256	\$151,477	\$218,789	\$140,479	\$156,574
<b>Net Fiscal Impact [4]</b>							
Net Fiscal Surplus/(Deficit) (2020\$)	<i>n</i>	(\$1,639,000)	(\$920,000)	(\$6,000)	\$1,244,000	\$3,367,000	\$4,238,000
Net Fiscal Surplus/(Deficit) (after EIFD Contribution) [3]	<i>o = n - m</i>	(\$1,644,277)	(\$930,256)	(\$157,477)	\$1,025,211	\$3,226,521	\$4,081,426
<b>San Joaquin County</b>							
<b>EIFD Allocation</b>							
Estimated EIFD Allocation (Real \$) [3]	<i>p</i>	\$2,645,921	\$7,129,499	\$2,479,601	\$3,457,937	\$2,698,256	\$4,110,737
Discount Factor	<i>q</i>	1.16	1.34	1.56	1.81	2.43	3.26
Estimated EIFD Allocation (Current 2020\$)	<i>r = p / q</i>	\$2,282,394	\$5,305,017	\$1,591,561	\$1,914,576	\$1,111,646	\$1,260,175
<b>Net Fiscal Impact [4]</b>							
Net Fiscal Surplus/(Deficit) (2020\$)	<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 EIFD Contribution) [3]	<i>t = s - r</i>	\$3,679,606	\$7,202,983	\$15,962,439	\$18,583,424	\$22,713,354	\$24,448,825

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 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 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 Analysis completed for each jurisdiction.

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

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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
<b>Tax Increment [1]</b>						
Existing City General Fund Property Tax Allocation [2]						
Initial Percentage Of City Tax Increment to EIFD	11.23%	6.94%	14.30%	6.63%	16.71%	7.23%
Percentage of City Tax Increment to EIFD beginning FY ending 2030	10.00%	10.00%	5.00%	5.00%	1.00%	1.00%
Percentage of City Tax Increment to EIFD beginning FY ending 2033	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%
Percentage of City Tax Increment to EIFD beginning FY ending 2044	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%
	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Existing County General Fund Property Tax Allocation [2]						
Initial Percentage Of County Tax Increment to EIFD	18.76%	27.75%	19.84%	26.51%	20.56%	28.93%
Percentage of County Tax Increment to EIFD beginning FY ending 2030	45.87%	45.87%	45.87%	45.87%	45.87%	45.87%
Percentage of County Tax Increment to EIFD beginning FY ending 2033	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%
Percentage of County Tax Increment to EIFD beginning FY ending 2044	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%
	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
<b>Assessed Value per Dwelling Unit (2020\$)</b>						
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
<b>Assessed Value per Nonresidential Building Sq. Ft. (2020\$)</b>						
Retail Commercial	\$250	\$250	\$250	\$250	\$250	\$250
Office Commercial	\$250	\$250	\$250	\$250	\$250	\$250
Industrial	\$100	\$100	\$100	\$100	\$100	\$100
<b>AV Annual Growth</b>						
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%

assumps

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] 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.



Lathrop  
Existing City and  
Annexation Areas

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

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]			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	\$0
2023	\$4,327,174	\$0	\$4,327,174	\$6,877,190	\$0	\$6,877,190	\$58,543	\$448,520	\$507,063
2024	\$4,792,188	\$0	\$4,792,188	\$7,344,385	\$0	\$7,344,385	\$110,211	\$844,367	\$954,579
2025	\$5,172,350	\$0	\$5,172,350	\$7,726,330	\$0	\$7,726,330	\$152,452	\$1,167,984	\$1,320,436
2026	\$5,583,653	\$4,968	\$5,588,621	\$8,139,562	\$11,953	\$8,151,516	\$198,704	\$1,528,238	\$1,726,942
2027	\$6,009,634	\$10,235	\$6,019,869	\$8,567,542	\$24,624	\$8,592,166	\$246,620	\$1,901,595	\$2,148,215
2028	\$6,470,595	\$15,812	\$6,486,407	\$9,030,664	\$38,044	\$9,068,708	\$298,458	\$2,305,363	\$2,603,821
2029	\$6,911,189	\$21,716	\$6,932,905	\$9,473,325	\$52,246	\$9,525,571	\$348,069	\$2,692,457	\$3,040,526
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	\$7,707,912	\$33,405	\$7,741,317	\$12,874,957	\$133,621	\$13,008,578	\$588,890	\$995,284	\$1,584,174
2032	\$8,038,971	\$40,142	\$8,079,113	\$13,427,943	\$160,568	\$13,588,512	\$1,081,941	\$1,172,130	\$1,721,306
2033	\$8,383,401	\$47,253	\$8,430,654	\$14,003,264	\$189,012	\$14,192,276	\$691,894	\$1,172,159	\$1,864,053
2034	\$8,931,843	\$56,957	\$8,988,800	\$14,919,357	\$227,829	\$15,147,186	\$544,651	\$923,689	\$1,468,340
2035	\$9,307,136	\$65,184	\$9,372,321	\$15,546,231	\$260,737	\$15,806,969	\$584,910	\$992,948	\$1,577,858
2036	\$9,683,934	\$67,140	\$9,751,074	\$16,175,617	\$268,559	\$16,444,177	\$624,668	\$1,059,838	\$1,684,506
2037	\$10,075,288	\$69,154	\$10,144,442	\$16,829,318	\$276,616	\$17,105,934	\$665,961	\$1,129,304	\$1,795,265
2038	\$10,423,361	\$71,229	\$10,494,590	\$17,410,724	\$284,915	\$17,695,639	\$702,717	\$1,191,206	\$1,893,923
2039	\$10,783,576	\$73,366	\$10,856,941	\$18,012,411	\$293,462	\$18,305,873	\$740,754	\$1,255,264	\$1,996,018
2040	\$11,156,348	\$75,566	\$11,231,914	\$18,635,072	\$302,266	\$18,937,338	\$780,116	\$1,321,551	\$2,101,666
2041	\$11,643,062	\$77,833	\$11,720,895	\$19,448,058	\$311,334	\$19,759,392	\$831,445	\$1,407,844	\$2,239,289
2042	\$12,154,044	\$80,168	\$12,234,213	\$20,301,581	\$320,674	\$20,622,255	\$885,329	\$1,498,420	\$2,383,750
2043	\$12,685,532	\$82,574	\$12,768,106	\$21,189,355	\$330,294	\$21,519,649	\$941,373	\$1,592,622	\$2,533,995
2044	\$13,238,296	\$85,051	\$13,323,346	\$22,112,667	\$340,203	\$22,452,870	\$999,658	\$1,690,584	\$2,690,243
2045	\$14,366,329	\$92,442	\$14,458,771	\$23,996,884	\$369,769	\$24,366,653	\$1,022,232	\$849,054	\$1,351,287
2046	\$14,997,091	\$95,215	\$15,092,307	\$25,050,481	\$380,862	\$25,431,343	\$532,085	\$899,223	\$1,431,308
2047	\$15,652,923	\$98,072	\$15,750,995	\$26,145,954	\$392,288	\$26,538,242	\$563,122	\$951,381	\$1,514,503
2048	\$16,334,762	\$101,014	\$16,435,776	\$27,284,867	\$404,056	\$27,688,924	\$595,390	\$1,061,601	\$1,600,991
2049	\$17,043,577	\$104,044	\$17,147,621	\$28,468,841	\$416,178	\$28,885,019	\$628,932	\$1,120,542	\$1,690,894
2050	\$17,780,373	\$107,166	\$17,887,539	\$29,699,554	\$428,663	\$30,128,217	\$663,797	\$1,181,424	\$1,784,339
2051	\$18,546,193	\$110,381	\$18,656,573	\$30,978,744	\$441,523	\$31,420,267	\$700,034	\$1,244,159	\$1,981,458
2052	\$19,335,331	\$113,692	\$19,449,023	\$32,296,887	\$454,769	\$32,751,656	\$737,375	\$1,309,339	\$2,085,511
2053	\$20,155,280	\$117,103	\$20,272,383	\$33,666,494	\$468,412	\$34,134,906	\$776,172	\$1,377,052	\$2,193,531
2054	\$21,007,179	\$120,616	\$21,127,795	\$35,089,467	\$482,464	\$35,571,932	\$816,479	\$1,447,392	\$2,306,745
2055	\$21,892,205	\$124,235	\$22,016,440	\$36,567,776	\$496,938	\$37,064,715	\$858,353	\$1,520,457	\$2,422,307
2056	\$22,811,581	\$127,962	\$22,939,542	\$38,103,461	\$511,846	\$38,615,307	\$901,850	\$1,596,346	\$2,543,376
2057	\$23,766,569	\$131,800	\$23,898,370	\$39,698,632	\$527,202	\$40,225,834	\$947,030	\$1,675,162	\$2,669,118
2058	\$24,758,481	\$135,754	\$24,894,236	\$41,355,478	\$543,018	\$41,898,496	\$993,956	\$1,757,014	\$2,799,705
2059	\$25,788,672	\$139,827	\$25,928,499	\$43,076,263	\$559,308	\$43,635,571	\$1,042,691	\$1,842,012	\$2,935,313
2060	\$26,858,545	\$144,022	\$27,002,567	\$44,863,332	\$576,088	\$45,439,419	\$1,093,301	\$1,905,842	\$3,037,073
2061	\$27,959,171	\$148,343	\$28,107,513	\$46,794,032	\$593,370	\$47,387,402	\$1,131,231	\$2,000,000	\$3,131,231
<b>TOTAL</b>	<b>\$547,066,607</b>	<b>\$3,017,401</b>	<b>\$550,084,008</b>	<b>\$903,007,240</b>	<b>\$11,940,980</b>	<b>\$914,948,220</b>	<b>\$25,515,558</b>	<b>\$54,017,887</b>	<b>\$79,533,446</b>

proj. only

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

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				Total EIFD
			City	Net City	County	County Amount [1]	
Formula	a	b=a*1.0%	c=b*1.23%	e=c-d	f=b+g*7.6%	g	i=d+g
2021	\$3,285,629,232	\$32,856,292	\$3,689,598	\$3,689,598	\$6,162,942	\$0	\$6,162,942
2022	\$3,384,198,109	\$33,841,981	\$3,800,286	\$3,800,286	\$6,347,830	\$0	\$6,347,830
2023	\$3,905,532,003	\$39,055,320	\$4,385,718	\$4,327,174	\$7,325,710	\$448,520	\$6,877,190
2024	\$4,365,643,245	\$43,656,432	\$4,902,400	\$4,792,188	\$8,188,753	\$844,367	\$7,344,385
2025	\$4,741,797,337	\$47,417,973	\$5,324,802	\$5,172,350	\$8,894,315	\$1,167,984	\$7,726,330
2026	\$5,148,763,973	\$51,487,640	\$5,781,805	\$5,563,653	\$9,657,673	\$1,518,110	\$8,139,562
2027	\$5,570,254,018	\$55,702,540	\$6,255,117	\$6,009,634	\$10,446,273	\$1,890,731	\$8,567,542
2028	\$6,026,354,958	\$60,263,550	\$6,767,296	\$6,470,595	\$11,303,793	\$2,273,129	\$9,030,664
2029	\$6,462,303,917	\$64,623,039	\$7,256,845	\$6,911,189	\$12,121,514	\$2,648,189	\$9,473,325
2030	\$6,889,538,634	\$68,895,386	\$7,736,608	\$7,342,976	\$12,922,890	\$3,015,752	\$9,907,137
2031	\$7,383,952,317	\$73,839,523	\$8,291,810	\$7,707,912	\$13,850,275	\$975,318	\$12,874,957
2032	\$7,722,816,475	\$77,228,165	\$8,672,338	\$8,038,971	\$14,485,891	\$1,057,948	\$13,427,943
2033	\$8,075,366,926	\$80,753,669	\$9,068,234	\$8,383,401	\$15,147,179	\$1,143,915	\$14,003,264
2034	\$8,433,602,373	\$84,336,024	\$9,470,515	\$8,931,843	\$15,819,131	\$899,774	\$14,919,357
2035	\$8,802,887,679	\$88,028,877	\$9,885,204	\$9,307,136	\$16,511,809	\$965,578	\$15,546,231
2036	\$9,173,652,934	\$91,736,529	\$10,301,555	\$9,683,934	\$17,207,264	\$1,031,646	\$16,175,617
2037	\$9,558,741,506	\$95,587,415	\$10,733,990	\$10,075,288	\$17,929,584	\$1,100,267	\$16,829,318
2038	\$9,901,242,319	\$99,012,423	\$11,118,601	\$10,423,361	\$18,572,022	\$1,161,298	\$17,410,724
2039	\$10,255,690,313	\$102,566,903	\$11,516,629	\$10,783,576	\$19,236,870	\$1,224,459	\$18,012,411
2040	\$10,622,494,068	\$106,224,941	\$11,928,531	\$11,156,348	\$19,924,893	\$1,289,821	\$18,635,072
2041	\$11,014,416,110	\$111,014,161	\$12,466,336	\$11,643,062	\$20,823,220	\$1,375,162	\$19,448,058
2042	\$11,604,218,379	\$116,042,184	\$13,030,958	\$12,154,044	\$21,766,339	\$1,464,768	\$20,301,581
2043	\$12,127,197,510	\$121,271,975	\$13,618,238	\$12,685,532	\$22,747,305	\$1,557,950	\$21,189,355
2044	\$12,671,111,592	\$126,711,116	\$14,229,026	\$13,238,286	\$23,767,539	\$1,654,872	\$22,112,667
2045	\$13,236,746,041	\$132,367,460	\$14,864,205	\$14,366,329	\$24,828,515	\$831,631	\$23,996,884
2046	\$13,824,914,557	\$138,249,146	\$15,524,689	\$14,997,091	\$25,931,758	\$881,277	\$25,050,481
2047	\$14,436,460,113	\$144,364,601	\$16,211,424	\$15,652,923	\$27,078,850	\$932,896	\$26,145,954
2048	\$15,072,255,978	\$150,722,560	\$16,925,391	\$16,334,762	\$28,271,429	\$986,562	\$27,284,867
2049	\$15,733,206,782	\$157,332,068	\$17,667,606	\$17,043,577	\$29,511,192	\$1,042,351	\$28,469,841
2050	\$16,420,249,603	\$164,202,496	\$18,439,121	\$17,780,373	\$30,799,897	\$1,100,343	\$29,699,554
2051	\$17,134,355,108	\$171,343,551	\$19,241,026	\$18,546,193	\$32,139,363	\$1,160,619	\$30,978,744
2052	\$17,870,205,389	\$178,702,054	\$20,067,349	\$19,335,331	\$33,519,617	\$1,222,730	\$32,296,887
2053	\$18,634,785,769	\$186,347,858	\$20,925,935	\$20,155,280	\$34,953,761	\$1,287,267	\$33,666,494
2054	\$19,429,157,786	\$194,291,578	\$21,817,975	\$21,007,179	\$36,443,785	\$1,354,318	\$35,089,467
2055	\$20,254,420,817	\$202,544,208	\$22,744,704	\$21,892,205	\$37,991,753	\$1,423,977	\$36,567,776
2056	\$21,111,713,387	\$211,117,134	\$23,707,401	\$22,811,581	\$39,599,799	\$1,496,339	\$38,103,461
2057	\$22,002,214,534	\$220,022,145	\$24,707,389	\$23,766,569	\$41,270,136	\$1,571,504	\$39,698,632
2058	\$22,927,145,207	\$229,271,452	\$25,746,040	\$24,758,481	\$43,005,053	\$1,649,575	\$41,355,478
2059	\$23,887,769,727	\$238,877,697	\$26,824,774	\$25,788,672	\$44,806,922	\$1,730,659	\$43,076,263
2060	\$24,885,397,288	\$248,853,973	\$27,945,515	\$26,858,545	\$46,678,198	\$1,814,867	\$44,863,332
2061	\$25,631,959,206	\$256,319,592	\$28,783,411	\$27,659,171	\$48,078,544	\$1,877,862	\$46,200,662

pt B&H 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			Total EIFD
			City	Net City	County	Amount [2]	Amount [2]	Net County	
Formula	a	b=a*1.0%	c=b*0.94%	e=c-d	f=b-27.75%	g	h=f/g	d*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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2026	\$7,956,388	\$79,564	\$5,520	\$4,968	\$22,081	\$10,128	\$11,953	\$10,680	
2027	\$16,390,159	\$163,902	\$11,372	\$10,235	\$45,487	\$20,863	\$24,624	\$22,000	
2028	\$25,322,795	\$253,228	\$17,569	\$15,812	\$70,277	\$32,234	\$38,044	\$33,991	
2029	\$34,776,639	\$347,766	\$24,129	\$21,716	\$96,514	\$44,268	\$52,246	\$46,681	
2030	\$44,774,923	\$447,749	\$31,066	\$27,959	\$124,262	\$56,995	\$67,267	\$60,101	
2031	\$55,341,805	\$553,418	\$38,397	\$33,405	\$153,588	\$73,993	\$89,595	\$79,991	
2032	\$66,502,402	\$665,024	\$46,140	\$40,142	\$184,561	\$93,993	\$109,568	\$99,991	
2033	\$78,282,827	\$782,828	\$54,314	\$47,253	\$217,255	\$112,243	\$135,012	\$124,958	
2034	\$90,710,226	\$907,102	\$62,936	\$56,957	\$251,744	\$131,916	\$160,829	\$149,895	
2035	\$103,812,814	\$1,038,128	\$72,027	\$65,184	\$288,107	\$152,370	\$185,737	\$174,213	
2036	\$106,927,199	\$1,069,272	\$74,188	\$67,140	\$296,751	\$156,191	\$191,559	\$180,239	
2037	\$110,135,015	\$1,101,350	\$76,413	\$69,154	\$305,653	\$160,908	\$196,756	\$185,296	
2038	\$113,439,065	\$1,134,391	\$78,706	\$71,229	\$314,823	\$166,005	\$200,823	\$190,385	
2039	\$116,842,237	\$1,168,422	\$81,067	\$73,366	\$324,268	\$171,305	\$205,963	\$195,507	
2040	\$120,347,504	\$1,203,475	\$83,499	\$75,566	\$333,996	\$176,730	\$211,266	\$200,662	
2041	\$123,957,929	\$1,239,579	\$86,004	\$77,833	\$344,015	\$182,161	\$217,153	\$206,477	
2042	\$127,676,667	\$1,276,767	\$88,584	\$80,168	\$354,336	\$187,672	\$222,862	\$212,340	
2043	\$131,506,967	\$1,315,070	\$91,241	\$82,574	\$364,966	\$193,328	\$229,288	\$218,178	
2044	\$135,452,176	\$1,354,522	\$93,979	\$85,051	\$375,915	\$199,104	\$236,006	\$224,248	
2045	\$139,515,742	\$1,395,157	\$96,798	\$87,442	\$387,192	\$205,039	\$243,288	\$229,391	
2046	\$143,701,214	\$1,437,012	\$99,702	\$89,215	\$398,808	\$211,138	\$250,663	\$234,729	
2047	\$148,012,250	\$1,480,123	\$102,693	\$90,072	\$410,772	\$217,396	\$258,168	\$240,279	
2048	\$152,452,618	\$1,524,526	\$105,774	\$91,014	\$423,096	\$223,811	\$265,823	\$245,934	
2049	\$157,026,196	\$1,570,262	\$108,947	\$92,044	\$435,788	\$230,381	\$273,595	\$251,708	
2050	\$161,736,982	\$1,617,370	\$112,216	\$93,166	\$448,862	\$237,027	\$281,429	\$257,606	
2051	\$166,589,092	\$1,665,891	\$115,582	\$94,201	\$462,328	\$243,724	\$289,388	\$263,633	
2052	\$171,586,764	\$1,715,868	\$119,049	\$95,257	\$476,198	\$250,581	\$297,469	\$269,766	
2053	\$176,734,367	\$1,767,344	\$122,621	\$96,338	\$490,484	\$257,595	\$305,663	\$275,991	
2054	\$182,036,398	\$1,820,364	\$126,300	\$97,442	\$505,198	\$264,759	\$314,006	\$282,324	
2055	\$187,497,490	\$1,874,975	\$130,089	\$98,584	\$520,354	\$272,096	\$322,464	\$288,766	
2056	\$193,122,415	\$1,931,224	\$133,991	\$100,762	\$535,965	\$280,504	\$330,938	\$295,306	
2057	\$198,916,087	\$1,989,161	\$138,011	\$102,927	\$551,944	\$289,061	\$339,464	\$301,952	
2058	\$204,883,570	\$2,048,836	\$142,151	\$105,079	\$568,605	\$297,724	\$348,148	\$308,708	
2059	\$211,030,077	\$2,110,301	\$146,416	\$107,227	\$585,663	\$306,599	\$356,991	\$315,564	
2060	\$217,360,979	\$2,173,610	\$150,808	\$109,469	\$603,333	\$315,724	\$365,991	\$322,610	
2061	\$223,881,809	\$2,238,818	\$155,333	\$111,712	\$621,333	\$325,196	\$375,000	\$329,266	

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

DRAFT

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	\$2,468,437	\$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	\$284,480	\$4,453,757	\$145,464	\$2,009,434	\$2,154,898
2028	\$4,585,619	\$160,993	\$4,746,612	\$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	\$5,629,134	\$257,290	\$5,886,425	\$7,812,824	\$1,029,162	\$8,841,986	\$655,415	\$1,010,091	\$1,665,506
2032	\$6,108,893	\$298,135	\$6,407,028	\$8,478,694	\$1,192,541	\$9,671,236	\$733,207	\$1,134,002	\$1,867,209
2033	\$6,606,429	\$342,433	\$6,948,861	\$9,169,237	\$1,369,730	\$10,538,967	\$814,170	\$1,263,663	\$2,077,833
2034	\$7,354,920	\$416,964	\$7,771,884	\$10,208,088	\$1,667,855	\$11,875,943	\$658,355	\$1,028,078	\$1,686,433
2035	\$7,923,591	\$481,044	\$8,404,634	\$10,997,361	\$1,924,175	\$12,921,536	\$724,777	\$1,137,837	\$1,862,613
2036	\$8,408,147	\$548,593	\$8,956,741	\$11,669,890	\$2,194,373	\$13,864,263	\$782,732	\$1,236,797	\$2,019,529
2037	\$8,850,919	\$619,769	\$9,470,688	\$12,812,068	\$2,778,835	\$15,590,902	\$836,682	\$1,331,189	\$2,167,871
2038	\$9,231,086	\$694,703	\$9,925,794	\$14,284,425	\$3,478,051	\$17,762,476	\$884,456	\$1,418,046	\$2,302,503
2039	\$9,619,385	\$715,550	\$10,334,935	\$13,350,999	\$2,862,200	\$16,213,198	\$927,405	\$1,483,370	\$2,410,775
2040	\$10,022,802	\$737,016	\$10,759,819	\$13,910,913	\$2,948,066	\$16,858,978	\$972,006	\$1,551,159	\$2,523,165
2041	\$10,427,875	\$759,127	\$11,187,002	\$14,473,123	\$3,036,507	\$17,509,631	\$1,016,848	\$1,619,460	\$2,636,308
2042	\$10,766,523	\$781,901	\$11,548,423	\$14,943,141	\$3,127,603	\$18,070,744	\$1,054,788	\$1,678,361	\$2,733,149
2043	\$11,116,232	\$805,358	\$11,921,590	\$15,428,513	\$3,221,431	\$18,649,944	\$1,093,960	\$1,739,161	\$2,833,121
2044	\$11,477,363	\$829,518	\$12,306,882	\$15,929,736	\$3,318,074	\$19,247,810	\$1,134,405	\$1,801,921	\$2,936,325
2045	\$12,422,114	\$901,609	\$13,323,723	\$17,240,981	\$3,606,434	\$20,847,415	\$557,130	\$884,227	\$1,441,357
2046	\$12,828,486	\$928,657	\$13,757,143	\$17,804,996	\$3,714,628	\$21,519,623	\$577,553	\$915,902	\$1,493,455
2047	\$13,248,122	\$956,517	\$14,204,638	\$18,387,419	\$3,825,066	\$22,212,485	\$598,639	\$948,597	\$1,547,236
2048	\$13,681,451	\$985,212	\$14,666,663	\$18,988,847	\$3,940,848	\$22,929,695	\$620,410	\$982,345	\$1,602,755
2049	\$14,128,916	\$1,014,768	\$15,143,685	\$19,609,897	\$4,059,074	\$23,668,971	\$642,887	\$1,017,180	\$1,660,068
2050	\$14,590,978	\$1,045,212	\$15,636,189	\$20,251,204	\$4,180,846	\$24,432,050	\$666,094	\$1,053,137	\$1,719,231
2051	\$15,068,107	\$1,076,568	\$16,144,675	\$20,913,425	\$4,306,271	\$25,219,696	\$690,055	\$1,090,251	\$1,780,306
2052	\$15,560,794	\$1,108,865	\$16,669,659	\$21,597,237	\$4,435,460	\$26,032,697	\$714,792	\$1,128,560	\$1,843,352
2053	\$16,069,541	\$1,142,131	\$17,211,672	\$22,303,341	\$4,568,523	\$26,871,864	\$740,332	\$1,168,102	\$1,908,434
2054	\$16,594,869	\$1,176,395	\$17,771,263	\$23,032,435	\$4,705,579	\$27,738,034	\$766,700	\$1,208,916	\$1,975,616
2055	\$17,137,314	\$1,211,687	\$18,349,001	\$23,785,332	\$4,846,746	\$28,632,078	\$793,923	\$1,251,044	\$2,044,967
2056	\$17,693,168	\$1,248,037	\$18,941,205	\$24,558,815	\$4,992,149	\$29,549,964	\$821,828	\$1,294,248	\$2,116,076
2057	\$18,221,937	\$1,285,478	\$19,507,416	\$25,290,709	\$5,141,913	\$30,432,622	\$848,508	\$1,335,886	\$2,184,395
2058	\$18,766,570	\$1,324,043	\$20,090,613	\$26,046,619	\$5,296,171	\$31,342,790	\$875,989	\$1,378,774	\$2,254,763
2059	\$19,327,542	\$1,363,764	\$20,691,306	\$26,825,207	\$5,455,056	\$32,280,263	\$904,294	\$1,422,948	\$2,327,242
2060	\$19,905,343	\$1,404,677	\$21,310,020	\$27,627,152	\$5,618,707	\$33,245,860	\$933,448	\$1,468,447	\$2,401,895
2061	\$20,500,478	\$1,446,617	\$21,947,095	\$28,453,156	\$5,787,269	\$34,240,425	\$963,476	\$1,515,312	\$2,478,788
<b>TOTAL</b>	<b>\$432,662,140</b>	<b>\$28,808,884</b>	<b>\$461,471,024</b>	<b>\$589,616,081</b>	<b>\$113,685,104</b>	<b>\$703,301,186</b>	<b>\$26,012,419</b>	<b>\$53,456,322</b>	<b>\$79,468,741</b>

Source: EPS. proj man

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

Attachment E: Tax Incremental 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	City EIFD			Net City and County Property Tax Revenue			Total EIFD
			City Amount [1]	Net City	County	Net City	County	Amount [1]	
Formula	a	b=1.0%	c=b*14.30%	d	e=c-d	f=b+19.84%	g	h=f-g	i=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	\$261,970	\$6,029,134	\$8,669,133	\$856,308	\$7,812,824	\$1,473,278
2032	\$4,754,596,962	\$47,545,970	\$6,797,551	\$688,658	\$6,108,893	\$9,434,501	\$955,806	\$8,478,694	\$1,644,464
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	\$1,821,993
2034	\$5,574,329,203	\$55,743,292	\$7,969,505	\$614,585	\$7,354,920	\$11,061,087	\$852,999	\$10,208,088	\$1,467,585
2035	\$6,013,844,087	\$60,138,441	\$8,597,871	\$674,280	\$7,923,591	\$11,933,212	\$935,851	\$10,997,361	\$1,610,132
2036	\$6,388,348,913	\$63,883,489	\$9,133,293	\$725,145	\$8,408,147	\$12,676,339	\$1,006,448	\$11,669,890	\$1,731,594
2037	\$6,730,558,822	\$67,305,588	\$9,622,543	\$771,624	\$8,850,919	\$13,355,382	\$1,070,958	\$12,284,425	\$1,842,582
2038	\$7,024,382,180	\$70,243,822	\$10,042,617	\$811,531	\$9,231,086	\$13,938,413	\$1,126,345	\$12,812,068	\$1,937,877
2039	\$7,324,491,381	\$73,244,914	\$10,471,677	\$852,292	\$9,619,385	\$14,533,917	\$1,182,918	\$13,350,999	\$2,035,210
2040	\$7,636,285,190	\$76,362,852	\$10,917,442	\$894,639	\$10,022,802	\$15,152,606	\$1,241,694	\$13,910,913	\$2,136,333
2041	\$7,949,357,918	\$79,493,579	\$11,365,036	\$937,161	\$10,427,875	\$15,773,834	\$1,300,710	\$14,473,123	\$2,237,871
2042	\$8,211,092,338	\$82,110,923	\$11,739,232	\$972,710	\$10,766,523	\$16,293,191	\$1,350,049	\$14,943,141	\$2,322,759
2043	\$8,481,376,401	\$84,813,764	\$12,125,652	\$1,009,419	\$11,116,232	\$16,829,513	\$1,401,000	\$15,428,513	\$2,410,419
2044	\$8,760,487,524	\$87,604,875	\$12,524,691	\$1,047,328	\$11,477,363	\$17,383,350	\$1,453,614	\$15,929,736	\$2,500,943
2045	\$9,048,712,076	\$90,487,121	\$12,936,760	\$1,084,646	\$11,852,114	\$17,955,271	\$1,504,867	\$16,450,404	\$2,589,937
2046	\$9,346,345,662	\$93,463,457	\$13,362,281	\$1,117,934	\$12,244,346	\$18,545,863	\$1,557,651	\$16,987,215	\$2,681,662
2047	\$9,653,693,423	\$96,536,934	\$13,801,690	\$1,151,268	\$12,650,426	\$19,155,730	\$1,609,915	\$17,545,815	\$2,777,879
2048	\$9,971,070,338	\$99,710,703	\$14,255,437	\$1,185,828	\$13,069,609	\$19,785,498	\$1,662,134	\$18,127,575	\$2,877,977
2049	\$10,298,801,545	\$102,988,015	\$14,723,988	\$1,220,511	\$13,503,477	\$20,435,812	\$1,716,651	\$18,786,826	\$2,979,977
2050	\$10,637,222,660	\$106,372,227	\$15,207,821	\$1,256,844	\$13,950,977	\$21,107,338	\$1,771,338	\$19,479,639	\$3,087,604
2051	\$10,986,680,120	\$109,866,801	\$15,707,434	\$1,292,336	\$14,415,097	\$21,800,763	\$1,826,663	\$20,251,204	\$3,199,977
2052	\$11,347,531,528	\$113,475,315	\$16,223,336	\$1,337,662	\$14,885,674	\$22,516,797	\$1,882,101	\$21,033,596	\$3,317,497
2053	\$11,720,146,009	\$117,201,460	\$16,756,055	\$1,384,142	\$15,371,913	\$23,256,172	\$1,937,651	\$21,919,522	\$3,440,522
2054	\$12,104,904,579	\$121,049,046	\$17,306,136	\$1,431,636	\$15,874,500	\$24,019,645	\$1,993,187	\$22,826,458	\$3,569,315
2055	\$12,502,200,533	\$125,022,005	\$17,874,142	\$1,481,188	\$16,392,954	\$24,807,995	\$2,048,828	\$23,744,166	\$3,699,183
2056	\$12,909,316,442	\$129,093,164	\$18,456,188	\$1,531,314	\$16,924,874	\$25,615,831	\$2,104,651	\$24,720,183	\$3,829,533
2057	\$13,296,595,936	\$132,965,959	\$19,009,873	\$1,581,936	\$17,427,937	\$26,448,306	\$2,161,336	\$25,686,971	\$3,959,669
2058	\$13,695,493,814	\$136,954,938	\$19,580,170	\$1,633,599	\$17,946,571	\$27,301,835	\$2,218,170	\$26,628,661	\$4,089,503
2059	\$14,106,358,628	\$141,063,586	\$20,167,575	\$1,686,033	\$18,481,542	\$28,175,835	\$2,275,110	\$27,650,722	\$4,219,412
2060	\$14,529,549,387	\$145,295,494	\$20,772,602	\$1,739,259	\$19,033,343	\$29,069,844	\$2,332,459	\$28,731,385	\$4,349,353
2061	\$14,965,435,868	\$149,654,359	\$21,395,621	\$1,792,602	\$19,603,019	\$29,995,769	\$2,390,146	\$29,812,873	\$4,479,504

pl man ex

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

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				Total EIFD		
			City	County	Net City	Net County			
Formula	a	b=a*1.0%	c=b*65%	d	e=c-d	f=b*26.51%	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	\$45,348,171	\$453,482	\$30,058	\$1,503	\$28,555	\$120,230	\$55,145	\$65,085	\$56,648
2025	\$93,417,231	\$934,172	\$61,919	\$3,096	\$58,823	\$247,674	\$113,600	\$134,075	\$116,696
2026	\$144,329,622	\$1,443,296	\$95,664	\$4,783	\$90,881	\$382,657	\$175,511	\$207,145	\$180,295
2027	\$198,212,681	\$1,982,127	\$131,379	\$6,569	\$124,810	\$525,516	\$241,036	\$284,480	\$247,605
2028	\$255,196,827	\$2,551,988	\$169,150	\$8,458	\$160,693	\$676,601	\$310,334	\$366,268	\$318,791
2029	\$315,425,750	\$3,154,258	\$209,070	\$10,453	\$198,616	\$836,279	\$383,572	\$452,707	\$394,026
2030	\$379,036,610	\$3,790,366	\$251,232	\$12,562	\$238,671	\$1,004,929	\$460,926	\$544,003	\$473,488
2031	\$446,180,238	\$4,461,802	\$295,736	\$38,446	\$257,290	\$1,182,945	\$153,783	\$1,029,162	\$192,229
2032	\$517,011,351	\$5,170,114	\$342,684	\$44,549	\$298,135	\$1,370,737	\$178,196	\$1,192,541	\$222,745
2033	\$593,829,409	\$5,938,294	\$393,601	\$51,168	\$342,433	\$1,574,403	\$204,672	\$1,369,730	\$255,840
2034	\$665,113,398	\$6,651,134	\$460,734	\$43,770	\$416,964	\$1,842,934	\$175,079	\$1,667,855	\$218,848
2035	\$801,939,980	\$8,019,400	\$531,540	\$50,496	\$481,044	\$2,126,160	\$201,985	\$1,924,175	\$252,482
2036	\$914,550,555	\$9,145,506	\$606,180	\$57,587	\$548,593	\$2,424,721	\$230,349	\$2,194,373	\$287,936
2037	\$1,033,196,018	\$10,331,960	\$684,821	\$65,058	\$619,763	\$2,739,283	\$260,232	\$2,479,051	\$325,290
2038	\$1,158,137,113	\$11,581,371	\$767,634	\$72,925	\$694,709	\$3,070,535	\$281,701	\$2,778,835	\$364,626
2039	\$1,192,881,227	\$11,928,812	\$790,663	\$75,113	\$715,550	\$3,162,651	\$300,452	\$2,862,200	\$375,565
2040	\$1,228,667,663	\$12,286,677	\$814,383	\$77,366	\$737,016	\$3,257,531	\$309,465	\$2,948,066	\$386,832
2041	\$1,265,527,693	\$12,655,277	\$838,814	\$79,687	\$759,127	\$3,355,257	\$318,749	\$3,036,507	\$398,437
2042	\$1,303,493,524	\$13,034,935	\$863,979	\$82,078	\$781,901	\$3,455,915	\$328,312	\$3,127,603	\$410,390
2043	\$1,342,598,330	\$13,425,983	\$889,898	\$84,540	\$805,358	\$3,559,592	\$338,161	\$3,221,431	\$422,702
2044	\$1,382,876,280	\$13,828,763	\$916,595	\$87,077	\$829,518	\$3,666,380	\$348,306	\$3,318,074	\$435,383
2045	\$1,424,362,568	\$14,243,626	\$944,093	\$42,484	\$901,609	\$3,776,371	\$169,937	\$3,606,434	\$212,421
2046	\$1,467,093,445	\$14,670,934	\$972,416	\$43,759	\$928,657	\$3,889,662	\$175,035	\$3,714,628	\$218,794
2047	\$1,511,106,248	\$15,111,062	\$1,001,588	\$45,071	\$956,517	\$4,006,352	\$180,286	\$3,826,066	\$225,357
2048	\$1,556,439,436	\$15,564,394	\$1,031,636	\$46,424	\$985,212	\$4,126,543	\$185,694	\$3,940,848	\$232,118
2049	\$1,603,192,619	\$16,031,326	\$1,062,585	\$47,816	\$1,014,768	\$4,250,339	\$191,265	\$4,059,074	\$239,082
2050	\$1,651,226,598	\$16,512,266	\$1,094,462	\$49,251	\$1,045,212	\$4,377,849	\$197,003	\$4,180,846	\$246,254
2051	\$1,700,763,395	\$17,007,634	\$1,127,296	\$50,728	\$1,076,568	\$4,509,185	\$202,913	\$4,306,271	\$253,642
2052	\$1,751,786,297	\$17,517,863	\$1,161,115	\$52,250	\$1,108,865	\$4,644,460	\$209,001	\$4,435,460	\$261,251
2053	\$1,804,339,886	\$18,043,399	\$1,195,949	\$53,818	\$1,142,131	\$4,783,794	\$215,271	\$4,568,523	\$269,088
2054	\$1,858,470,083	\$18,584,701	\$1,231,827	\$55,432	\$1,176,395	\$4,927,308	\$221,729	\$4,705,579	\$277,161
2055	\$1,914,224,185	\$19,142,242	\$1,268,782	\$57,095	\$1,211,687	\$5,075,127	\$228,381	\$4,846,746	\$285,476
2056	\$1,971,650,911	\$19,716,509	\$1,306,845	\$58,608	\$1,248,037	\$5,227,381	\$235,232	\$4,992,149	\$294,040
2057	\$2,030,800,438	\$20,308,004	\$1,346,051	\$60,572	\$1,285,478	\$5,384,202	\$242,289	\$5,141,913	\$302,861
2058	\$2,091,724,451	\$20,917,245	\$1,386,432	\$62,389	\$1,324,043	\$5,545,728	\$249,558	\$5,296,171	\$311,947
2059	\$2,154,476,185	\$21,544,762	\$1,428,025	\$64,261	\$1,363,764	\$5,712,100	\$257,045	\$5,455,056	\$321,306
2060	\$2,219,110,470	\$22,191,105	\$1,470,866	\$66,189	\$1,404,677	\$5,883,463	\$264,756	\$5,618,707	\$330,945
2061	\$2,285,683,785	\$22,856,838	\$1,514,992	\$68,175	\$1,446,817	\$6,059,967	\$272,699	\$5,787,269	\$340,873

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 Increment Revenue Forecast - Variable Tax Rate Scenario

DRAFT

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		Total
	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	\$0
2022	\$2,470,014	\$0	\$2,470,014	\$3,038,906	\$0	\$3,038,906	\$0	\$0	\$0
2023	\$2,665,463	\$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	\$3,669,274	\$108,338	\$3,797,612	\$4,538,985	\$433,353	\$4,972,338	\$198,377	\$288,904	\$487,280
2032	\$3,802,897	\$127,918	\$3,930,815	\$4,678,778	\$511,673	\$5,190,451	\$218,281	\$321,495	\$539,776
2033	\$3,953,472	\$148,576	\$4,102,048	\$4,864,034	\$594,303	\$5,458,337	\$243,867	\$361,524	\$605,391
2034	\$4,264,761	\$177,211	\$4,441,972	\$5,247,018	\$708,844	\$5,955,862	\$207,001	\$306,200	\$513,201
2035	\$4,517,103	\$201,089	\$4,718,192	\$5,557,479	\$804,358	\$6,361,837	\$235,997	\$348,816	\$584,813
2036	\$4,780,958	\$226,241	\$5,007,199	\$5,882,106	\$904,964	\$6,787,070	\$266,334	\$393,454	\$659,788
2037	\$5,056,790	\$252,721	\$5,309,511	\$6,221,467	\$1,010,883	\$7,232,351	\$298,069	\$440,196	\$738,265
2038	\$5,345,081	\$280,586	\$5,625,667	\$6,576,157	\$1,122,343	\$7,698,500	\$331,256	\$489,129	\$820,385
2039	\$5,622,127	\$309,895	\$5,932,022	\$6,917,012	\$1,239,580	\$8,156,593	\$363,415	\$537,216	\$900,631
2040	\$5,893,694	\$340,711	\$6,234,404	\$7,251,126	\$1,362,842	\$8,613,968	\$395,157	\$585,227	\$980,384
2041	\$6,176,706	\$380,484	\$6,557,190	\$7,599,321	\$1,521,936	\$9,121,257	\$429,041	\$638,479	\$1,067,519
2042	\$6,471,605	\$422,337	\$6,893,942	\$7,962,142	\$1,689,349	\$9,651,491	\$464,390	\$694,139	\$1,158,529
2043	\$6,778,851	\$466,359	\$7,245,210	\$8,340,152	\$1,865,437	\$10,205,589	\$501,264	\$752,304	\$1,253,567
2044	\$7,098,918	\$513,763	\$7,612,681	\$8,733,937	\$2,055,052	\$10,788,989	\$539,838	\$813,545	\$1,353,383
2045	\$7,592,240	\$584,736	\$8,176,976	\$9,340,880	\$2,338,945	\$11,679,825	\$588,914	\$407,164	\$996,078
2046	\$7,837,557	\$629,392	\$8,466,949	\$9,642,699	\$2,517,569	\$12,160,267	\$628,578	\$429,802	\$1,058,380
2047	\$8,090,860	\$676,201	\$8,767,061	\$9,954,342	\$2,704,805	\$12,659,147	\$676,719	\$453,310	\$1,130,029
2048	\$8,352,407	\$720,470	\$9,072,877	\$10,276,129	\$2,881,879	\$13,158,008	\$711,130	\$476,816	\$1,187,946
2049	\$8,622,466	\$761,836	\$9,384,302	\$10,608,387	\$3,047,343	\$13,655,731	\$752,804	\$500,269	\$1,253,073
2050	\$8,901,311	\$805,035	\$9,706,346	\$10,951,456	\$3,220,142	\$14,171,598	\$800,979	\$524,577	\$1,325,556
2051	\$9,189,226	\$850,141	\$10,039,368	\$11,305,684	\$3,400,966	\$14,706,650	\$856,671	\$549,770	\$1,406,441
2052	\$9,490,146	\$897,229	\$10,387,376	\$11,675,912	\$3,588,917	\$15,264,829	\$900,666	\$576,091	\$1,476,757
2053	\$9,771,516	\$946,377	\$10,717,893	\$12,022,086	\$3,785,509	\$15,807,595	\$950,644	\$601,666	\$1,552,310
2054	\$10,061,327	\$997,667	\$11,058,994	\$12,378,646	\$3,990,666	\$16,369,313	\$1,000,917	\$628,134	\$1,629,051
2055	\$10,359,832	\$1,051,181	\$11,411,014	\$12,745,903	\$4,204,726	\$16,950,629	\$1,051,181	\$655,526	\$1,706,707
2056	\$10,667,293	\$1,107,009	\$11,774,302	\$13,124,178	\$4,428,038	\$17,552,216	\$1,107,009	\$683,873	\$1,790,882
2057	\$10,983,977	\$1,167,793	\$12,151,770	\$13,513,801	\$4,671,173	\$18,184,973	\$1,167,793	\$713,689	\$1,881,482
2058	\$11,310,162	\$1,215,713	\$12,525,875	\$13,915,112	\$4,862,852	\$18,777,964	\$1,215,713	\$741,631	\$1,957,344
2059	\$11,646,132	\$1,265,457	\$12,911,589	\$14,328,463	\$5,061,827	\$19,390,290	\$1,265,457	\$770,484	\$2,035,771
2060	\$11,992,182	\$1,317,091	\$13,309,273	\$14,754,214	\$5,268,365	\$20,022,579	\$1,317,091	\$800,278	\$2,117,369
2061	\$12,348,613	\$1,370,685	\$13,719,298	\$15,192,738	\$5,482,739	\$20,675,478	\$1,370,685	\$831,043	\$2,201,781
<b>TOTAL</b>	<b>\$271,492,983</b>	<b>\$20,684,298</b>	<b>\$292,177,281</b>	<b>\$330,568,736</b>	<b>\$82,077,239</b>	<b>\$412,645,975</b>	<b>\$11,430,371</b>	<b>\$21,520,763</b>	<b>\$32,951,135</b>

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			County EIFD Amount [1]	Net County	Total EIFD
			City	County	County			
Formula	s	b=7.0%	c=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	\$2,398,072	\$2,950,394	\$0	\$2,950,394	\$0
2022	\$1,478,063,490	\$14,780,635	\$2,470,014	\$2,470,014	\$3,038,906	\$0	\$3,038,906	\$0
2023	\$1,608,291,217	\$16,082,912	\$2,687,639	\$2,687,639	\$3,306,655	\$122,807	\$3,183,848	\$124,983
2024	\$1,739,217,044	\$17,392,170	\$2,906,432	\$2,906,432	\$3,575,839	\$246,273	\$3,329,567	\$250,637
2025	\$1,830,457,715	\$18,304,577	\$3,058,905	\$3,058,905	\$3,763,431	\$332,314	\$3,431,116	\$338,203
2026	\$1,892,616,910	\$18,926,169	\$3,162,780	\$3,162,780	\$3,891,230	\$390,932	\$3,500,299	\$397,859
2027	\$1,982,679,813	\$19,826,798	\$3,329,997	\$3,329,997	\$4,096,960	\$485,293	\$3,611,667	\$493,893
2028	\$2,097,043,135	\$20,970,431	\$3,504,400	\$3,504,400	\$4,311,532	\$583,709	\$3,727,822	\$594,053
2029	\$2,167,871,742	\$21,678,717	\$3,622,763	\$3,622,763	\$4,457,156	\$650,502	\$3,806,654	\$662,029
2030	\$2,241,062,727	\$22,410,627	\$3,745,073	\$3,745,073	\$4,607,637	\$719,522	\$3,888,114	\$732,273
2031	\$2,316,694,086	\$23,166,941	\$3,871,462	\$3,871,462	\$4,763,135	\$792,224	\$4,063,913	\$799,072
2032	\$2,394,846,370	\$23,948,464	\$4,002,064	\$4,002,064	\$4,923,817	\$870,224	\$4,143,693	\$870,224
2033	\$2,488,414,941	\$24,984,149	\$4,175,139	\$4,175,139	\$5,136,754	\$963,809	\$4,272,945	\$963,809
2034	\$2,664,783,613	\$26,647,836	\$4,453,160	\$4,453,160	\$5,478,809	\$1,067,314	\$4,411,495	\$1,067,314
2035	\$2,831,636,745	\$28,316,367	\$4,731,990	\$4,731,990	\$5,821,860	\$1,181,314	\$4,640,546	\$1,181,314
2036	\$3,006,102,761	\$30,061,028	\$5,023,543	\$5,023,543	\$6,180,563	\$1,305,314	\$4,875,249	\$1,305,314
2037	\$3,188,468,264	\$31,884,883	\$5,328,330	\$5,328,330	\$6,555,549	\$1,439,314	\$5,116,235	\$1,439,314
2038	\$3,379,111,404	\$33,791,114	\$5,646,884	\$5,646,884	\$6,947,471	\$1,583,314	\$5,364,157	\$1,583,314
2039	\$3,562,299,423	\$35,622,994	\$5,983,012	\$5,983,012	\$7,324,106	\$1,737,314	\$5,586,792	\$1,737,314
2040	\$3,741,864,383	\$37,418,644	\$6,253,086	\$6,253,086	\$7,693,293	\$1,896,314	\$5,796,979	\$1,896,314
2041	\$3,928,997,171	\$39,289,972	\$6,565,806	\$6,565,806	\$8,078,039	\$2,060,314	\$5,987,725	\$2,060,314
2042	\$4,123,990,249	\$41,239,902	\$6,891,662	\$6,891,662	\$8,478,945	\$2,233,314	\$6,155,631	\$2,233,314
2043	\$4,327,146,813	\$43,271,468	\$7,231,160	\$7,231,160	\$8,896,636	\$2,416,314	\$6,300,316	\$2,416,314
2044	\$4,538,781,180	\$45,387,812	\$7,584,825	\$7,584,825	\$9,337,332	\$2,609,314	\$6,428,018	\$2,609,314
2045	\$4,841,365,178	\$48,413,652	\$8,090,478	\$8,090,478	\$9,793,872	\$2,823,314	\$6,530,558	\$2,823,314
2046	\$5,000,084,829	\$50,000,848	\$8,355,717	\$8,355,717	\$10,280,201	\$3,057,314	\$6,612,887	\$3,057,314
2047	\$5,163,970,430	\$51,639,704	\$8,629,588	\$8,629,588	\$10,780,524	\$3,311,314	\$6,679,210	\$3,311,314
2048	\$5,333,189,091	\$53,331,891	\$8,912,372	\$8,912,372	\$11,292,847	\$3,583,314	\$6,729,533	\$3,583,314
2049	\$5,507,913,298	\$55,079,133	\$9,204,356	\$9,204,356	\$11,816,170	\$3,866,314	\$6,773,847	\$3,866,314
2050	\$5,688,321,088	\$56,883,211	\$9,505,838	\$9,505,838	\$12,352,493	\$4,160,314	\$6,812,184	\$4,160,314
2051	\$5,876,877,546	\$58,768,775	\$9,820,938	\$9,820,938	\$12,902,816	\$4,465,314	\$6,846,490	\$4,465,314
2052	\$6,053,183,872	\$60,531,839	\$10,115,566	\$10,115,566	\$13,468,139	\$4,780,314	\$6,875,823	\$4,780,314
2053	\$6,234,779,388	\$62,347,794	\$10,419,033	\$10,419,033	\$14,043,462	\$5,115,314	\$6,900,147	\$5,115,314
2054	\$6,421,822,770	\$64,218,228	\$10,731,604	\$10,731,604	\$14,632,785	\$5,457,314	\$6,919,469	\$5,457,314
2055	\$6,614,477,453	\$66,144,775	\$11,053,552	\$11,053,552	\$15,237,108	\$5,815,314	\$6,928,792	\$5,815,314
2056	\$6,812,911,777	\$68,129,118	\$11,385,159	\$11,385,159	\$15,843,431	\$6,187,314	\$6,929,043	\$6,187,314
2057	\$7,017,299,130	\$70,172,991	\$11,726,713	\$11,726,713	\$16,464,754	\$6,560,314	\$6,929,043	\$6,560,314
2058	\$7,227,818,104	\$72,278,181	\$12,078,515	\$12,078,515	\$17,109,077	\$6,950,314	\$6,929,043	\$6,950,314
2059	\$7,444,652,647	\$74,446,526	\$12,440,870	\$12,440,870	\$17,768,400	\$7,353,314	\$6,929,043	\$7,353,314
2061	\$7,667,992,226	\$76,679,922	\$12,814,096	\$12,814,096	\$18,440,723	\$7,766,314	\$6,929,043	\$7,766,314

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

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



Attachment E: Tax Increment Revenue Forecast - Variable 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	Net City and County Property Tax Revenue				Net County	Total EIFD	
			City	County	County EIFD Amount [2]	Net County			
Formula	a	b=3*1.0%	c=0*7.23%	d	e=a-d	f=b+28.93%	g	h=f+g	i=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	\$2,374	\$9,590	\$4,399	\$5,192	\$7,565
2024	\$17,073,859	\$170,739	\$12,348	\$123	\$12,224	\$49,391	\$22,654	\$26,737	\$38,961
2025	\$31,654,935	\$316,549	\$22,893	\$229	\$22,664	\$91,571	\$42,000	\$49,570	\$72,234
2026	\$47,095,509	\$470,955	\$34,059	\$341	\$33,719	\$136,237	\$62,487	\$73,750	\$107,469
2027	\$63,434,028	\$634,340	\$45,875	\$459	\$45,416	\$183,501	\$84,166	\$99,335	\$144,752
2028	\$88,397,184	\$883,972	\$63,928	\$639	\$63,289	\$255,714	\$117,287	\$138,427	\$201,716
2029	\$114,801,039	\$1,148,010	\$83,024	\$830	\$82,193	\$332,095	\$152,320	\$179,774	\$261,968
2030	\$142,709,567	\$1,427,096	\$103,207	\$1,032	\$102,175	\$412,828	\$189,350	\$223,478	\$325,653
2031	\$172,189,286	\$1,721,893	\$124,527	\$1,188	\$108,338	\$498,106	\$64,754	\$433,353	\$541,691
2032	\$203,309,350	\$2,033,093	\$147,033	\$1,114	\$127,918	\$588,130	\$76,457	\$511,673	\$639,591
2033	\$236,141,647	\$2,361,416	\$170,777	\$2,201	\$148,576	\$683,107	\$88,804	\$594,303	\$742,879
2034	\$270,760,903	\$2,707,609	\$195,813	\$1,802	\$177,211	\$783,253	\$74,409	\$708,844	\$886,055
2035	\$307,244,788	\$3,072,448	\$222,198	\$2,109	\$201,089	\$888,793	\$84,435	\$804,358	\$1,005,447
2036	\$345,674,021	\$3,456,740	\$249,990	\$2,749	\$226,241	\$999,960	\$94,996	\$904,964	\$1,131,205
2037	\$386,132,487	\$3,861,325	\$279,249	\$2,529	\$252,721	\$1,116,998	\$106,115	\$1,010,883	\$1,263,604
2038	\$428,707,355	\$4,287,074	\$310,039	\$2,454	\$280,586	\$1,240,158	\$117,815	\$1,122,343	\$1,402,929
2039	\$473,489,195	\$4,734,892	\$342,426	\$3,530	\$309,895	\$1,369,702	\$130,122	\$1,239,580	\$1,549,475
2040	\$520,572,110	\$5,205,721	\$376,476	\$3,765	\$340,711	\$1,505,903	\$143,061	\$1,362,842	\$1,703,553
2041	\$581,342,054	\$5,813,421	\$420,424	\$3,940	\$380,484	\$1,681,697	\$159,761	\$1,521,936	\$1,902,420
2042	\$645,289,680	\$6,452,897	\$466,671	\$4,334	\$422,337	\$1,866,684	\$177,335	\$1,689,349	\$2,111,686
2043	\$712,550,955	\$7,125,510	\$515,314	\$4,955	\$466,359	\$2,061,256	\$195,819	\$1,865,437	\$2,331,796
2044	\$784,979,233	\$7,849,792	\$567,694	\$5,931	\$513,763	\$2,270,776	\$215,724	\$2,055,052	\$2,568,815
2045	\$846,643,499	\$8,466,435	\$612,289	\$27,553	\$584,736	\$2,449,157	\$110,212	\$2,338,945	\$2,923,681
2046	\$911,301,141	\$9,113,011	\$659,049	\$29,657	\$629,392	\$2,636,198	\$118,629	\$2,517,569	\$3,146,961
2047	\$979,076,261	\$9,790,763	\$708,064	\$31,863	\$676,201	\$2,832,256	\$127,452	\$2,704,805	\$3,381,006
2048	\$1,043,172,849	\$10,431,728	\$754,418	\$33,949	\$720,470	\$3,017,674	\$135,795	\$2,881,879	\$3,602,348
2049	\$1,103,067,131	\$11,030,671	\$797,734	\$35,898	\$761,836	\$3,190,935	\$143,592	\$3,047,343	\$3,809,179
2050	\$1,165,616,213	\$11,656,162	\$842,969	\$37,934	\$805,035	\$3,371,876	\$151,734	\$3,220,142	\$4,025,177
2051	\$1,230,925,481	\$12,309,255	\$890,200	\$40,059	\$850,141	\$3,560,802	\$160,236	\$3,400,566	\$4,250,707
2052	\$1,299,104,249	\$12,991,042	\$939,507	\$42,278	\$897,229	\$3,758,028	\$169,111	\$3,589,917	\$4,486,146
2053	\$1,370,265,911	\$13,702,659	\$990,971	\$44,594	\$946,377	\$3,963,884	\$178,375	\$3,785,509	\$4,731,886
2054	\$1,444,528,079	\$14,445,281	\$1,044,677	\$47,010	\$997,667	\$4,178,708	\$188,042	\$3,990,666	\$4,988,333
2055	\$1,522,012,738	\$15,220,127	\$1,100,714	\$49,532	\$1,051,181	\$4,402,854	\$198,128	\$4,204,726	\$5,255,907
2056	\$1,602,846,401	\$16,028,464	\$1,159,172	\$52,163	\$1,107,009	\$4,636,680	\$208,651	\$4,428,038	\$5,535,047
2057	\$1,690,855,577	\$16,908,556	\$1,222,820	\$55,027	\$1,167,793	\$4,891,289	\$220,108	\$4,671,173	\$5,838,966
2058	\$1,760,238,911	\$17,602,389	\$1,272,998	\$57,285	\$1,215,713	\$5,091,991	\$229,140	\$4,862,852	\$6,078,565
2059	\$1,832,263,475	\$18,322,635	\$1,325,086	\$59,629	\$1,265,457	\$5,300,343	\$238,515	\$5,061,827	\$6,327,284
2060	\$1,907,025,298	\$19,070,253	\$1,379,153	\$62,062	\$1,317,091	\$5,516,613	\$248,248	\$5,268,365	\$6,585,456
2061	\$1,984,623,793	\$19,846,238	\$1,435,272	\$64,587	\$1,370,685	\$5,741,088	\$258,349	\$5,482,739	\$6,853,424

All stock amt

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

Existing City and Annexation Areas

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

Table with columns: 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 [2], City [3], County [1], County [2], County [3], Total EIFD. Rows 2020-2061.

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 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. [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

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	City			County			Total EIFD
							City [1]	Allocation [3]	EIFD	County [1]	Allocation [3]	EIFD	
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=g*1.0%	g=f*1.23%	h	i=g*h	j=f*1.76%	k	l=h*k	m=h+l
2020	\$3,189,831,293	\$95,697,939	\$0	\$3,285,529,232	\$0	\$0	\$0	0%	\$0	\$0	0%	\$0	\$0
2021	\$3,285,629,232	\$98,568,877	\$0	\$3,384,198,109	\$521,333,894	\$5,213,339	\$585,432	10%	\$0	\$0	46%	\$0	\$0
2022	\$3,384,198,109	\$101,525,943	\$419,807,961	\$3,905,532,003	\$981,445,136	\$9,814,451	\$1,102,114	10%	\$58,543	\$977,880	46%	\$448,520	\$607,063
2023	\$3,905,532,003	\$117,165,960	\$342,945,282	\$4,365,643,245	\$1,357,599,228	\$13,575,992	\$1,524,516	10%	\$152,452	\$2,546,485	46%	\$1,167,984	\$954,579
2024	\$4,365,643,245	\$130,969,297	\$264,712,716	\$5,148,763,973	\$2,186,055,910	\$21,860,559	\$2,454,832	10%	\$198,152	\$3,309,843	46%	\$1,518,110	\$1,320,436
2025	\$5,148,763,973	\$154,462,919	\$267,027,126	\$5,570,254,018	\$2,642,156,849	\$26,421,568	\$2,967,010	10%	\$245,483	\$4,100,443	46%	\$1,880,731	\$2,126,214
2026	\$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%	\$296,701	\$4,955,964	46%	\$2,273,129	\$2,569,830
2027	\$6,026,354,958	\$180,790,649	\$233,365,599	\$6,889,538,634	\$3,505,340,525	\$35,053,405	\$3,936,323	10%	\$393,632	\$5,773,685	46%	\$3,015,752	\$2,993,845
2028	\$6,889,538,634	\$206,696,159	\$287,727,524	\$7,383,952,317	\$3,999,754,208	\$39,997,542	\$4,491,524	13%	\$583,898	\$7,502,445	13%	\$975,318	\$1,559,216
2029	\$7,383,952,317	\$221,518,570	\$17,345,589	\$7,722,816,475	\$4,338,618,367	\$43,386,184	\$4,872,032	13%	\$633,367	\$8,138,061	13%	\$1,057,948	\$1,691,315
2030	\$8,075,366,926	\$242,261,008	\$120,865,966	\$8,075,366,926	\$4,691,168,817	\$46,911,688	\$5,267,949	13%	\$684,833	\$9,799,349	13%	\$1,143,915	\$1,828,749
2031	\$8,433,602,373	\$253,008,071	\$115,974,440	\$8,433,602,373	\$5,049,404,265	\$50,494,043	\$5,670,229	10%	\$538,672	\$9,471,301	10%	\$989,774	\$1,438,445
2032	\$8,802,887,679	\$264,066,630	\$106,678,625	\$8,802,887,679	\$5,418,689,570	\$54,186,896	\$6,084,918	10%	\$578,067	\$10,163,979	10%	\$965,578	\$1,543,645
2033	\$9,173,652,934	\$275,209,588	\$109,878,984	\$9,173,652,934	\$5,789,454,826	\$57,894,548	\$6,501,289	10%	\$617,621	\$10,859,434	10%	\$1,031,646	\$1,649,267
2034	\$9,558,741,506	\$286,762,245	\$55,738,567	\$9,558,741,506	\$6,174,543,397	\$61,745,434	\$6,933,704	10%	\$658,540	\$11,581,754	10%	\$1,100,267	\$1,758,969
2035	\$9,901,242,319	\$297,037,270	\$57,410,725	\$9,901,242,319	\$6,517,044,210	\$65,170,442	\$7,318,315	10%	\$695,702	\$12,224,192	10%	\$1,161,299	\$1,856,538
2036	\$10,255,690,313	\$307,670,709	\$59,133,046	\$10,255,690,313	\$6,871,492,204	\$68,714,922	\$7,716,343	10%	\$735,053	\$12,899,400	10%	\$1,224,459	\$1,957,511
2037	\$10,622,494,068	\$318,674,822	\$160,247,219	\$10,622,494,068	\$7,238,295,960	\$72,382,960	\$8,128,245	10%	\$772,183	\$13,577,063	10%	\$1,289,821	\$2,062,004
2038	\$11,011,416,110	\$333,042,483	\$169,759,786	\$11,011,416,110	\$7,611,041,110	\$76,110,411	\$8,666,051	10%	\$823,275	\$14,263,310	10%	\$1,375,162	\$2,198,437
2039	\$11,404,218,379	\$348,126,551	\$174,852,579	\$11,404,218,379	\$8,000,202,270	\$80,000,202	\$9,230,673	10%	\$876,914	\$14,958,475	10%	\$1,464,758	\$2,341,672
2040	\$11,811,113,387	\$363,815,925	\$180,998,157	\$11,811,113,387	\$8,400,202,270	\$84,000,202	\$9,817,952	10%	\$930,705	\$15,665,931	10%	\$1,557,950	\$2,490,656
2041	\$12,232,197,510	\$380,133,348	\$185,501,102	\$12,232,197,510	\$8,811,042,204	\$88,110,422	\$10,163,979	10%	\$990,730	\$16,410,510	10%	\$1,654,872	\$2,645,603
2042	\$12,671,111,592	\$397,102,381	\$191,066,135	\$12,671,111,592	\$9,222,202,270	\$92,222,202	\$10,663,920	5%	\$497,876	\$17,171,787	5%	\$831,631	\$1,328,507
2043	\$13,126,746,041	\$414,747,437	\$196,798,119	\$13,126,746,041	\$9,644,418	\$96,444,418	\$11,724,404	5%	\$527,598	\$17,958,931	5%	\$881,277	\$1,408,875
2044	\$13,634,785,769	\$433,093,803	\$202,702,062	\$13,634,785,769	\$10,072,255,978	\$100,722,559	\$13,125,106	5%	\$556,501	\$18,772,020	5%	\$932,896	\$1,491,397
2045	\$14,136,460,113	\$452,167,679	\$208,763,124	\$14,136,460,113	\$10,503,571,618	\$105,035,716	\$14,638,835	5%	\$586,630	\$19,624,029	5%	\$986,562	\$1,575,091
2046	\$14,673,206,782	\$471,996,203	\$221,819,629	\$14,673,206,782	\$10,942,947,098	\$109,429,471	\$15,440,740	5%	\$624,029	\$20,509,630	5%	\$1,042,351	\$1,666,381
2047	\$15,232,555,978	\$492,607,488	\$228,474,217	\$15,232,555,978	\$11,394,355,108	\$113,943,510	\$16,287,063	5%	\$658,748	\$21,423,977	5%	\$1,094,237	\$1,754,748
2048	\$15,811,713,387	\$514,030,653	\$235,328,444	\$15,811,713,387	\$11,859,202,270	\$118,592,022	\$17,125,649	5%	\$703,018	\$22,393,599	5%	\$1,143,977	\$1,855,452
2049	\$16,411,713,387	\$536,106,162	\$242,388,297	\$16,411,713,387	\$12,338,618,673	\$123,386,186	\$18,044,418	5%	\$749,499	\$23,363,362	5%	\$1,194,237	\$1,954,748
2050	\$17,034,355,108	\$559,203,889	\$249,659,946	\$17,034,355,108	\$12,839,571,618	\$128,395,946	\$18,944,418	5%	\$800,630	\$24,338,923	5%	\$1,242,377	\$2,057,921
2051	\$17,677,205,389	\$582,874,734	\$256,827,824	\$17,677,205,389	\$13,359,522,708	\$133,592,824	\$19,889,418	5%	\$852,499	\$25,319,630	5%	\$1,294,377	\$2,165,114
2052	\$18,340,817,817	\$607,632,624	\$264,869,946	\$18,340,817,817	\$13,894,418,673	\$138,944,418	\$20,844,418	5%	\$904,820	\$26,311,969	5%	\$1,346,339	\$2,276,475
2053	\$19,034,355,108	\$633,351,402	\$273,869,245	\$19,034,355,108	\$14,444,418,673	\$144,444,418	\$21,844,418	5%	\$957,559	\$27,314,362	5%	\$1,398,339	\$2,392,159
2054	\$19,747,205,389	\$660,066,436	\$283,945,207	\$19,747,205,389	\$15,000,202,270	\$150,000,202	\$22,844,418	5%	\$1,011,343	\$28,316,810	5%	\$1,451,343	\$2,512,323
2055	\$20,481,713,387	\$687,814,356	\$294,945,207	\$20,481,713,387	\$15,571,618,673	\$155,716,118	\$23,844,418	5%	\$1,066,515	\$29,319,259	5%	\$1,504,343	\$2,637,134
2056	\$21,244,355,108	\$716,633,092	\$306,945,207	\$21,244,355,108	\$16,159,202,270	\$161,592,022	\$24,844,418	5%	\$1,122,730	\$30,321,708	5%	\$1,558,343	\$2,766,748
2057	\$22,034,355,108	\$746,561,919	\$319,945,207	\$22,034,355,108	\$16,761,098,673	\$167,610,998	\$25,844,418	5%	\$1,180,619	\$31,324,157	5%	\$1,610,343	\$2,901,381
2058	\$22,859,205,389	\$780,958,776	\$334,945,207	\$22,859,205,389	\$17,384,418,673	\$173,844,418	\$26,844,418	5%	\$1,239,499	\$32,326,606	5%	\$1,664,343	\$3,041,822
2059	\$23,724,355,108	\$817,945,207	\$350,945,207	\$23,724,355,108	\$18,034,355,108	\$180,343,510	\$27,844,418	5%	\$1,299,377	\$33,329,055	5%	\$1,719,343	\$3,192,323
2060	\$24,634,355,108	\$858,945,207	\$367,945,207	\$24,634,355,108	\$18,704,355,108	\$187,043,510	\$28,844,418	5%	\$1,360,255	\$34,331,504	5%	\$1,774,343	\$3,354,822
2061	\$25,594,355,108	\$905,945,207	\$386,945,207	\$25,594,355,108	\$19,404,355,108	\$194,043,510	\$29,844,418	5%	\$1,422,133	\$35,333,953	5%	\$1,830,343	\$3,528,323

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 the growth in new AV is added to roll in year after development occur  
 [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 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-3  
Mossdale Tract Infrastructure Finance Plan  
EIFD Revenue Analysis  
Projected Tax Increment to EIFD - Lathrop Annexation Area (Real \$)

Lathrop Annexation Area

Table with columns: Fiscal Year Ending, Beginning Assessed Value [1], Existing AV Growth, New AV Added to Roll [2] [3], Ending AV, Cumulative Growth in AV, Gross Tax Increment, City [1], City EIFD Allocation [4], City EIFD, County [1], County EIFD Allocation [4], County EIFD, Total EIFD. Rows 2020-2061.

Source: San Joaquin County, City of Lathrop, LWA; EFS

[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] 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] 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  
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	Office	Office	Industrial				
Assumption	AV per Dwelling Unit \$ 525,000	AV per Dwelling Unit \$ 200,000	AV per Bldg. Sq. Ft. \$ 250	AV per Bldg. Sq. Ft. \$ 250	AV per Bldg. Sq. Ft. \$ 100	AV per Bldg. Sq. Ft. \$ 250	AV per Bldg. Sq. Ft. \$ 250	AV per Bldg. Sq. Ft. \$ 250	AV per Bldg. Sq. Ft. \$ 250	AV per Bldg. Sq. Ft. \$ 100	AV per Bldg. Sq. Ft. \$ 250	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	\$0	1.000	\$0
2021	\$0	\$0	\$0	\$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	\$21,845,100	\$46,109,007	\$21,845,100	\$46,109,007	\$100,721,757	\$395,709,257	1.061	\$419,807,951
2023	\$75,600,000	\$36,800,000	\$112,400,000	\$65,535,300	\$43,690,200	\$92,218,014	\$43,690,200	\$92,218,014	\$43,690,200	\$92,218,014	\$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	\$92,218,014	\$43,690,200	\$92,218,014	\$43,690,200	\$92,218,014	\$201,443,514	\$313,843,514	1.126	\$245,184,795
2025	\$10,500,000	\$16,400,000	\$26,900,000	\$65,535,300	\$43,690,200	\$92,218,014	\$43,690,200	\$92,218,014	\$43,690,200	\$92,218,014	\$201,443,514	\$313,843,514	1.159	\$264,712,716
2026	\$10,500,000	\$16,400,000	\$26,900,000	\$62,707,800	\$41,805,200	\$92,218,014	\$41,805,200	\$92,218,014	\$41,805,200	\$92,218,014	\$196,731,014	\$223,631,014	1.194	\$267,027,126
2027	\$10,500,000	\$16,000,000	\$26,500,000	\$62,707,800	\$41,805,200	\$92,218,014	\$41,805,200	\$92,218,014	\$41,805,200	\$92,218,014	\$208,478,014	\$234,978,014	1.230	\$288,993,319
2028	\$10,500,000	\$0	\$10,500,000	\$62,707,800	\$41,805,200	\$86,411,327	\$41,805,200	\$86,411,327	\$41,805,200	\$86,411,327	\$190,924,327	\$201,424,327	1.267	\$255,158,311
2029	\$10,500,000	\$0	\$10,500,000	\$62,707,800	\$41,805,200	\$86,411,327	\$41,805,200	\$86,411,327	\$41,805,200	\$86,411,327	\$168,355,300	\$178,855,300	1.305	\$233,365,599
2030	\$10,500,000	\$5,800,000	\$16,300,000	\$80,372,400	\$53,581,600	\$63,842,300	\$53,581,600	\$63,842,300	\$53,581,600	\$63,842,300	\$197,796,300	\$214,096,300	1.344	\$287,727,524
2031	\$10,500,000	\$5,800,000	\$16,300,000	\$20,233,650	\$13,489,100	\$34,750,200	\$13,489,100	\$34,750,200	\$13,489,100	\$34,750,200	\$68,472,950	\$84,772,950	1.384	\$117,345,589
2032	\$10,500,000	\$5,800,000	\$16,300,000	\$20,233,650	\$13,489,100	\$34,750,200	\$13,489,100	\$34,750,200	\$13,489,100	\$34,750,200	\$68,472,950	\$84,772,950	1.426	\$120,865,956
2033	\$10,500,000	\$0	\$10,500,000	\$20,233,650	\$13,489,100	\$34,750,200	\$13,489,100	\$34,750,200	\$13,489,100	\$34,750,200	\$68,472,950	\$84,772,950	1.469	\$115,974,440
2034	\$8,400,000	\$0	\$8,400,000	\$20,233,650	\$13,489,100	\$34,750,200	\$13,489,100	\$34,750,200	\$13,489,100	\$34,750,200	\$68,472,950	\$84,772,950	1.513	\$116,277,234
2035	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$34,750,200	\$13,489,100	\$34,750,200	\$13,489,100	\$34,750,200	\$68,472,950	\$84,772,950	1.558	\$106,678,625
2036	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$34,750,200	\$13,489,100	\$34,750,200	\$13,489,100	\$34,750,200	\$68,472,950	\$84,772,950	1.605	\$109,878,984
2037	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$34,750,200	\$13,489,100	\$34,750,200	\$13,489,100	\$34,750,200	\$68,472,950	\$84,772,950	1.653	\$55,738,567
2038	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$34,750,200	\$13,489,100	\$34,750,200	\$13,489,100	\$34,750,200	\$33,722,750	\$33,722,750	1.702	\$57,410,725
2039	\$0	\$0	\$0	\$20,233,650	\$13,489,100	\$34,750,200	\$13,489,100	\$34,750,200	\$13,489,100	\$34,750,200	\$33,722,750	\$33,722,750	1.754	\$59,133,046
2040	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,725,000	1.806	\$160,247,219
2041	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$2,529,250	\$91,254,250	1.860	\$169,759,786
2042	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$2,529,250	\$91,254,250	1.916	\$174,852,579
2043	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$2,529,250	\$91,254,250	1.974	\$180,098,157
2044	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$2,529,250	\$91,254,250	2.033	\$185,501,102
2045	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$2,529,250	\$91,254,250	2.094	\$191,066,135
2046	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$2,529,250	\$91,254,250	2.157	\$196,798,119
2047	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$2,529,250	\$91,254,250	2.221	\$202,702,062
2048	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$2,529,250	\$91,254,250	2.288	\$208,783,124
2049	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$2,529,250	\$91,254,250	2.357	\$215,046,618
2050	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$2,529,250	\$91,254,250	2.427	\$221,498,016
2051	\$88,725,000	\$0	\$88,725,000	\$1,517,550	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$1,011,700	\$2,529,250	\$91,254,250	2.500	\$221,819,629
2052	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,725,000	2.575	\$228,474,217
2053	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,725,000	2.652	\$235,328,444
2054	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,725,000	2.732	\$242,388,297
2055	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,725,000	2.814	\$249,659,946
2056	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,725,000	2.898	\$257,149,745
2057	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,725,000	2.985	\$264,864,237
2058	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,725,000	3.075	\$272,810,164
2059	\$88,725,000	\$0	\$88,725,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,725,000	3.167	\$280,994,469
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$0

av lathrex

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

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Table A-5  
 Mossdale Tract Infrastructure Finance Plan  
 EFD Revenue Analysis  
 Assessed Value of New Development - Lathrop 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				
<i>Assumption</i>	<i>\$ 525,000</i>	<i>\$ 200,000</i>							
				\$ 250	\$ 250	\$ 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	\$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

Source: San Joaquin County, City of Lathrop, LWA, EPS. av/ldth 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 E: Tax Incremental Revenue Forecast - Variable Tax Rate Scenario

**DRAFT**  
page 1 of 2

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

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

Lathrop  
Existing City

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

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

**DRAFT**  
page 2 of 2

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

Fiscal Year Ending	Dwelling Units				Annexation Area					Total
	Single Family Residential	Multifamily Residential	TOTAL	Building Square Feet						
				Retail	Office	Industrial	Lathrop Annexation Areas			
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	-	-	-	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

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 .....	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 Incremental Revenue Forecast - Variable 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 EIFD [3]	County [1]	County EIFD [3]	
Formula										
	a	b = a * 3.0%	c	d = a + b + c	e	f = e * 1.0%	g	h = g * 1.0%	i = h * 1.0%	h + i
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	\$1,313,183,556	\$209,965,274	\$2,099,653	\$391,544	\$543,435	\$249,255	\$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	\$1,564,044	\$717,373	\$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	\$2,406,158	\$1,103,621	\$1,184,477
2025	\$2,230,518,436	\$66,915,553	\$467,334,061	\$2,764,769,051	\$1,651,549,768	\$16,515,498	\$2,341,868	\$3,500,222	\$1,605,631	\$1,722,524
2026	\$2,764,769,051	\$82,943,042	\$342,844,017	\$3,190,555,109	\$2,077,336,827	\$20,773,368	\$2,909,286	\$4,381,046	\$2,009,434	\$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	\$3,419,977	\$5,184,345	\$2,377,880	\$2,548,729
2028	\$3,576,229,859	\$107,296,896	\$279,617,285	\$3,963,134,009	\$2,849,915,757	\$28,499,158	\$3,923,940	\$5,992,246	\$2,748,436	\$2,944,633
2029	\$3,963,134,009	\$118,894,021	\$298,613,609	\$4,380,641,670	\$3,267,423,387	\$32,674,234	\$4,472,061	\$6,863,129	\$3,147,880	\$3,371,483
2030	\$4,380,641,670	\$131,419,250	\$303,002,702	\$4,815,063,622	\$3,701,845,339	\$37,018,463	\$5,041,656	\$7,689,932	\$1,010,091	\$1,665,506
2031	\$4,815,063,622	\$144,451,909	\$312,092,783	\$5,271,609,313	\$4,158,390,031	\$41,583,900	\$5,640,051	\$8,723,092	\$1,134,002	\$1,867,209
2032	\$5,271,609,313	\$158,148,248	\$318,675,333	\$5,748,431,895	\$4,635,213,613	\$46,352,136	\$6,930,054	\$10,204,485	\$1,263,663	\$2,077,833
2033	\$5,748,431,895	\$172,452,957	\$348,557,750	\$6,269,442,602	\$5,156,224,319	\$51,562,243	\$7,623,227	\$11,977,227	\$1,428,078	\$1,686,433
2034	\$6,269,442,602	\$188,083,278	\$358,258,187	\$6,815,784,067	\$5,702,565,785	\$57,025,658	\$8,230,227	\$12,829,895	\$1,578,361	\$1,862,613
2035	\$7,415,784,067	\$204,473,522	\$282,641,879	\$7,302,899,468	\$6,189,881,185	\$61,896,812	\$8,807,180	\$13,018,914	\$1,736,797	\$2,019,529
2036	\$7,302,899,468	\$219,086,984	\$241,768,389	\$7,763,754,840	\$6,650,536,558	\$66,505,366	\$9,310,066	\$14,012,520	\$1,931,189	\$2,167,871
2037	\$7,763,754,840	\$232,912,645	\$185,851,807	\$8,182,519,293	\$7,069,301,010	\$70,693,010	\$9,762,155	\$14,926,803	\$1,418,046	\$2,302,503
2038	\$8,182,519,293	\$245,475,579	\$89,377,736	\$8,517,372,607	\$7,404,154,325	\$74,041,543	\$10,231,640	\$16,327,992	\$1,493,370	\$2,410,775
2039	\$8,517,372,607	\$255,521,178	\$92,059,068	\$8,864,952,853	\$7,751,734,571	\$77,517,346	\$10,703,666	\$17,046,945	\$1,551,159	\$2,523,165
2040	\$8,864,952,853	\$265,948,586	\$83,984,172	\$9,214,885,611	\$8,101,667,329	\$81,016,673	\$11,103,026	\$18,829,895	\$1,619,480	\$2,636,308
2041	\$9,214,885,611	\$276,446,568	\$23,253,682	\$9,514,585,862	\$8,401,367,579	\$84,013,676	\$11,515,365	\$19,666,960	\$1,678,361	\$2,733,149
2042	\$9,514,585,862	\$285,437,576	\$23,951,293	\$9,823,974,730	\$8,710,756,448	\$87,107,564	\$11,941,102	\$20,539,959	\$1,739,161	\$2,833,121
2043	\$9,823,974,730	\$294,719,242	\$24,669,831	\$10,143,363,804	\$9,030,145,521	\$90,301,455	\$12,380,668	\$22,604,005	\$1,801,921	\$2,936,325
2044	\$10,143,363,804	\$304,300,914	\$25,409,926	\$10,473,074,644	\$9,359,856,362	\$93,598,564	\$12,960,668	\$24,829,895	\$1,879,231	\$3,039,325
2045	\$10,473,074,644	\$314,192,239	\$26,172,224	\$10,813,439,108	\$9,700,220,825	\$97,002,208	\$13,612,512	\$27,079,937	\$1,949,497	\$3,144,357
2046	\$10,813,439,108	\$324,403,173	\$26,957,391	\$11,164,799,672	\$10,051,581,389	\$100,515,814	\$14,303,093	\$29,279,937	\$2,019,937	\$3,259,357
2047	\$11,164,799,672	\$334,943,990	\$27,766,113	\$11,527,509,774	\$10,414,291,492	\$104,142,915	\$14,802,099	\$31,629,895	\$2,093,137	\$3,374,357
2048	\$11,527,509,774	\$345,825,293	\$28,598,096	\$11,901,934,164	\$10,788,715,881	\$107,887,159	\$15,286,388	\$34,129,895	\$2,179,231	\$3,498,357
2049	\$11,901,934,164	\$357,058,025	\$29,457,069	\$12,288,449,257	\$11,175,230,976	\$111,752,310	\$16,802,545	\$36,666,094	\$2,264,004	\$3,624,357
2050	\$12,288,449,257	\$368,653,478	\$30,340,781	\$12,697,443,516	\$11,574,225,233	\$115,742,252	\$17,334,545	\$39,159,937	\$2,357,802	\$3,759,357
2051	\$12,697,443,516	\$380,623,305	\$31,251,004	\$13,099,317,826	\$11,986,099,543	\$119,860,995	\$18,884,266	\$41,666,094	\$2,457,802	\$3,898,357
2052	\$13,099,317,826	\$392,979,535	\$32,188,534	\$13,524,485,895	\$12,411,267,612	\$124,112,676	\$19,451,819	\$44,159,937	\$2,564,004	\$4,037,357
2053	\$13,524,485,895	\$405,734,577	\$33,154,190	\$13,963,374,662	\$12,850,156,380	\$128,501,564	\$20,043,545	\$46,666,094	\$2,674,004	\$4,187,357
2054	\$13,963,374,662	\$418,901,240	\$34,148,816	\$14,416,424,718	\$13,303,208,436	\$133,032,064	\$20,739,937	\$49,159,937	\$2,792,004	\$4,347,357
2055	\$14,416,424,718	\$432,492,742	\$35,049,893	\$14,860,967,355	\$13,767,749,071	\$137,677,491	\$21,451,819	\$51,666,094	\$2,917,004	\$4,517,357
2056	\$14,860,967,353	\$446,429,021	\$0	\$15,327,396,374	\$14,214,178,091	\$142,141,781	\$22,159,937	\$54,159,937	\$3,037,004	\$4,697,357
2057	\$15,327,396,374	\$459,821,891	\$0	\$15,787,218,265	\$14,673,999,983	\$146,740,000	\$22,884,266	\$56,666,094	\$3,164,004	\$4,887,357
2058	\$15,787,218,265	\$473,616,548	\$0	\$16,260,834,813	\$15,147,616,530	\$151,476,165	\$23,629,895	\$59,159,937	\$3,299,004	\$5,087,357
2059	\$16,260,834,813	\$487,825,044	\$0	\$16,748,659,857	\$15,635,441,575	\$156,354,416	\$24,429,895	\$61,666,094	\$3,437,004	\$5,297,357
2060	\$16,748,659,857	\$502,459,796	\$0	\$17,251,119,653	\$16,137,901,371	\$161,379,014	\$25,187,004	\$64,159,937	\$3,584,004	\$5,517,357
2061	\$17,251,119,653	\$517,533,590	\$0	\$17,768,653,243	\$16,655,434,960	\$166,554,350	\$26,000,000	\$66,666,094	\$3,737,004	\$5,747,357

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 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 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 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 Increment Revenue Forecast - Variable 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 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 Allocation [3]	County [1]		
Formula											
	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	g=f*1.0%	h=g*1.0%	j=f*1.0%	k	m=i+h
2020	\$1,049,314,999	\$31,478,450	\$0	\$1,080,794,449	\$0	\$0	\$0	0%	\$0	0%	\$0
2021	\$1,080,794,449	\$32,423,833	\$0	\$1,113,218,282	\$0	\$0	\$0	5%	\$0	46%	\$0
2022	\$1,113,218,282	\$33,396,548	\$176,568,725	\$1,323,183,556	\$273,868,557	\$2,738,686	\$19,577	5%	\$19,577	46%	\$249,255
2023	\$1,323,183,556	\$39,695,507	\$414,057,938	\$1,776,936,999	\$727,622,000	\$7,276,220	\$391,544	5%	\$52,013	46%	\$662,227
2024	\$1,776,936,999	\$53,308,110	\$306,856,096	\$2,137,101,205	\$1,087,786,206	\$10,877,862	\$1,040,266	5%	\$172,310	46%	\$990,022
2025	\$2,137,101,205	\$64,113,036	\$419,224,187	\$2,620,438,428	\$1,571,123,429	\$15,711,234	\$1,555,186	5%	\$224,623	46%	\$1,429,919
2026	\$2,620,438,428	\$78,613,153	\$293,290,847	\$2,982,342,428	\$1,943,027,429	\$19,430,274	\$2,777,907	5%	\$138,895	46%	\$1,768,398
2027	\$2,982,342,428	\$99,770,273	\$236,918,331	\$3,321,031,032	\$2,271,716,033	\$22,717,160	\$3,247,826	5%	\$162,391	46%	\$1,907,294
2028	\$3,321,031,032	\$99,630,931	\$227,046,328	\$3,647,708,289	\$2,598,393,290	\$25,983,933	\$3,714,870	5%	\$185,744	46%	\$2,364,863
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%	\$211,041	46%	\$2,686,954
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%	\$616,970	13%	\$856,308
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%	\$688,658	13%	\$955,806
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	13%	\$763,002	13%	\$1,058,991
2033	\$5,154,602,486	\$154,638,075	\$265,088,643	\$5,574,328,203	\$4,525,014,204	\$45,250,142	\$6,469,321	10%	\$674,585	10%	\$852,999
2034	\$5,574,328,203	\$167,229,876	\$272,285,007	\$6,013,844,087	\$4,964,529,088	\$49,645,291	\$7,097,686	10%	\$674,280	10%	\$852,999
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	10%	\$725,145	10%	\$1,006,448
2036	\$6,398,348,913	\$191,650,467	\$150,559,442	\$6,730,558,822	\$5,661,243,823	\$56,612,438	\$8,122,359	10%	\$771,624	10%	\$1,070,958
2037	\$6,730,558,822	\$201,916,765	\$91,906,593	\$7,024,382,180	\$6,013,844,087	\$60,138,481	\$8,542,432	10%	\$811,531	10%	\$1,126,345
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%	\$852,292	10%	\$1,182,918
2039	\$7,324,491,381	\$219,734,741	\$82,039,068	\$7,636,285,190	\$6,566,970,191	\$65,869,702	\$9,417,258	10%	\$894,639	10%	\$1,241,694
2040	\$7,636,285,190	\$229,088,556	\$83,984,172	\$7,949,357,918	\$6,900,429,919	\$69,000,429	\$9,864,851	10%	\$937,161	10%	\$1,300,710
2041	\$7,949,357,918	\$238,480,738	\$23,253,682	\$8,211,092,338	\$7,161,777,339	\$71,617,773	\$10,239,048	10%	\$972,710	10%	\$1,350,049
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%	\$1,009,419	10%	\$1,401,000
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	10%	\$1,047,328	10%	\$1,453,614
2044	\$8,760,487,524	\$262,814,626	\$25,406,926	\$9,048,712,076	\$8,004,378,424	\$80,407,307	\$11,436,576	5%	\$514,646	5%	\$1,228,937
2045	\$9,048,712,076	\$271,461,362	\$26,172,224	\$9,346,345,662	\$8,297,030,663	\$82,970,307	\$11,862,006	5%	\$533,794	5%	\$1,274,862
2046	\$9,346,345,662	\$280,390,370	\$26,957,391	\$9,653,693,423	\$8,604,378,424	\$86,043,784	\$12,303,803	5%	\$553,568	5%	\$1,321,879
2047	\$9,653,693,423	\$289,610,803	\$27,766,113	\$9,971,070,338	\$8,921,755,339	\$89,217,553	\$12,752,253	5%	\$573,986	5%	\$1,370,637
2048	\$9,971,070,338	\$299,132,110	\$28,595,086	\$10,298,801,545	\$9,248,486,546	\$92,484,865	\$13,223,803	5%	\$595,071	5%	\$1,420,986
2049	\$10,298,801,545	\$308,964,046	\$29,457,089	\$10,637,222,660	\$9,587,907,661	\$95,879,077	\$13,707,637	5%	\$616,844	5%	\$1,472,977
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%	\$639,326	5%	\$1,526,664
2051	\$10,986,680,120	\$329,600,404	\$31,251,004	\$11,347,531,528	\$10,288,216,529	\$102,982,165	\$14,723,151	5%	\$662,542	5%	\$1,582,101
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%	\$686,514	5%	\$1,639,345
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%	\$711,268	5%	\$1,698,455
2054	\$12,104,904,579	\$363,147,137	\$34,148,816	\$12,502,200,533	\$11,452,885,534	\$114,528,855	\$16,373,958	5%	\$736,828	5%	\$1,759,491
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%	\$763,020	5%	\$1,822,036
2056	\$12,909,316,442	\$387,279,493	\$0	\$13,296,595,936	\$12,247,280,937	\$122,472,809	\$17,509,689	5%	\$787,936	5%	\$1,881,533
2057	\$13,296,595,936	\$398,897,878	\$0	\$13,695,493,814	\$12,646,178,815	\$126,461,788	\$18,079,985	5%	\$813,599	5%	\$1,942,815
2058	\$13,695,493,814	\$410,864,814	\$0	\$14,106,358,628	\$13,057,043,629	\$130,570,436	\$18,667,390	5%	\$840,033	5%	\$2,005,936
2059	\$14,106,358,628	\$423,190,759	\$0	\$14,529,549,387	\$13,480,234,388	\$134,802,344	\$19,272,418	5%	\$867,259	5%	\$2,070,950
2060	\$14,529,549,387	\$435,866,482	\$0	\$14,965,435,868	\$13,916,120,869	\$139,161,209	\$19,895,566	5%	\$895,302	5%	\$2,142,613
2061	\$14,965,435,868	\$448,963,076	\$0	\$15,414,398,945	\$14,365,083,946	\$143,650,839	\$20,537,469	5%	\$924,186	5%	\$2,206,888

human ex.

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  
 [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

**DRAFT**

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 in AV starting in 2022	Gross Tax Increment	Net Tax Increment				Total EIFD	
							City [1]	County [1]	County [4]	County EIFD		
Formula	a	b=3.0%	c	d=a+b+c	e	f=1.0%	g=f+6.63%	h	i=j+k	k	l=m+n	
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	0%	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5%	\$0	46%	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	5%	\$0	46%	\$0	\$0
2023	\$0	\$0	\$45,348,171	\$45,348,171	\$45,348,171	\$453,482	\$30,058	5%	\$1,503	46%	\$55,145	\$56,648
2024	\$1,360,445	\$2,802,517	\$46,708,616	\$93,417,231	\$93,417,231	\$934,172	\$61,919	5%	\$3,096	46%	\$113,600	\$116,696
2025	\$93,417,231	\$2,802,517	\$48,109,874	\$144,329,622	\$144,329,622	\$1,443,296	\$95,664	5%	\$4,783	46%	\$175,511	\$180,295
2026	\$144,329,622	\$4,329,889	\$49,553,170	\$198,212,681	\$198,212,681	\$1,982,127	\$131,379	5%	\$6,569	46%	\$241,036	\$247,605
2027	\$198,212,681	\$5,946,380	\$51,039,765	\$255,198,827	\$255,198,827	\$2,551,988	\$169,150	5%	\$8,458	46%	\$318,791	\$327,249
2028	\$255,198,827	\$7,655,965	\$52,570,958	\$315,425,750	\$315,425,750	\$3,154,258	\$209,070	5%	\$10,453	46%	\$394,026	\$404,484
2029	\$315,425,750	\$9,462,773	\$54,148,087	\$379,036,610	\$379,036,610	\$3,790,366	\$251,232	5%	\$12,562	46%	\$460,926	\$473,488
2030	\$379,036,610	\$11,371,098	\$55,772,530	\$446,180,238	\$446,180,238	\$4,461,802	\$295,736	13%	\$36,446	13%	\$153,783	\$169,229
2031	\$446,180,238	\$13,385,407	\$57,445,706	\$517,011,351	\$517,011,351	\$5,170,114	\$342,684	13%	\$44,549	13%	\$178,196	\$192,745
2032	\$517,011,351	\$15,510,341	\$61,307,718	\$593,829,409	\$593,829,409	\$5,938,294	\$393,601	13%	\$51,168	13%	\$204,672	\$225,840
2033	\$593,829,409	\$17,814,882	\$63,469,107	\$695,113,398	\$695,113,398	\$6,951,134	\$460,734	10%	\$43,770	10%	\$175,079	\$192,848
2034	\$695,113,398	\$20,853,402	\$65,973,180	\$801,939,980	\$801,939,980	\$8,019,400	\$531,540	10%	\$50,496	10%	\$201,985	\$222,482
2035	\$801,939,980	\$24,058,199	\$68,552,375	\$914,550,555	\$914,550,555	\$9,145,506	\$606,180	10%	\$57,587	10%	\$230,349	\$257,936
2036	\$914,550,555	\$27,438,517	\$91,208,946	\$1,033,196,018	\$1,033,196,018	\$10,331,960	\$684,821	10%	\$65,058	10%	\$260,232	\$286,289
2037	\$1,033,196,018	\$30,995,881	\$93,945,215	\$1,158,137,113	\$1,158,137,113	\$11,581,371	\$767,634	10%	\$72,925	10%	\$291,701	\$321,626
2038	\$1,158,137,113	\$34,744,113	\$93,945,215	\$1,192,881,227	\$1,192,881,227	\$11,928,812	\$790,663	10%	\$75,113	10%	\$300,452	\$330,565
2039	\$1,192,881,227	\$37,786,437	\$93,945,215	\$1,228,667,663	\$1,228,667,663	\$12,286,677	\$814,383	10%	\$77,366	10%	\$309,465	\$336,832
2040	\$1,228,667,663	\$36,960,030	\$93,945,215	\$1,265,527,693	\$1,265,527,693	\$12,655,277	\$838,814	10%	\$79,687	10%	\$318,749	\$348,437
2041	\$1,265,527,693	\$37,965,831	\$93,945,215	\$1,303,493,524	\$1,303,493,524	\$13,034,935	\$863,979	10%	\$82,078	10%	\$328,312	\$360,390
2042	\$1,303,493,524	\$39,104,806	\$93,945,215	\$1,342,598,330	\$1,342,598,330	\$13,425,983	\$889,898	10%	\$84,540	10%	\$338,161	\$370,702
2043	\$1,342,598,330	\$40,277,950	\$93,945,215	\$1,382,876,280	\$1,382,876,280	\$13,828,763	\$916,595	10%	\$87,077	10%	\$348,306	\$380,383
2044	\$1,382,876,280	\$41,486,288	\$93,945,215	\$1,424,362,568	\$1,424,362,568	\$14,243,626	\$944,093	5%	\$42,484	5%	\$169,937	\$174,421
2045	\$1,424,362,568	\$42,730,877	\$93,945,215	\$1,467,093,445	\$1,467,093,445	\$14,670,934	\$972,416	5%	\$43,759	5%	\$175,035	\$182,794
2046	\$1,467,093,445	\$44,012,803	\$93,945,215	\$1,511,106,248	\$1,511,106,248	\$15,111,062	\$1,001,588	5%	\$45,071	5%	\$180,286	\$185,357
2047	\$1,511,106,248	\$45,333,187	\$93,945,215	\$1,556,439,436	\$1,556,439,436	\$15,564,394	\$1,031,636	5%	\$46,424	5%	\$185,694	\$191,118
2048	\$1,556,439,436	\$46,693,183	\$93,945,215	\$1,603,132,619	\$1,603,132,619	\$16,031,326	\$1,062,595	5%	\$47,816	5%	\$191,265	\$197,082
2049	\$1,603,132,619	\$48,093,979	\$93,945,215	\$1,651,226,598	\$1,651,226,598	\$16,512,266	\$1,094,462	5%	\$49,251	5%	\$197,003	\$203,254
2050	\$1,651,226,598	\$49,536,798	\$93,945,215	\$1,700,763,395	\$1,700,763,395	\$17,007,634	\$1,127,296	5%	\$50,728	5%	\$202,913	\$209,642
2051	\$1,700,763,395	\$51,022,902	\$93,945,215	\$1,751,786,297	\$1,751,786,297	\$17,517,863	\$1,161,115	5%	\$52,250	5%	\$209,001	\$216,251
2052	\$1,751,786,297	\$52,553,589	\$93,945,215	\$1,804,339,886	\$1,804,339,886	\$18,043,399	\$1,195,949	5%	\$53,818	5%	\$215,271	\$221,088
2053	\$1,804,339,886	\$54,130,197	\$93,945,215	\$1,858,470,083	\$1,858,470,083	\$18,584,701	\$1,231,827	5%	\$55,432	5%	\$221,729	\$227,161
2054	\$1,858,470,083	\$55,754,102	\$93,945,215	\$1,914,224,185	\$1,914,224,185	\$19,142,242	\$1,268,782	5%	\$57,095	5%	\$228,381	\$233,476
2055	\$1,914,224,185	\$57,426,726	\$93,945,215	\$1,971,650,911	\$1,971,650,911	\$19,716,509	\$1,306,845	5%	\$58,808	5%	\$235,232	\$240,040
2056	\$1,971,650,911	\$59,149,527	\$93,945,215	\$2,030,800,438	\$2,030,800,438	\$20,308,004	\$1,346,051	5%	\$60,572	5%	\$242,289	\$248,568
2057	\$2,030,800,438	\$60,924,013	\$93,945,215	\$2,091,724,451	\$2,091,724,451	\$20,917,245	\$1,386,432	5%	\$62,369	5%	\$249,558	\$256,117
2058	\$2,091,724,451	\$62,751,734	\$93,945,215	\$2,154,476,185	\$2,154,476,185	\$21,544,762	\$1,428,025	5%	\$64,261	5%	\$257,045	\$263,306
2059	\$2,154,476,185	\$64,634,286	\$93,945,215	\$2,219,110,470	\$2,219,110,470	\$22,191,105	\$1,470,866	5%	\$66,189	5%	\$264,756	\$270,545
2060	\$2,219,110,470	\$66,573,314	\$93,945,215	\$2,285,683,785	\$2,285,683,785	\$22,856,838	\$1,514,992	5%	\$68,175	5%	\$272,699	\$279,873
2061	\$2,285,683,785	\$68,570,514	\$93,945,215	\$2,354,254,298	\$2,354,254,298	\$23,542,543	\$1,560,442	5%	\$70,220	5%	\$280,879	\$288,109

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 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 includes 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 Incremental Revenue Forecast - Variable Tax Rate Scenario

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**Table B-4**  
 Mossdale Tract Infrastructure Finance Plan  
 EIPD 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]					Subtotal Residential	Subtotal Nonres.	Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase
	Single Family Low Density	Multifamily	Retail	Office	Industrial					
<i>Assumption</i>	<i>\$ 500,000</i>	<i>\$ 200,000</i>	<i>\$ 250</i>	<i>\$ 250</i>	<i>\$ 100</i>					
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	\$62,375,000	\$5,000,000	\$16,529,467	\$4,132,367	\$58,396,125	\$87,375,000	\$79,057,958	\$166,432,958	1.061	\$176,568,725
2023	\$187,250,000	\$26,000,000	\$43,058,933	\$10,764,733	\$111,848,000	\$213,250,000	\$165,671,667	\$378,921,667	1.093	\$414,057,936
2024	\$99,000,000	\$26,000,000	\$43,058,933	\$10,764,733	\$93,814,000	\$196,800,000	\$147,637,667	\$327,437,667	1.126	\$306,856,096
2025	\$160,000,000	\$36,800,000	\$53,058,933	\$13,264,733	\$98,502,800	\$196,800,000	\$164,826,467	\$361,626,467	1.159	\$419,224,187
2026	\$139,000,000	\$21,800,000	\$53,058,933	\$13,264,733	\$18,502,800	\$160,800,000	\$84,826,467	\$245,626,467	1.194	\$293,290,847
2027	\$109,000,000	\$10,800,000	\$55,818,933	\$13,954,733	\$4,688,800	\$119,800,000	\$74,462,467	\$194,262,467	1.230	\$238,918,331
2028	\$101,500,000	\$10,800,000	\$49,794,933	\$12,448,733	\$4,688,800	\$112,300,000	\$66,932,467	\$179,232,467	1.267	\$227,046,326
2029	\$102,500,000	\$10,400,000	\$55,818,933	\$13,954,733	\$4,688,800	\$109,500,000	\$74,462,467	\$187,362,467	1.305	\$244,465,522
2030	\$109,500,000	\$0	\$55,818,933	\$13,954,733	\$4,688,800	\$109,500,000	\$74,462,467	\$183,962,467	1.344	\$247,230,172
2031	\$109,500,000	\$0	\$55,818,933	\$13,954,733	\$4,688,800	\$109,500,000	\$74,462,467	\$183,962,467	1.384	\$254,647,077
2032	\$109,500,000	\$0	\$53,058,933	\$13,264,733	\$4,688,800	\$109,500,000	\$71,012,467	\$180,512,467	1.426	\$257,367,615
2033	\$109,500,000	\$0	\$53,058,933	\$13,264,733	\$4,688,800	\$109,500,000	\$71,012,467	\$180,512,467	1.469	\$265,088,643
2034	\$109,000,000	\$0	\$53,058,933	\$13,264,733	\$4,688,800	\$109,000,000	\$71,012,467	\$180,012,467	1.513	\$272,285,007
2035	\$58,000,000	\$0	\$53,262,933	\$13,315,733	\$0	\$58,000,000	\$66,578,667	\$124,578,667	1.558	\$194,089,503
2036	\$40,000,000	\$0	\$40,000,000	\$10,764,733	\$0	\$40,000,000	\$3,823,667	\$93,823,667	1.605	\$150,569,442
2037	\$40,000,000	\$0	\$12,484,000	\$3,121,000	\$0	\$40,000,000	\$15,605,000	\$55,605,000	1.653	\$91,906,593
2038	\$40,000,000	\$0	\$10,000,000	\$2,500,000	\$0	\$40,000,000	\$12,500,000	\$52,500,000	1.702	\$89,377,736
2039	\$40,000,000	\$0	\$10,000,000	\$2,500,000	\$0	\$40,000,000	\$12,500,000	\$52,500,000	1.754	\$92,059,068
2040	\$34,000,000	\$0	\$10,000,000	\$2,500,000	\$0	\$34,000,000	\$12,500,000	\$46,500,000	1.806	\$83,984,172
2041	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$0	\$12,500,000	\$12,500,000	1.860	\$23,253,682
2042	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$0	\$12,500,000	\$12,500,000	1.916	\$23,951,293
2043	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$0	\$12,500,000	\$12,500,000	1.974	\$24,669,831
2044	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.033	\$25,409,926
2045	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.094	\$26,172,224
2046	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.157	\$26,957,391
2047	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.221	\$27,766,113
2048	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.288	\$28,599,096
2049	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.357	\$29,457,069
2050	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.427	\$30,340,781
2051	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.500	\$31,251,004
2052	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.575	\$32,188,534
2053	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.652	\$33,154,190
2054	\$0	\$0	\$10,000,000	\$2,500,000	\$0	\$0	\$12,500,000	\$12,500,000	2.732	\$34,148,816
2055	\$0	\$0	\$9,112,000	\$2,278,000	\$0	\$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	2.985	\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$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

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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	Industrial				
<i>Assumption</i>	<i>AV per Dwelling Unit</i>	<i>AV per Dwelling Unit</i>	<i>AV per Bldg. Sq. Ft</i>	<i>AV per Bldg. Sq. Ft</i>	<i>AV per Bldg. Sq. Ft</i>	<i>AV per Bldg. Sq. Ft</i>				
	\$ 500,000	\$ 200,000	\$ 250	\$ 250	\$ 100	\$ 250				
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	\$0	\$0	\$0	\$0	\$0	1.061	\$0
2023	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$41,500,000	\$41,500,000	1.093	\$45,348,171
2024	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$41,500,000	\$41,500,000	1.126	\$46,708,616
2025	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$41,500,000	\$41,500,000	1.159	\$48,109,874
2026	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$41,500,000	\$41,500,000	1.194	\$49,563,170
2027	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$41,500,000	\$41,500,000	1.230	\$51,039,765
2028	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$41,500,000	\$41,500,000	1.267	\$52,570,958
2029	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$41,500,000	\$41,500,000	1.305	\$54,148,087
2030	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$41,500,000	\$41,500,000	1.344	\$55,772,530
2031	\$41,500,000	\$0	\$41,500,000	\$0	\$0	\$0	\$41,500,000	\$41,500,000	1.384	\$57,445,706
2032	\$43,000,000	\$0	\$43,000,000	\$0	\$0	\$0	\$43,000,000	\$43,000,000	1.426	\$61,307,718
2033	\$0	\$0	\$0	\$19,125,000	\$0	\$0	\$19,125,000	\$56,838,400	1.469	\$83,469,107
2034	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	\$56,838,400	1.513	\$85,973,180
2035	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	\$56,838,400	1.558	\$88,562,375
2036	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	\$56,838,400	1.605	\$91,208,946
2037	\$0	\$0	\$0	\$19,125,000	\$0	\$37,713,400	\$56,838,400	\$56,838,400	1.653	\$93,945,215
2038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.702	\$0
2039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.754	\$0
2040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.806	\$0
2041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.860	\$0
2042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.916	\$0
2043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.974	\$0
2044	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.033	\$0
2045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.094	\$0
2046	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.157	\$0
2047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.221	\$0
2048	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.288	\$0
2049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.357	\$0
2050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.427	\$0
2051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.500	\$0
2052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.575	\$0
2053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.652	\$0
2054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.732	\$0
2055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.814	\$0
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.898	\$0
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2.985	\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.075	\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.167	\$0
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.262	\$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

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

Manteca  
 Existing City and Annexation Areas

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	Total	Low Density Residential	High Density Residential	TOTAL	Retail	Office	Industrial	Total
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	165	25	190	66,118	16,529	583,961	666,609	-	-	-	-	-	-	-
2023	375	130	505	172,236	43,059	1,118,480	1,333,775	83	-	83	-	-	-	-
2024	198	130	328	172,236	43,059	938,140	1,153,435	83	-	83	-	-	-	-
2025	320	184	504	212,236	53,059	985,028	1,250,323	83	-	83	-	-	-	-
2026	278	109	387	212,236	53,059	185,028	450,323	83	-	83	-	-	-	-
2027	218	54	272	223,276	55,819	46,888	325,983	83	-	83	-	-	-	-
2028	203	54	257	199,160	49,795	46,888	295,863	83	-	83	-	-	-	-
2029	205	52	257	223,276	55,819	46,888	325,983	83	-	83	-	-	-	-
2030	219	-	219	223,276	55,819	46,888	325,983	83	-	83	-	-	-	-
2031	219	-	219	212,236	53,059	46,888	312,183	83	-	83	-	-	-	-
2032	219	-	219	212,236	53,059	46,888	312,183	86	-	86	-	-	-	-
2033	219	-	219	212,236	53,059	46,888	312,183	-	-	-	76,500	-	-	453,634
2034	218	-	218	212,236	53,059	46,888	312,183	-	-	-	76,500	-	-	453,634
2035	116	-	116	213,052	53,263	-	266,315	-	-	-	76,500	-	-	453,634
2036	80	-	80	172,236	43,059	-	215,295	-	-	-	76,500	-	-	453,634
2037	80	-	80	49,936	12,484	-	62,420	-	-	-	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	-	-	-	-	-	-	-
2042	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2043	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2044	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2045	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2046	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2047	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2048	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2049	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2050	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2051	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2052	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2053	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2054	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2055	-	-	-	40,000	10,000	-	50,000	-	-	-	-	-	-	-
2056	-	-	-	36,448	9,112	-	45,560	-	-	-	-	-	-	-
2057	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2058	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2059	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2060	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	3,559	738	4,297	3,715,722	928,931	4,185,741	8,830,394	833	-	833	382,500	-	1,885,670	2,268,170

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

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**APPENDIX C:**  
**City of Stockton EIFD**  
**Revenue-Estimating Tables**



Table C-1	Projected Tax Increment to EIFD—Stockton .....	E-27
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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 [1]		
Formula	a	b=a*3.0%	c	d=a+b+c	e	f=e*1.0%	g	h=g*[3]	i=g*[4]	j=h*[3]	k=j
2020	\$1,393,216,599	\$41,796,498	\$0	\$1,435,013,097	\$0	\$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	\$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	\$127,206	\$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	\$268,927	\$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	\$374,315	\$380,452
2025	\$1,862,112,651	\$55,863,380	\$21,736,389	\$1,939,712,419	\$461,648,929	\$4,616,489	\$726,826	\$7,268	\$988,561	\$453,419	\$460,687
2026	\$1,939,712,419	\$58,191,373	\$58,210,049	\$2,056,113,841	\$578,050,351	\$5,780,504	\$903,658	\$9,059	\$1,241,555	\$569,458	\$578,517
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	\$700,996	\$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	\$815,180
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	\$1,981,568	\$908,872	\$922,655
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	\$288,904	\$487,280
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	\$16,790	\$2,473,040	\$321,495	\$539,776
2032	\$2,598,155,720	\$77,944,672	\$35,456,196	\$2,734,556,588	\$1,256,493,098	\$12,564,931	\$1,875,901	\$18,759	\$2,780,955	\$306,200	\$513,201
2033	\$2,734,556,588	\$82,036,698	\$118,951,231	\$2,935,544,516	\$1,457,481,026	\$14,574,810	\$2,178,959	\$20,701	\$3,223,156	\$348,816	\$584,813
2034	\$2,935,544,516	\$88,066,335	\$115,270,681	\$3,138,881,533	\$1,660,818,043	\$16,608,180	\$2,484,175	\$23,597	\$3,671,747	\$393,454	\$659,788
2035	\$3,138,881,533	\$94,166,446	\$118,728,802	\$3,351,776,781	\$1,873,713,291	\$18,737,133	\$2,803,519	\$26,334	\$4,141,617	\$440,196	\$738,265
2036	\$3,351,776,781	\$100,553,303	\$122,290,666	\$3,574,620,751	\$2,096,557,261	\$20,965,573	\$3,137,566	\$29,069	\$4,633,640	\$489,129	\$820,385
2037	\$3,574,620,751	\$107,238,623	\$125,959,386	\$3,807,818,759	\$2,329,755,269	\$23,297,553	\$3,486,909	\$33,256	\$5,148,722	\$537,216	\$900,631
2038	\$3,807,818,759	\$114,234,563	\$113,735,297	\$4,035,786,618	\$2,557,725,129	\$25,577,251	\$3,825,423	\$36,345	\$5,654,902	\$585,227	\$980,384
2039	\$4,035,786,618	\$121,073,659	\$120,029,637	\$4,262,436,493	\$2,784,373,003	\$27,843,730	\$4,159,547	\$39,515	\$6,160,289	\$638,479	\$1,067,519
2040	\$4,262,436,493	\$127,873,095	\$120,029,637	\$4,510,339,225	\$3,032,275,735	\$30,322,757	\$4,516,216	\$42,041	\$6,720,830	\$694,139	\$1,166,529
2041	\$4,510,339,225	\$135,310,177	\$123,630,526	\$4,769,279,928	\$3,291,216,438	\$32,912,164	\$4,888,319	\$46,390	\$7,306,723	\$732,304	\$1,253,567
2042	\$4,769,279,928	\$143,078,398	\$127,339,442	\$5,039,697,768	\$3,561,634,278	\$35,616,343	\$5,276,460	\$50,126	\$7,918,986	\$813,545	\$1,353,383
2043	\$5,039,697,768	\$151,190,933	\$132,871,712	\$5,323,760,413	\$3,845,696,923	\$38,456,969	\$5,682,505	\$53,838	\$8,563,627	\$849,139	\$1,458,529
2044	\$5,323,760,413	\$159,712,812	\$150,819,853	\$5,634,293,078	\$4,056,229,688	\$42,746,028	\$6,073,976	\$57,918	\$9,551,163	\$908,384	\$1,568,529
2045	\$5,634,293,078	\$166,028,792	\$52,344,448	\$5,752,666,319	\$4,274,602,829	\$42,746,028	\$6,488,319	\$62,304	\$10,073,551	\$1,076,830	\$1,676,078
2046	\$5,752,666,319	\$172,579,990	\$53,914,782	\$5,979,167,090	\$4,501,097,600	\$46,010,976	\$6,933,717	\$66,979	\$11,117,084	\$1,166,529	\$1,792,380
2047	\$5,979,167,090	\$179,374,833	\$48,607,357	\$6,207,143,279	\$4,729,079,790	\$47,290,790	\$7,391,993	\$71,130	\$12,217,113	\$1,268,918	\$1,918,918
2048	\$6,207,143,279	\$186,214,298	\$42,898,644	\$6,436,256,222	\$4,958,192,732	\$49,581,927	\$7,840,092	\$75,804	\$13,370,355	\$1,374,315	\$2,038,816
2049	\$6,436,256,222	\$193,087,687	\$44,185,603	\$6,673,529,512	\$5,195,466,022	\$51,954,660	\$8,340,979	\$80,671	\$14,567,249	\$1,489,441	\$2,166,566
2050	\$6,673,529,512	\$200,205,865	\$45,511,171	\$6,919,246,568	\$5,441,183,078	\$54,411,831	\$8,893,696	\$86,644	\$15,859,541	\$1,608,134	\$2,303,851
2051	\$6,919,246,568	\$207,577,397	\$49,157,830	\$7,175,981,795	\$5,697,918,305	\$56,979,183	\$9,468,431	\$92,671	\$17,249,422	\$1,736,689	\$2,448,897
2052	\$7,175,981,795	\$215,279,454	\$32,188,534	\$7,423,449,783	\$5,945,386,294	\$59,463,863	\$10,073,551	\$97,671	\$18,750,355	\$1,868,918	\$2,603,816
2053	\$7,423,449,783	\$222,703,494	\$33,154,190	\$7,679,307,467	\$6,201,243,978	\$62,012,440	\$10,718,965	\$104,644	\$20,399,422	\$2,000,918	\$2,774,895
2054	\$7,679,307,467	\$230,379,224	\$34,148,816	\$7,943,835,508	\$6,465,772,018	\$64,657,720	\$11,418,965	\$112,671	\$22,217,113	\$2,191,868	\$2,966,816
2055	\$7,943,835,508	\$238,315,065	\$35,173,281	\$8,217,323,854	\$6,739,260,364	\$67,392,604	\$12,117,084	\$120,671	\$24,148,722	\$2,399,441	\$3,176,816
2056	\$8,217,323,854	\$246,519,716	\$39,923,784	\$8,503,767,353	\$7,025,703,863	\$70,257,039	\$12,888,319	\$128,671	\$26,217,113	\$2,628,918	\$3,403,816
2057	\$8,503,767,353	\$255,113,021	\$18,657,667	\$8,777,538,040	\$7,299,474,551	\$72,994,746	\$13,718,965	\$136,644	\$28,448,722	\$2,888,918	\$3,653,816
2058	\$8,777,538,040	\$263,326,141	\$19,217,397	\$9,050,081,578	\$7,582,018,089	\$75,820,181	\$14,618,965	\$145,644	\$30,774,315	\$3,100,918	\$3,918,816
2059	\$9,050,081,578	\$271,802,447	\$19,793,919	\$9,351,677,944	\$7,873,614,455	\$78,736,145	\$15,593,587	\$154,644	\$33,217,113	\$3,348,918	\$4,183,816
2060	\$9,351,677,944	\$280,550,338	\$20,387,736	\$9,652,616,019	\$8,174,552,529	\$81,745,525	\$16,618,965	\$165,644	\$35,900,918	\$3,608,918	\$4,474,816
2061	\$9,652,616,019	\$289,578,481	\$0	\$9,942,194,500	\$8,464,131,010	\$84,641,310	\$17,779,355	\$176,644	\$38,812,671	\$3,888,918	\$4,794,816

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 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 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 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  
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	City			County			Total EIFD
							City [1]	City EIFD Allocation [3]	City 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=i*20.56%	k	l=j*k	m=i+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	\$0	\$1,302,277	\$217,626	1%	\$0	\$0	46%	\$0	\$0
2022	\$1,478,063,490	\$44,341,905	\$85,885,823	\$1,608,291,217	\$130,227,727	\$1,302,277	\$217,626	1%	\$2,176	\$267,749	46%	\$122,807	\$124,983
2023	\$1,608,291,217	\$48,248,737	\$82,677,091	\$1,739,217,044	\$261,153,555	\$2,611,536	\$436,418	1%	\$4,364	\$536,933	46%	\$246,273	\$250,637
2024	\$1,739,217,044	\$52,176,511	\$39,064,160	\$1,830,457,715	\$352,384,226	\$3,523,942	\$588,891	1%	\$5,889	\$724,524	46%	\$332,314	\$338,203
2025	\$1,830,457,715	\$54,913,731	\$7,245,463	\$1,892,616,910	\$414,553,420	\$4,145,534	\$692,766	1%	\$6,928	\$852,324	46%	\$390,932	\$397,859
2026	\$1,892,616,910	\$56,778,507	\$43,284,396	\$1,992,679,813	\$514,616,323	\$5,146,163	\$859,983	1%	\$8,600	\$1,058,054	46%	\$485,293	\$493,893
2027	\$1,992,679,813	\$58,780,394	\$44,582,928	\$2,067,043,135	\$618,979,645	\$6,189,796	\$1,034,386	1%	\$10,344	\$1,272,625	46%	\$583,709	\$594,053
2028	\$2,067,043,135	\$62,911,294	\$7,917,313	\$2,167,871,742	\$689,808,252	\$6,898,083	\$1,152,749	1%	\$11,527	\$1,418,249	46%	\$650,502	\$662,029
2029	\$2,167,871,742	\$65,036,152	\$8,154,832	\$2,241,062,727	\$762,999,237	\$7,629,992	\$1,275,059	1%	\$12,751	\$1,568,730	46%	\$719,522	\$732,273
2030	\$2,241,062,727	\$67,231,882	\$2,316,694,086	\$838,630,596	\$838,630,596	\$8,386,306	\$1,401,448	13%	\$182,188	\$1,724,229	13%	\$224,150	\$406,338
2031	\$2,316,694,086	\$69,500,823	\$8,651,462	\$2,394,846,370	\$916,782,880	\$9,167,829	\$1,532,050	13%	\$199,166	\$1,884,910	13%	\$245,038	\$444,205
2032	\$2,394,846,370	\$71,845,351	\$31,723,180	\$2,488,414,941	\$1,020,351,451	\$10,203,515	\$1,705,125	13%	\$221,666	\$2,097,848	13%	\$272,720	\$494,386
2033	\$2,488,414,941	\$74,952,448	\$61,416,224	\$2,664,783,613	\$1,186,720,123	\$11,867,201	\$1,983,146	10%	\$188,399	\$2,439,903	10%	\$231,791	\$420,190
2034	\$2,664,783,613	\$79,943,508	\$86,909,624	\$2,831,636,745	\$1,353,573,255	\$13,535,733	\$2,261,977	10%	\$221,666	\$2,782,956	10%	\$264,381	\$475,268
2035	\$2,831,636,745	\$84,949,102	\$89,516,913	\$3,006,102,761	\$1,528,039,271	\$15,280,393	\$2,553,529	10%	\$242,985	\$3,141,657	10%	\$298,457	\$541,043
2036	\$3,006,102,761	\$90,183,083	\$92,202,420	\$3,188,488,264	\$1,710,424,774	\$17,104,248	\$2,858,316	10%	\$271,540	\$3,516,642	10%	\$334,081	\$608,621
2037	\$3,188,488,264	\$95,654,648	\$94,968,483	\$3,379,111,404	\$1,901,047,914	\$19,010,479	\$3,176,870	10%	\$301,803	\$3,908,564	10%	\$371,314	\$673,116
2038	\$3,379,111,404	\$101,373,342	\$81,814,677	\$3,562,299,423	\$2,084,235,933	\$20,842,359	\$3,482,998	10%	\$330,885	\$4,285,200	10%	\$407,094	\$737,979
2039	\$3,562,299,423	\$106,868,983	\$72,695,977	\$3,741,864,383	\$2,263,800,893	\$22,638,009	\$3,783,072	10%	\$358,992	\$4,654,386	10%	\$442,167	\$801,559
2040	\$3,741,864,383	\$112,255,931	\$74,876,857	\$3,928,997,171	\$2,450,933,681	\$24,509,337	\$4,085,792	10%	\$389,100	\$5,039,132	10%	\$478,718	\$867,818
2041	\$3,928,997,171	\$117,869,915	\$79,123,182	\$4,123,990,249	\$2,643,926,759	\$26,459,268	\$4,421,648	10%	\$420,057	\$5,440,039	10%	\$516,804	\$936,860
2042	\$4,123,990,249	\$123,719,707	\$79,436,857	\$4,327,146,813	\$2,849,083,323	\$28,490,833	\$4,761,146	10%	\$452,309	\$5,857,730	10%	\$556,484	\$1,008,793
2043	\$4,327,146,813	\$129,814,404	\$81,819,963	\$4,538,781,180	\$3,060,717,690	\$30,607,177	\$5,114,811	10%	\$485,907	\$6,292,852	10%	\$597,821	\$1,083,728
2044	\$4,538,781,180	\$136,163,435	\$12,704,963	\$4,687,649,579	\$3,209,586,089	\$32,095,861	\$5,363,587	5%	\$241,361	\$6,598,926	5%	\$296,952	\$538,313
2045	\$4,687,649,579	\$140,629,487	\$13,086,112	\$4,841,365,178	\$3,363,301,688	\$33,633,017	\$5,620,464	5%	\$252,921	\$6,914,966	5%	\$311,173	\$564,094
2046	\$4,841,365,178	\$145,240,955	\$13,478,695	\$5,000,084,829	\$3,522,021,339	\$35,220,213	\$5,885,574	5%	\$264,857	\$7,241,294	5%	\$325,858	\$590,715
2047	\$5,000,084,829	\$150,002,545	\$13,883,056	\$5,163,970,430	\$3,685,906,940	\$36,859,069	\$6,159,574	5%	\$277,181	\$7,578,244	5%	\$341,021	\$618,202
2048	\$5,163,970,430	\$154,919,113	\$14,299,548	\$5,333,186,091	\$3,855,125,601	\$38,551,256	\$6,442,358	5%	\$289,906	\$7,924,518	5%	\$356,677	\$646,583
2049	\$5,333,189,091	\$159,995,673	\$14,728,534	\$5,507,913,298	\$4,029,846,808	\$40,298,498	\$6,734,342	5%	\$303,045	\$8,285,392	5%	\$372,843	\$675,888
2050	\$5,507,913,298	\$165,237,399	\$15,170,390	\$5,688,321,088	\$4,210,257,598	\$42,102,576	\$7,035,824	5%	\$316,612	\$8,656,312	5%	\$389,534	\$706,146
2051	\$5,688,321,088	\$170,648,633	\$17,906,825	\$5,876,877,546	\$4,398,814,056	\$43,988,141	\$7,350,924	5%	\$330,792	\$9,043,985	5%	\$406,979	\$737,771
2052	\$5,876,877,546	\$176,306,326	\$0	\$6,053,183,872	\$4,575,120,382	\$45,751,204	\$7,645,552	5%	\$344,050	\$9,406,471	5%	\$423,291	\$825,169
2053	\$6,053,183,872	\$181,595,516	\$0	\$6,234,779,388	\$4,756,715,898	\$47,567,159	\$7,949,019	5%	\$357,706	\$9,779,833	5%	\$440,092	\$925,398
2054	\$6,234,779,388	\$187,043,382	\$0	\$6,421,822,770	\$4,943,759,280	\$49,437,583	\$8,261,590	5%	\$371,772	\$10,164,395	5%	\$457,998	\$1,025,398
2055	\$6,421,822,770	\$192,694,683	\$0	\$6,614,477,453	\$5,136,413,963	\$51,364,140	\$8,583,538	5%	\$386,259	\$10,560,494	5%	\$475,922	\$1,125,322
2056	\$6,614,477,453	\$198,434,324	\$0	\$6,812,911,777	\$5,334,848,287	\$53,348,483	\$8,915,145	5%	\$401,182	\$10,968,476	5%	\$493,581	\$1,225,903
2057	\$6,812,911,777	\$204,367,353	\$0	\$7,017,259,130	\$5,539,235,640	\$55,392,356	\$9,256,699	5%	\$416,551	\$11,388,697	5%	\$512,491	\$1,325,394
2058	\$7,017,259,130	\$210,518,974	\$0	\$7,227,818,104	\$5,749,754,614	\$57,497,546	\$9,608,501	5%	\$432,383	\$11,821,525	5%	\$531,969	\$1,425,363
2059	\$7,227,818,104	\$216,834,543	\$0	\$7,444,652,647	\$5,966,589,157	\$59,665,892	\$9,970,856	5%	\$448,689	\$12,267,338	5%	\$552,030	\$1,525,333
2060	\$7,444,652,647	\$223,339,579	\$0	\$7,667,992,226	\$6,189,928,736	\$61,899,287	\$10,344,082	5%	\$465,484	\$12,726,526	5%	\$572,694	\$1,625,026
2061	\$7,667,992,226	\$230,039,767	\$0	\$7,898,031,993	\$6,419,968,503	\$64,199,685	\$10,728,285	5%	\$482,783	\$13,199,484	5%	\$593,977	\$1,725,001

P:Stockton

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  
 [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

**DRAFT**

Stockton  
Annexation Area

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				Total EIFD
							City [1]	City EIFD Allocation [4]	City EIFD	County [1]	
Formula	a	b-a*3.0%	c	d=a+b-c	e	f=g*1.0%	g-h*23%	i=g+h	j=k*46%	k	l=m+h
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0
2021	\$0	\$0	\$3,315,313	\$3,315,313	\$3,315,313	\$33,153	\$2,398	\$24	\$24	0%	\$0
2022	\$0	\$0	\$13,659,088	\$17,073,859	\$17,073,859	\$170,739	\$12,348	\$123	\$123	46%	\$4,423
2023	\$3,315,313	\$89,459	\$13,659,088	\$31,654,935	\$31,654,935	\$316,549	\$22,839	\$229	\$229	46%	\$22,777
2024	\$17,073,859	\$512,216	\$14,086,860	\$47,095,509	\$47,095,509	\$470,955	\$34,059	\$341	\$341	46%	\$42,229
2025	\$31,654,935	\$949,648	\$14,490,920	\$63,434,028	\$63,434,028	\$634,340	\$45,875	\$459	\$459	46%	\$62,487
2026	\$47,095,509	\$1,412,865	\$23,060,135	\$88,397,184	\$88,397,184	\$883,972	\$63,928	\$639	\$639	46%	\$84,166
2027	\$63,434,028	\$1,903,021	\$23,451,939	\$114,801,039	\$114,801,039	\$1,148,010	\$83,024	\$830	\$830	46%	\$117,926
2028	\$88,397,184	\$2,651,916	\$3,444,031	\$142,709,567	\$142,709,567	\$1,427,096	\$103,207	\$1,032	\$1,032	46%	\$153,151
2029	\$114,801,039	\$3,444,031	\$24,464,497	\$172,189,286	\$172,189,286	\$1,721,893	\$124,527	\$1,124	\$1,124	46%	\$189,350
2030	\$142,709,567	\$4,281,287	\$25,196,432	\$203,309,350	\$203,309,350	\$2,033,093	\$147,033	\$1,147	\$1,147	13%	\$64,754
2031	\$172,189,286	\$5,165,679	\$26,733,017	\$236,141,647	\$236,141,647	\$2,361,416	\$170,777	\$2,220	\$2,220	13%	\$76,457
2032	\$203,309,350	\$6,099,280	\$27,535,007	\$270,760,903	\$270,760,903	\$2,707,609	\$195,813	\$1,195	\$1,195	10%	\$88,804
2033	\$236,141,647	\$7,084,249	\$28,361,057	\$307,244,788	\$307,244,788	\$3,072,448	\$222,198	\$2,222	\$2,222	10%	\$93,011
2034	\$270,760,903	\$8,122,827	\$29,211,889	\$345,674,021	\$345,674,021	\$3,456,740	\$249,990	\$2,349	\$2,349	10%	\$94,996
2035	\$307,244,788	\$9,217,344	\$30,088,246	\$386,132,487	\$386,132,487	\$3,861,325	\$279,249	\$2,279	\$2,279	10%	\$106,115
2036	\$345,674,021	\$10,370,221	\$30,990,893	\$428,707,355	\$428,707,355	\$4,287,074	\$310,039	\$2,310	\$2,310	10%	\$117,815
2037	\$386,132,487	\$11,583,975	\$31,920,620	\$473,489,195	\$473,489,195	\$4,734,892	\$342,426	\$2,342	\$2,342	10%	\$129,454
2038	\$428,707,355	\$12,861,221	\$32,878,238	\$520,572,110	\$520,572,110	\$5,205,721	\$376,476	\$2,376	\$2,376	10%	\$140,835
2039	\$473,489,195	\$14,204,676	\$45,152,781	\$581,342,054	\$581,342,054	\$5,813,421	\$420,424	\$2,420	\$2,420	10%	\$152,669
2040	\$520,572,110	\$15,617,163	\$46,507,364	\$645,289,680	\$645,289,680	\$6,452,897	\$466,671	\$2,466	\$2,466	10%	\$164,774
2041	\$581,342,054	\$17,440,262	\$47,902,585	\$712,550,955	\$712,550,955	\$7,125,510	\$515,314	\$2,515	\$2,515	10%	\$177,335
2042	\$645,289,680	\$19,358,690	\$49,326,529	\$784,979,233	\$784,979,233	\$7,849,792	\$567,694	\$2,567	\$2,567	10%	\$189,819
2043	\$712,550,955	\$21,376,529	\$50,849,377	\$864,643,499	\$864,643,499	\$8,646,435	\$612,289	\$2,612	\$2,612	10%	\$202,169
2044	\$784,979,233	\$23,549,377	\$52,413,141	\$911,301,141	\$911,301,141	\$9,113,011	\$659,198	\$2,659	\$2,659	10%	\$214,774
2045	\$864,643,499	\$25,399,305	\$53,958,336	\$979,076,261	\$979,076,261	\$9,790,763	\$708,066	\$2,708	\$2,708	10%	\$227,655
2046	\$911,301,141	\$27,339,034	\$55,543,088	\$1,043,172,849	\$1,043,172,849	\$10,431,728	\$754,418	\$2,754	\$2,754	10%	\$241,212
2047	\$979,076,261	\$29,372,288	\$57,188,238	\$1,103,067,131	\$1,103,067,131	\$11,030,671	\$802,424	\$2,802	\$2,802	10%	\$255,314
2048	\$1,043,172,849	\$31,295,185	\$58,959,096	\$1,165,616,213	\$1,165,616,213	\$11,656,162	\$842,969	\$2,842	\$2,842	10%	\$269,655
2049	\$1,103,067,131	\$33,092,014	\$29,457,069	\$1,230,925,481	\$1,230,925,481	\$12,309,255	\$890,200	\$2,890	\$2,890	10%	\$284,774
2050	\$1,165,616,213	\$34,968,496	\$30,340,781	\$1,300,255,911	\$1,300,255,911	\$13,002,659	\$939,507	\$2,939	\$2,939	10%	\$300,295
2051	\$1,230,925,481	\$36,927,764	\$31,251,004	\$1,370,265,911	\$1,370,265,911	\$13,702,659	\$990,971	\$2,990	\$2,990	10%	\$316,389
2052	\$1,299,104,249	\$38,973,127	\$32,188,534	\$1,444,528,079	\$1,444,528,079	\$14,445,281	\$1,044,677	\$2,104	\$2,104	5%	\$332,968
2053	\$1,370,265,911	\$41,107,977	\$33,154,190	\$1,522,012,738	\$1,522,012,738	\$15,220,127	\$1,100,714	\$2,100	\$2,100	5%	\$350,052
2054	\$1,444,528,079	\$43,335,842	\$34,148,816	\$1,602,846,401	\$1,602,846,401	\$16,028,464	\$1,159,172	\$2,159	\$2,159	5%	\$368,661
2055	\$1,522,012,738	\$45,660,382	\$35,173,281	\$1,690,855,577	\$1,690,855,577	\$16,908,556	\$1,222,820	\$2,122	\$2,122	5%	\$387,814
2056	\$1,602,846,401	\$48,085,392	\$36,193,784	\$1,780,238,911	\$1,780,238,911	\$17,602,389	\$1,272,998	\$2,127	\$2,127	5%	\$407,425
2057	\$1,690,855,577	\$50,725,667	\$18,667,667	\$1,882,263,475	\$1,882,263,475	\$18,322,635	\$1,325,086	\$2,132	\$2,132	5%	\$427,444
2058	\$1,780,238,911	\$52,807,167	\$19,217,397	\$1,990,025,298	\$1,990,025,298	\$19,846,233	\$1,375,272	\$2,137	\$2,137	5%	\$447,936
2059	\$1,869,967,904	\$54,967,904	\$19,793,919	\$2,104,162,506	\$2,104,162,506	\$20,441,625	\$1,428,330	\$2,142	\$2,142	5%	\$468,809
2060	\$1,907,025,298	\$57,210,759	\$20,387,736	\$2,220,441,625	\$2,220,441,625	\$22,041,625	\$1,478,330	\$2,147	\$2,147	5%	\$490,099
2061	\$1,984,623,793	\$59,538,714	\$0	\$2,340,441,625	\$2,340,441,625	\$23,041,625	\$1,528,330	\$2,152	\$2,152	5%	\$511,624

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

- Prior to annexation of the annexation area to the City, the City receives no property tax revenue for these TRAs
- 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
- 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 3% of the existing assessed value 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
- 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

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]										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							
	\$ 425,000	\$ 200,000	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 100					
Assumption	\$ 425,000	\$ 200,000	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2020	\$ 0	\$ 0	\$ 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	\$ 0	\$ 0
2022	\$17,000,000	\$15,000,000	\$0	\$32,000,000	\$34,268,938	\$14,686,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85,885,823
2023	\$34,000,000	\$0	\$0	\$34,000,000	\$29,162,875	\$12,498,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,677,091
2024	\$28,458,000	\$0	\$0	\$28,458,000	\$4,375,000	\$1,875,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,064,160
2025	\$0	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,245,463
2026	\$0	\$30,000,000	\$0	\$30,000,000	\$4,375,000	\$1,875,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,284,396
2027	\$0	\$30,000,000	\$0	\$30,000,000	\$4,375,000	\$1,875,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,582,928
2028	\$0	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,917,313
2029	\$0	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,154,832
2030	\$0	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,399,477
2031	\$0	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,651,462
2032	\$0	\$16,000,000	\$0	\$16,000,000	\$4,375,000	\$1,875,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,723,180
2033	\$0	\$16,000,000	\$0	\$16,000,000	\$4,375,000	\$1,875,000	\$0	\$40,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$91,416,224
2034	\$0	\$16,000,000	\$0	\$16,000,000	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$86,909,624
2035	\$0	\$16,000,000	\$0	\$16,000,000	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$89,516,913
2036	\$0	\$16,000,000	\$0	\$16,000,000	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$92,202,420
2037	\$0	\$16,000,000	\$0	\$16,000,000	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$94,968,493
2038	\$0	\$6,600,000	\$0	\$6,600,000	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$81,814,677
2039	\$0	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$72,695,977
2040	\$0	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$74,876,857
2041	\$0	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$77,123,162
2042	\$0	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$79,436,857
2043	\$0	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$81,819,963
2044	\$0	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$81,819,963
2045	\$0	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$6,250,000	\$0	\$6,250,000	\$0	\$0	\$12,704,963
2046	\$0	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$6,250,000	\$0	\$6,250,000	\$0	\$0	\$13,086,112
2047	\$0	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$6,250,000	\$0	\$6,250,000	\$0	\$0	\$13,478,695
2048	\$0	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$6,250,000	\$0	\$6,250,000	\$0	\$0	\$13,883,056
2049	\$0	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$6,250,000	\$0	\$6,250,000	\$0	\$0	\$14,299,548
2050	\$0	\$0	\$0	\$0	\$4,375,000	\$1,875,000	\$0	\$35,207,500	\$0	\$6,250,000	\$0	\$6,250,000	\$0	\$0	\$14,728,534
2051	\$0	\$0	\$0	\$0	\$5,013,750	\$2,148,750	\$0	\$35,207,500	\$0	\$7,162,500	\$0	\$7,162,500	\$0	\$0	\$15,170,390
2052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$17,906,825
2053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,207,500	\$0	\$0	\$0	\$0	\$0	\$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 E: Tax Increment Revenue Forecast - Variable 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]					Subtotal Nonres.	Total (2020\$)	Escalation Factor [2]	Total with Annual Sales Price Increase
	Single Family	Multifamily	Subtotal Residential	Retail	Office				
	Low Density				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	1.000	\$0	
2021	\$0	\$0	\$0	\$0	\$0	\$0	1.030	\$0	
2022	\$0	\$0	\$0	\$3,125,000	\$0	\$3,125,000	1.061	\$3,315,313	
2023	\$0	\$0	\$0	\$12,500,000	\$0	\$12,500,000	1.093	\$13,659,088	
2024	\$0	\$0	\$0	\$12,500,000	\$0	\$12,500,000	1.126	\$14,068,860	
2025	\$0	\$0	\$0	\$12,500,000	\$0	\$12,500,000	1.159	\$14,490,926	
2026	\$0	\$0	\$0	\$12,500,000	\$0	\$12,500,000	1.194	\$14,925,654	
2027	\$0	\$0	\$0	\$18,750,000	\$0	\$18,750,000	1.230	\$23,060,135	
2028	\$0	\$0	\$0	\$18,750,000	\$0	\$18,750,000	1.267	\$23,751,939	
2029	\$0	\$0	\$0	\$18,750,000	\$0	\$18,750,000	1.305	\$24,464,497	
2030	\$0	\$0	\$0	\$18,750,000	\$0	\$18,750,000	1.344	\$25,198,432	
2031	\$0	\$0	\$0	\$18,750,000	\$0	\$18,750,000	1.384	\$25,954,385	
2032	\$0	\$0	\$0	\$18,750,000	\$0	\$18,750,000	1.426	\$26,733,017	
2033	\$0	\$0	\$0	\$18,750,000	\$0	\$18,750,000	1.469	\$27,535,007	
2034	\$0	\$0	\$0	\$18,750,000	\$0	\$18,750,000	1.513	\$28,361,057	
2035	\$0	\$0	\$0	\$18,750,000	\$0	\$18,750,000	1.558	\$29,211,889	
2036	\$0	\$0	\$0	\$18,750,000	\$0	\$18,750,000	1.605	\$30,088,246	
2037	\$0	\$0	\$0	\$18,750,000	\$0	\$18,750,000	1.653	\$30,990,893	
2038	\$0	\$0	\$0	\$18,750,000	\$0	\$18,750,000	1.702	\$31,920,620	
2039	\$0	\$0	\$0	\$18,750,000	\$0	\$18,750,000	1.754	\$32,876,238	
2040	\$0	\$0	\$0	\$25,000,000	\$0	\$25,000,000	1.806	\$45,152,781	
2041	\$0	\$0	\$0	\$25,000,000	\$0	\$25,000,000	1.860	\$46,507,364	
2042	\$0	\$0	\$0	\$25,000,000	\$0	\$25,000,000	1.916	\$47,902,585	
2043	\$0	\$0	\$0	\$25,867,500	\$0	\$25,867,500	1.974	\$51,051,749	
2044	\$0	\$0	\$0	\$18,750,000	\$0	\$18,750,000	2.033	\$38,114,889	
2045	\$0	\$0	\$0	\$18,750,000	\$0	\$18,750,000	2.094	\$39,258,336	
2046	\$0	\$0	\$0	\$18,750,000	\$0	\$18,750,000	2.157	\$40,436,086	
2047	\$0	\$0	\$0	\$15,632,500	\$0	\$15,632,500	2.221	\$34,724,300	
2048	\$0	\$0	\$0	\$12,500,000	\$0	\$12,500,000	2.288	\$28,599,096	
2049	\$0	\$0	\$0	\$12,500,000	\$0	\$12,500,000	2.357	\$29,457,069	
2050	\$0	\$0	\$0	\$12,500,000	\$0	\$12,500,000	2.427	\$30,340,781	
2051	\$0	\$0	\$0	\$12,500,000	\$0	\$12,500,000	2.500	\$31,251,004	
2052	\$0	\$0	\$0	\$12,500,000	\$0	\$12,500,000	2.575	\$32,188,534	
2053	\$0	\$0	\$0	\$12,500,000	\$0	\$12,500,000	2.652	\$33,154,190	
2054	\$0	\$0	\$0	\$12,500,000	\$0	\$12,500,000	2.732	\$34,148,816	
2055	\$0	\$0	\$0	\$12,500,000	\$0	\$12,500,000	2.814	\$35,173,281	
2056	\$0	\$0	\$0	\$13,775,000	\$0	\$13,775,000	2.898	\$39,923,784	
2057	\$0	\$0	\$0	\$6,250,000	\$0	\$6,250,000	2.985	\$18,657,667	
2058	\$0	\$0	\$0	\$6,250,000	\$0	\$6,250,000	3.075	\$19,217,397	
2059	\$0	\$0	\$0	\$6,250,000	\$0	\$6,250,000	3.167	\$19,793,919	
2060	\$0	\$0	\$0	\$6,250,000	\$0	\$6,250,000	3.262	\$20,387,736	

AV: \$1,800M

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

# DRAFT

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					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	-	-	-	50,000	-	-	50,000
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	400,000	425,000	-	-	-	75,000	-	-	75,000
2035	-	80	80	17,500	7,500	352,075	377,075	-	-	-	75,000	-	-	75,000
2036	-	80	80	17,500	7,500	352,075	377,075	-	-	-	75,000	-	-	75,000
2037	-	80	80	17,500	7,500	352,075	377,075	-	-	-	75,000	-	-	75,000
2038	-	33	33	17,500	7,500	352,075	377,075	-	-	-	75,000	-	-	75,000
2039	-	-	-	17,500	7,500	352,075	377,075	-	-	-	75,000	-	-	75,000
2040	-	-	-	17,500	7,500	352,075	377,075	-	-	-	75,000	-	-	75,000
2041	-	-	-	17,500	7,500	352,075	377,075	-	-	-	100,000	-	-	100,000
2042	-	-	-	17,500	7,500	352,075	377,075	-	-	-	100,000	-	-	100,000
2043	-	-	-	17,500	7,500	352,075	377,075	-	-	-	100,000	-	-	100,000
2044	-	-	-	17,500	7,500	352,075	377,075	-	-	-	103,470	-	-	103,470
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	-	-	-	62,530	-	-	62,530
2049	-	-	-	17,500	7,500	-	25,000	-	-	-	50,000	-	-	50,000
2050	-	-	-	17,500	7,500	-	25,000	-	-	-	50,000	-	-	50,000
2051	-	-	-	20,055	8,595	-	28,650	-	-	-	50,000	-	-	50,000
2052	-	-	-	-	-	-	-	-	-	-	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
<b>Total</b>	<b>187</b>	<b>888</b>	<b>1,075</b>	<b>746,282</b>	<b>319,835</b>	<b>3,920,750</b>	<b>4,986,868</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,433,600</b>	<b>-</b>	<b>-</b>	<b>2,433,600</b>

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

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## APPENDIX D:

### Supporting Tables for EIFD Revenue Analysis



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

**DRAFT**

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

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.

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

**DRAFT**

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
<b>Lathrop</b>					
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%
<b>Total Lathrop</b>	<b>\$4,258,238</b>	<b>\$7,112,774</b>	<b>\$37,920,102</b>	<b>11.23%</b>	<b>18.76%</b>
<b>Manteca</b>					
<b>TRAs [2]</b>					
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%
<b>Subtotal</b>	<b>\$6,610,686</b>	<b>\$9,175,146</b>	<b>\$46,238,929</b>	<b>14.30%</b>	<b>19.84%</b>
<b>Total Manteca</b>	<b>\$6,610,686</b>	<b>\$9,175,146</b>	<b>\$46,238,929</b>		
<b>Stockton</b>					
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%
<b>Total Stockton</b>	<b>\$2,434,684</b>	<b>\$2,995,439</b>	<b>\$14,569,218</b>	<b>16.71%</b>	<b>20.56%</b>
<b>TOTAL</b>	<b>\$13,303,608</b>	<b>\$19,283,358</b>	<b>\$98,728,249</b>		

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

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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) / \$172,070		
<b>Subject to Detachment</b>									
10001	County General Fund	19.80000%	22.38190%	\$12,654	\$24,209	80%	\$47,754	27.75259%	
10527	Road District #5	3.87760%	4.26700%	\$2,478	\$4,615	-	-	0.00000%	
14901	Lathrop-Manteca Fire District (LMFD)	8.62190%	0.00000%	\$5,510	\$0	-	-	0.00000%	
14401	French Camp McKinley Rural Fire	0.00000%	9.45470%	\$0	\$10,226	-	-	0.00000%	
40600	City of Lathrop	0.00000%	0.00000%	-	-	20%	\$11,938	6.93815%	
	<b>Subtotal</b>	<b>32.29950%</b>	<b>36.10360%</b>	<b>\$20,642</b>	<b>\$39,050</b>	<b>100%</b>	<b>\$59,692</b>	<b>27.75259%</b>	
<b>Not Subject to Detachment</b>									
10618	County Library	1.59760%	1.80310%	\$1,021	\$1,950	-	\$2,971	1.72677%	
12601	Manteca Unified School District	26.25470%	29.62960%	\$16,779	\$32,048	-	\$48,827	28.37611%	
13001	San Joaquin Delta Community College	3.55440%	4.01150%	\$2,272	\$4,339	-	\$6,610	3.84172%	
13201	San Joaquin County Office of Education	1.26400%	1.38930%	\$808	\$1,503	-	\$2,310	1.34276%	
16001	San Joaquin Flood Control	0.15580%	0.17590%	\$100	\$190	-	\$290	0.16844%	
21901	Mosquito Abatement	0.69860%	0.78940%	\$447	\$854	-	\$1,301	0.75605%	
22001	Reclamation District #17	0.00000%	0.00000%	\$0	\$0	-	\$0	0.00000%	
24601	South San Joaquin Irrigation	5.27940%	0.00000%	\$3,374	\$0	-	\$3,374	1.96082%	
25301	CSA No. 4 Lathrop	1.54290%	0.00000%	\$986	\$0	-	\$986	0.57305%	
41100	Education Revenue Augmentation Fund (ERAF)	27.35210%	26.09760%	\$17,480	\$28,227	-	\$45,708	26.56353%	
	<b>Subtotal</b>	<b>67.70050%</b>	<b>63.89640%</b>	<b>\$43,267</b>	<b>\$69,111</b>	<b>0%</b>	<b>\$112,378</b>	<b>65.30926%</b>	
<b>Total</b>		<b>100.00000%</b>	<b>100.00000%</b>	<b>\$63,909</b>	<b>\$108,161</b>	<b>100%</b>	<b>\$172,070</b>	<b>100.00000%</b>	

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

DRAFT

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

City of Manteca  
 Annexation Areas

Tax Code	Entity	Existing Tax Rate Area (TRA) Post-ERAF Distribution [1]		TRA 102-136	TRA 102-136	TRA 102-001	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	e	f	g = e + f	h	f = e / \$1,197,578		
<b>Subject to Detachment</b>										
10001	County General	20.326000%	20.293600%	\$228,594	\$14,804	\$243,398	80%	\$317,510	26.51271%	
10527	Road District 5	3.979200%	3.978400%	\$44,751	\$2,902	\$47,653	-	-	0.000000%	
14901	Lathrop-Manteca Rural Fire	8.836900%	8.846100%	\$99,384	\$6,453	\$105,837	-	-	0.000000%	
40200	City of Manteca	0.000000%	0.000000%	-	-	-	20%	\$79,378	6.62818%	
	<b>Subtotal</b>	<b>33.142100%</b>	<b>33.118100%</b>	<b>\$372,728</b>	<b>\$24,160</b>	<b>\$396,888</b>	<b>100%</b>	<b>\$396,888</b>	<b>33.14089%</b>	
<b>Not Subject to Detachment</b>										
10618	County Library	1.63940%	1.63910%	\$18,437	\$1,196	\$19,633	-	\$19,633	1.63940%	
12601	Manteca Unified Schools	26.942300%	26.937200%	\$303,000	\$19,651	\$322,650	-	\$322,650	26.94192%	
13001	S.J. Delta Comm College	3.647500%	3.646700%	\$41,021	\$2,660	\$43,681	-	\$43,681	3.64745%	
13201	County Office Of Education	1.289600%	1.317800%	\$14,501	\$961	\$15,463	-	\$15,463	1.29115%	
16001	Sic Flood Control	0.160000%	0.159900%	\$1,799	\$117	\$1,916	-	\$1,916	0.15997%	
21901	Sic Mosquito Abatement	0.718000%	0.717900%	\$8,075	\$524	\$8,598	-	\$8,598	0.71797%	
24601	South San Joaquin Irrigation	5.411600%	5.416600%	\$60,861	\$3,951	\$64,813	-	\$64,813	5.412000%	
41100	ERAF - Educational Revenue Augmentation Fund	27.049500%	27.046700%	\$304,205	\$19,731	\$323,936	-	\$323,936	27.04926%	
	<b>Subtotal</b>	<b>66.857900%</b>	<b>66.881900%</b>	<b>\$751,899</b>	<b>\$48,791</b>	<b>\$800,690</b>	<b>0%</b>	<b>\$800,690</b>	<b>66.85911%</b>	
<b>Total</b>		<b>100.000000%</b>	<b>100.000000%</b>	<b>\$1,124,627</b>	<b>\$72,951</b>	<b>\$1,197,578</b>	<b>100%</b>	<b>\$1,197,578</b>	<b>100.000000%</b>	

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

DRAFT

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) [1]	Property Tax Sharing Agreement [3]	Post Annexation Average	
		Post-ERAF Distribution [1]	TRA 102-135			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		
<b>Subject to Detachment</b>							
10001	County General	22.29650%	22.30610%	\$172,291	\$171,495	80%	28.92784%
10527	Road District 1	4.26040%	4.26030%	\$32,921	\$32,769	-	0.00000%
14401	French Camp-Mc Kinley Rural Fire	9.60300%	9.60300%	\$74,205	\$73,862	-	0.00000%
40400	City of Stockton	0.00000%	0.00000%	-	-	20%	7.23196%
	<b>Subtotal</b>	<b>36.15990%</b>	<b>36.16940%</b>	<b>\$279,417</b>	<b>\$278,126</b>	<b>100%</b>	<b>36.15980%</b>
<b>Not Subject to Detachment</b>							
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%
	<b>Subtotal</b>	<b>63.84010%</b>	<b>63.83060%</b>	<b>\$493,311</b>	<b>\$491,032</b>	-	<b>63.84020%</b>
<b>Total</b>		<b>100.00000%</b>	<b>100.00000%</b>	<b>\$772,729</b>	<b>\$769,158</b>	<b>100%</b>	<b>100.00000%</b>

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

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

Attachment F: Lathrop Fiscal Impact Analysis

**DRAFT**

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)
<b>Annual Fiscal Impact Summary</b>						
<b>Prior to EIFD Allocation</b>						
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
<b>Net General Fund Surplus/(Deficit)</b>	<b>\$264,000</b>	<b>\$3,276,000</b>	<b>\$4,303,000</b>	<b>\$4,691,000</b>	<b>\$1,568,000</b>	<b>(\$1,381,000)</b>
<b>Net of EIFD Allocation - Maximum Tax Rate</b>						
EIFD Contribution [2]	(\$130,300)	(\$501,800)	(\$594,000)	(\$652,100)	(\$857,000)	(\$1,036,400)
<b>Net General Fund Surplus/(Deficit)</b>	<b>\$133,700</b>	<b>\$2,774,200</b>	<b>\$3,709,000</b>	<b>\$4,038,900</b>	<b>\$711,000</b>	<b>(\$2,417,400)</b>
<b>Net of EIFD Allocation - Variable Tax Rate</b>						
EIFD Contribution [2]	(\$130,300)	(\$326,200)	(\$282,200)	(\$309,700)	(\$192,800)	(\$233,200)
<b>Net General Fund Surplus/(Deficit)</b>	<b>\$133,700</b>	<b>\$2,949,800</b>	<b>\$4,020,800</b>	<b>\$4,381,300</b>	<b>\$1,375,200</b>	<b>(\$1,614,200)</b>

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

DRAFT

City of  
Lathrop

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

Item	Estimated Annual Revenues/Expenditures (Rounded)				
	2025 [1]	2030	2035	2040	2050 Buildout (2060)
<b>General Fund</b>					
<b>Annual General Fund Revenues</b>					
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
<b>Total Annual General Fund Revenues</b>	<b>\$4,355,900</b>	<b>\$9,517,200</b>	<b>\$11,412,100</b>	<b>\$12,589,700</b>	<b>\$16,449,600</b>
<b>Annual General Fund Expenditures</b>					
General Government	\$376,800	\$669,400	\$780,700	\$862,000	\$1,529,200
Human Resources	\$65,900	\$117,200	\$136,600	\$150,900	\$267,700
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	\$271,200
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
<b>Total Annual General Fund Expenditures</b>	<b>\$4,092,000</b>	<b>\$6,241,100</b>	<b>\$7,109,400</b>	<b>\$7,898,800</b>	<b>\$13,147,100</b>
<b>EIFD Contribution [2]</b>					
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)	(\$233,200)
<b>Net General Fund Surplus/(Deficit)</b>					
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

debt 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.



## 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



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Attachment F: Lathrop Fiscal Impact Analysis

**DRAFT**

City of Lathrop

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

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

*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

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Table A-2  
 Mossdale Tract Infrastructure Finance Plan  
 Fiscal Impact Analysis - 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.
<b>Development Projections in Current City Limits [2]</b>												
<b>Residential Land Uses [4]</b>												
Low Density Residential	702	-	802	-	878	-	1,047	-	2,737	-	4,258	-
High Density Residential	412	-	603	-	661	-	661	-	661	-	661	-
<b>Subtotal Residential</b>	<b>1,114</b>	<b>-</b>	<b>1,405</b>	<b>-</b>	<b>1,539</b>	<b>-</b>	<b>1,708</b>	<b>-</b>	<b>3,398</b>	<b>-</b>	<b>4,919</b>	<b>-</b>
<b>Nonresidential Land Uses</b>												
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
<b>Subtotal Nonresidential</b>	<b>-</b>	<b>4,756,788</b>	<b>-</b>	<b>11,067,601</b>	<b>-</b>	<b>13,479,566</b>	<b>-</b>	<b>14,366,632</b>	<b>-</b>	<b>14,467,802</b>	<b>-</b>	<b>14,467,802</b>
<b>Total All Land Uses</b>	<b>1,114</b>	<b>4,756,788</b>	<b>1,405</b>	<b>11,067,601</b>	<b>1,539</b>	<b>13,479,566</b>	<b>1,708</b>	<b>14,366,632</b>	<b>3,398</b>	<b>14,467,802</b>	<b>4,919</b>	<b>14,467,802</b>
<b>Development Projections in Annexation Area [3]</b>												
<b>Nonresidential Land Uses</b>												
Retail Commercial [5]	-	27,453	-	164,718	-	274,530	-	274,530	-	274,530	-	274,530
<b>Subtotal Nonresidential</b>	<b>-</b>	<b>27,453</b>	<b>-</b>	<b>164,718</b>	<b>-</b>	<b>274,530</b>	<b>-</b>	<b>274,530</b>	<b>-</b>	<b>274,530</b>	<b>-</b>	<b>274,530</b>
<b>Total All Land Uses</b>	<b>-</b>	<b>27,453</b>	<b>-</b>	<b>164,718</b>	<b>-</b>	<b>274,530</b>	<b>-</b>	<b>274,530</b>	<b>-</b>	<b>274,530</b>	<b>-</b>	<b>274,530</b>
<b>Total City of Lathrop Development Projections</b>												
<b>Residential Land Uses [4]</b>												
Low Density Residential	702	-	802	-	878	-	1,047	-	2,737	-	4,258	-
High Density Residential	412	-	603	-	661	-	661	-	661	-	661	-
<b>Subtotal Residential</b>	<b>1,114</b>	<b>-</b>	<b>1,405</b>	<b>-</b>	<b>1,539</b>	<b>-</b>	<b>1,708</b>	<b>-</b>	<b>3,398</b>	<b>-</b>	<b>4,919</b>	<b>-</b>
<b>Nonresidential Land Uses</b>												
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
<b>Subtotal Nonresidential</b>	<b>-</b>	<b>4,784,241</b>	<b>-</b>	<b>11,232,319</b>	<b>-</b>	<b>13,754,096</b>	<b>-</b>	<b>14,641,162</b>	<b>-</b>	<b>14,742,332</b>	<b>-</b>	<b>14,742,332</b>
<b>Total All Land Uses</b>	<b>1,114</b>	<b>4,784,241</b>	<b>1,405</b>	<b>11,232,319</b>	<b>1,539</b>	<b>13,754,096</b>	<b>1,708</b>	<b>14,641,162</b>	<b>3,398</b>	<b>14,742,332</b>	<b>4,919</b>	<b>14,742,332</b>

Source: City of Lathrop, LWA, EPS.

[1] 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 occurring 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 estimated 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 EFD boundary.

Attachment F: Lathrop Fiscal Impact Analysis

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

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

**DRAFT**

City of  
Lathrop

Table A-4  
Mosssdale 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	
<b>Project Residents</b>						
<b>Residential Land Uses</b>						
Low Density Residential	PPH 3.30	2,176	2,486	2,722	3,246	8,489
High Density Residential	2.50	968	1,417	1,553	1,553	1,553
<b>Subtotal Residential</b>		<b>3,144</b>	<b>3,903</b>	<b>4,275</b>	<b>4,800</b>	<b>10,042</b>
<b>Total Resident Population</b>		<b>3,144</b>	<b>3,903</b>	<b>4,275</b>	<b>4,800</b>	<b>10,042</b>
<b>Project Employees</b>						
<b>Nonresidential Land Uses</b>						
Retail Commercial	Sq. Ft. per Emp. 400	2,185	5,566	6,756	7,505	7,645
Office Commercial	400	1,414	3,457	4,081	4,580	4,673
Industrial	2,000	1,493	3,390	4,194	4,355	4,355
<b>Subtotal Nonresidential</b>		<b>5,092</b>	<b>12,413</b>	<b>15,031</b>	<b>16,439</b>	<b>16,673</b>
<b>Total Employee Population</b>		<b>5,092</b>	<b>12,413</b>	<b>15,031</b>	<b>16,439</b>	<b>16,673</b>
<b>Project Persons Served</b>		<b>5,690</b>	<b>10,110</b>	<b>11,791</b>	<b>13,019</b>	<b>18,379</b>

Source: California Department of Finance; EPS. pop

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

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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]
<b>Residential Land Uses</b>				
<b>Owner-Occupied Residential</b>				
Low Density Residential	\$525,000	14.3%	6.0%	3.30
<b>Renter Occupied Residential</b>				
High Density Residential	\$200,000	6.7%	6.0%	2.50
<b>Nonresidential Land Uses</b>				
Retail Commercial	<u>per Sq. Ft.</u> \$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.

[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
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Table B-3	Estimated Annual Property Tax Revenues (2 pages) .....	F-10
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Table B-5A	Estimated Annual Taxable Sales from Proposed Development, Market Support Method.....	F-14
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Attachment F: Lathrop Fiscal Impact Analysis

**DRAFT**

City of  
Lathrop

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\$)

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

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

DRAFT

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	2050	
<b>General Fund</b>							
Property Tax	Table B-3	\$1,302,600	\$2,508,900	\$2,970,200	\$3,260,300	\$4,285,100	\$5,181,800
Property Tax in Lieu of VLF	Table B-3	\$524,200	\$1,014,400	\$1,204,400	\$1,320,900	\$1,732,300	\$2,092,400
Property Transfer Tax	Table B-4	\$51,600	\$84,500	\$98,300	\$109,900	\$180,400	\$243,200
Sales and Use Tax	Table B-5	\$2,173,900	\$5,370,000	\$6,510,000	\$7,203,900	\$7,536,100	\$7,699,700
Transient Occupancy Tax	-	\$98,000	\$174,100	\$203,100	\$224,200	\$316,500	\$397,800
Franchise Tax	-	\$149,700	\$265,900	\$310,200	\$342,500	\$483,400	\$607,600
Licenses and Permits	-	\$38,800	\$69,000	\$80,500	\$88,900	\$125,500	\$157,700
Fines	-	\$17,100	\$30,400	\$35,400	\$39,100	\$55,300	\$69,400
<b>Total Annual General Fund Revenues</b>		<b>\$4,355,900</b>	<b>\$9,517,200</b>	<b>\$11,412,100</b>	<b>\$12,589,700</b>	<b>\$14,714,600</b>	<b>\$16,449,600</b>
Less EIFD Contribution		(\$130,260)	(\$501,772)	(\$594,039)	(\$652,066)	(\$857,014)	(\$1,036,354)
<b>Net General Fund Revenues</b>		<b>\$4,225,640</b>	<b>\$9,015,428</b>	<b>\$10,818,061</b>	<b>\$11,937,634</b>	<b>\$13,857,586</b>	<b>\$15,413,246</b>
<b>EIFD Contribution - Maximum Tax Rate</b>							
Less EIFD Contribution		(\$130,260)	(\$501,772)	(\$594,039)	(\$652,066)	(\$857,014)	(\$1,036,354)
<b>Net General Fund Revenues</b>		<b>\$4,095,380</b>	<b>\$8,513,657</b>	<b>\$10,224,021</b>	<b>\$11,285,568</b>	<b>\$13,000,573</b>	<b>\$14,376,891</b>
<b>EIFD Contribution - Variable Tax Rate</b>							
Less EIFD Contribution		(\$130,260)	(\$326,152)	(\$282,169)	(\$309,731)	(\$192,828)	(\$233,180)
<b>Net General Fund Revenues</b>		<b>\$4,095,380</b>	<b>\$8,689,277</b>	<b>\$10,535,892</b>	<b>\$11,627,903</b>	<b>\$13,664,758</b>	<b>\$15,180,066</b>

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

# Attachment F: Lathrop Fiscal Impact Analysis

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Page 1 of 2

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	
<b>Assessed Value of New Development</b>	Table D-2							
Assessed Value of New Development in Current City Limits		$a$	\$1,155,739,800	\$2,208,724,755	\$2,602,589,505	\$2,860,955,705	\$3,773,498,205	\$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
<b>Total Assessed Value</b>		$c = a + b$	<b>\$1,162,603,050</b>	<b>\$2,249,904,255</b>	<b>\$2,671,222,005</b>	<b>\$2,929,588,205</b>	<b>\$3,842,130,705</b>	<b>\$4,640,655,705</b>
<b>Property Tax Revenue (1% of Assessed Value)</b>	1.0000%							
Property Tax Revenue in Current City Limits		$d = a * 1.00\%$	\$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
<b>Total Property Tax Revenue</b>		$f = d + e$	<b>\$11,626,031</b>	<b>\$22,499,043</b>	<b>\$26,712,220</b>	<b>\$29,295,882</b>	<b>\$38,421,307</b>	<b>\$46,406,557</b>
<b>Estimated Property Tax Allocation</b>								
<b>Estimated Property Tax Allocation in Current City Limits [1]</b>								
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
<b>Property Tax Allocation in Annexation Area [2]</b>								
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	\$383,224	\$638,707	\$638,707	\$638,707	\$638,707
<b>Total City of Lathrop General Fund Property Tax</b>		$k = g + i$	<b>\$1,302,600</b>	<b>\$2,508,859</b>	<b>\$2,970,196</b>	<b>\$3,260,329</b>	<b>\$4,285,068</b>	<b>\$5,181,772</b>
<b>EIFD Allocation - Maximum Tax Rate</b>								
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
<b>Net City General Fund Property Tax</b>		$n = k - m$	<b>\$1,172,340</b>	<b>\$2,007,087</b>	<b>\$2,376,157</b>	<b>\$2,608,263</b>	<b>\$3,428,055</b>	<b>\$4,145,418</b>
<b>EIFD Allocation - Variable Tax Rate</b>								
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
<b>Net City General Fund Property Tax</b>		$n = k - m$	<b>\$1,172,340</b>	<b>\$2,182,707</b>	<b>\$2,688,028</b>	<b>\$2,950,598</b>	<b>\$4,092,240</b>	<b>\$4,948,592</b>

Attachment F: Lathrop Fiscal Impact Analysis

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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	
<b>Property Tax In-Lieu of Motor Vehicle In-Lieu Fee Revenue (VLF)</b>								
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	
<b>Total Assessed Value</b>		$n = i + m$	<b>\$5,598,401,454</b>	<b>\$6,685,702,659</b>	<b>\$7,107,020,409</b>	<b>\$7,365,386,609</b>	<b>\$8,277,929,109</b>	
Percent Change in AV		$o = m / i$	26.21%	50.72%	60.22%	66.04%	86.62%	
<b>Property Tax In-Lieu of VLF [5]</b>		$p = o * \$2,000,000$	<b>\$524,191</b>	<b>\$1,014,430</b>	<b>\$1,204,393</b>	<b>\$1,320,884</b>	<b>\$1,732,329</b>	
							<b>\$2,092,365</b>	

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, 007-012, 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 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 Lathrop FY 2020-21 Annual Budget. Refer to Table B-1 for details.

Attachment F: Lathrop Fiscal Impact Analysis

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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	
Rate per \$1,000 of AV	\$0.55					
<b>Project Assessed Value</b>						
Owner-Occupied Residential	Table D-2	\$368,287,500	\$420,787,500	\$460,687,500	\$549,412,500	\$2,235,187,500
Renter-Occupied Residential		\$82,400,000	\$120,600,000	\$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
<b>Total Assessed Value</b>		<b>\$1,162,603,050</b>	<b>\$2,249,904,255</b>	<b>\$2,671,222,005</b>	<b>\$2,929,588,205</b>	<b>\$4,640,655,705</b>
<b>Turnover Rate</b>						
Owner-Occupied Residential	14.30%					
Renter-Occupied Residential	6.70%					
Nonresidential	5.00%					
<b>Annual Transfer Tax Revenue [1]</b>						
Owner-Occupied Residential		\$28,966	\$33,095	\$36,233	\$43,211	\$175,797
Renter-Occupied Residential		\$3,036	\$4,444	\$4,872	\$4,872	\$4,872
Nonresidential		\$19,578	\$46,984	\$57,154	\$61,819	\$62,515
<b>Total Annual Transfer Tax Revenue</b>		<b>\$51,580</b>	<b>\$84,523</b>	<b>\$98,259</b>	<b>\$109,902</b>	<b>\$180,380</b>

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

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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					
			2025	2030	2035	2040	2050	Buildout (2060)
<b>Estimated Annual Taxable Sales</b>								
Annual Taxable Sales from Market Support (Residents and Employees)	a		\$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	b		\$193,525,754	\$501,119,932	\$610,149,049	\$674,720,431	\$674,646,037	\$661,263,670
<b>Annual Taxable Sales from New Development</b>	<b>c = a + b</b>		<b>\$217,388,677</b>	<b>\$536,999,238</b>	<b>\$650,995,140</b>	<b>\$720,391,948</b>	<b>\$753,613,106</b>	<b>\$769,969,332</b>
<b>Annual Sales Tax Revenue [1]</b>	<b>d = c * 1.0000%</b>	1.0000%	\$2,173,887	\$5,369,992	\$6,509,951	\$7,203,919	\$7,536,131	\$7,699,693
Bradley Burns Local Sales Tax Revenue								
<b>City of Lathrop Prop 172 Public Safety Sales Tax Revenue [2]</b>	<b>f = d * 0.0000%</b>	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

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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	2040	2050	
<b>Annual Taxable Sales from Market Support</b>						
<b>Annual Taxable Sales from New Residents</b>						
<b>Residential Development</b>	Table A-3					
Owner-Occupied Residential		659	753	984	2,572	4,002
Renter-Occupied Residential		387	567	621	621	621
<b>Total Residential Development</b>		<b>1,047</b>	<b>1,320</b>	<b>1,605</b>	<b>3,194</b>	<b>4,623</b>
<b>Taxable Retail Expenditures</b>	per Household/LLI					
Low Density Residential	\$26,000	\$17,144,660	\$19,588,660	\$21,446,100	\$25,576,460	\$66,880,060
High Density Residential	\$15,000	\$5,809,200	\$8,502,300	\$9,320,100	\$9,320,100	\$9,320,100
<b>Total Taxable Retail Expenditures</b>		<b>\$22,953,860</b>	<b>\$28,090,960</b>	<b>\$30,766,200</b>	<b>\$34,896,560</b>	<b>\$76,200,160</b>
<b>Estimated Citywide Capture from New Households [2]</b>						
Estimated Taxable Sales inside Project Area	80%	\$18,363,088	\$22,472,768	\$24,612,960	\$27,917,248	\$90,698,720
Estimated Taxable Sales outside Project Area	50%	\$9,181,544	\$11,236,384	\$12,306,480	\$13,958,624	\$30,480,064
	50%	\$9,181,544	\$11,236,384	\$12,306,480	\$13,958,624	\$30,480,064
<b>Annual Taxable Sales from New Employment</b>						
<b>Taxable Sales from New Employment</b>	Table A-4					
Employees		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%					
<b>Total Taxable Sales from New Employees</b>		<b>\$6,110,928</b>	<b>\$14,896,153</b>	<b>\$18,036,812</b>	<b>\$19,726,966</b>	<b>\$20,007,712</b>
<b>Estimated Citywide Capture from New Employees [2]</b>						
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
<b>Total Annual Taxable Sales from Market Support</b>		<b>\$23,862,923</b>	<b>\$35,879,306</b>	<b>\$40,846,091</b>	<b>\$45,671,517</b>	<b>\$78,967,069</b>
Taxable City Sales inside Project Area		\$13,031,428	\$20,620,960	\$23,669,671	\$26,386,612	\$57,954,219
Taxable City Sales outside Project Area		\$10,831,494	\$15,258,345	\$17,176,419	\$19,284,905	\$35,862,146

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

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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	2050	
<b>Taxable Sales from Commercial Development</b>							
Taxable Sales Generating Occupied Commercial Development Square Feet							
Retail Commercial		874,076	2,226,500	2,702,398	3,001,856	3,058,006	3,058,006
Total		874,076	2,226,500	2,702,398	3,001,856	3,058,006	3,058,006
Annual Taxable Sales from Onsite Commercial Development	\$240	\$209,778,278	\$534,359,905	\$648,575,575	\$720,445,500	\$733,921,344	\$733,921,344
Total		\$209,778,278	\$534,359,905	\$648,575,575	\$720,445,500	\$733,921,344	\$733,921,344
<i>Total Taxable Sales</i>							
Less Total Annual Taxable Sales from Market Support (within the Project) [2]		\$13,031,428	\$20,620,960	\$23,669,671	\$26,386,612	\$43,084,923	\$57,954,219
Annual Sales Less Market Support		\$196,746,850	\$513,738,945	\$624,905,904	\$694,058,888	\$690,836,421	\$675,967,125
<i>Shift from Existing Retail</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	\$89,083,642	\$87,596,713
Total Taxable Sales from Retail Commercial Uses		\$175,769,022	\$460,302,954	\$560,048,346	\$622,014,338	\$621,752,779	\$608,370,413
<b>Occupied Nonretail Commercial Uses</b>							
Office Commercial		\$65,788	1,382,757	1,632,305	1,831,944	1,869,377	1,869,377
Industrial		2,985,558	6,780,639	8,387,835	8,709,275	8,709,275	8,709,275
Total		3,551,346	8,163,396	10,020,141	10,541,219	10,578,652	10,578,652
<i>Total Taxable Sales</i>							
Total Taxable Sales from Nonretail Commercial Uses		\$2,828,940	\$6,913,785	\$8,161,527	\$9,159,720	\$9,346,885	\$9,346,885
Office Commercial	\$5	\$14,927,791	\$33,903,193	\$41,939,176	\$43,546,373	\$43,546,373	\$43,546,373
Industrial	\$5	\$17,756,732	\$40,816,978	\$50,100,703	\$52,706,093	\$52,893,258	\$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	\$52,893,258
Total Nonresidential Taxable Sales		\$193,525,754	\$501,119,932	\$610,149,049	\$674,720,431	\$674,646,037	\$661,263,670

sales b

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 ULI's 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

**DRAFT**

City of  
Lathrop

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\$)

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
<b>General Fund [3]</b>								
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
<b>Public Works</b>								
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
<b>Total Public Works</b>		<b>\$2,467,777</b>	<b>(\$30,264)</b>	<b>\$2,437,513</b>		<b>\$76.52</b>		<b>\$76.52</b>
Other [6]	[7]	\$1,000,000	-	\$1,000,000	NA	-	-	-
<b>Subtotal Annual General Fund Expenditures</b>		<b>\$26,408,159</b>	<b>(\$472,453)</b>	<b>\$25,935,706</b>				
Transfer Out	[7]	\$217,921	-	\$217,921	NA	-	-	-
<b>Total Annual General Fund Expenditures</b>		<b>\$26,626,080</b>	<b>(\$472,453)</b>	<b>\$26,153,627</b>				

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

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

City of  
Lathrop

Expenditure Category	Estimated Annual Expenditure [1]					Buildout (2060)
	2025	2030	2035	2040	2050	
<b>General Fund</b>						
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
<b>Total Annual General Fund Expenditures</b>	<b>\$4,092,005</b>	<b>\$6,241,176</b>	<b>\$7,109,435</b>	<b>\$7,898,728</b>	<b>\$13,147,256</b>	<b>\$17,830,887</b>

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

**DRAFT**

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
<b>Estimated Annual Police Staffing Required for Development</b>							
Officers Required per 1,000 Residents [1]	1.5 Officers	5	6	6	7	15	22
<b>Officers Required to Serve Project Development</b>							
<b>Estimated Annual Police Expenditures</b>							
Annual Operating Expenditures per Officer [2]	\$324,885	\$1,532,168	\$1,902,039	\$2,083,325	\$2,339,172	\$4,893,743	\$7,192,954
<b>Estimated Annual Police Expenditures</b>							

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

**DRAFT**

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	102-100	102-121		Base Revenue	Post-ERAF Distribution
Formula									
		a	b	d	c	e	f = e * (\$20,642 + \$39,050) / g = f / \$172,070		
<b>Subject to Detachment</b>									
10001	County General Fund	19.80000%	22.38190%	\$24,209	\$12,654	80%	\$47,754	27.75259%	
10527	Road District #5	3.87760%	4.26700%	\$4,615	\$2,478	-	-	0.00000%	
14901	Lathrop-Manteca Fire District (LMFD)	8.62190%	0.00000%	\$0	\$5,510	-	-	0.00000%	
14401	French Camp McKinley Rural Fire	0.00000%	9.45470%	\$10,226	\$0	-	-	0.00000%	
40600	City of Lathrop	0.00000%	0.00000%	-	-	20%	\$11,938	6.93815%	
	<b>Subtotal</b>	<b>32.29950%</b>	<b>36.10360%</b>	<b>\$39,050</b>	<b>\$20,642</b>	<b>100%</b>	<b>\$59,692</b>	<b>27.75259%</b>	
<b>Not Subject to Detachment</b>									
10618	County Library	1.59760%	1.80310%	\$1,950	\$1,021	-	\$2,971	1.72677%	
12601	Manteca Unified School District	26.25470%	29.62960%	\$32,048	\$16,779	-	\$48,827	28.37611%	
13001	San Joaquin Delta Community College	3.55440%	4.01150%	\$4,339	\$2,272	-	\$6,610	3.84172%	
13201	San Joaquin County Office of Education	1.26400%	1.38930%	\$1,503	\$808	-	\$2,310	1.34276%	
16001	San Joaquin Flood Control	0.15580%	0.17590%	\$190	\$100	-	\$290	0.16844%	
21901	Mosquito Abatement	0.69960%	0.78940%	\$854	\$447	-	\$1,301	0.75605%	
22001	Reclamation District #17	0.00000%	0.00000%	\$0	\$0	-	\$0	0.00000%	
24601	South San Joaquin Irrigation	5.27940%	0.00000%	\$0	\$3,374	-	\$3,374	1.96082%	
25301	CSA No. 4 Lathrop	1.54290%	0.00000%	\$0	\$986	-	\$986	0.57305%	
41100	Education Revenue Augmentation Fund (ERAF)	27.35210%	26.09760%	\$28,227	\$17,480	-	\$45,708	26.56353%	
	<b>Subtotal</b>	<b>67.70050%</b>	<b>63.89640%</b>	<b>\$69,111</b>	<b>\$43,267</b>	<b>0%</b>	<b>\$112,378</b>	<b>65.30926%</b>	
<b>Total</b>		<b>100.00000%</b>	<b>100.00000%</b>	<b>\$108,161</b>	<b>\$63,909</b>	<b>100%</b>	<b>\$172,070</b>	<b>100.00000%</b>	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

DRAFT

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\$)				
		2025	2030	2035	2040	2050
<b>Development Projections in Current City Limits</b>						
<b>Residential Land Uses</b>						
Low Density Residential	\$25.000	\$368,287,500	\$420,787,500	\$460,687,500	\$549,412,500	\$1,436,662,500
High Density Residential	\$200,000	\$82,400,000	\$120,600,000	\$132,200,000	\$132,200,000	\$132,200,000
<b>Subtotal Residential</b>		<b>\$450,687,500</b>	<b>\$541,387,500</b>	<b>\$592,887,500</b>	<b>\$681,612,500</b>	<b>\$1,568,862,500</b>
<b>Nonresidential Land Uses</b>						
Retail Commercial	per Sq. Ft. \$250	\$229,373,550	\$560,577,150	\$661,745,400	\$742,680,000	\$757,855,500
Office Commercial	\$250	\$152,915,700	\$373,718,100	\$441,163,600	\$495,120,000	\$505,237,000
Industrial	\$100	\$322,763,050	\$733,042,005	\$906,793,005	\$941,543,205	\$941,543,205
<b>Subtotal Nonresidential</b>		<b>\$705,052,300</b>	<b>\$1,667,337,255</b>	<b>\$2,009,702,005</b>	<b>\$2,179,343,205</b>	<b>\$2,204,635,705</b>
<b>Total All Land Uses</b>		<b>\$1,155,739,800</b>	<b>\$2,208,724,755</b>	<b>\$2,602,589,505</b>	<b>\$2,860,955,705</b>	<b>\$3,773,498,205</b>
<b>Development Projections in Annexation Area</b>						
<b>Nonresidential Land Uses</b>						
Retail Commercial	per Sq. Ft. \$250	\$6,863,250	\$41,179,500	\$68,632,500	\$68,632,500	\$68,632,500
<b>Subtotal Nonresidential</b>		<b>\$6,863,250</b>	<b>\$41,179,500</b>	<b>\$68,632,500</b>	<b>\$68,632,500</b>	<b>\$68,632,500</b>
<b>Total All Land Uses</b>		<b>\$6,863,250</b>	<b>\$41,179,500</b>	<b>\$68,632,500</b>	<b>\$68,632,500</b>	<b>\$68,632,500</b>
<b>Total City of Lathrop Development Projections</b>						
<b>Residential Land Uses</b>						
Low Density Residential	per Unit \$525,000	\$368,287,500	\$420,787,500	\$460,687,500	\$549,412,500	\$1,436,662,500
High Density Residential	\$200,000	\$82,400,000	\$120,600,000	\$132,200,000	\$132,200,000	\$132,200,000
<b>Subtotal Residential</b>		<b>\$82,400,000</b>	<b>\$120,600,000</b>	<b>\$132,200,000</b>	<b>\$132,200,000</b>	<b>\$132,200,000</b>
<b>Nonresidential Land Uses</b>						
Retail Commercial	per Sq. Ft. \$250	\$229,373,550	\$560,577,150	\$661,745,400	\$742,680,000	\$757,855,500
Office Commercial	\$250	\$152,915,700	\$373,718,100	\$441,163,600	\$495,120,000	\$505,237,000
Industrial	\$100	\$322,763,050	\$733,042,005	\$906,793,005	\$941,543,205	\$941,543,205
<b>Subtotal Nonresidential</b>		<b>\$711,915,550</b>	<b>\$1,708,516,755</b>	<b>\$2,078,334,505</b>	<b>\$2,247,975,705</b>	<b>\$2,273,268,205</b>
<b>Total All Land Uses</b>		<b>\$1,162,603,050</b>	<b>\$2,249,904,255</b>	<b>\$2,671,222,005</b>	<b>\$2,929,588,205</b>	<b>\$3,842,130,705</b>

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

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

**DRAFT**

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)
<b>Owner-Occupied Residential</b> Low Density Residential	\$525,000	\$39,356	\$112,000	23%	\$26,000
<b>Renter-Occupied Residential</b> 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

DRAFT

Table D-4  
 Mossdale Tract Infrastructure Finance Plan  
 Fiscal Impact Analysis - City of Lathrop  
 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.			
<b>Total Retail Sales per Square Foot</b>											
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			
<b>Total</b>			<b>100%</b>	<b>\$440</b>	<b>100%</b>	<b>\$450</b>	<b>100%</b>	<b>\$410</b>			

**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

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](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.

ATTACHMENT G:  
Manteca Fiscal Impact Analysis



## List of Tables

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**DRAFT**

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)
<b>Annual Fiscal Impact Summary</b>					
<b>Prior to EIFD Allocation</b>					
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
<b>Net General Fund Surplus/(Deficit)</b>	<b>(\$962,000)</b>	<b>\$1,245,000</b>	<b>\$3,225,000</b>	<b>\$3,921,000</b>	<b>\$4,777,000</b>
					<b>\$5,199,000</b>
<b>Net of EIFD Allocation - Maximum Tax Rate</b>					
EIFD Contribution [2]	(\$88,900)	(\$666,300)	(\$943,000)	(\$1,044,100)	(\$1,079,900)
<b>Net General Fund Surplus/(Deficit)</b>	<b>(\$1,050,900)</b>	<b>\$578,700</b>	<b>\$2,282,000</b>	<b>\$2,876,900</b>	<b>\$3,697,100</b>
					<b>\$4,101,600</b>
<b>Net of EIFD Allocation - Variable Tax Rate</b>					
EIFD Contribution [2]	(\$88,900)	(\$433,100)	(\$447,900)	(\$496,000)	(\$243,000)
<b>Net General Fund Surplus/(Deficit)</b>	<b>(\$1,050,900)</b>	<b>\$811,900</b>	<b>\$2,777,100</b>	<b>\$3,425,000</b>	<b>\$4,534,000</b>
					<b>\$4,952,100</b>

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.







## 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



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Attachment G: Manteca Fiscal Impact Analysis

DRAFT

City of Manteca

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

Item	Assumption
<b>General Assumptions</b>	
Fiscal Year of Budget Analysis [1]	FY 2020-21
Base Fiscal Year of Potential EIFD [2]	FY 2022-23
<b>General Demographic Characteristics</b>	
<b>City of Manteca</b>	
Population [3]	84,800
Employees [4]	21,000
<b>City of Manteca Persons Served [5]</b>	<b>95,300</b>

*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

DRAFT

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.
<b>Residential Land Uses [4]</b>	1,057	-	2,180	-	3,171	-	3,559	-	3,559	-	3,559	-
Low Density Residential	469	-	738	-	738	-	738	-	738	-	738	-
High Density Residential	1,526	-	2,918	-	3,909	-	4,297	-	4,297	-	4,297	-
<b>Nonresidential Land Uses</b>	-	622,825	-	1,704,068	-	2,777,102	-	3,119,274	-	3,519,274	-	3,715,722
Retail Commercial [5]	-	155,706	-	426,017	-	694,276	-	779,819	-	879,819	-	928,931
Office Commercial [5]	-	3,625,609	-	3,998,189	-	4,185,741	-	4,185,741	-	4,185,741	-	4,185,741
Industrial	-	4,404,141	-	6,128,274	-	7,657,119	-	8,084,834	-	8,584,834	-	8,830,394
<b>Total All Land Uses</b>	<b>1,526</b>	<b>4,404,141</b>	<b>2,918</b>	<b>6,128,274</b>	<b>3,909</b>	<b>7,657,119</b>	<b>4,297</b>	<b>8,084,834</b>	<b>4,297</b>	<b>8,584,834</b>	<b>4,297</b>	<b>8,830,394</b>
<b>Development Projections in Annexation Areas [3]</b>												
<b>Residential Land Uses [4]</b>	276	-	691	-	860	-	860	-	860	-	860	-
Low Density Residential	276	-	691	-	860	-	860	-	860	-	860	-
<b>Nonresidential Land Uses</b>	-	-	-	-	-	-	-	-	-	-	-	-
Retail Commercial [5]	-	-	-	229,500	-	382,500	-	382,500	-	382,500	-	382,500
Office Commercial [5]	-	-	-	1,131,402	-	1,865,670	-	1,865,670	-	1,865,670	-	1,865,670
Industrial	-	-	-	1,360,902	-	1,360,902	-	2,268,170	-	2,268,170	-	2,268,170
<b>Total All Land Uses</b>	<b>276</b>	<b>-</b>	<b>691</b>	<b>1,360,902</b>	<b>860</b>	<b>1,360,902</b>	<b>860</b>	<b>2,268,170</b>	<b>860</b>	<b>2,268,170</b>	<b>860</b>	<b>2,268,170</b>
<b>Total City of Manteca Development Projections</b>												
<b>Residential Land Uses [4]</b>	1,333	-	2,871	-	4,031	-	4,419	-	4,419	-	4,419	-
Low Density Residential	469	-	738	-	738	-	738	-	738	-	738	-
High Density Residential	1,802	-	3,609	-	4,769	-	5,157	-	5,157	-	5,157	-
<b>Nonresidential Land Uses</b>	-	622,825	-	1,704,068	-	3,006,602	-	3,501,774	-	3,901,774	-	4,098,222
Retail Commercial [5]	-	155,706	-	426,017	-	694,276	-	779,819	-	879,819	-	928,931
Office Commercial [5]	-	3,625,609	-	3,998,189	-	5,317,143	-	6,071,411	-	6,071,411	-	6,071,411
Industrial	-	4,404,141	-	6,128,274	-	9,018,021	-	10,353,004	-	10,853,004	-	11,098,564
<b>Total All Land Uses</b>	<b>1,802</b>	<b>4,404,141</b>	<b>3,609</b>	<b>6,128,274</b>	<b>4,769</b>	<b>9,018,021</b>	<b>5,157</b>	<b>10,353,004</b>	<b>5,157</b>	<b>10,853,004</b>	<b>5,157</b>	<b>11,098,564</b>

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/Elisback, Family Entertainment Zone, Embarcadero, Airport/Daniels, Highway 120, Oakwood Trails, Denali, Sundance, The Trails of Manteca, Carr, Terra Ranch, Wackery, 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

# DRAFT

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	2035	2040	2050
Buildout (2060)						
<b>Development Projections in Current City Limits</b>						
<b>Residential Land Uses</b>						
Low Density Residential	6.0%	994	2,049	2,981	3,346	3,346
High Density Residential	6.0%	441	694	694	694	694
<b>Subtotal Residential Land Uses</b>		<b>1,435</b>	<b>2,743</b>	<b>3,675</b>	<b>4,039</b>	<b>4,039</b>
<b>Nonresidential Land Uses</b>						
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
<b>Subtotal Nonresidential</b>		<b>4,073,830</b>	<b>5,668,653</b>	<b>7,082,835</b>	<b>7,478,471</b>	<b>8,168,114</b>
<b>Development Projections in Annexation Areas</b>						
<b>Residential Land Uses</b>						
Low Density Residential	6.0%	259	649	808	808	808
<b>Subtotal Residential Land Uses</b>		<b>259</b>	<b>649</b>	<b>808</b>	<b>808</b>	<b>808</b>
<b>Nonresidential Land Uses</b>						
Retail Commercial	7.5%	-	-	212,288	353,813	353,813
Industrial	7.5%	-	-	1,046,547	1,744,245	1,744,245
<b>Subtotal Nonresidential</b>		<b>-</b>	<b>-</b>	<b>1,258,834</b>	<b>2,098,057</b>	<b>2,098,057</b>
<b>Total City of Manteca Development Projections</b>						
<b>Residential Land Uses</b>						
Low Density Residential	6.0%	1,253	2,699	3,789	4,154	4,154
High Density Residential	6.0%	441	694	694	694	694
<b>Subtotal Residential Land Uses</b>		<b>1,694</b>	<b>3,392</b>	<b>4,483</b>	<b>4,848</b>	<b>4,848</b>
<b>Nonresidential Land Uses</b>						
Retail Commercial	7.5%	576,113	1,576,263	2,781,107	3,239,141	3,790,855
Office Commercial	7.5%	144,028	394,066	642,205	721,332	859,261
Industrial	7.5%	3,353,689	3,698,325	4,918,358	5,616,055	5,616,055
<b>Subtotal Nonresidential</b>		<b>4,073,830</b>	<b>5,668,653</b>	<b>8,341,670</b>	<b>9,576,529</b>	<b>10,266,172</b>

Source: California Department of Finance; City of Manteca; Costar; LWA; EPS

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

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Attachment G: Manteca Fiscal Impact Analysis

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City of  
Manteca

Table A-4  
Mosscdale 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	
<b>Project Residents</b>						
<b>Residential Land Uses</b>	<i>PPH</i>					
Low Density Residential	3.30	4,135	8,906	12,504	13,708	13,708
High Density Residential	2.50	1,102	1,734	1,734	1,734	1,734
<b>Subtotal Residential Land Uses</b>		<b>5,237</b>	<b>10,640</b>	<b>14,238</b>	<b>15,442</b>	<b>15,442</b>
<b>Total Resident Population</b>		<b>5,237</b>	<b>10,640</b>	<b>14,238</b>	<b>15,442</b>	<b>15,442</b>
<b>Project Employees</b>						
<b>Nonresidential Land Uses</b>	<i>Sq. Ft. per Emp.</i>					
Retail Commercial	400	1,440	3,941	6,953	8,098	9,477
Office Commercial	400	360	985	1,606	1,803	2,148
Industrial	2,000	8,384	9,246	12,296	14,040	14,040
<b>Subtotal Nonresidential</b>		<b>10,185</b>	<b>14,172</b>	<b>20,854</b>	<b>23,941</b>	<b>25,665</b>
<b>Total Employee Population</b>		<b>10,185</b>	<b>14,172</b>	<b>20,854</b>	<b>23,941</b>	<b>25,665</b>
<b>Project Persons Served</b>		<b>10,329</b>	<b>17,726</b>	<b>24,666</b>	<b>27,413</b>	<b>28,275</b>

Source: California Department of Finance; EPS.

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

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

City of Manteca
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Land Use	Estimated Assessed Value [1]	Property Turnover Rate [2]	Vacancy Rate [3]	Persons per Household/ Sq. Ft. per Employee [4]
<b>Residential Land Uses</b>	<i>per Unit</i>			
<b>Owner-Occupied Residential</b>				
Low Density Residential	\$500,000	14.3%	6.0%	3.30
<b>Renter-Occupied Residential</b>				
High Density Residential	\$200,000	6.7%	6.0%	2.50
<b>Nonresidential Land Uses</b>	<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
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Attachment G: Manteca Fiscal Impact Analysis

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City of Manteca

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\$)

Item	Estimating Procedure	Case Study Reference	FY 2020-21 Budgeted General Fund Revenues [1]	Offsetting Revenues	FY 2020-21 Budgeted Net General Fund Revenues	Service Population [2]	Revenue Multiplier
<b>General Fund Revenues</b>							
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)	-	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	(\$295,000)	\$1,451,492	NA	-
Charges for Services	[3]	-	\$8,699,849	(\$4,940,845)	\$3,759,004	NA	-
Fines and Forfeitures	[3]	-	\$304,980	(\$304,980)	\$0	95,300	-
Use of Money & Property	[3]	-	\$920,000	-	\$920,000	NA	-
All Other Revenue	[3]	-	\$57,650	-	\$57,650	NA	-
<b>Total General Fund Revenues</b>			<b>\$46,556,547</b>	<b>(\$5,793,460)</b>	<b>\$40,763,087</b>		
Fund Reserves			\$8,315,434				
<b>Total General Fund Revenues (Incl. Reserves)</b>			<b>\$54,871,981</b>				

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

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Table B-2  
 Mossdale Tract Infrastructure Finance Plan  
 Fiscal Impact Analysis - City of Manteca  
 Estimated Annual General Fund Revenues (2020\$)

City of  
Manteca

Revenue Category	Case Study Reference	Estimated Annual Revenue (Rounded)					Buildout (2060)
		2025	2030	2035	2040	2050	
<b>General Fund Revenues</b>							
Property Taxes							
Property Tax In-Lieu of Vehicle License Fees	Table B-3	\$1,777,900	\$3,331,400	\$4,715,100	\$5,220,700	\$5,399,400	\$5,487,100
Real Property Transfer Tax	Table B-3	\$1,024,500	\$1,956,100	\$2,815,000	\$3,137,400	\$3,234,600	\$3,282,300
Sales and Use Taxes	Table B-4	\$71,200	\$144,000	\$204,000	\$225,300	\$228,800	\$230,500
Public Safety Sales and Use Tax	Table B-5	\$1,621,400	\$3,996,700	\$6,814,500	\$7,893,300	\$8,702,000	\$9,099,000
Transient Occupancy Tax	-	\$46,900	\$115,600	\$197,000	\$228,200	\$251,600	\$263,100
Licenses and Permits	-	\$115,200	\$197,600	\$275,000	\$305,700	\$312,100	\$315,300
Business Licenses	-	-	-	-	-	-	-
Franchise Fees	-	\$72,300	\$124,100	\$172,700	\$191,900	\$195,900	\$197,900
Fines and Forfeitures	-	\$192,600	\$330,600	\$460,000	\$511,200	\$522,000	\$527,300
<b>Total General Fund Revenue</b>		<b>\$4,922,000</b>	<b>\$10,196,100</b>	<b>\$15,653,300</b>	<b>\$17,713,900</b>	<b>\$18,846,400</b>	<b>\$19,402,500</b>
<b>EIFD Contribution - Maximum Tax Rate</b>							
Less EIFD Contribution		(\$88,893)	(\$666,284)	(\$943,014)	(\$1,044,130)	(\$1,079,872)	(\$1,097,426)
<b>Net General Fund Revenues</b>		<b>\$4,833,107</b>	<b>\$9,529,816</b>	<b>\$14,710,286</b>	<b>\$16,669,770</b>	<b>\$17,766,528</b>	<b>\$18,305,074</b>
<b>EIFD Contribution - Variable Tax Rate</b>							
Less EIFD Contribution		(\$88,893)	(\$433,084)	(\$447,932)	(\$495,962)	(\$242,971)	(\$246,921)
<b>Net General Fund Revenues</b>		<b>\$4,833,107</b>	<b>\$9,763,016</b>	<b>\$15,205,368</b>	<b>\$17,217,938</b>	<b>\$18,603,429</b>	<b>\$19,155,579</b>

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

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Attachment G: Manteca Fiscal Impact Analysis

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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	
<b>Assessed Value of New Development</b>							
Assessed Value of New Development in Current City Limits	Table D-2	a	\$1,179,618,758	\$2,170,065,092	\$3,019,643,625	\$3,320,572,292	\$3,445,572,292
Assessed Value of New Development in Annexation Area		b	\$137,875,000	\$345,375,000	\$600,390,200	\$714,067,000	\$714,067,000
<b>Total Assessed Value</b>		c = a + b	<b>\$1,317,493,758</b>	<b>\$2,515,440,092</b>	<b>\$3,620,033,825</b>	<b>\$4,034,639,292</b>	<b>\$4,221,029,292</b>
<b>Property Tax Revenue (1% of Assessed Value)</b>							
Property Tax Revenue in Current City Limits	1.0000%	d = a * 1.00%	\$11,796,188	\$21,700,651	\$30,196,436	\$33,205,723	\$34,455,723
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
<b>Total Property Tax Revenue</b>		f = d + e	<b>\$13,174,938</b>	<b>\$25,154,401</b>	<b>\$36,200,338</b>	<b>\$40,346,393</b>	<b>\$41,596,393</b>
<b>Estimated Property Tax Allocation</b>							
<b>Property Tax Allocation in Current City Limits [1]</b>							
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
Other Agencies/ERAF	85.7032%	h = d * 85.70%	\$10,109,711	\$18,598,153	\$25,879,313	\$28,458,368	\$29,529,658
<b>Property Tax Allocation in Annexation Areas [2]</b>							
City of Manteca General Fund	6.6282%	i = e * 6.63%	\$91,386	\$228,921	\$397,949	\$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
<b>Total City of Manteca General Fund Property Tax</b>		k = g + j	<b>\$1,777,863</b>	<b>\$3,331,419</b>	<b>\$4,715,072</b>	<b>\$5,220,651</b>	<b>\$5,399,361</b>
<b>EIFD Allocation - Maximum Tax Rate</b>							
EIFD Allocation Percentage [3]		l	5.0%	20.0%	20.0%	20.0%	20.0%
Net City General Fund Property Tax		m = k * l n = k - m	\$88,893	\$666,284	\$943,014	\$1,044,130	\$1,079,872
			<b>\$1,688,970</b>	<b>\$2,665,135</b>	<b>\$3,772,058</b>	<b>\$4,176,521</b>	<b>\$4,319,489</b>
<b>EIFD Allocation - Variable Tax Rate</b>							
EIFD Allocation Percentage [3]		l	5.0%	13.0%	9.5%	9.5%	4.5%
Net City General Fund Property Tax		m = k * l n = k - m	\$88,893	\$433,084	\$447,932	\$495,962	\$246,921
			<b>\$1,688,970</b>	<b>\$2,898,334</b>	<b>\$4,267,141</b>	<b>\$4,724,689</b>	<b>\$5,156,390</b>

# Attachment G: Manteca Fiscal Impact Analysis

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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
<b>Property Tax In-Lieu of Motor Vehicle In-Lieu Fee Revenue (VLF)</b>							
Total Citywide Assessed Value [4]		$l$	\$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
<b>Total Assessed Value</b>		$n = l + m$	<b>\$10,612,850,151</b>	<b>\$11,810,796,485</b>	<b>\$12,915,390,218</b>	<b>\$13,329,995,685</b>	<b>\$13,454,995,685</b>
Percent Change in AV		$o = m/l$	14.17%	27.06%	38.94%	43.40%	44.75%
<b>Property Tax In-Lieu of VLF [5]</b>		$p = o * \$7,226,240$	<b>\$1,024,507</b>	<b>\$1,956,052</b>	<b>\$2,815,005</b>	<b>\$3,137,410</b>	<b>\$3,282,350</b>

*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 Project boundary 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. Project TRAs not included in the redevelopment area include: 002-000, 002-060, 002-063, 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

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 City of  
Manteca

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

Description	Assumption/ Source	Estimated Annual Property Transfer Tax Revenue (2020\$)					Buildout (2060)
		2025	2030	2035	2040	2050	
<b>Rate per \$1,000 of AV</b>	\$0.55						
<b>Project Assessed Value</b>	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	\$1,863,929,292	\$1,863,929,292
<b>Total Assessed Value</b>		<b>\$1,317,493,758</b>	<b>\$2,515,440,092</b>	<b>\$3,620,033,825</b>	<b>\$4,034,639,292</b>	<b>\$4,159,639,292</b>	<b>\$4,221,029,292</b>
<b>Turnover Rate</b>							
Low Density Residential	14.30%						
High Density Residential	6.70%						
Nonresidential	5.00%						
<b>Annual Transfer Tax Revenue [1]</b>							
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
<b>Total Annual Transfer Tax Revenue</b>		<b>\$71,200</b>	<b>\$143,980</b>	<b>\$204,024</b>	<b>\$225,349</b>	<b>\$228,786</b>	<b>\$230,474</b>

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

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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	
<b>Estimated Annual Taxable Sales</b>								
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	d = c * 1.0000%	1.0000%	\$1,621,404	\$3,996,749	\$6,814,472	\$7,893,517	\$8,701,962	\$9,099,006
Bradley Burns Local Sales Tax Revenue								
<b>City of Manteca Prop 172 Public Safety Sales Tax Revenue [1]</b>	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

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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	2040	2050	
<b>Annual Taxable Sales from Market Support</b>						
<b>Annual Taxable Sales from New Residents</b>						
<b>Residential Development</b>	Table A-3					
Low Density Residential		1,253	2,699	3,789	4,154	4,154
High Density Residential		441	694	694	694	694
<b>Total Residential Development</b>		<b>1,694</b>	<b>3,392</b>	<b>4,483</b>	<b>4,848</b>	<b>4,848</b>
<b>Taxable Retail Expenditures</b>	per_Household [1]					
Low Density Residential	\$24,000	\$30,072,480	\$64,769,760	\$90,939,360	\$99,692,640	\$99,692,640
High Density Residential	\$15,000	\$6,612,900	\$10,405,800	\$10,405,800	\$10,405,800	\$10,405,800
<b>Total Taxable Retail Expenditures</b>		<b>\$36,685,380</b>	<b>\$75,175,560</b>	<b>\$101,345,160</b>	<b>\$110,098,440</b>	<b>\$110,098,440</b>
<b>Estimated Citywide Capture from New Households [2]</b>						
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
	50%	\$14,674,152	\$30,070,224	\$40,538,064	\$44,039,376	\$44,039,376
<b>Annual Taxable Sales from New Employment</b>						
<b>Taxable Sales from New Employment</b>	Table A-4					
Employees	\$10.00	10,185	14,172	20,854	23,941	25,665
Average Daily Taxable Sales per New Employee	240					
Work Days per Year	50%					
<b>Total Taxable Sales from New Employees [3]</b>		<b>\$12,221,490</b>	<b>\$17,005,960</b>	<b>\$25,025,009</b>	<b>\$28,729,586</b>	<b>\$30,798,515</b>
<b>Estimated Citywide Capture from New Employees [2]</b>						
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
Estimated Taxable Sales outside Project Area	30%	\$3,299,802	\$4,591,609	\$6,756,752	\$7,756,988	\$8,315,599
<b>Total Annual Taxable Sales from Market Support</b>		<b>\$40,347,645</b>	<b>\$75,445,812</b>	<b>\$103,598,636</b>	<b>\$113,935,379</b>	<b>\$115,797,415</b>
Taxable City Sales inside Project Area		\$22,373,691	\$40,783,979	\$56,303,820	\$62,139,015	\$63,013,140
Taxable City Sales outside Project Area		\$17,973,954	\$34,661,833	\$47,294,816	\$51,796,364	\$52,784,275

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

DRAFT

City of Manteca

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

Item	Annual Taxable Sales per Sq. Ft. [1]	Estimated Annual Taxable Sales (2020s)				Buildout (2060)
		2025	2030	2035	2040	
<b>Taxable Sales from Commercial Development</b>						
<b>Taxable Sales Generating Occupied Commercial Development Square Feet</b>						
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
<b>Total Taxable Sales from Onsite Commercial Development</b>						
Retail Commercial	\$240	\$138,267,165	\$378,303,037	\$667,465,733	\$777,393,858	\$909,805,314
Total		\$138,267,165	\$378,303,037	\$667,465,733	\$777,393,858	\$909,805,314
<i>Less Total Annual Taxable Sales from Market Support (within the Project) [2]</i>						
Annual Sales Less Market Support		\$22,373,691	\$40,783,979	\$58,303,820	\$62,139,015	\$63,013,140
Less Shift of Sales from Existing Regional and Community Retail to the Project [3]	Shift from Existing Retail 10%	\$115,893,474	\$337,519,058	\$611,161,913	\$715,254,843	\$803,180,718
Total Taxable Sales from Retail Commercial Uses		\$104,304,127	\$303,767,152	\$550,045,722	\$643,729,358	\$722,862,646
<b>Total Taxable Sales from Retail Commercial Uses</b>						
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	6,337,388	6,429,888
<b>Total Taxable Sales from Nonretail Commercial Uses</b>						
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

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

[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 2020s) 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

# DRAFT

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
<b>General Fund Expenditures</b>								
<b>General Government</b>								
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
<b>Subtotal General Government</b>		<b>\$18,831,640</b>	<b>(\$2,852,981)</b>	<b>\$15,978,659</b>				
<b>Public Safety</b>								
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
<b>Subtotal Public Safety</b>		<b>\$30,776,747</b>	<b>(\$2,885,479)</b>	<b>\$27,891,268</b>				
<b>Parks, Recreation, and Community Services</b>								
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
<b>Subtotal Parks, Recreation, and Community Svcs</b>		<b>\$4,118,004</b>	<b>(\$55,000)</b>	<b>\$4,063,004</b>				
<b>Public Utilities</b>								
Storm Drainage	Persons Served	\$671,420	-	\$671,420	95,300	\$7.05	100%	\$7.05
<b>Subtotal Public Utilities</b>		<b>\$671,420</b>	<b>-</b>	<b>\$671,420</b>				
<b>Transportation</b>								
Streets	Persons Served	\$474,170	-	\$474,170	95,300	\$4.98	100%	\$4.98
<b>Subtotal Transportation</b>		<b>\$474,170</b>	<b>-</b>	<b>\$474,170</b>				
<b>Total General Fund Expenditures</b>		<b>\$54,871,981</b>	<b>(\$5,793,460)</b>	<b>\$49,078,521</b>				

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

DRAFT

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					
<b>General Fund</b>					
<b>General Government</b>					
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
<b>Subtotal General Government</b>	<b>\$1,771,567</b>	<b>\$3,040,130</b>	<b>\$4,230,319</b>	<b>\$4,701,475</b>	<b>\$4,800,628</b>
<b>Public Safety</b>					
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	\$2,699,336
<b>Subtotal Public Safety</b>	<b>\$3,736,959</b>	<b>\$5,187,822</b>	<b>\$7,218,819</b>	<b>\$8,022,822</b>	<b>\$8,192,021</b>
<b>Parks, Recreation, and Community Services</b>					
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
<b>Subtotal Parks, Recreation, and Community Svcs</b>	<b>\$250,925</b>	<b>\$509,799</b>	<b>\$682,204</b>	<b>\$739,871</b>	<b>\$739,871</b>
<b>Public Utilities</b>					
Storm Drainage	\$72,774	\$124,885	\$173,777	\$193,132	\$197,205
<b>Subtotal Public Utilities</b>	<b>\$72,774</b>	<b>\$124,885</b>	<b>\$173,777</b>	<b>\$193,132</b>	<b>\$197,205</b>
<b>Transportation</b>					
Streets	\$51,394	\$88,196	\$122,725	\$136,393	\$140,682
<b>Subtotal Transportation</b>	<b>\$51,394</b>	<b>\$88,196</b>	<b>\$122,725</b>	<b>\$136,393</b>	<b>\$140,682</b>
<b>Total Annual General Fund Expenditures</b>	<b>\$5,883,619</b>	<b>\$8,950,832</b>	<b>\$12,427,844</b>	<b>\$13,793,693</b>	<b>\$14,204,200</b>

exp est

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

[1] Annual expenditure estimated on a per person 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

DRAFT

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) Post-ERAF Distribution [1] TRA 102-136	a	b	e	f	Gross Revenue (FY 2019-20) [1] TRA 102-001	Total	Property Tax Sharing Agreement [2]	Post Annexation Average Base Revenue	Post-ERAF Distribution
		TRA 102-001	TRA 102-136	TRA 102-001	TRA 102-136	TRA 102-001	TRA 102-001	TRA 102-136	h	e = d * \$396,888	f = e / \$1,197,578
		Formula		Formula		Formula		Formula		Formula	
<b>Subject to Detachment</b>											
10001	County General	20.32600%	20.29360%	\$228,594	\$14,804	\$243,398	80%	\$317,510	26.51271%		
10527	Road District 5	3.97920%	3.97840%	\$44,751	\$2,902	\$47,653	-	-	0.00000%		
14901	Lathrop-Manteca Rural Fire	8.83690%	8.84610%	\$99,384	\$6,453	\$105,837	-	-	0.00000%		
40200	City of Manteca	0.00000%	0.00000%	-	-	-	20%	\$79,378	6.62818%		
	<b>Subtotal</b>	<b>33.14210%</b>	<b>33.11810%</b>	<b>\$372,728</b>	<b>\$24,160</b>	<b>\$396,888</b>	<b>100%</b>	<b>\$396,888</b>	<b>33.14089%</b>		
<b>Not Subject to Detachment</b>											
10618	County Library	1.63940%	1.63910%	\$18,437	\$1,196	\$19,633	-	\$19,633	1.63940%		
12601	Manteca Unified Schools	26.94230%	26.93720%	\$303,000	\$19,651	\$322,650	-	\$322,650	26.94192%		
13001	S.J. Delta Comm College	3.64750%	3.64670%	\$41,021	\$2,660	\$43,681	-	\$43,681	3.64745%		
13201	County Office Of Education	1.28960%	1.31780%	\$14,501	\$961	\$15,463	-	\$15,463	1.29115%		
16001	Sjc Flood Control	0.16000%	0.15990%	\$1,799	\$117	\$1,916	-	\$1,916	0.15997%		
21901	Sjc Mosquito Abatement	0.71800%	0.71790%	\$8,075	\$524	\$8,598	-	\$8,598	0.71797%		
24601	South San Joaquin Irrigation	5.41160%	5.41660%	\$60,861	\$3,951	\$64,813	-	\$64,813	5.41200%		
41100	ERAF - Educational Revenue Augmentation Fund	27.04950%	27.04670%	\$304,205	\$19,731	\$323,936	-	\$323,936	27.04926%		
	<b>Subtotal</b>	<b>66.85790%</b>	<b>66.88190%</b>	<b>\$751,899</b>	<b>\$48,791</b>	<b>\$800,690</b>	<b>0%</b>	<b>\$800,690</b>	<b>66.85911%</b>		
<b>Total</b>		<b>100.00000%</b>	<b>100.00000%</b>	<b>\$1,124,627</b>	<b>\$72,951</b>	<b>\$1,197,578</b>	<b>100%</b>	<b>\$1,197,578</b>	<b>100.00000%</b>		

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 2016 related to annexed areas to the City.

Attachment G: Manteca Fiscal Impact Analysis

DRAFT

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	
City of Manteca						
<b>Development Projections in Current City Limits</b>						
<b>Residential Land Uses</b>						
Low Density Residential	\$500,000	\$528,625,000	\$1,090,125,000	\$1,585,625,000	\$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
<b>Subtotal Residential</b>		<b>\$622,425,000</b>	<b>\$1,237,725,000</b>	<b>\$1,733,225,000</b>	<b>\$1,927,225,000</b>	<b>\$1,927,225,000</b>
<b>Nonresidential Land Uses</b>						
Retail Commercial	per Sq. Ft. \$250	\$155,706,267	\$426,016,933	\$694,275,600	\$879,818,533	\$928,930,533
Office Commercial	\$250	\$38,926,567	\$106,504,233	\$173,568,900	\$219,954,633	\$232,232,633
Industrial	\$100	\$362,560,925	\$399,818,925	\$418,574,125	\$418,574,125	\$418,574,125
<b>Subtotal Nonresidential</b>		<b>\$557,193,758</b>	<b>\$932,340,092</b>	<b>\$1,286,418,625</b>	<b>\$1,393,347,292</b>	<b>\$1,579,737,292</b>
<b>Total All Land Uses</b>		<b>\$1,179,618,758</b>	<b>\$2,170,065,092</b>	<b>\$3,019,643,625</b>	<b>\$3,320,572,292</b>	<b>\$3,506,962,292</b>
<b>Development Projections in Annexation Areas</b>						
<b>Residential Land Uses</b>						
Low Density Residential	per Unit \$500,000	\$137,875,000	\$345,375,000	\$429,875,000	\$429,875,000	\$429,875,000
<b>Subtotal Residential</b>		<b>\$137,875,000</b>	<b>\$345,375,000</b>	<b>\$429,875,000</b>	<b>\$429,875,000</b>	<b>\$429,875,000</b>
<b>Nonresidential Land Uses</b>						
Retail Commercial	per Sq. Ft. \$250	-	-	\$57,375,000	\$95,625,000	\$95,625,000
Industrial	\$100	-	-	\$113,140,200	\$188,567,000	\$188,567,000
<b>Subtotal Nonresidential</b>		<b>-</b>	<b>-</b>	<b>\$170,515,200</b>	<b>\$284,192,000</b>	<b>\$284,192,000</b>
<b>Total All Land Uses</b>		<b>\$137,875,000</b>	<b>\$345,375,000</b>	<b>\$600,390,200</b>	<b>\$714,067,000</b>	<b>\$714,067,000</b>
<b>Total City of Manteca Development Projections</b>						
<b>Residential Land Uses</b>						
Low Density Residential	per Unit \$500,000	\$666,500,000	\$1,435,500,000	\$2,015,500,000	\$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
<b>Subtotal Residential</b>		<b>\$760,300,000</b>	<b>\$1,583,100,000</b>	<b>\$2,163,100,000</b>	<b>\$2,357,100,000</b>	<b>\$2,357,100,000</b>
<b>Nonresidential Land Uses</b>						
Retail Commercial	per Sq. Ft. \$250	\$155,706,267	\$426,016,933	\$751,650,600	\$875,443,533	\$1,024,555,533
Office Commercial	\$250	\$38,926,567	\$106,504,233	\$173,568,900	\$219,954,633	\$232,232,633
Industrial	\$100	\$362,560,925	\$399,818,925	\$531,714,325	\$607,141,125	\$607,141,125
<b>Subtotal Nonresidential</b>		<b>\$557,193,758</b>	<b>\$932,340,092</b>	<b>\$1,456,933,825</b>	<b>\$1,677,539,292</b>	<b>\$1,863,929,292</b>
<b>Total All Land Uses</b>		<b>\$1,317,493,758</b>	<b>\$2,515,440,092</b>	<b>\$3,620,033,825</b>	<b>\$4,034,639,292</b>	<b>\$4,221,029,292</b>

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

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

**DRAFT**

Table D-3

Mossdale Tract Infrastructure Finance Plan  
 Fiscal Impact Analysis - City of Manteca  
 Estimated Average Annual Household Income (2020\$)

City of  
 Manteca

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)
<b>Owner-Occupied Residential</b> Low Density Residential	\$500,000	\$35,767	\$102,000	23%	\$24,000
<b>Renter-Occupied Residential</b> High Density Residential	\$200,000	\$18,000	\$51,000	30%	\$15,000

income

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

- [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

# DRAFT

Table D-4  
 Mossdale Tract Infrastructure Finance Plan  
 Fiscal Impact Analysis - City of Manteca  
 Total and Taxable Retail Sales per Square Feet (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.	% [2]	No.										
<b>Total Retail Sales per Square Foot</b>																				
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												
<b>Total</b>			<b>100%</b>	<b>\$440</b>	<b>100%</b>	<b>\$450</b>	<b>100%</b>	<b>\$410</b>												

**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%
	<b>\$190</b>	<b>\$240</b>	<b>\$400</b>

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](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



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ATTACHMENT H:  
Stockton Fiscal Impact Analysis



List of Tables

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Table 1 Summary of Annual Surplus/Deficits..... H-1

Table 2 Estimated Annual Revenues and Expenditures ..... H-2

**DRAFT**

City of  
Stockton

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

Item	Estimated Annual Revenues/Expenditures (Rounded)				
	2025 [1]	2030	2035	2040	2050 Buildout (2060)
<b>Annual Fiscal Impact Summary</b>					
<b>Prior to EIFD Allocation</b>					
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
<b>Net General Fund Surplus/(Deficit)</b>	<b>(\$1,639,000)</b>	<b>(\$920,000)</b>	<b>(\$6,000)</b>	<b>\$1,244,000</b>	<b>\$3,367,000</b>
<b>Net of EIFD Allocation - Maximum Tax Rate</b>					
EIFD Contribution [2]	(\$2,800)	(\$98,700)	(\$181,000)	(\$277,600)	(\$360,600)
<b>Net General Fund Surplus/(Deficit)</b>	<b>(\$1,641,800)</b>	<b>(\$1,018,700)</b>	<b>(\$187,000)</b>	<b>\$966,400</b>	<b>\$3,006,400</b>
<b>Net of EIFD Allocation - Variable Tax Rate</b>					
EIFD Contribution [2]	(\$2,800)	(\$64,200)	(\$86,000)	(\$131,900)	(\$81,100)
<b>Net General Fund Surplus/(Deficit)</b>	<b>(\$1,641,800)</b>	<b>(\$984,200)</b>	<b>(\$92,000)</b>	<b>\$1,112,100</b>	<b>\$3,285,900</b>

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 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)			
	2025 [1]	2030	2035	2040
				Buildout (2060)
<b>Annual General Fund Revenues</b>				
Property Tax	\$277,700	\$493,500	\$905,000	\$1,388,200
Property Tax in Lieu of VLF	\$196,300	\$381,800	\$692,400	\$1,051,200
Property Transfer Tax	\$9,400	\$14,900	\$23,700	\$33,600
Sales and Use Tax	\$657,400	\$1,556,300	\$2,559,600	\$3,636,900
Prop. 172 Public Safety Sales Tax	\$24,400	\$57,700	\$94,900	\$134,800
Utility User Taxes	\$103,000	\$211,200	\$348,000	\$474,600
Franchise Taxes	\$44,600	\$91,400	\$150,600	\$205,500
Transient Occupancy Tax	\$8,200	\$16,800	\$27,700	\$37,800
Business License Tax	\$29,900	\$61,200	\$100,900	\$137,500
Licenses and Permits	\$600	\$1,300	\$2,100	\$2,900
<b>Total Annual General Fund Revenue</b>	<b>\$1,351,500</b>	<b>\$2,886,100</b>	<b>\$4,904,900</b>	<b>\$7,103,000</b>
				<b>\$10,074,800</b>
				<b>\$11,239,400</b>
<b>Annual General Fund Expenditures</b>				
General Government Administration	\$52,800	\$108,200	\$178,200	\$243,100
Police Services	\$404,000	\$828,100	\$1,364,300	\$1,860,600
Fire Services	\$136,500	\$279,700	\$460,800	\$628,500
Fire Station Expenditures	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
Public Works	\$50,200	\$103,000	\$169,600	\$231,300
Economic Development	\$4,100	\$8,500	\$13,900	\$19,000
Office of Violence Prevention	\$6,200	\$12,700	\$20,900	\$28,500
Library and Recreation (prior to 2034)	\$17,900	\$34,600	\$53,400	\$71,300
Library and Recreation (2034 and beyond)	-	-	-	-
Entertainment Venues	\$11,400	\$22,000	\$33,200	\$40,100
Downtown Marina	\$700	\$1,400	\$2,100	\$2,500
Golf Courses	\$1,300	\$4,200	\$7,000	\$9,500
Development Services	\$2,500	\$5,200	\$8,500	\$11,600
<b>Total Annual General Fund Expenditures</b>	<b>\$2,987,600</b>	<b>\$3,707,600</b>	<b>\$4,730,100</b>	<b>\$5,581,500</b>
				<b>\$6,347,600</b>
				<b>\$6,624,100</b>
<b>EIFD Contribution [2]</b>				
Maximum Tax Rate	(\$2,800)	(\$98,700)	(\$181,000)	(\$277,600)
Variable Tax Rate	(\$2,800)	(\$64,200)	(\$86,000)	(\$131,900)
<b>Net General Fund Surplus/(Deficit)</b>				
Prior to EIFD Allocation	(\$1,636,100)	(\$821,500)	\$174,800	\$1,521,500
Net of EIFD Allocation - Maximum Tax	(\$1,638,900)	(\$920,200)	(\$6,200)	\$1,243,900
Net of EIFD Allocation - Variable Tax	(\$1,638,900)	(\$865,700)	\$88,800	\$1,389,600
				<b>\$3,646,100</b>
				<b>\$4,530,300</b>

def 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.



## 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

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Attachment H: Stockton Fiscal Impact Analysis

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City of Stockton

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

Item	Assumption
<b>General Assumptions</b>	
Fiscal Year of Budget Analysis [1]	FY 2020-21
Base Fiscal Year of Potential EIFD [2]	FY 2022-23
<b>General Demographic Characteristics</b>	
<b>City of Stockton</b>	
Population [3]	318,522
Employees [4]	123,000
<b>City of Stockton Persons Served [5]</b>	<b>380,022</b>

gen assumps

Source: California Department of Finance; EDD; U.S. Census LED; EPS.

- [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

DRAFT

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

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.

Attachment H: Stockton Fiscal Impact Analysis

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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	Buildout (2060)
<b>Development Projections in Current City Limits</b>					
<b>Residential Land Uses</b>					
Low Density Residential	6.0%	176	176	176	176
High Density Residential	6.0%	71	353	653	835
<b>Subtotal Residential Land Uses</b>		<b>246</b>	<b>528</b>	<b>829</b>	<b>1,010</b>
<b>Nonresidential Land Uses</b>					
Retail Commercial	7.5%	140,278	221,215	302,153	544,965
Office Commercial	7.5%	60,119	94,806	129,494	233,556
Industrial	7.5%	-	-	1,021,339	3,626,694
<b>Subtotal Nonresidential</b>		<b>200,397</b>	<b>316,022</b>	<b>1,452,985</b>	<b>4,405,215</b>
<b>Development Projections in Annexation Areas</b>					
<b>Nonresidential Land Uses</b>					
Retail Commercial	7.5%	150,313	474,063	820,938	1,876,363
<b>Subtotal Nonresidential</b>		<b>150,313</b>	<b>474,063</b>	<b>820,938</b>	<b>1,876,363</b>
<b>Total City of Stockton Development Projections</b>					
<b>Residential Land Uses</b>					
Low Density Residential	6.0%	176	176	176	176
High Density Residential	6.0%	71	353	653	835
<b>Subtotal Residential Land Uses</b>		<b>246</b>	<b>528</b>	<b>829</b>	<b>1,010</b>
<b>Nonresidential Land Uses</b>					
Retail Commercial	7.5%	290,590	695,278	1,123,090	2,421,328
Office Commercial	7.5%	60,119	94,806	129,494	233,556
Industrial	7.5%	-	-	1,021,339	3,626,694
<b>Subtotal Nonresidential</b>		<b>350,709</b>	<b>790,084</b>	<b>2,273,923</b>	<b>6,281,578</b>

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

**DRAFT**

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	
<b>Project Residents</b>							
<b>Residential Land Uses</b>							
	<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
<b>Subtotal Residential Land Uses</b>		<b>756</b>	<b>1,461</b>	<b>2,213</b>	<b>2,667</b>	<b>2,667</b>	<b>2,667</b>
<b>Total Resident Population</b>		<b>756</b>	<b>1,461</b>	<b>2,213</b>	<b>2,667</b>	<b>2,667</b>	<b>2,667</b>
<b>Project Employees</b>							
<b>Nonresidential Land Uses</b>							
	<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
<b>Subtotal Nonresidential</b>		<b>877</b>	<b>1,975</b>	<b>3,642</b>	<b>5,670</b>	<b>8,451</b>	<b>9,454</b>
<b>Total Employee Population</b>		<b>877</b>	<b>1,975</b>	<b>3,642</b>	<b>5,670</b>	<b>8,451</b>	<b>9,454</b>
<b>Project Persons Served</b>		<b>1,195</b>	<b>2,449</b>	<b>4,034</b>	<b>5,502</b>	<b>6,892</b>	<b>7,394</b>

Source: California Department of Finance; EPS. pop

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

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]
<b>Residential Land Uses</b>				
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
<b>Nonresidential Land Uses</b>				
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
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Attachment H: Stockton Fiscal Impact Analysis

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Table B-1  
Mosside 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
<b>General Fund Revenues</b>							
<b>Taxes</b>							
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
<b>Total Taxes</b>			<b>\$195,812,000</b>	-	<b>\$195,812,000</b>	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	(\$8,976,275)	\$57,180	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	-
<b>Subtotal General Fund Revenue</b>			<b>\$223,082,326</b>	<b>(\$12,692,499)</b>	<b>\$210,389,827</b>	N/A	-
Transfers In	[3]	-	\$368,000	-	\$368,000	N/A	-
<b>Total General Fund Revenue</b>			<b>\$223,450,326</b>	<b>(\$12,692,499)</b>	<b>\$210,757,827</b>		

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

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City of  
Stockton

Table B-2  
Mossdale Tract Infrastructure Finance Plan  
Fiscal Impact Analysis - City of Stockton  
Estimated Annual General Fund Revenues (2020\$)

Revenue Category	Case Study Reference	Estimated Annual Revenue (Rounded)				Buildout (2060)
		2025	2030	2035	2040	
<b>General Fund Revenues</b>						
Property Tax	Table B-3	\$277,700	\$493,500	\$905,000	\$1,388,200	\$1,888,400
Property Tax in Lieu of VLF	Table B-3	\$196,300	\$381,800	\$692,400	\$1,051,200	\$1,530,300
Property Transfer Tax	Table B-4	\$9,400	\$14,900	\$23,700	\$33,600	\$46,300
Sales and Use Tax	Table B-5	\$657,400	\$1,556,300	\$2,559,600	\$3,636,900	\$6,384,400
Prop. 172 Public Safety Sales Tax	Table B-5	\$24,400	\$57,700	\$94,900	\$134,800	\$236,600
Utility User Taxes	-	\$103,000	\$211,200	\$348,000	\$474,600	\$637,800
Franchise Taxes	-	\$44,600	\$91,400	\$150,600	\$205,500	\$276,100
Transient Occupancy Tax	-	\$8,200	\$16,800	\$27,700	\$37,800	\$50,800
Business License Tax	-	\$29,900	\$61,200	\$100,900	\$137,500	\$184,800
Licenses and Permits	-	\$600	\$1,300	\$2,100	\$2,900	\$3,900
<b>Total General Fund Revenue</b>		<b>\$1,351,500</b>	<b>\$2,886,100</b>	<b>\$4,904,900</b>	<b>\$7,103,000</b>	<b>\$11,239,400</b>
<b>EIFD Contribution - Maximum Tax Rate</b>						
Less EIFD Contribution		(\$2,777)	(\$98,702)	(\$181,000)	(\$277,645)	(\$377,672)
<b>Net General Fund Revenues</b>		<b>\$1,348,723</b>	<b>\$2,787,398</b>	<b>\$4,723,900</b>	<b>\$6,825,355</b>	<b>\$10,861,728</b>
<b>EIFD Contribution - Variable Tax Rate</b>						
Less EIFD Contribution		(\$2,777)	(\$64,156)	(\$85,975)	(\$131,881)	(\$84,976)
<b>Net General Fund Revenues</b>		<b>\$1,348,723</b>	<b>\$2,821,944</b>	<b>\$4,818,925</b>	<b>\$6,971,119</b>	<b>\$11,154,424</b>

Source: City of Stockton Fiscal Year 2020-21 Approved Annual Budget; EPS.

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Attachment H: Stockton Fiscal Impact Analysis

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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	2040	2050	Buildout (2060)		
<b>Assessed Value of New Development</b>	Table D-2								
Assessed Value of New Development in Current City Limits		$a$	\$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	
<b>Total Assessed Value</b>		$c = a + b$	<b>\$189,244,250</b>	<b>\$367,994,250</b>	<b>\$667,409,250</b>	<b>\$1,013,296,750</b>	<b>\$1,366,669,250</b>	<b>\$1,475,106,750</b>	
<b>Property Tax Revenue (1% of Assessed Value)</b>	1.0000%								
Property Tax Revenue in Current City Limits		$d = a * 1.00\%$	\$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	
<b>Total Property Tax Revenue</b>		$f = d + e$	<b>\$1,892,443</b>	<b>\$3,679,943</b>	<b>\$6,674,093</b>	<b>\$10,132,968</b>	<b>\$13,666,693</b>	<b>\$14,751,068</b>	
<b>Estimated Property Tax Allocation</b>									
<b>Property Tax Allocation in Current City Limits [1]</b>									
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	\$7,459,045	\$7,218,701	
<b>Property Tax Allocation in Annexation Areas [2]</b>									
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	
<b>Total City of Stockton General Fund Property Tax</b>		$k = g + i$	<b>\$277,740</b>	<b>\$493,509</b>	<b>\$904,998</b>	<b>\$1,388,224</b>	<b>\$1,803,148</b>	<b>\$1,888,359</b>	
<b>EIFD Allocation - Maximum Tax Rate</b>									
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	
<b>Net City General Fund Property Tax</b>		$n = k - m$	<b>\$274,962</b>	<b>\$394,807</b>	<b>\$723,998</b>	<b>\$1,110,579</b>	<b>\$1,442,518</b>	<b>\$1,510,687</b>	
<b>EIFD Allocation - Variable Tax Rate</b>									
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	
<b>Net City General Fund Property Tax</b>		$n = k - m$	<b>\$274,962</b>	<b>\$429,352</b>	<b>\$819,023</b>	<b>\$1,256,343</b>	<b>\$1,722,006</b>	<b>\$1,803,383</b>	



Attachment H: Stockton Fiscal Impact Analysis

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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\$)				Buildout (2060)
			2025	2030	2040	2050	
<b>Property Tax In-Lieu of Motor Vehicle In-Lieu Fee Revenue (VLF)</b>							
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
Total Assessed Value of Project		$m$	\$189,244,250	\$367,994,250	\$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	\$25,714,592,309	\$26,067,964,809	\$26,176,402,309
Percent Change in AV		$o = m / i$	0.77%	1.49%	4.10%	5.53%	5.97%
<b>Property Tax In-Lieu of VLF [5]</b>	<b>\$25,626,000</b>	$p = o * \$25,626,000$	<b>\$196,329</b>	<b>\$381,770</b>	<b>\$1,051,230</b>	<b>\$1,417,831</b>	<b>\$1,530,328</b>

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] 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 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.

City of  
Stockton

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

Description	Assumption/ Source	Estimated Annual Property Transfer Tax Revenue (2020\$)				Buildout (2060)
		2025	2030	2035	2040	
<b>Rate per \$1,000 of AV</b>	\$0.55					
<b>Project Assessed Value</b>	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	\$1,218,048,750
<b>Total Assessed Value</b>		<b>\$189,244,250</b>	<b>\$367,994,250</b>	<b>\$667,409,250</b>	<b>\$1,013,296,750</b>	<b>\$1,475,106,750</b>
<b>Turnover Rate</b>						
Low Density Residential	14.30%					
High Density Residential	6.70%					
Nonresidential	5.00%					
<b>Annual Transfer Tax Revenue [1]</b>						
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	\$33,496
<b>Total Annual Transfer Tax Revenue</b>		<b>\$9,409</b>	<b>\$14,885</b>	<b>\$23,718</b>	<b>\$33,590</b>	<b>\$43,308</b>

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

[1] Formula for Transfer Tax = Assessed Value/\$1000 \* Rate per \$1,000 of Assessed Value \* Turnover rate.

Attachment H: Stockton Fiscal Impact Analysis

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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	Bulldozer (2060)
<b>Estimated Annual Taxable Sales</b>								
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
<b>Annual Taxable Sales from New Development</b>	<b>c = a + b</b>		<b>\$65,739,563</b>	<b>\$155,625,636</b>	<b>\$255,964,648</b>	<b>\$363,690,175</b>	<b>\$553,049,855</b>	<b>\$638,436,394</b>
<b>Annual Sales Tax Revenue</b>								
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
<b>City of Stockton Prop 172 Public Safety Sales Tax Revenue [1]</b>	$e = d * 3.7058\%$	3.7058%	\$24,362	\$57,672	\$94,857	\$134,778	\$204,952	\$236,595

sales

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

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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	2035	2040	2050	
<b>Annual Taxable Sales from Market Support</b>							
<b>Annual Taxable Sales from New Residents</b>							
<b>Residential Development</b>	Table A-3						
Low Density Residential		176	176	176	176	176	176
High Density Residential		71	353	653	835	835	835
<b>Total Residential Development</b>		<b>246</b>	<b>528</b>	<b>829</b>	<b>1,010</b>	<b>1,010</b>	<b>1,010</b>
<b>Taxable Retail Expenditures</b>							
Low Density Residential		\$4,217,818	\$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	\$12,520,800
<b>Total Taxable Retail Expenditures</b>		<b>\$5,275,318</b>	<b>\$9,505,318</b>	<b>\$14,017,318</b>	<b>\$16,738,618</b>	<b>\$16,738,618</b>	<b>\$16,738,618</b>
<b>Estimated Citywide Capture from New Households [2]</b>							
Estimated Taxable Sales inside Project Area	80%	\$4,220,254	\$7,604,254	\$11,213,854	\$13,390,894	\$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	\$6,695,447
<b>Annual Taxable Sales from New Employment</b>							
<b>Taxable Sales from New Employment</b>							
Employees	Table A-4	877	1,975	3,642	5,670	8,451	9,454
Average Daily Taxable Sales per New Employee	\$10.00						
Work Days per Year	240						
<b>Taxable Sales from New Employees [3]</b>	50%						
<b>Total Taxable Sales from New Employees</b>		<b>\$1,052,127</b>	<b>\$2,370,252</b>	<b>\$4,370,556</b>	<b>\$6,804,439</b>	<b>\$10,140,669</b>	<b>\$11,344,325</b>
<b>Estimated Citywide Capture from New Employees [2]</b>							
Estimated Taxable Sales inside Project Area	90%	\$946,915	\$2,133,227	\$3,933,500	\$6,123,995	\$9,126,602	\$10,209,892
Estimated Taxable Sales outside Project Area	70%	\$662,840	\$1,493,259	\$2,753,450	\$4,286,796	\$6,388,621	\$7,146,925
<b>Total Annual Taxable Sales from Market Support</b>		<b>\$5,167,169</b>	<b>\$9,737,481</b>	<b>\$15,147,354</b>	<b>\$19,514,889</b>	<b>\$22,517,496</b>	<b>\$23,600,786</b>
Taxable City Sales inside Project Area		\$2,772,987	\$5,295,386	\$8,360,377	\$10,982,243	\$13,084,068	\$13,842,372
Taxable City Sales outside Project Area		\$2,394,201	\$4,442,095	\$6,786,977	\$8,532,646	\$9,433,428	\$9,758,415

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

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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	2040	2050
<b>Taxable Sales from Commercial Development</b>					
<b>Taxable Sales Generating Occupied Commercial Development Square Feet</b>					
Retail Commercial		290,590	695,278	1,123,090	2,421,328
Total		290,590	695,278	1,123,090	2,421,328
<b>Total Taxable Sales from Onsite Commercial Development</b>					
Retail Commercial	\$240	\$89,741,633	\$166,866,633	\$269,541,633	\$581,118,633
Total		\$89,741,633	\$166,866,633	\$269,541,633	\$581,118,633
<i>Less Total Annual Taxable Sales from Market Support (within the Project) [2]</i>					
Annual Sales Less Market Support		\$2,772,967	\$5,295,386	\$8,360,377	\$13,084,068
<i>Less Shift of Sales from Existing Regional and Community Retail to the Project [3]</i>					
Total Taxable Sales from Retail Commercial Uses	10%	\$66,968,666	\$161,571,247	\$261,181,256	\$568,034,565
<b>Occupied Nonretail Commercial Uses</b>					
Office Commercial		\$60,119	\$94,806	\$129,494	\$233,556
Industrial		-	-	\$1,021,339	\$3,626,694
Total		\$60,119	\$94,806	\$1,150,833	\$3,860,250
<b>Total Taxable Sales from Nonretail Commercial Uses</b>					
Office Commercial	\$5	\$300,595	\$474,032	\$647,470	\$1,167,782
Industrial	\$5	-	-	\$5,106,694	\$18,133,469
Total		\$300,595	\$474,032	\$5,754,164	\$19,301,251
<b>Total Taxable Sales from Nonretail Commercial Development</b>					
Office Commercial	\$5	\$300,595	\$474,032	\$647,470	\$1,167,782
Industrial	\$5	-	-	\$5,106,694	\$18,133,469
Total		\$300,595	\$474,032	\$5,754,164	\$19,301,251
<b>Total Taxable Sales from Onsite Commercial Uses</b>					
		\$60,572,394	\$145,888,155	\$240,817,294	\$530,532,359

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

[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 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

# DRAFT

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	FY 2020-21 Avg. Cost	Adjustment Factor [2]	FY 2020-21 Avg. Cost
<b>General Fund</b>								
General Government Administration	Persons Served	\$16,978,158	(\$187,500)	\$16,790,658	380,022	\$44,18	100%	\$44,18
Police Services	Persons Served	\$136,160,466	(\$7,648,853)	\$128,511,613	380,022	\$338,17	100%	\$338,17
Fire Services	Persons Served	\$48,088,874	(\$4,678,487)	\$43,410,387	380,022	\$114,23	100%	\$114,23
Fire Station Expenditures [3]	Case Study	N/A	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	\$42,05	100%	\$42,05
Economic Development	Persons Served	\$1,452,575	(\$140,304)	\$1,312,271	380,022	\$3,45	100%	\$3,45
Office of Violence Prevention	Persons Served	\$1,967,245	-	\$1,967,245	380,022	\$5,18	100%	\$5,18
Library and Recreation (prior to 2034) [4]	Per Capita	\$7,550,000	-	\$7,550,000	318,522	\$23,70	100%	\$23,70
Library and Recreation (2034 and beyond) [4]	Per Capita	\$24,697,929	-	\$24,697,929	318,522	\$77,54	100%	\$77,54
Entertainment Venues	Per Capita	\$4,785,000	-	\$4,785,000	318,522	\$15,02	100%	\$15,02
Downtown Marina	Per Capita	\$297,000	-	\$297,000	318,522	\$0,93	100%	\$0,93
Golf Courses	Per Capita	\$550,000	-	\$550,000	318,522	\$1,73	100%	\$1,73
Grant Match	[5]	\$100,000	-	\$100,000	N/A	-	100%	-
Development Services	Persons Served	\$800,000	-	\$800,000	380,022	\$2,11	100%	\$2,11
Low and Moderate Income Housing	[5]	-	-	-	N/A	-	100%	-
Radio and Retirement ISF	[5]	\$5,250,000	-	\$5,250,000	N/A	-	100%	-
<b>Subtotal Annual General Fund Expenditures</b>		<b>\$264,693,147</b>	<b>(\$12,692,499)</b>	<b>\$252,000,648</b>				
Debt Service	[5]	\$1,837,175	-	\$1,837,175	N/A	-	100%	-
Contingency	[5]	\$2,000,000	-	\$2,000,000	N/A	-	100%	-
<b>Total Annual General Fund Expenditures</b>		<b>\$268,530,322</b>	<b>(\$12,692,499)</b>	<b>\$255,837,823</b>				
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

**DRAFT**

City of  
Stockton

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

Expenditure Category	Estimated Annual Expenditure [1]					
	2025	2030	2035	2040	2050	Buildout (2060)
<b>General Fund</b>						
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
<b>Total Annual General Fund Expenditures</b>	<b>\$2,987,559</b>	<b>\$3,707,464</b>	<b>\$4,730,170</b>	<b>\$5,581,394</b>	<b>\$6,347,464</b>	<b>\$6,623,849</b>

Source: City of Stockton Fiscal Year 2020-21 Approved Annual Budget; EPS. exp est

[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
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Attachment H: Stockton Fiscal Impact Analysis

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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) Post-ERAF Distribution [1]		e	f	g = e + f	h	Post Annexation Average	
		TRA 102-135	TRA 102-032					Base Revenue	Post-ERAF Distribution
		a	b					e = d * \$278,126	f = e / \$789,158
<b>Subject to Detachment</b>									
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%
	<b>Subtotal</b>	<b>36.15990%</b>	<b>36.16940%</b>	<b>\$279,417</b>	<b>(\$1,291)</b>	<b>\$278,126</b>	<b>100%</b>	<b>\$278,126</b>	<b>36.15980%</b>
<b>Not Subject to Detachment</b>									
10618	County Library	1.80010%	1.80010%	\$13,910	(\$64)	\$13,846	-	\$13,846	1.80013%
12601	Manteca 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%
	<b>Subtotal</b>	<b>63.84010%</b>	<b>63.83060%</b>	<b>\$493,311</b>	<b>(\$2,279)</b>	<b>\$491,032</b>	<b>-</b>	<b>\$491,032</b>	<b>63.84020%</b>
<b>Total</b>		<b>100.00000%</b>	<b>100.00000%</b>	<b>\$772,729</b>	<b>(\$3,570)</b>	<b>\$769,158</b>	<b>100%</b>	<b>\$769,158</b>	<b>100.00000%</b>

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

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City of Stockton

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

Item	Rounded Value per Unit/Sq. Ft. [1]	Total Assessed Value (2020\$)				
		2025	2030	2035	2040	Buildout (2060)
<b>Development Projections in Current City Limits</b>						
<b>Residential Land Uses</b>						
Low Density Residential	\$425,000	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000
High Density Residential	\$200,000	\$15,000,000	\$75,000,000	\$139,000,000	\$177,600,000	\$177,600,000
<b>Subtotal Residential</b>		<b>\$94,458,000</b>	<b>\$154,458,000</b>	<b>\$218,458,000</b>	<b>\$257,058,000</b>	<b>\$257,058,000</b>
<b>Nonresidential Land Uses</b>						
Retail Commercial	\$250	\$37,912,875	\$59,787,875	\$81,662,875	\$103,537,875	\$152,301,625
Office Commercial	\$250	\$16,248,375	\$25,623,375	\$34,998,375	\$44,373,375	\$65,272,125
Industrial	\$100	-	-	\$110,415,000	\$286,452,500	\$392,075,000
<b>Subtotal Nonresidential</b>		<b>\$54,161,250</b>	<b>\$85,411,250</b>	<b>\$227,076,250</b>	<b>\$434,363,750</b>	<b>\$609,648,750</b>
<b>Total All Land Uses</b>		<b>\$148,619,250</b>	<b>\$239,869,250</b>	<b>\$445,534,250</b>	<b>\$691,421,750</b>	<b>\$866,706,750</b>
<b>Development Projections in Annexation Areas</b>						
Nonresidential Land Uses	\$250	\$40,625,000	\$128,125,000	\$221,875,000	\$321,875,000	\$608,400,000
Retail Commercial	\$250	\$40,625,000	\$128,125,000	\$221,875,000	\$321,875,000	\$608,400,000
<b>Subtotal Nonresidential</b>		<b>\$40,625,000</b>	<b>\$128,125,000</b>	<b>\$221,875,000</b>	<b>\$321,875,000</b>	<b>\$608,400,000</b>
<b>Total All Land Uses</b>		<b>\$40,625,000</b>	<b>\$128,125,000</b>	<b>\$221,875,000</b>	<b>\$321,875,000</b>	<b>\$608,400,000</b>
<b>Total City of Stockton Development Projections</b>						
<b>Residential Land Uses</b>						
Low Density Residential	\$425,000	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000	\$79,458,000
High Density Residential	\$200,000	\$15,000,000	\$75,000,000	\$139,000,000	\$177,600,000	\$177,600,000
<b>Subtotal Residential</b>		<b>\$94,458,000</b>	<b>\$154,458,000</b>	<b>\$218,458,000</b>	<b>\$257,058,000</b>	<b>\$257,058,000</b>
<b>Nonresidential Land Uses</b>						
Retail Commercial	\$250	\$78,537,875	\$187,912,875	\$303,537,875	\$425,412,875	\$760,701,625
Office Commercial	\$250	\$16,248,375	\$25,623,375	\$34,998,375	\$44,373,375	\$65,272,125
Industrial	\$100	-	-	\$110,415,000	\$286,452,500	\$392,075,000
<b>Subtotal Nonresidential</b>		<b>\$94,786,250</b>	<b>\$213,536,250</b>	<b>\$448,951,250</b>	<b>\$756,238,750</b>	<b>\$1,218,048,750</b>
<b>Total All Land Uses</b>		<b>\$189,244,250</b>	<b>\$367,994,250</b>	<b>\$667,409,250</b>	<b>\$1,013,296,750</b>	<b>\$1,475,106,750</b>

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

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

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City of  
Stockton

Table D-3  
Mossdale Tract Infrastructure Finance Plan  
Fiscal Impact Analysis - City of Stockton  
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)
<b>Owner-Occupied Residential</b> Low Density Residential	\$425,000	\$32,202	\$92,000	26%	\$24,000
<b>Renter-Occupied Residential</b> 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

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Table D-4  
 Mossdale Tract Infrastructure Finance Plan  
 Fiscal Impact Analysis - City of Stockton  
 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.				
<b>Total Retail Sales per Square Foot</b>												
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				
<b>Total</b>			<b>100%</b>	<b>\$440</b>	<b>100%</b>	<b>\$450</b>	<b>100%</b>	<b>\$410</b>				

**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%
	<b>\$190</b>	<b>\$240</b>	<b>\$400</b>

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](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.

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ATTACHMENT I:  
San Joaquin County Fiscal Impact Analysis



## List of Tables

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Table 2	Estimated Annual Revenues and Expenditures .....	I-2



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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	
<b>Annual Fiscal Impact Summary</b>						
<b>Prior to EIFD Allocation</b>						
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
<b>Net General Fund Surplus/(Deficit)</b>	<b>\$5,962,000</b>	<b>\$12,508,000</b>	<b>\$17,554,000</b>	<b>\$20,498,000</b>	<b>\$23,825,000</b>	<b>\$25,709,000</b>
<b>Net of EIFD Allocation - Maximum Tax Rate</b>						
EIFD Contribution [2]	(\$2,466,100)	(\$2,005,300)	(\$2,718,300)	(\$3,116,300)	(\$3,659,600)	(\$4,037,900)
<b>Net General Fund Surplus/(Deficit)</b>	<b>\$3,495,900</b>	<b>\$10,502,700</b>	<b>\$14,835,700</b>	<b>\$17,381,700</b>	<b>\$20,165,400</b>	<b>\$21,671,100</b>
<b>Net of EIFD Allocation - Variable Tax Rate</b>						
EIFD Contribution [2]	(\$2,466,100)	(\$1,303,400)	(\$1,291,200)	(\$1,480,200)	(\$823,400)	(\$908,500)
<b>Net General Fund Surplus/(Deficit)</b>	<b>\$3,495,900</b>	<b>\$11,204,600</b>	<b>\$16,262,800</b>	<b>\$19,017,800</b>	<b>\$23,001,600</b>	<b>\$24,800,500</b>

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

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)
<b>Annual General Fund Revenues (Prior to EIFD Contribution)</b>						
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
<b>Total General Fund Revenue</b>	<b>\$10,130,900</b>	<b>\$20,393,900</b>	<b>\$28,055,600</b>	<b>\$32,359,300</b>	<b>\$37,918,300</b>	<b>\$41,535,500</b>
<b>Annual General Fund Expenditures</b>						
<b>General Government</b>						
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
<b>Total General Government</b>	<b>\$1,131,500</b>	<b>\$2,170,300</b>	<b>\$2,903,600</b>	<b>\$3,291,300</b>	<b>\$3,889,200</b>	<b>\$4,338,500</b>
<b>Public Protection</b>						
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
<b>Total Public Protection</b>	<b>\$2,376,900</b>	<b>\$4,558,800</b>	<b>\$6,099,700</b>	<b>\$6,913,500</b>	<b>\$8,169,800</b>	<b>\$9,113,500</b>
<b>Health and Sanitation</b>						
Health Services	\$316,200	\$553,800	\$717,200	\$792,600	\$974,000	\$1,137,300
<b>Total Health and Sanitation</b>	<b>\$316,200</b>	<b>\$553,800</b>	<b>\$717,200</b>	<b>\$792,600</b>	<b>\$974,000</b>	<b>\$1,137,300</b>
<b>Public Assistance</b>						
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
<b>Total Public Assistance</b>	<b>\$273,800</b>	<b>\$479,500</b>	<b>\$621,000</b>	<b>\$686,200</b>	<b>\$843,300</b>	<b>\$984,600</b>
<b>Education</b>						
Agriculture Education	\$10,000	\$18,000	\$23,000	\$25,000	\$31,000	\$36,000
<b>Total Education</b>	<b>\$10,000</b>	<b>\$18,000</b>	<b>\$23,000</b>	<b>\$25,000</b>	<b>\$31,000</b>	<b>\$36,000</b>
<b>Recreation</b>						
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
<b>Total Recreation</b>	<b>\$61,000</b>	<b>\$106,000</b>	<b>\$137,000</b>	<b>\$152,000</b>	<b>\$186,000</b>	<b>\$217,000</b>
<b>Total General Fund Expenditures</b>	<b>\$4,169,400</b>	<b>\$7,886,400</b>	<b>\$10,501,500</b>	<b>\$11,860,600</b>	<b>\$14,093,300</b>	<b>\$15,826,900</b>
<b>EIFD Contribution [2]</b>						
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)
<b>Net General Fund Surplus/(Deficit)</b>						
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.

def 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



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Attachment I: San Joaquin County Fiscal Impact Analysis

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San Joaquin County

Table A-1  
 Mossdale Tract Infrastructure Finance Plan  
 Fiscal Impact Analysis - San Joaquin County  
 General Assumptions

Item	Assumption
<b>General Assumptions</b>	
Fiscal Year of Budget Analysis [1]	FY 2020-21
Base Fiscal Year of Potential EIFD [2]	FY 2022-23
<b>General Demographic Characteristics</b>	
<b>San Joaquin County</b>	
Population [3]	773,632
Employees [4]	282,200
<b>San Joaquin County Persons Served [5]</b>	<b>914,732</b>

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

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San Joaquin County

Table A-2  
Mossdale Tract Infrastructure Finance Plan  
Fiscal Impact Analysis - San Joaquin County  
Cumulative Land Use Projections

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
<b>Development Projections in Current City Limits [2]</b>												
<b>Residential Land Uses [4]</b>												
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	-
<b>Subtotal Residential</b>	<b>2,902</b>	<b>-</b>	<b>4,885</b>	<b>-</b>	<b>6,330</b>	<b>-</b>	<b>7,080</b>	<b>-</b>	<b>8,770</b>	<b>-</b>	<b>10,291</b>	<b>-</b>
<b>Nonresidential Land Uses</b>												
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
<b>Subtotal Nonresidential</b>	<b>-</b>	<b>9,377,573</b>	<b>-</b>	<b>17,537,520</b>	<b>-</b>	<b>22,707,480</b>	<b>-</b>	<b>25,907,636</b>	<b>-</b>	<b>27,815,031</b>	<b>-</b>	<b>28,089,241</b>
<b>Total All Land Uses</b>	<b>2,902</b>	<b>9,377,573</b>	<b>4,885</b>	<b>17,537,520</b>	<b>6,330</b>	<b>22,707,480</b>	<b>7,080</b>	<b>25,907,636</b>	<b>8,770</b>	<b>27,815,031</b>	<b>10,291</b>	<b>28,089,241</b>
<b>Development Projections in Annexation Areas [2]</b>												
<b>Residential Land Uses [4]</b>												
Low Density Residential	276	-	691	-	860	-	860	-	860	-	860	-
<b>Subtotal Residential</b>	<b>276</b>	<b>-</b>	<b>691</b>	<b>-</b>	<b>860</b>	<b>-</b>	<b>860</b>	<b>-</b>	<b>860</b>	<b>-</b>	<b>860</b>	<b>-</b>
<b>Nonresidential Land Uses</b>												
Retail Commercial [5]	-	189,953	-	677,218	-	1,391,530	-	1,944,530	-	2,685,530	-	3,090,630
Industrial	-	-	-	-	-	1,131,402	-	1,885,670	-	1,885,670	-	1,885,670
<b>Subtotal Nonresidential</b>	<b>-</b>	<b>189,953</b>	<b>-</b>	<b>677,218</b>	<b>-</b>	<b>2,522,932</b>	<b>-</b>	<b>3,830,200</b>	<b>-</b>	<b>4,571,200</b>	<b>-</b>	<b>4,976,300</b>
<b>Total All Land Uses</b>	<b>276</b>	<b>189,953</b>	<b>691</b>	<b>677,218</b>	<b>860</b>	<b>2,522,932</b>	<b>860</b>	<b>3,830,200</b>	<b>860</b>	<b>4,571,200</b>	<b>860</b>	<b>4,976,300</b>
<b>Total San Joaquin County Development Projections</b>												
<b>Residential Land Uses [4]</b>	<b>2,221</b>	<b>-</b>	<b>3,859</b>	<b>-</b>	<b>5,095</b>	<b>-</b>	<b>5,652</b>	<b>-</b>	<b>7,342</b>	<b>-</b>	<b>8,863</b>	<b>-</b>
Low Density Residential	956	-	1,716	-	2,094	-	2,287	-	2,287	-	2,287	-
<b>Subtotal Residential</b>	<b>3,177</b>	<b>-</b>	<b>5,575</b>	<b>-</b>	<b>7,189</b>	<b>-</b>	<b>7,939</b>	<b>-</b>	<b>9,629</b>	<b>-</b>	<b>11,150</b>	<b>-</b>
<b>Nonresidential Land Uses</b>												
Retail Commercial [5]	-	1,881,924	-	4,662,746	-	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
<b>Subtotal Nonresidential</b>	<b>-</b>	<b>9,567,526</b>	<b>-</b>	<b>18,214,738</b>	<b>-</b>	<b>25,230,412</b>	<b>-</b>	<b>29,737,836</b>	<b>-</b>	<b>32,386,231</b>	<b>-</b>	<b>33,065,541</b>
<b>Total All Land Uses</b>	<b>3,177</b>	<b>9,567,526</b>	<b>5,575</b>	<b>18,214,738</b>	<b>7,189</b>	<b>25,230,412</b>	<b>7,939</b>	<b>29,737,836</b>	<b>9,629</b>	<b>32,386,231</b>	<b>11,150</b>	<b>33,065,541</b>

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

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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	2040	2050	
<b>Development Projections in Current City Limits</b>						
<b>Residential Land Uses</b>						
Low Density Residential	6.0%	1,829	2,979	4,505	6,094	7,523
High Density Residential	6.0%	899	1,613	2,150	2,150	2,150
<b>Subtotal Residential</b>		<b>2,728</b>	<b>4,592</b>	<b>6,655</b>	<b>8,244</b>	<b>9,673</b>
<b>Nonresidential Land Uses</b>						
Retail Commercial	7.5%	1,565,073	3,871,613	6,016,335	6,604,359	6,804,624
Office Commercial	7.5%	769,935	1,871,629	2,717,458	2,916,766	2,970,145
Industrial	7.5%	6,339,247	10,478,964	15,230,771	16,207,779	16,207,779
<b>Subtotal Nonresidential</b>		<b>8,674,255</b>	<b>16,222,206</b>	<b>23,964,563</b>	<b>25,728,904</b>	<b>25,982,548</b>
<b>Development Projections in Annexation Areas</b>						
<b>Residential Land Uses</b>						
Low Density Residential	6.0%	259	649	808	808	808
<b>Subtotal Residential</b>		<b>259</b>	<b>649</b>	<b>808</b>	<b>808</b>	<b>808</b>
<b>Nonresidential Land Uses</b>						
Retail Commercial	7.5%	175,707	626,427	1,798,690	2,484,115	2,858,833
Industrial	7.5%	-	-	1,744,245	1,744,245	1,744,245
<b>Subtotal Nonresidential</b>		<b>175,707</b>	<b>626,427</b>	<b>3,542,935</b>	<b>4,228,360</b>	<b>4,603,078</b>
<b>Total San Joaquin County Development Projections</b>						
<b>Residential Land Uses</b>						
Low Density Residential	6.0%	2,088	3,628	5,313	6,902	8,332
High Density Residential	6.0%	899	1,613	2,150	2,150	2,150
<b>Subtotal Residential</b>		<b>2,987</b>	<b>5,241</b>	<b>7,463</b>	<b>9,052</b>	<b>10,481</b>
<b>Nonresidential Land Uses</b>						
Retail Commercial	7.5%	1,740,779	4,498,040	7,815,025	9,088,474	9,663,457
Office Commercial	7.5%	769,935	1,871,629	2,717,458	2,916,766	2,970,145
Industrial	7.5%	6,339,247	10,478,964	16,975,016	17,952,024	17,952,024
<b>Subtotal Nonresidential</b>		<b>8,849,962</b>	<b>16,848,633</b>	<b>27,507,498</b>	<b>29,957,264</b>	<b>30,585,625</b>

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

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

San Joaquin  
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Table A-4  
 Mossdale Tract Infrastructure Finance Plan  
 Fiscal Impact Analysis - San Joaquin County  
 Cumulative Estimated Population and Employees

Land Use	Assumption [1]	Estimated Population/Employees					
		2025	2030	2035	2040	2050	Buildout (2060)
<b>Project Residents</b>							
<b>Residential Land Uses</b>							
Low Density Residential	<i>PPH</i> 3.30	6,891	11,972	15,806	17,534	22,776	27,494
High Density Residential	2.50	2,247	4,033	4,921	5,374	5,374	5,374
<b>Subtotal Residential</b>		<b>9,138</b>	<b>16,005</b>	<b>20,727</b>	<b>22,908</b>	<b>28,150</b>	<b>32,868</b>
<b>Total Resident Population</b>		<b>9,138</b>	<b>16,005</b>	<b>20,727</b>	<b>22,908</b>	<b>28,150</b>	<b>32,868</b>
<b>Project Employees</b>							
<b>Nonresidential Land Uses</b>							
Retail Commercial	<i>Sq. Ft. per Emp.</i> 400	4,352	11,245	16,516	19,538	22,721	24,159
Office Commercial	400	1,925	4,679	6,010	6,794	7,292	7,425
Industrial	2,000	3,170	5,239	7,164	8,488	8,976	8,976
<b>Subtotal Nonresidential</b>		<b>9,447</b>	<b>21,163</b>	<b>29,690</b>	<b>34,820</b>	<b>38,989</b>	<b>40,560</b>
<b>Total Employee Population</b>		<b>9,447</b>	<b>21,163</b>	<b>29,690</b>	<b>34,820</b>	<b>38,989</b>	<b>40,560</b>
<b>Project Persons Served</b>		<b>13,862</b>	<b>26,587</b>	<b>35,572</b>	<b>40,318</b>	<b>47,645</b>	<b>53,148</b>

pop

Source: California Department of Finance; EPS.

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



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San Joaquin  
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**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]
<b>Residential Land Uses</b>				
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
<b>Nonresidential Land Uses</b>				
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
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Attachment I: San Joaquin County Fiscal Impact Analysis

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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		FY 2020-21		Service Population [2]	Revenue Multiplier
			Budgeted General Revenues [1]	Offsetting Revenue	Budgeted Net General Fund Revenues			
<b>General Fund Revenues</b>								
Property Tax	Case Study	Table B-3	\$168,865,867	(\$190,792)	\$168,675,075	N/A	-	
Property Tax in Lieu of VLF	Case Study	Table B-3	\$95,777,111	-	\$95,777,111	N/A	-	
Property Transfer Tax	Case Study	Table B-4	\$5,016,651	-	\$5,016,651	N/A	-	
Sales and Use Tax	[3]	-	\$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	N/A	-	
Transient Occupancy Tax	[4]	-	\$510,000	(\$510,000)	\$0	N/A	-	
Licenses, Permits, and Franchise	Persons Served	-	\$8,598,700	(\$5,609,526)	\$2,989,174	914,732	\$3.27	
Intergovernmental Revenue	[4]	-	\$495,324,122	(\$556,335,941)	(\$61,011,819)	N/A	-	
Motor Vehicle License Fee	Per Capita	-	\$509,137	-	\$509,137	773,632	\$0.66	
Current Service Charges	[4]	-	\$45,015,682	(\$44,355,867)	\$659,815	N/A	-	
Fines, Forfeitures and Penalties	Persons Served	-	\$5,344,414	(\$3,566,648)	\$1,777,766	914,732	\$1.94	
Use of Money and Property	[4]	-	\$6,471,039	(\$946,039)	\$5,525,000	N/A	-	
Other Taxes - Racehorse	[4]	-	\$2,000	-	\$2,000	N/A	-	
Miscellaneous Revenues	[4]	-	\$2,319,268	(\$2,308,468)	\$10,800	N/A	-	
Other	[4]	-	\$57,178,862	(\$68,647,404)	(\$11,468,542)	N/A	-	
<b>Subtotal General Fund Revenue</b>			<b>\$980,223,768</b>	<b>(\$682,470,685)</b>	<b>\$297,753,083</b>			
Contingency Fund			\$4,974,834	(\$4,974,834)	\$0	N/A	-	
<b>Total General Fund Revenue</b>			<b>\$985,198,602</b>	<b>(\$687,445,519)</b>	<b>\$297,753,083</b>			

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Source: San Joaquin County Fiscal Year 2020-21 Approved Annual Budget, EPS.

- [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

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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	2040	2050	
<b>General Fund Revenues</b>							
Property Tax (without EIFD Contribution)	Table B-3	\$5,213,691	\$10,026,311	\$13,591,493	\$15,581,504	\$18,298,205	\$20,189,567
Property Tax in Lieu of VLF	Table B-3	\$3,002,700	\$5,774,400	\$7,827,600	\$8,973,700	\$10,538,300	\$11,627,600
Property Transfer Tax	Table B-4	\$132,200	\$243,400	\$326,000	\$368,800	\$452,500	\$519,900
Prop. 172 Public Safety Sales Tax	Table B-5	\$1,704,067	\$4,200,671	\$6,111,610	\$7,209,969	\$8,362,507	\$8,899,797
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
<b>Total General Fund Revenue</b>		<b>\$10,130,859</b>	<b>\$20,393,881</b>	<b>\$28,055,604</b>	<b>\$32,359,273</b>	<b>\$37,918,311</b>	<b>\$41,535,464</b>
<b>EIFD Contribution - Maximum Tax Rate</b>							
Less EIFD Contribution		(\$2,466,076)	(\$2,005,262)	(\$2,718,299)	(\$3,116,301)	(\$3,659,641)	(\$4,037,913)
<b>Net General Fund Revenues</b>		<b>\$7,664,783</b>	<b>\$18,388,619</b>	<b>\$25,337,305</b>	<b>\$29,242,972</b>	<b>\$34,258,670</b>	<b>\$37,497,551</b>
<b>EIFD Contribution - Variable Tax Rate</b>							
Less EIFD Contribution		(\$2,466,076)	(\$1,303,420)	(\$1,291,192)	(\$1,480,243)	(\$823,419)	(\$908,531)
<b>Net General Fund Revenues</b>		<b>\$7,664,783</b>	<b>\$19,090,461</b>	<b>\$26,764,412</b>	<b>\$30,879,030</b>	<b>\$37,094,892</b>	<b>\$40,626,934</b>

Source: San Joaquin County Fiscal Year 2020-21 Approved Annual Budget; EPS.

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Attachment I: San Joaquin County Fiscal Impact Analysis

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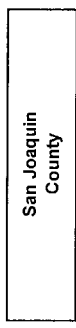


Table B-3  
Mossdale Tract Infrastructure Finance Plan  
Fiscal Impact Analysis - San Joaquin County  
Estimated Annual Property Tax Revenues (2020\$)

Item	Assumption/ Source	Formula	Estimated Property Tax Revenues (2020\$)				Buildout (2060)
			2025	2030	2040	2050	
<b>Assessed Value of New Development</b>							
Assessed Value of New Development in Current City Limits	Table D-2	a	\$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	\$514,679,500	\$890,897,700	\$1,104,574,500	\$1,289,824,500	\$1,391,099,500
<b>Total Assessed Value</b>		c = a + b	<b>\$5,133,338,597</b>	<b>\$6,958,665,080</b>	<b>\$7,977,524,247</b>	<b>\$9,368,439,247</b>	<b>\$10,336,791,747</b>
<b>Property Tax Revenue (1% of Assessed Value)</b>							
Property Tax Revenue in Current City Limits	1.0000%	d = a * 1.00%	\$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%	\$5,146,795	\$8,908,977	\$11,045,745	\$12,898,245	\$13,910,995
<b>Total Property Tax Revenue</b>		f = d + e	<b>\$51,333,386</b>	<b>\$69,586,651</b>	<b>\$79,775,242</b>	<b>\$93,684,392</b>	<b>\$103,367,917</b>
<b>Estimated Property Tax Allocation</b>							
<b>Estimated Property Tax Allocation in Current City Limits [1]</b>							
San Joaquin County General Fund	19.5318%	g = d * 19.53%	\$9,021,051	\$11,851,414	\$13,424,076	\$15,778,951	\$17,472,506
Other Agencies/ERAF	80.4682%	h = d * 80.47%	\$37,165,540	\$48,826,260	\$55,305,421	\$65,007,196	\$71,984,417
<b>Property Tax Allocation in Annexation Areas [2]</b>							
San Joaquin County General Fund	27.3226%	i = e * 27.32%	\$1,005,259	\$1,740,079	\$2,157,428	\$2,519,253	\$2,717,061
Other Agencies/ERAF	72.6774%	j = e * 72.68%	\$4,141,536	\$7,168,898	\$8,888,317	\$10,378,992	\$11,193,934
<b>Subtotal San Joaquin County General Fund Property Tax</b>		<b>k = g + i</b>	<b>\$10,026,311</b>	<b>\$13,591,493</b>	<b>\$15,581,504</b>	<b>\$18,298,205</b>	<b>\$20,189,567</b>
<b>EIFD Allocation - Maximum Tax Rate</b>							
EIFD Allocation Percentage [3]		l	20.0%	20.0%	20.0%	20.0%	20.0%
EIFD Allocation		m = k * l	\$2,005,262	\$2,718,299	\$3,116,301	\$3,659,641	\$4,037,913
<b>Net San Joaquin County General Fund Property Tax</b>		<b>n = k - m</b>	<b>\$8,021,048</b>	<b>\$10,873,195</b>	<b>\$12,465,203</b>	<b>\$14,638,564</b>	<b>\$16,151,654</b>
<b>EIFD Allocation - Variable Tax Rate</b>							
EIFD Allocation Percentage [3]		l	13.0%	9.5%	9.5%	4.5%	4.5%
EIFD Allocation		m = k * l	\$1,303,420	\$1,291,192	\$1,480,243	\$823,419	\$908,531
<b>Net San Joaquin County General Fund Property Tax</b>		<b>n = k - m</b>	<b>\$6,722,890</b>	<b>\$12,300,301</b>	<b>\$14,101,261</b>	<b>\$17,474,786</b>	<b>\$19,281,037</b>

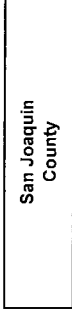
Attachment I: San Joaquin County Fiscal Impact Analysis

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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	
<b>Property Tax In-Lieu of Motor Vehicle In-Lieu Fee Revenue (VLF)</b>								
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	\$5,133,338,597	\$6,958,665,080	\$7,977,524,247	\$9,368,439,247	
<b>Total Assessed Value</b>	$q = o + p$		<b>\$87,814,215,480</b>	<b>\$90,278,213,019</b>	<b>\$92,103,539,502</b>	<b>\$93,122,398,669</b>	<b>\$94,513,313,669</b>	
Percent Change in AV	$r = p / o$		3.14%	6.03%	8.17%	9.37%	11.00%	
<b>Property Tax In-Lieu of VLF [5]</b>	$s = r * q$		<b>\$3,002,668</b>	<b>\$5,774,350</b>	<b>\$7,827,610</b>	<b>\$8,973,696</b>	<b>\$10,538,298</b>	
							<b>\$11,627,571</b>	

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

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San Joaquin  
County

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\$)					Buildout (2060)
		2025	2030	2035	2040	2050	
<b>Rate per \$1,000 of AV</b>	\$0.55						
<b>Project Assessed Value</b>	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	\$4,524,145,500
Renter-Occupied Residential		\$191,200,000	\$343,200,000	\$418,800,000	\$457,400,000	\$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	\$5,355,246,247
<b>Total Assessed Value</b>		<b>\$2,669,341,058</b>	<b>\$5,133,338,597</b>	<b>\$6,958,665,080</b>	<b>\$7,977,524,247</b>	<b>\$9,368,439,247</b>	<b>\$10,336,791,747</b>
<b>Turnover Rate</b>							
Owner-Occupied Residential	14.30%						
Renter-Occupied Residential	6.70%						
Nonresidential	5.00%						
<b>Annual Transfer Tax Revenue [1]</b>							
Owner-Occupied Residential		\$87,635	\$152,246	\$201,002	\$223,238	\$293,020	\$355,824
Renter-Occupied Residential		\$7,046	\$12,647	\$15,433	\$16,855	\$16,855	\$16,855
Nonresidential		\$37,507	\$78,496	\$109,566	\$128,748	\$142,599	\$147,269
<b>Total Annual Transfer Tax Revenue</b>		<b>\$132,188</b>	<b>\$243,389</b>	<b>\$326,000</b>	<b>\$368,841</b>	<b>\$452,474</b>	<b>\$519,949</b>

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

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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	2040	2050	
<b>Estimated Annual Taxable Sales</b>								
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	\$195,743,518	\$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	\$1,962,096,751	\$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	\$2,296,481,395
<b>County Prop 172 Public Safety Sales Tax Revenue</b>								
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	\$7,209,869	\$8,362,507	\$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.

sales



Attachment I: San Joaquin County Fiscal Impact Analysis

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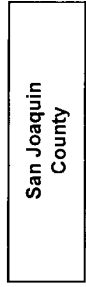


Table B-5A  
 Mossdale Tract Infrastructure Finance Plan  
 Fiscal Impact Analysis - San Joaquin County  
 Estimated Annual Taxable Sales from Proposed Development, Market Support Method (2020\$)

	Assumption	Estimated Annual Taxable Sales (2020\$)				Buildout (2060)
		2025	2030	2040	2050	
<b>Annual Taxable Sales from Market Support</b>						
<b>Annual Taxable Sales from New Residents</b>						
<b>Residential Development</b>	Table A-3					
Low Density Residential		2,088	3,628	4,790	5,313	6,902
High Density Residential		899	1,613	1,968	2,150	2,150
<b>Total Residential Development</b>		<b>2,987</b>	<b>5,241</b>	<b>6,758</b>	<b>7,463</b>	<b>9,052</b>
<b>Taxable Retail Expenditures</b>						
Low Density Residential		\$50,116,138	\$87,069,418	\$114,953,578	\$127,519,498	\$165,645,898
High Density Residential		\$13,479,600	\$24,195,600	\$29,525,400	\$32,246,700	\$32,246,700
<b>Total Taxable Retail Expenditures</b>		<b>\$63,595,738</b>	<b>\$111,265,018</b>	<b>\$144,478,978</b>	<b>\$159,766,198</b>	<b>\$197,892,598</b>
<b>Estimated Countywide Capture from New Households [2]</b>						
Estimated Taxable Sales Inside Project Area	80%	\$50,876,590	\$89,012,014	\$115,583,182	\$127,812,958	\$158,314,078
Estimated Taxable Sales Outside Project Area	50%	\$25,438,295	\$44,506,007	\$57,791,591	\$63,906,479	\$79,157,039
<b>Total Taxable Sales from New Households [2]</b>		<b>\$76,314,885</b>	<b>\$133,518,021</b>	<b>\$173,374,773</b>	<b>\$191,719,437</b>	<b>\$237,471,117</b>
<b>Annual Taxable Sales from New Employment</b>						
<b>Taxable Sales from New Employment</b>						
Employees	Table A-4	9,447	21,163	29,690	34,820	38,989
Average Daily Taxable Sales per New Employee	\$10.00					
Work Days per Year	240					
<b>Total Taxable Sales from New Employment</b>	50%	<b>\$11,336,400</b>	<b>\$25,395,600</b>	<b>\$35,628,000</b>	<b>\$41,784,000</b>	<b>\$48,672,000</b>
<b>Estimated Citywide Capture from New Employees [2]</b>						
Estimated Taxable Sales Inside Project Area	90%	\$9,069,120	\$20,316,480	\$28,502,400	\$33,427,200	\$38,937,600
Estimated Taxable Sales Outside Project Area	70%	\$6,348,384	\$14,221,536	\$19,951,680	\$23,399,040	\$27,256,320
<b>Total Taxable Sales from New Employees [2]</b>		<b>\$15,417,504</b>	<b>\$34,538,016</b>	<b>\$48,454,080</b>	<b>\$56,826,240</b>	<b>\$66,193,920</b>
<b>Total Annual Taxable Sales from Market Support</b>		<b>\$59,945,710</b>	<b>\$109,328,494</b>	<b>\$144,085,582</b>	<b>\$161,240,158</b>	<b>\$195,743,518</b>
Taxable City Sales Inside Project Area		\$31,786,679	\$58,727,543	\$77,743,271	\$87,743,271	\$105,357,647
Taxable City Sales Outside Project Area		\$28,159,031	\$50,600,951	\$66,342,311	\$73,934,639	\$90,385,871

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

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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	Annual Taxable Sales per Sq. Ft. [1]	Estimated Annual Taxable Sales (2020\$)				Buildout (2060)
		2025	2030	2035	2040	
<b>Taxable Sales from Commercial Development</b>						
<b>Taxable Sales Generating Occupied Commercial Development Square Feet</b>						
Retail Commercial		1,740,779	4,498,040	6,606,596	7,815,025	9,088,474
Total		1,740,779	4,498,040	6,606,596	7,815,025	9,088,474
<b>Annual Taxable Sales from On-Site Commercial Development</b>						
Retail	\$240	\$417,787,076	\$1,079,529,575	\$1,585,582,941	\$1,875,605,991	\$2,319,229,701
Total		\$417,787,076	\$1,079,529,575	\$1,585,582,941	\$1,875,605,991	\$2,319,229,701
<b>Less Total Annual Taxable Sales from Market Support (in the Project) [2]</b>						
Market Support		\$31,786,679	\$58,727,543	\$77,743,271	\$87,305,519	\$120,138,863
Annual Sales Less Market Support		\$386,000,397	\$1,020,802,032	\$1,507,839,670	\$1,788,300,472	\$2,199,090,838
<b>Less Shift of Sales from Existing Regional and Community Retail to the Project [3]</b>						
Market Support	Shift from Existing Retail 10%	\$41,778,708	\$107,952,958	\$158,558,294	\$187,560,599	\$231,922,970
Total Taxable Sales from Retail Commercial Uses		\$344,221,690	\$912,849,074	\$1,349,281,376	\$1,600,739,873	\$1,967,167,868
<b>Occupied Nonretail Commercial Uses</b>						
Office Commercial		769,935	1,871,629	2,404,004	2,717,458	2,970,145
Industrial		6,339,247	10,478,964	14,327,532	16,975,016	17,952,024
Total		7,109,182	12,350,593	16,731,536	19,692,473	20,922,168
<b>Total Taxable Sales from Nonretail Commercial Uses</b>						
Office Commercial	\$5	\$3,849,677	\$9,358,146	\$12,020,021	\$13,587,288	\$14,850,723
Industrial	\$5	\$31,696,234	\$52,394,818	\$71,637,658	\$84,875,078	\$89,760,119
Total		\$35,545,911	\$61,752,964	\$83,657,679	\$98,462,367	\$104,610,842
Total Taxable Sales from Nonretail Commercial Development		\$35,545,911	\$61,752,964	\$83,657,679	\$98,462,367	\$104,610,842
Total Nonresidential Taxable Sales		\$379,767,600	\$974,602,038	\$1,432,939,055	\$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
<b>General Fund</b>								
<b>General Government</b>								
Legislative & Administrative	Persons Served	\$6,227,194	(\$286,105)	\$5,941,089	914,732	\$6.49	100%	\$6.49
Finance	Persons Served	\$54,203,124	(\$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	(\$862,982)	\$2,088,861	914,732	\$2.28	100%	\$2.28
Elections	Persons Served	\$9,613,575	(\$5,283,315)	\$4,320,260	914,732	\$4.72	100%	\$4.72
Property Management	Persons Served	\$18,563,221	(\$658,989)	\$17,904,232	914,732	\$19.57	100%	\$19.57
Economic Promotion	[3]	\$419,781	(\$510,000)	(\$90,219)	N/A	N/A	100%	N/A
Other General	Persons Served	\$7,128,467	(\$1,994,865)	\$5,133,582	914,732	\$5.61	100%	\$5.61
<b>Total General Government</b>		<b>\$99,643,278</b>	<b>(\$25,065,212)</b>	<b>\$74,578,066</b>				
<b>Public Protection</b>								
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
Unincorporated County Police Protection	[3]	\$64,810,501	(\$35,937,052)	\$28,873,449	N/A	N/A	100%	N/A
Detention and Corrections	Persons Served	\$125,277,743	(\$61,904,073)	\$63,373,670	914,732	\$69.28	100%	\$69.28
Flood Control	Persons Served	\$670,000	(\$670,000)	\$0	914,732	-	100%	-
Protective Inspection	Persons Served	\$18,678,578	(\$11,679,174)	\$6,999,404	914,732	\$7.65	100%	\$7.65
Other Protection	Persons Served	\$8,227,084	(\$7,918,171)	\$308,913	914,732	\$0.34	100%	\$0.34
<b>Total Public Protection</b>		<b>\$346,456,518</b>	<b>(\$160,732,704)</b>	<b>\$185,723,814</b>				
<b>Public Ways and Facilities</b>	[3]	<b>\$40,000</b>	<b>(\$40,000)</b>	<b>\$0</b>	N/A	N/A	100%	N/A
<b>Health and Sanitation</b>								
Health Services	Per Capita	\$95,285,002	(\$69,516,326)	\$26,768,676	773,632	\$34.60	100%	\$34.60
Sanitation	Per Capita	\$9,000	(\$9,000)	\$0	773,632	-	100%	-
<b>Total Health and Sanitation</b>		<b>\$96,294,002</b>	<b>(\$69,525,326)</b>	<b>\$26,768,676</b>				
<b>Public Assistance</b>								
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	\$950,000	\$0	\$950,000	773,632	\$1.23	100%	\$1.23
Other Assistance	Per Capita	\$39,965,240	(\$33,695,007)	\$6,270,233	773,632	\$8.10	100%	\$8.10
Veterans Services	Per Capita	\$524,873	(\$197,210)	\$327,663	773,632	\$0.42	100%	\$0.42
<b>Total Public Assistance</b>		<b>\$448,221,892</b>	<b>(\$425,047,472)</b>	<b>\$23,174,420</b>				
<b>Education</b>								
Agriculture Education	Per Capita	\$846,913	\$0	\$846,913	773,632	\$1.09	100%	\$1.09
<b>Total Education</b>		<b>\$846,913</b>	<b>\$0</b>	<b>\$846,913</b>				
<b>Recreation</b>								
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
<b>Total Recreation</b>		<b>\$7,173,758</b>	<b>(\$2,059,971)</b>	<b>\$5,113,787</b>				
<b>Contingency Reserve</b>		<b>\$816,330</b>	<b>(\$4,974,834)</b>	<b>(\$4,158,504)</b>	N/A	N/A	100%	N/A
<b>Total General Fund Expenditures</b>		<b>\$999,494,651</b>	<b>(\$687,445,519)</b>	<b>\$312,049,172</b>				

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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

DRAFT

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	
<b>General Fund</b>					
<b>General Government</b>					
Legislative & Administrative	\$90,029	\$172,677	\$231,036	\$309,446	\$345,191
Finance	\$589,922	\$1,131,477	\$1,513,884	\$2,027,670	\$2,261,889
County Counsel	\$5,316	\$10,196	\$13,642	\$18,272	\$20,383
Human Resources	\$31,654	\$60,712	\$81,231	\$108,800	\$121,368
Elections	\$65,468	\$125,567	\$168,006	\$225,024	\$251,017
Property Management	\$271,314	\$520,383	\$696,258	\$932,555	\$1,040,276
Other General	\$77,792	\$149,207	\$199,634	\$267,386	\$298,273
<b>Total General Government</b>	<b>\$1,131,495</b>	<b>\$2,170,219</b>	<b>\$2,903,692</b>	<b>\$3,889,153</b>	<b>\$4,338,396</b>
<b>Public Protection</b>					
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
<b>Total Public Protection</b>	<b>\$2,376,881</b>	<b>\$4,558,882</b>	<b>\$6,099,658</b>	<b>\$8,169,773</b>	<b>\$9,113,478</b>
<b>Health and Sanitation</b>					
Health Services	\$316,187	\$553,794	\$717,181	\$974,027	\$1,137,276
<b>Total Health and Sanitation</b>	<b>\$316,187</b>	<b>\$553,794</b>	<b>\$717,181</b>	<b>\$974,027</b>	<b>\$1,137,276</b>
<b>Public Assistance</b>					
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
<b>Total Public Assistance</b>	<b>\$677,464</b>	<b>\$1,158,871</b>	<b>\$1,621,790</b>	<b>\$2,196,698</b>	<b>\$2,669,146</b>
<b>Education</b>					
Agriculture Education	\$10,004	\$17,521	\$22,690	\$30,816	\$35,981
<b>Total Education</b>	<b>\$10,004</b>	<b>\$17,521</b>	<b>\$22,690</b>	<b>\$30,816</b>	<b>\$35,981</b>
<b>Recreation</b>					
Recreation Services	\$54,550	\$95,543	\$123,731	\$168,043	\$196,207
Cultural Services	\$5,853	\$10,252	\$13,277	\$18,031	\$21,054
<b>Total Recreation</b>	<b>\$60,403</b>	<b>\$105,795</b>	<b>\$137,008</b>	<b>\$186,074</b>	<b>\$217,261</b>
<b>Total Annual General Fund Expenditures</b>	<b>\$4,168,701</b>	<b>\$7,885,646</b>	<b>\$10,501,114</b>	<b>\$14,093,087</b>	<b>\$15,826,964</b>

Source: San Joaquin County Fiscal Year 2020-21 Approved Annual Budget, EPS. exp

**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) Post-ERAF Distribution [1]					
		TRA 102-135	TRA 102-032	TRA 102-136	TRA 102-001	TRA 102-100	TRA 102-121
<b>Subject to Detachment</b>							
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%
	<b>Subtotal</b>	<b>36.15990%</b>	<b>36.16940%</b>	<b>33.14210%</b>	<b>33.11810%</b>	<b>32.29950%</b>	<b>36.10360%</b>
<b>Not Subject to Detachment</b>							
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	Sic Flood Control	0.17560%	0.17570%	0.16000%	0.15990%	0.15580%	0.17590%
21901	Sic 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	0.00000%	0.00000%	27.04950%	27.04670%	1.54290%	26.09760%
41100	ERAF	26.04860%	26.04860%	27.04950%	27.04670%	27.35210%	26.09760%
	<b>Subtotal</b>	<b>63.84010%</b>	<b>63.83060%</b>	<b>66.85790%</b>	<b>66.88190%</b>	<b>67.70050%</b>	<b>63.89640%</b>
<b>Total</b>		<b>100.00000%</b>	<b>100.00000%</b>	<b>100.00000%</b>	<b>100.00000%</b>	<b>100.00000%</b>	<b>100.00000%</b>

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

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Page 2 of 2

San Joaquin  
County

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	
		TRA 102-135	TRA 102-032	TRA 102-136	TRA 102-001	TRA 102-100	TRA 102-121		Total	Base Revenue
<b>Subject to Detachment</b>										
10001	County General	\$172,291	(\$796)	\$228,594	\$14,804	\$12,654	\$24,209	\$451,756	\$587,765	27.32264%
10527	Road District 1	\$32,921	(\$152)	-	-	-	-	\$32,769	-	0.000000%
10527	Road District 5	-	-	\$44,751	\$2,902	\$2,478	\$4,615	\$54,746	-	0.000000%
14901	Lathrop-Manteca Rural Fire	-	-	\$99,384	\$6,453	\$5,510	-	\$111,347	-	0.000000%
14401	French Camp-McKinley Rural Fire	\$74,205	(\$343)	-	-	-	\$10,226	\$84,088	-	0.000000%
	City General Fund	-	-	-	-	-	-	-	\$146,941	6.83066%
	<b>Subtotal</b>	<b>\$279,417</b>	<b>(\$1,291)</b>	<b>\$372,728</b>	<b>\$24,160</b>	<b>\$20,642</b>	<b>\$39,050</b>	<b>\$734,707</b>	<b>\$734,707</b>	<b>34.15330%</b>
<b>Not Subject to Detachment</b>										
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	\$608	\$1,503	\$28,838	\$28,838	1.34054%
16001	Sic Flood Control	\$1,357	(\$6)	\$1,799	\$117	\$100	\$190	\$3,556	\$3,556	0.16532%
21901	Sic 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	-	-	\$64,813	\$64,813	3.01287%
14901	Lathrop Manteca Fire District	-	-	-	-	-	\$15,249	\$15,249	\$15,249	0.70887%
22001	Reclamation District #17	-	-	-	-	-	\$1,507	\$1,507	\$1,507	0.07004%
24501	South San Joaquin Irrigation	-	-	-	-	-	-	\$3,374	\$3,374	-
25301	CSA No. 4 Lathrop	-	-	-	-	-	-	\$986	\$986	-
41100	ERAF	\$201,285	(\$930)	\$304,205	\$19,731	\$17,480	\$28,227	\$569,999	\$569,999	26.49675%
	<b>Subtotal</b>	<b>\$493,311</b>	<b>(\$2,279)</b>	<b>\$751,899</b>	<b>\$48,791</b>	<b>\$43,267</b>	<b>\$85,867</b>	<b>\$1,420,856</b>	<b>\$1,416,496</b>	<b>65.84670%</b>
<b>Total</b>		<b>\$772,729</b>	<b>(\$3,570)</b>	<b>\$1,124,627</b>	<b>\$72,951</b>	<b>\$63,909</b>	<b>\$124,917</b>	<b>\$2,155,562</b>	<b>\$2,151,202</b>	<b>100.00000%</b>

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

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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	
<b>Development Projections in Current City Limits</b>							
<b>Residential Land Uses</b>							
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	\$181,200,000	\$343,200,000	\$418,800,000	\$457,400,000	\$457,400,000	\$457,400,000
<b>Subtotal Residential</b>		<b>\$1,167,570,500</b>	<b>\$1,933,570,500</b>	<b>\$2,544,570,500</b>	<b>\$2,865,895,500</b>	<b>\$3,753,145,500</b>	<b>\$4,551,670,500</b>
<b>Nonresidential Land Uses</b>							
Retail Commercial	per Sq. Ft. \$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	\$505,845,708	\$648,730,875	\$734,448,008	\$788,315,008	\$802,741,758
Industrial	\$100	\$685,323,975	\$1,132,860,930	\$1,435,782,130	\$1,646,569,800	\$1,752,192,330	\$1,752,192,330
<b>Subtotal Nonresidential</b>		<b>\$1,316,407,308</b>	<b>\$2,685,088,597</b>	<b>\$3,523,196,880</b>	<b>\$4,007,054,247</b>	<b>\$4,325,469,247</b>	<b>\$4,394,021,747</b>
<b>Total All Land Uses</b>		<b>\$2,483,977,808</b>	<b>\$4,618,659,097</b>	<b>\$6,067,767,380</b>	<b>\$6,872,949,747</b>	<b>\$8,078,614,747</b>	<b>\$9,945,692,247</b>
<b>Development Projections in Annexation Areas</b>							
<b>Residential Land Uses</b>							
Low Density Residential	[2]	\$137,875,000	\$345,375,000	\$429,875,000	\$429,875,000	\$429,875,000	\$429,875,000
<b>Subtotal Owner-Occupied Residential</b>		<b>\$137,875,000</b>	<b>\$345,375,000</b>	<b>\$429,875,000</b>	<b>\$429,875,000</b>	<b>\$429,875,000</b>	<b>\$429,875,000</b>
<b>Nonresidential Land Uses</b>							
Retail Commercial	per Sq. Ft. \$250	\$47,488,250	\$169,304,500	\$347,892,500	\$486,132,500	\$671,382,500	\$772,657,500
Industrial	\$100	-	-	\$113,140,200	\$188,567,000	\$188,567,000	\$188,567,000
<b>Subtotal Nonresidential</b>		<b>\$47,488,250</b>	<b>\$169,304,500</b>	<b>\$461,032,700</b>	<b>\$674,699,500</b>	<b>\$859,949,500</b>	<b>\$961,224,500</b>
<b>Total All Land Uses</b>		<b>\$185,363,250</b>	<b>\$514,679,500</b>	<b>\$890,907,700</b>	<b>\$1,104,574,500</b>	<b>\$1,289,824,500</b>	<b>\$1,391,099,500</b>
<b>Total San Joaquin County Development Projections</b>							
<b>Residential Land Uses</b>							
Low Density Residential	[2]	\$1,114,245,500	\$1,935,745,500	\$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
<b>Subtotal Residential</b>		<b>\$1,305,445,500</b>	<b>\$2,278,945,500</b>	<b>\$2,974,445,500</b>	<b>\$3,295,770,500</b>	<b>\$4,183,020,500</b>	<b>\$4,981,545,500</b>
<b>Nonresidential Land Uses</b>							
Retail Commercial	per Sq. Ft. \$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	\$505,845,708	\$648,730,875	\$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
<b>Subtotal Nonresidential</b>		<b>\$1,363,895,558</b>	<b>\$2,854,393,097</b>	<b>\$3,984,219,580</b>	<b>\$4,681,753,747</b>	<b>\$5,185,418,747</b>	<b>\$5,355,246,247</b>
<b>Total All Land Uses</b>		<b>\$2,669,341,058</b>	<b>\$5,133,338,597</b>	<b>\$6,958,665,080</b>	<b>\$7,977,524,247</b>	<b>\$9,368,439,247</b>	<b>\$10,336,791,747</b>

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 \$525,000 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

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)
<b>Owner-Occupied Residential</b> Low Density Residential	\$510,427	\$36,514	\$104,000	23%	\$24,000
<b>Renter-Occupied Residential</b> 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

DRAFT

Table D-4  
 Mossdale Tract Infrastructure Finance Plan  
 Fiscal Impact Analysis - San Joaquin County  
 Total and Taxable Retail Sales per Square Feet (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.				
<b>Total Retail Sales per Square Foot</b>												
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				
<b>Total</b>			<b>100%</b>	<b>\$440</b>	<b>100%</b>	<b>\$450</b>	<b>100%</b>	<b>\$410</b>				

**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

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](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 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.

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**ITEM: PROVIDE DIRECTION ON TERMS OF DRAFT DEVELOPMENT AGREEMENT FOR A COMMERCIAL CANNABIS RETAIL DISPENSARY IN THE CITY OF LATHROP**

**RECOMMENDATION: Provide Direction on Terms of Draft Development Agreement for a Commercial Cannabis Retail Dispensary in the City of Lathrop**

---

**BACKGROUND**

The City Council, in its desire to regulate commercial cannabis business operations within the City, passed and adopted Ordinance No. 21-428 on December 13, 2021 and thereby amended the Lathrop Municipal Code ("LMC") to allow one commercial cannabis retail dispensary business within the City.

On February 14, 2022, City Council approved revised merit-based selection criteria, appeal procedures, and the issuance of a retail cannabis dispensary request for proposal ("RFP") with a response deadline of 6 p.m. on March 8, 2022.

A total of one (1) timely response was received to the RFP by the deadline from Central California Greens, Inc. Staff reviewed the response and confirmed said response met the minimum requirements of LMC 5.26 and the requirements of the RFP. Council selected Central California Greens, Inc. to proceed to the next discretionary steps in the application process to establish a commercial cannabis retail dispensary.

**SUMMARY**

As part of requirements pursuant to LMC 5.26, Central California Greens, Inc. submitted an application for Conditional Use Permit ("CUP-22-58") on April 18, 2022.

The Attorney representing Central California Greens, Inc. has agreed to several of the City's proposed terms and conditions of the Draft Development Agreement ("DA"), with the exception of the following unsettled economic issues. The unsettled economic issues are summarized as follows:

City staff proposed:

- 2(b)(i)(2)- A monthly fee of 5% of gross receipts from operation of the retail storefront Business on the Property ("Fee") from and after the Effective Date.
- 2(c)(ii)- *If the City's tax on cannabis commerce should ever exceed that of the City of Stockton for any reason, at Operator's option, it may initiate good faith dialog with the City to explore whether that additional taxation is in the parties mutual interests given the risk of sales leakage to*

**| MAY 2, 2022 CITY COUNCIL SPECIAL MEETING  
PROVIDE DIRECTION ON TERMS OF DRAFT DEVELOPMENT AGREEMENT  
FOR A COMMERCIAL CANNABIS RETAIL DISPENSARY IN THE CITY OF  
LATHROP**

*Stockton. City shall participate in those discussions in good faith, but is not obligated to agree to change its tax.*

Central California Greens, Inc. responded with a request the City approve:

- A 2% fee on online orders and delivery sales.
- A 5% fee on onsite retail sales to be reduced if Stockton reduces their 5% fee.

**REASON FOR RECOMMENDATION:**

Staff recommends City Council consider all information provided, and, if determined to be appropriate, provide staff direction regarding the remaining unsettled economic terms.

**FISCAL IMPACT:**

The ultimate approval of the Development Agreement will allow the City to recover revenue from sales by this retail cannabis dispensary.

**ATTACHMENTS:**

Attachment A- Draft Development Agreement

**MAY 2, 2022 CITY COUNCIL SPECIAL MEETING  
PROVIDE DIRECTION ON TERMS OF DRAFT DEVELOPMENT AGREEMENT  
FOR A COMMERCIAL CANNABIS RETAIL DISPENSARY IN THE CITY OF  
LATHROP**

**APPROVALS:**



\_\_\_\_\_  
Salvador Navarrete  
City Attorney

4.28-2022

\_\_\_\_\_  
Date



\_\_\_\_\_  
Stephen J. Salvatore  
City Manager

4.29.22

\_\_\_\_\_  
Date

Recording fees exempt pursuant to  
Government Code § 27383

Prepared by and after Recording Return to:

**City of Lathrop**  
**c/o City Clerk**  
**390 Towne Centre Drive**  
**Lathrop, CA 95330**

Space above this line for Recorder's use

**DEVELOPMENT AGREEMENT**

This DEVELOPMENT AGREEMENT (the "Agreement") is made this \_\_\_ day of \_\_\_\_\_, 2022, between the City of Lathrop, California, a general law city ("City"), and Central California Greens, Inc., a California corporation ("Operator"). City and Operator are individually referred to as "Party" or collectively as "Parties."

**RECITALS**

- A. WHEREAS, Operator is the tenant of a long-term lease for the real property located at 16925 South Harlan Road 103, Lathrop, CA 95330 (the "Property"); and
- B. WHEREAS, Operator plans to operate a cannabis dispensary (the "Business") on the Property pursuant to Lathrop Municipal Code ("LMC") Chapter 5.26;
- C. WHEREAS, the Parties mutually desire to enter into this Agreement to facilitate the development and expansion of community programs and infrastructure; and
- D. WHEREAS, California Government Code Sections 65864 *et seq.*, authorizes municipalities to enter into development agreements at their discretion to establish certain development rights in real property for a period of years regardless of intervening changes in land use regulations, to vest certain land use rights in the Operator, and to meet certain public purposes in local government.



NOW, THEREFORE, in consideration of the above Recitals and mutual promises, conditions and covenants of the Parties in this Agreement, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

**1. AUTHORITY FOR THIS AGREEMENT**

- a. This Agreement is authorized by Section 65865 of the Government Code of the State of California and LMC section 5.26.060.
- b. Pursuant to this Agreement, City and Operator have taken all actions mandated by and fulfilled all requirements set forth in Section 65865 of the Government Code of the State of California.
- c. Having duly examined and considered this Agreement and having held a properly noticed public hearing regarding this Agreement before the Planning Commission on [date], 2022 and before the City Council on [date], 2022, the City Council declared this Agreement:
  - i. Is consistent with the objectives, policies, general land uses and programs specified in the general plan and any applicable specific plan;
  - ii. Is compatible with the uses authorized in, and the regulations prescribed for, the land use district in which the real property is located;
  - iii. Is in conformity with public convenience, general welfare and good land use practice;
  - iv. Will not be detrimental to the health, safety and general welfare; and
  - v. Will not adversely affect the orderly development of the property or the preservation of property values.

**2. AGREEMENT**

- a. **TERM.** The term of this Agreement (the “Term”) shall commence upon the Effective Date defined below and continue perpetually, unless terminated earlier under Sections 9 or 10 of this Agreement. “Effective Date” is defined as the first date on which both of the following are true: (i) the ordinance adopting this Agreement is effective, expected to be 30 days after second reading; and (ii) the Operator has obtained City permits and approvals necessary to operate the Business.
- b. **OPERATOR OBLIGATIONS.**
  - i. In consideration for the rights granted by this Agreement, the Operator agrees to contribute to community benefits program to be implemented by the City:
    - 1. A one-time, non-refundable payment of \$79,165.50 (“Advance Payment”) within sixty (60) days of the Effective Date of this Agreement; and

2. A monthly fee of five percent (5%) of Gross Receipts from operation of the retail storefront Business on the Property ("Fee") from and after the Effective Date.
3. Within 30 days of receipt of an invoice, Operator shall reimburse the City's costs to implement this Agreement and to enforce Chapter 5.26 of the City Code, including but not limited to:
  - a. The cost of an independent contractor to enforce this Agreement;
  - b. Any law enforcement responses to the Property or the Business which exceed the level of service provided to other businesses in the City.

Operator may seek review of any such invoice by written request to the Finance Director of the City within the 30 days referenced in this subdivision and, if the Operator remains dissatisfied after such a review, may resort to its remedies under sections 10 and 11 of this Agreement. Failure to seek review within that time shall constitute waiver of the right to object to the invoice, which shall be immediately due and payable.

- ii. Although the funds collected pursuant to the Advance Payment and Fee may be appropriated for any lawful purpose in the discretion of the City Council, the Parties understand that the Advance Payment and Fee may be devoted to: (1) drug awareness programs; (2) recreational programs; (3) public safety programs, and (4) programs to address food insecurity and hunger in the City.
- iii. Gross Receipts Definition. "Gross Receipts" shall be as defined in Lathrop Municipal Code Section 5.04.010. In addition, any portion of the Operator's payments to the City passed through to consumers or other third parties is excluded from "Gross Receipts," provided, however, that no reference in that section to forms of business exchange not lawful as to the Business shall be read to permit such exchanges.
- iv. The Fee shall be abated and shall not be due to and/or collected by the City until such time as the total amount of the accrued Fee calculated in accordance with Section 2(b)(i)(2) after the Effective Date exceeds the amount of the Advance Payment. From and after such time, the Fee shall be due and payable to the City with respect to the amount that exceeds the Advance Payment in accordance with Section 2(b)(i)(2). If the Fee never exceeds the Advance Payment, the City has no obligation to return any portion of the Advance Payment to Operator.
- v. In addition to other reporting requirements described in this Agreement, Operator shall make a monthly return to City in a form specified by the Finance Director of the City ("Finance Director"). The Operator shall, within 20 days following the close of each calendar month, or at the close of any shorter reporting period which may be established by the Finance Director, make a

return to the Finance Director of gross receipts collected in that month and the amount of the Fee due on account of those receipts. When the return is filed, the full amount of the Fee due shall be remitted to the Finance Director. The Finance Director may establish shorter reporting periods for the Operator if he or she deems it necessary to ensure collection of the Fee and he or she may require further information in the return. Returns and payments are due immediately upon cessation of business for any reason. All Fees collected by the Operators from customers shall be held in trust for the City until paid to Finance Director. Operator shall keep complete, accurate and appropriate books and records of all receipts from operations of the Business in accordance with generally accepted accounting principles. For purposes of this Agreement, "books and records" shall mean all bookkeeping or accounting documents Operator typically utilizes in managing its Business operations. Operator shall make available to the City, its auditors, and other authorized representatives all books and records, and other relevant documents as the City may reasonably require, upon reasonable written notice. If the City determines at any time, in its sole discretion, such books and records are inadequate to record the Gross Receipts and to calculate the Fee, Operator shall, upon the written request of the City, procure and maintain books and records adequate for such purpose.

- vi. Operator shall provide the City courtesy copies of every report Operator must provide to the State of California as to sales and use or other taxes when such filings are made.
- vii. At all times during the Term of this Agreement, Operator agrees to comply with all of the requirements of LMC Chapter 5.26 as amended by the City from time to time and to hold and comply permits and other approvals issued by the City for operation of the Business.

**c. CITY OBLIGATIONS.**

- i. Provided that Operator maintains current permits and approvals in compliance with LMC Chapter 5.26 and applicable State law, as they now exist or may hereafter be amended, City hereby grants Operator the vested land use right to locate the Business on the Property consistent with the land use entitlements the City issues to Operator, which will include, but not be limited to: a conditional use permit, a business license certificate, building permits for tenant improvements to the Property, and other approvals required pursuant to LMC Chapter 5.26. City shall not promulgate any land use rules, ordinances or restrictions other than those in effect as of the Effective Date, which would unreasonably restrict, impair or prohibit the location of the Business on the Property, unless: (i) the Parties agree to such land use rules, ordinances or restrictions in writing; or (ii) such land use rules, ordinances or restrictions are proposed by initiative and adopted by voters, or (iii) such land use rules,

ordinances or restrictions apply City-wide to any cannabis dispensary. In such an event, Operator will nevertheless be subject to those new land use rules, ordinances or restrictions but Operator may give a notice of default under section 10 of this Agreement and, upon resolution of that notice, shall thereafter be relieved of the obligations of this Agreement.

- ii. During the Term of this Agreement, if the City or voters adopt and impose an alternative revenue mechanism specifically related to cannabis operations (e.g., a cannabis tax), Operator's payments under this Agreement after the effective date of that alternative revenue mechanism shall be credited against the alternative revenue mechanism such that Operator shall only pay the greater of the two; in no circumstance shall Operator be required to pay both. As used in this subsection, "alternative revenue mechanism" does not include taxes, fees, or assessments levied on or collected from both cannabis and non-cannabis businesses in the City or the City's application of regulatory fees under LMC Chapter 5.26. If the City's tax on cannabis commerce should ever exceed that of the City of Stockton for any reason, at Operator's option, it may initiate good faith dialog with the City to explore whether that additional taxation is in the parties mutual interests given the risk of sales leakage to Stockton. City shall participate in those discussions in good faith, but is not obligated to agree to change its tax.
- iii. City shall keep strictly confidential all statements of revenue furnished by Operator related to operation of the Business, except as otherwise required by law. In particular, the City will exercise its right to withhold such documents under Government Code section 6254, subdivisions (i) and (n).

**3. GENERAL PLAN CONSISTENCY.**

- a. The City Council hereby finds the land use entitlements for Operator's conduct of the Business are consistent with the Lathrop General Plan, including the policies noted below.
- b. On December 17, 1991, the City adopted a comprehensive General Plan that included the Project Site within the City's Sub-Plan Area #1. The General Plan has been amended periodically with the latest amendment on November 8, 2021. The adopted General Plan designated the Project Site for commercial use and provides for the development of this property in a manner that will benefit the City and the community. Specifically, the Planning Commission and City Council find that approval of this Agreement and the associated land use entitlements will further these General Plan goals.
- c. Goal No. 1 – Balancing the Social and Economic Costs and Benefits of Urbanization

- i. General - Policy 1. The City's ability to stay abreast of its financial and service capabilities will require continuous monitoring. Once a system is in place, it will be relatively easy to identify current conditions and to estimate the probable impacts of new development proposals. Rather than adhering to an arbitrarily fixed percentage of annual growth as a matter of policy, it will be the City's responsibility to manage the growth rate in relation to physical and financial capability of municipal service while being consistent with all applicable policies and proposals of the General Plan.
  - ii. Commercial Development - Policy 1. Areas having early potential for retail and highway commercial development primarily involve lands located at the easterly quadrants of the Lathrop Road and Louise Avenue interchanges with I-5. The largest commercial project being considered in the short term is a Factory Stores center proposed at the southeast quadrant of the Louise Avenue interchange.
  - iii. Commercial Development - Policy 4. Proposals for the classifications of retail activity described in Part IV-A of the Plan are to be considered as offering flexibility for ingenuity and innovation in the selection, promotion, design and development of commercial centers and uses.
- d. Goal No. 2 – Equal Opportunity
- Policy 1. The City intends that positive benefits accrue to the community as a whole, through programs which maximize the potential of local residents to obtain jobs, assuming adequate training and personal characteristics. Contracts will be sought with employers of commercial and industrial establishments which will ensure the opportunity for employing qualified local residents.
- e. Goal No. 4 – Quality in the Form, Design and Functions of the Urban Area:
- Commercial and Industrial Areas - Policy 2. The visual interface between commercial/industrial areas and residential areas shall be designed and developed so as to avoid obtrusive visual impacts of commercial or industrial activities on nearby residential areas.
- f. Goal No. 8 – Public Safety Hazards:
- Policy 1. The City will continue to give high priority to the support of police protection, and to fire suppression and prevention and life safety functions of the Lathrop-Manteca Fire District. Ultimate expansion of the City's fire service is to include additional stations affording adequate response within a maximum of 3-4 minutes to all parts of the urban area.

**4. REPRESENTATIONS, WARRANTIES AND ACKNOWLEDGEMENTS.**

- a. **INTEREST IN PROPERTY.** Operator represents and warrants that as of the Effective Date, Operator has an enforceable legal interest in the Property and that all persons

holding legal or equitable interest in the Property have consented to this Agreement.

**b. AUTHORITY.** The Parties represent and warrant that the persons signing this Agreement are duly authorized to enter into and execute this Agreement on behalf of their respective principals.

**5. RELATIONSHIP OF CITY AND OPERATOR.** This Agreement is a contract that has been negotiated and voluntarily entered into by City and Operator related to land use. The relationship of Operator and City is and at all times shall remain solely that of City as a regulatory body and Operator as the operator of the Business. It is specifically understood and agreed by and between the Parties that the Business proposed to be conducted on the Property by Operator is a private development and a for-profit business. City and Operator hereby disclaim any form of joint venture or partnership between them, agree that nothing in this Agreement or in any document executed in connection with this Agreement shall be construed as making City and Operator joint venture partners.

**6. PUBLIC HEARING.** City Council approves this Agreement consistent with Government Code section 65867, after the Agreement was duly examined and considered at a properly noticed public hearings by the Planning Commission on [date], 2022 and by the City Council on [date], 2022.

**7. APPLICABLE RULES, REGULATIONS AND POLICIES.**

**a. LAWS AND REGULATIONS APPLICABLE TO COMMERCIAL CANNABIS ACTIVITIES.** Operator shall comply fully with all existing and future State and local laws, rules and regulations applicable to Operator's Business on the Property, including but not limited to LMC Chapter 5.26, and shall ensure such compliance by all of Operator's employees, contractors, vendors and members of the public invited or allowed access to the Property. Nothing in this Agreement shall be construed as the City authorizing or condoning any actions that violate federal, state or local law with respect to the Business or the Property. It shall be the responsibility of Operator to ensure that the Business operates at all times in compliance with all applicable laws and regulations, including for as long as applicable, all state laws, any subsequently enacted state or local law or regulatory, licensing, or certification standards or requirements, and any specific, additional operating procedures or requirements which may be imposed as conditions of approval of a state license or of required City permits or approvals for the Business.

**b. LICENSURE OF OPERATIONS.** Operator shall obtain and maintain all State and local licenses and permits required for operation of the Business on the Property. The City understands that a Type 10 State license is required for operation of the Business.

**8. AMENDMENT.** This Agreement may be amended or canceled, in whole or in part, by mutual consent of the Parties in writing, consistent with Government Code section 65868, unless the City Manager or his designee determines that the amendment is insubstantial. If the City Manager or his designee determines an amendment is both insubstantial and

consistent with the Agreement and the City's existing land use regulations, then the City Council may approve the proposed amendment without notice and a public hearing. An insubstantial amendment may not relate to the Term; conditions, terms, restrictions, and requirements relating to subsequent modification or termination; monetary contributions; or any conditions or covenants relating to the use of the Property. An insubstantial amendment may include interpretation of terms contained herein, and clarification of ambiguities. An insubstantial amendment may also include logical extensions of terms and provisions of this Agreement which are not inconsistent with its provisions.

**9. ANNUAL REVIEW OF AGREEMENT.**

- a. **IN GENERAL.** City shall annually review performance of this Agreement in accordance with this section and California Government Code section 65865.1. Operator shall provide any information the City requests to facilitate the annual review within 14 days of such request.
- b. **MODIFICATION OR TERMINATION.** If the City Council finds and determines through an annual review, based on substantial evidence, that Operator has not complied in good faith with this Agreement, City may terminate or modify the Agreement pursuant to Section 10 of this Agreement.
- c. **OTHER INVESTIGATIONS AND EVALUATIONS.** City may investigate or evaluate, from time to time and as a part of an annual review or otherwise, any matter properly the subject of an annual review of this Agreement.

**10. TERMINATION.**

**A. DEFAULT BY OPERATOR.**

- i. **Termination.** If City determines, based on substantial evidence, that Operator has not complied in good faith with the terms and conditions of the Agreement, City may terminate the Agreement as indicated herein.
- ii. **Notice of Proposed Termination.** If Operator fails to address the identified default(s), City may give Operator a written notice specifically identifying those obligations Operator has not performed and providing for a period of not less than 60 business days in which the Operator may cure the alleged breach unless the breach involves a payment to the City, in which case the Operator shall cure the default within five business days. If Operator does not cure the breach in that time or, if the breach is such that more time is needed to complete it, commence the cure and inform the City of Operator's efforts in the applicable time period, the City may give notice of a hearing on termination of this Agreement. The written notice shall include the time and place of the hearing and any other information that City considers necessary to inform Operator of the nature of the proceeding. Nothing herein shall entitle

the City to rescind or adversely affect any land use entitlement held by Operator other than in compliance with the LMC and other applicable law.

- iii. **Public Hearing on Proposed Termination.** City shall give notice of the public hearing under Government Code sections 65090 and 65091. On conclusion of the public hearing, the City Council may, in lieu of termination, impose such conditions on Operator as it considers reasonably necessary to protect City's interests. Such a hearing may, in the City's discretion, be combined with a hearing to evoke land use entitlements under the procedures required by the LMC and other applicable law, including, without limitation, LMC section 17.112.120.
- iv. **Modification of Agreement.** City may, instead of termination, modify the terms of the Agreement if it determines that Operator has not complied in good faith with the terms and conditions of this Agreement. If City modifies this Agreement under this subdivision, it must follow the procedures in sections 10(a)(ii), (a)(iii) of this Agreement.

**B. DEFAULT BY CITY.** If City defaults under the provisions of this Agreement, Operator shall have only the right to compel specific performance of City's obligations under this Agreement or, as to the imposition of new land use rules, ordinances or restrictions other than those in effect as of the Effective Date, that unreasonably restrict, impair or prohibit the location of a cannabis dispensary on the Property in violation of section 2.C.i of this Agreement, Operator may terminate this Agreement after complying with this section. Operator shall submit to City a written notice of default stating with specificity those obligations the City has not performed. Upon receipt of the notice of default, City may cure the identified default(s) at the earliest reasonable time after receipt of the notice of default and shall complete the cure within 90 days after receipt of the notice of default, or such longer period as is reasonably necessary to remedy such default(s), provided that City shall continuously and diligently pursue such remedy at all times until such default(s) is cured and regularly notify Operator of City's efforts to remedy the default(s). Alternatively, City may dispute that a default exists and inform Operator in writing of the basis for City's conclusion that no default has occurred. If the City disputes the alleged default, the Parties shall seek to resolve their differences by good faith dialog, with or without the assistance of a mediator. If the dispute remains unresolved after 60 days of such dialog, either Party may seek declaratory relief or other appropriate judicial assistance.

- 11. **SPECIFIC PERFORMANCE.** Both Parties agree and recognize that Operator has invested considerable time and financial resources in establishment of the Business. For this reason, it may not be possible to determine an amount of monetary damages which would adequately compensate Operator for this work, nor calculate the consideration City would require to enter into this Agreement to justify such exposure. The Parties



acknowledge that City would not enter into this Agreement if it might expose its assets and the public to the risk of damages arising from failed expectations in continued operation of the Business. Therefore, the Parties agree that monetary damages shall not be an adequate remedy for Operator if City is in default under this Agreement and City fails to remedy the default(s). The Parties further agree that specific performance (or writ of mandate to compel a required act) shall be the sole available and appropriate remedy for Operator under this Agreement, and Operator shall not seek monetary damages if a default by City occurs under this Agreement or under any otherwise applicable legal basis for monetary damages. Operator agrees that in no event will City or its officers, agents, or employees, be liable for damages for any default under this Agreement; it being expressly understood and agreed by Operator that the sole legal remedy available to Operator for a default under this Agreement by City shall be a legal action in mandamus, specific performance, or other injunctive or declaratory relief to enforce the provisions of this Agreement except that, as to a default under section 2.C.i, Operator may also terminate this Agreement.

**12. INSURANCE.** Operator shall at all times maintain insurance at coverage limits and with conditions thereon determined necessary and appropriate by the City's Risk Manager.

**13. ASSIGNMENT/CHANGE OF LOCATION.**

- a. The provisions hereof shall be binding upon, and inure to the benefit of, City and Operator and their successors and permitted assigns, as the case or context may require. This Agreement shall likewise be binding upon and obligate the Property and any successors in interest to the Property. Operator must obtain the City's prior written consent to any assignment and comply with LMC Title 17 as to any transfer of City permits and approvals associated with the Property or the business.
- b. Should Operator request relocation of the Business, Operator will retain all obligations and responsibilities under this Agreement upon the City's amendment, in the manner required by the LMC and other applicable law, of the Operator's land use entitlements to allow operation at the relocation site.

**14. INDEMNITY.**

- a. Operator agrees to protect, defend (with legal counsel acceptable to City), indemnify and hold harmless City, its council members, officers, agents, independent contractors, attorneys and employees from any and all (1) claims, damages, penalties, losses, costs, expenses (including reasonable attorneys' fees and court costs), injuries and liabilities of every kind arising out of or related to Operator's conduct of the Business whether such conduct is by Operator or anyone directly employed or contracted with by Operator, and (2) claims challenging the City approval, legality, constitutionality, or enforceability of this Agreement or any other City action related to the Business.
- b. City's rights of indemnity, as expressly set forth in this Agreement, shall not depend upon payment of any claim, damage, penalty, loss, cost, expense (including reasonable

attorneys' fees and court costs), injury or liability sustained by Operator or its contractors, subcontractors, agents or employees. Operator shall not be entitled to a refund of any sums spent pursuant to this indemnity promise if Operator is adjudicated or determined to have been without fault or liability.

- c. If City tenders the defense and indemnification of a claim to Operator and its contractors, subcontractors, agents or employees under this Section 14, City shall be entitled to actively supervise defense of the claim, and may select and retain separate counsel, at Operator's or its contractors, subcontractors, agents or employees' expense, as necessary, which decision shall be made solely and exclusively by City. City must consent to the disposition of any such claim, including but not limited to, the settlement of any such claim.
- d. Within 10 days of the service of any claim or lawsuit against the City challenging this Agreement or any other City action related to the Business, the Operator shall submit to the City a \$10,000 cash deposit or irrevocable letter of credit in favor of the City in a form acceptable to the City Attorney, to pay the City's fees and costs in connection with the defense of any such claim or lawsuit and shall thereafter replenish the funds in increments of \$5,000 when requested by the City upon receipt of an accounting, so that the deposit is continuously maintained at \$10,000 or more. Failure to provide funds sufficient to satisfy this indemnification obligation shall constitute grounds for the City to take action to terminate this Agreement and to nullify any City permit or approval as to the Business. If the City holds remaining defense funds after any claim or lawsuit is resolved, the City shall refund them to Operator within 30 days of the resolution of the claim or lawsuit.

15. **CEQA.** Nothing in this Agreement shall authorize any development without compliance with the Planning and Zoning Law, the LMC, CEQA (to the extent it applies), the CEQA Guidelines, and other applicable law, policies and procedures. Because the Operator proposes only tenant improvements of an existing structure zoned for retail use, the City has determined that approval of this Agreement and the associated land use entitlements are categorically exempt from analysis under the California Environmental Quality Act pursuant to State CEQA Guidelines sections 15061(b)(1) ["common sense" exemption], 15273 [rates, tolls, and charges], 15301 [existing facilities], 15305 [minor alterations in land use limitations], and 15332 [in-fill development].

16. **MISCELLANEOUS.**

- a. **Notices.** All notices required by this Agreement or by law shall be in writing and personally delivered or sent by certified mail to the following addresses. Notice may be provided by email as well if receipt of that email notice is acknowledged by the recipient. Either Party may change the address stated here by notice in writing to the other Party, and thereafter notices shall be addressed and transmitted to the new address. Notice shall be deemed delivered on the date of personal delivery or email,

one (1) day after delivery to an overnight delivery service and three (3) days after deposit in the U.S. Mail as certified mail.

Notice to City shall be addressed:

CITY OF LATHROP  
ATTN: City Manager  
390 Towne Centre Drive  
Lathrop, California 953302

With a copy to  
City Attorney  
390 Towne Centre Drive  
Lathrop, California 953302

Notice to Operator shall be addressed:

Central California Greens, Inc.  
16925 So Harlan Road 103  
Lathrop, CA 95330

With a Copy to:  
Jennifer McGrath, Esq.  
9114 Adams Avenue, #264  
Huntington Beach, CA 92646

- b. **CONSTRUCTION OF AGREEMENT.** Operator acknowledges that it has been advised to have this Agreement reviewed by counsel, and agrees that Operator and its counsel (and/or such other business and financial advisers as Operator desires) have reviewed and revised this Agreement and that any rule of construction to the effect that ambiguities are to be resolved against the drafting Party shall not apply in interpreting this Agreement or any amendments or exhibits.
- c. **THIRD PARTY BENEFICIARIES.** This Agreement is entered into for the sole benefit of the Parties and any successors. No other party (other than a permitted assignee under Section 13) shall have any cause of action or the standing to assert any rights under this Agreement.
- d. **ATTORNEY FEES.** If any action at law or in equity is brought by either Party to enforce or interpret provisions of this Agreement against the other Party, then the prevailing Party shall be entitled to reimbursement by the non-prevailing Party for its reasonable and actual attorneys' fees and costs in the action.
- e. **SEVERABILITY.** Should any provision of this Agreement be found invalid or unenforceable by a court of law, the decision shall affect only the provision interpreted and all remaining provisions shall remain enforceable.

- f. **INTEGRATION.** This Agreement constitutes the entire understanding and agreement of the Parties regarding its subject matter and supersedes any previous oral or written agreement. This Agreement may be modified or amended only by a subsequent writing executed by both Parties.
- g. **COUNTERPARTS; ELECTRONIC SIGNATURES.** This Agreement may be signed in one or more counterparts and will be effective when the Parties have affixed their signatures to counterparts, at which time the counterparts together shall be deemed one original document. Signatures may be given by emailed pdf or other electronic means with the same force as hard copy signatures.
- h. **INCORPORATION.** The recitals and all defined terms in this Agreement are part of this Agreement.
- i. **COVENANTS.** City and Operator acknowledge that all covenants, obligations, and rights run with title to the Property. Each and every purchaser, assignee, or transferee of an interest in the Property, or any portion thereof, shall be obligated and bound by the terms and conditions of this Agreement, and shall be the beneficiary thereof and a party thereto, but only with respect to the Property, or such portion thereof, sold, assigned, or transferred to it. Any such purchaser, assignee, or transferee shall observe and fully perform all the duties and obligations of Operator in this Agreement, as such duties and obligations pertain to the Property, or such portion thereof, sold, assigned, or transferred to it.
- j. **GOOD FAITH AND FAIR DEALING.** City and Operator agree to execute all documents and instruments and to take all action and shall use commercially reasonable efforts to accomplish the purposes of this Agreement. City and Operator shall each diligently, reasonably and in good faith pursue the satisfaction of any conditions or contingencies subject to their approval. Nothing in this section is intended to waive or contract away the City's governmental authority.
- k. **ENFORCEMENT.** This Agreement shall in all respects be interpreted, enforced, and governed under the laws of the State of California. Parties agree that any action to enforce this Agreement shall be filed and maintained in the San Joaquin County Superior Court and Operator hereby concedes the existence of personal jurisdiction there and consents to the jurisdiction of that Court for this purpose.
- l. **FEDERAL LAW.** The Agreement involves the operation of a business or businesses involving cannabis retail sales. Under federal criminal law, marijuana remains a Schedule I narcotic, manufacture and distribution of which is prohibited, and for which there is no federally approved use. (Controlled Substances Act, 21 U.S.C. Section 801 *et seq.*) The U.S. Department of Justice takes the position that the federal law is valid and enforceable even against individuals and companies engaged in cultivation, transportation, delivery or use of medical or recreational marijuana as permitted under

State law. Operator's direct or indirect involvement in cultivation, dispensing, delivery and retail sale of medical or adult use of cannabis could expose Operator to criminal liability for violating federal law. (See the federal Criminal Accessory statute, 18 U.S.C. Section 2, which imposes accessorial liability against a person who intentionally aids or abets another in violating the narcotics law.) City shall not be obligated to defend or indemnify Operator or any person associated with Operator, if any criminal prosecution occurs arising out of activities related to this Agreement. The Parties agree the City's role as to the Operator's operation of the Business is solely that of a regulator.

m. **TIME IS OF THE ESSENCE.** Time is of the essence in this Agreement and every provision within it.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first above written:

City of Lathrop

Central California Greens, Inc.

By: \_\_\_\_\_  
Stephen J. Salvatore  
City Manager

By: \_\_\_\_\_  
Donald Jimenez  
Chief Executive Officer

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Attest: \_\_\_\_\_  
Teresa Vargas  
City Clerk

By: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**APPROVED AS TO FORM:**

By: \_\_\_\_\_  
Michael G. Colantuono, Special Counsel

Date: \_\_\_\_\_

**Property Owner Acknowledgement:**

Kulwant Sran

By: \_\_\_\_\_  
(Signature)

Date: \_\_\_\_\_



